

Fiscal Year 2020



Adopted Budget

January 1, 2020 to
December 31, 2020

Mission Statement

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



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



ADOPTED BUDGET: JANUARY 1, 2020 TO DECEMBER 31, 2020

Mayor

Jerry Smith

City Clerk

Lynn Fazekas

City Council

Alderman Carolyn Morris, Ward One

Alderman Bill Finucane, Ward Two

Alderman Tracy Smith, Ward Three

Alderman Greg Perkins, Ward Four

Alderman Scott McAdams, Ward Five

Alderman Mike Verbic, Ward Six

Alderman Anthony Faivre, Ward Seven

City Manager

Bill Nicklas

Assistant City Manager/Finance Director

Raymond Munch

Executive Team

John Petragallo, Interim Police Chief

Jeff McMaster, Fire Chief

Bryan Faivre, Director of Utilities & Transportation

Andy Raih, Director of Streets & Facilities

Dan Olson, Principal Planner

Dawn Harper, Chief Building Official

Accounting Staff

Robert Miller, Senior Accountant

Susan Hauman, Accountant



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Section One

Transmittal Letter



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DATE: November 21, 2019

TO: Honorable Mayor Jerry Smith
DeKalb City Council

FROM: Bill Nicklas, City Manager
Raymond Munch, Assistant City Manager and Finance Director

RE: Letter of Transmittal, Fiscal Year 2020 Budget

The Annual Budget for Fiscal Year 2020 extends from January 1, 2020, through December 31, 2020. This budget document compiles the numerical and narrative budgets for each General Fund department and each of the City's capital funds, special funds, and bond funds in one volume for easy reading and reference. All City funds are balanced.

The General Fund

General Fund Revenues

Most residents and businesses encounter City government through one of the City's General Fund departments. The proposed 2020 General Fund expenditure budget totals \$38,137,816. These expenditures are balanced by \$38,267,257 in anticipated General Fund revenues. The revenues and expenditures reflect pension contributions for Fire and Police passing through the General Fund. The estimated General Fund operating reserve or starting fund balance as of January 1, 2020, is \$9,423,944 or 26.01% of the budgeted 2019 General Fund expenditures of \$36,231,435. In other words, the fund balance was increased by \$2,021,087 in FY2019. The FY2020 year-end reserve balance is projected to be \$9,553,385 or 25.05% of the FY2020 General Fund expenses of \$38,137,816.

The City's estimated equalized assessed valuation (EAV) for 2019 is \$592,785,395, which is \$44,837,708 more than the 2018 rate-setting EAV of \$547,947,687 or an increase of 8.18%. The increase in EAV is owing to new construction values of \$526,098 in 2019; a conservative estimate of the re-assessment activity of the past year; the one-time recapture of \$14,762,821 in EAV upon the closing of TIF #2 as of December 31, 2019; and the one-time recapture of new EAV from TIF #1 properties that will lie within TIF #3 as of January 1, 2020, which amounts to \$5,157,067 in EAV. In effect, the base EAV of parcels "ascending" to TIF #3 from TIF #1 is reset from the 1985 EAV to the 2017 EAV.

The City's Five-Year Financial Plan (2018-2022) identifies two overarching goals for the General Fund:

- a) Holding the Municipal tax rate under 1.5%; and
- b) Raising the General Fund Balance to a threshold at or above 25% of the annual General Fund expenditures and sustaining that level of reserve funds.

The proposed 2019 Corporate property tax levy (payable in 2020) of \$6,759,723 includes \$6,269,649 for Fire and Police pensions and an additional \$490,075 which the City collects to cover the Library's general obligation bond payment. **The proposed 2019 Corporate levy of \$6,759,723, divided by the estimated city-wide EAV in 2019 of \$592,785,395 yields a Corporate tax rate of \$1.1403%, which is 4% lower than the City rate in 2018.** If the Council targeted last year's Corporate property tax rate of 1.1883%, the additional property tax revenue of \$283,907 would raise the operating reserve further above the 25% of operating expenses threshold.

The proposed 2019 tax levy will not cover the City's statutory Police and Fire pension obligations totaling \$7,397,938, so the balance will need to be covered by other General Fund revenues, as depicted in the table below:

Actual Pension Levy Funding and Pension Obligations				
	2018 Actuarial Obligation	2018 Levy Funding	Difference*	% Difference
Fire Pension	\$ 3,503,332	\$ 3,220,517	\$ 282,815	8.07%
Police Pension	\$ 3,079,438	\$ 2,796,623	\$ 282,815	9.18%
Total	\$ 6,582,770	\$ 6,017,140	\$ 565,630	8.59%
	2019 Actuarial Obligation	2019 Levy Funding	Difference*	% Difference
Fire Pension	\$ 3,920,907	\$ 3,322,914	\$ 597,993	15.25%
Police Pension	\$ 3,477,031	\$ 2,946,735	\$ 530,296	15.25%
Total	\$ 7,397,938	\$ 6,269,649	\$ 1,128,289	15.25%
*To be paid from General Fund revenues other than property taxes				

The "ramp" in annual Fire and Police funding increases is apparent in the table, above, and is not sustainable in terms of general revenue. Without relief, the "ramp" makes the annual General Fund reserve target of 25% untenable over time without dramatic spending reductions, as in 2019, or as yet undetermined revenue increases, or both.

Additionally, the 2019 Corporate levy does not cover the projected FICA contributions of \$539,353 or the IMRF pension obligations totaling \$647,050. It goes without saying that no property tax revenues will be available for general operations outside the pension and debt obligations.

Pending changes in the state-wide pension funding landscape may bring some relief from the steep ramp in annual pension funding obligations in the next several years. Several key factors impact the annual pension calculations that are beyond the City's control:

- The actuarial cost method which determines the actuarial accrued liabilities. The Illinois Pension Code uses a closed amortization period that relies on an arbitrary date of 2040 as the point in time when all funds must be 90% funded. This builds in increasing levels of contribution and volatility as the end of the amortization period approaches.
- The fact that there are more than 650 Police and Fire investment funds that are individually managed with varying success, with an estimated shortfall of as much as 200 basis points, or 2%, per year in investment returns.

A breakthrough occurred on October 10, 2019, when the Governor's Pension Consolidation Feasibility Task Force, in conjunction with the Illinois Municipal League, presented its report. Among the Task Force recommendations was the mandatory consolidation of the 650 state-wide Fire and Police Pension Funds into two separate statewide funds operating much like the Illinois Municipal Retirement Fund (IMRF) which currently has a funding level of 90%. The two statewide funds would handle the resulting investment pools through equal labor/management governing boards. The 650 pension groups would retain decision-making over the award of pensions. This will greatly reduce the annual costs of financial management with the consolidation of the investing, auditing and actuary services into the two statewide funds. Legislation addressing this consolidation proposal was approved by both houses of the state legislature on November 14.

Reform of the actuarial cost method will be the next step and will not likely be considered by the State legislature until the regular session in the spring of 2020. This means the City will need to absorb significant pension funding increases for another fiscal year. Nevertheless, encouraging collaboration involving the Associated Firefighters of Illinois, the Illinois Municipal League, and leaders on both sides of the State legislative aisles is at work on the pension question.

All General Fund revenues including property taxes; sales and use taxes; intergovernmental revenues, including state-shared income tax; gross receipts taxes (e.g. municipal utility taxes); services charges; licenses and permits; fines; and other income are projected to increase by \$411,085 when compared to the FY2019 Budget. State shared revenues, in particular, are projected to increase in FY2020 as a result of strong income tax returns fueled by low unemployment in Illinois and an increase in use tax receipts generated by the taxation of internet retail sales. Most local revenues are projected to remain level to modestly increase in the coming year. The graphic on the following page identifies the sources of General Fund revenues and their relative shares of the overall General Fund revenues:



General Fund Expenses

General Fund operating expenditures continue to be constrained to match general revenues. Personnel expenses inclusive of salaries and wages, FICA, Medicare, pension, and benefit costs account for 81% of the overall General Fund budget.

The Proposed FY2020 General Fund Budget contains five fewer full-time staff positions and four fewer part-time staff positions than the FY2019 Budget. These reductions impacted management and non-bargaining positions. Overall, the FY2020 General Fund Budget contains 192 full-time positions and 40 part-time positions. This is the lowest staffing level the City has seen since FY2013.

Aside from conventional departmental spending, which is broken down on the following chart, other significant General Fund expenditures include the following:

- Tax Sharing Agreements - \$1,750,000
- Debt Service - \$1,662,007
- Software Maintenance - \$342,315
- Other Contracted Services - \$281,749
- Vehicle Fuel - \$257,425
- Legal Services - \$195,000



Three notable increases that are beyond our control for FY2020 are the increases in Fire and Police pensions, IMRF pensions, and health insurance premiums. Those three budget lines in the General Fund account for a \$1,194,951 increase over FY2019. If we back out those cost increases, then General Fund budgeted, discretionary expenditures will decrease by \$64,307, or 0.17%, in 2020, against an increase of \$411,085, or 0.04%, in General Fund revenues, when compared to the FY2019 Budget.

Capital Program

Streets

In recent years, the City Council has pledged its commitment to capital infrastructure improvements. This commitment honors the deep community concern about failing streets in particular. The ability to maintain this commitment is based, in part, on prudent fiscal measures to segregate capital funds from operational funds and to appropriately match such funds with uses that reflect community expectations. The City's Five-Year Financial Plan provides a "Streets and Fleet" analysis that anticipates annual allocations to address the deterioration in both capital categories.

The City owns and maintains about 130 centerline miles of roads, of which 74.8% (97.3 miles) are residential streets. As of January 2019, approximately 25 miles of DeKalb roads (mostly residential) needed immediate maintenance to prevent rapid degradation. In 2019, only 2.75 centerline miles received such maintenance. At this pace, the road mileage needing urgent maintenance is growing much faster than the funds available to maintain good or very good pavement ratings (i.e. a PCI rating above 70). **The average street maintenance expenditures required to keep pace total about \$3.7 million per year.**

It is expected that the recent 19 cent increase in the State motor fuel tax will generate about \$500,000 in additional MFT revenue for the City in FY2020, for a total MFT budget of about \$1.6 million. **The proposed FY2020 Budget includes an additional \$690,000 from an assumed 4 cent increase in the local fuel tax that would bring the overall local fuel tax to 9.5 cents per gallon (7 cents for road improvements, 1 cent for fleet replacement, and 1.5 cents for airport funding).**

The budgeted expenditures attack the longer list of degraded streets and alleys that would fill out the \$3.7 million in annual street maintenance spending needed to hold our own. It also reduces the list of aging vehicles and equipment in critical condition, presently valued at about \$4.3 million.

The proposed FY2020 street improvement program totals \$2,480,000 (versus \$1,707,421 in FY2019), including engineering design and construction management. Several highlights are listed below:

- The reconstruction of Twombly Road from Edens Garden to Annie Glidden, including sidewalk installation on the north side. The DeKalb share is \$750,000 and the DeKalb Township share is \$300,000. DeKalb County will perform design engineering at no cost to the City. It is anticipated that \$375,000 of this project will be completed in FY2020, with the balance completed in 2021.
- The re-surfacing of North Seventh Street from Lincoln Highway to Sycamore Road (\$350,000);
- The re-surfacing of North Thirteenth Street from Clark Street to Sycamore Road (\$135,000);
- The re-surfacing of North Fourteenth Street from Clark Street to Dresser Road (\$165,000);
- The resurfacing of Normal Road from Hillcrest Drive to Dresser Road (\$150,000);
- The resurfacing of Taylor Street from First Street to Lions Park (\$185,000);
- Aggressive crack-filling and Class D patching on Macom Drive (\$100,000); and
- Maintenance of various alley surfaces (\$115,000).
- Project design and engineering supervision: \$125,000.

Fleet

The City's fleet of Fire, Police, Public Works, and other vehicles includes about 170 units of varying description and function. The average age of the overall fleet increased from 5.7 years to 11 years between 2006 and 2017. This trend was a consequence of allowing vehicles to age beyond their useful life before replacing them, due to a lack of replacement funding. In 2018, it was estimated that more than one-half of the overall fleet was beyond its useful life. By 2019, the total fleet replacement value was over \$12 million and the annual maintenance cost on that fleet has risen to over \$300,000. Replacing those vehicles rated in declining or critical condition would cost approximately \$4.3 million.

Because it is unrealistic to hope to replace all of these declining vehicles at once, a 4-year accelerated replacement initiative is proposed. This does not keep pace with annual depreciation but does aggressively reduce the backlog. Leasing programs will also be investigated in 2020.

The following fleet replacements are budgeted in 2020 for a total of \$1,145,000 versus \$55,000 (funded by restricted police forfeiture funds) in FY2019:

- Police: Replace three squad cars with three Ford Explorer Utility Squad Cars at \$55,000 each or \$165,000 in total;
- Fire: Replace a 2005 International Navistar ambulance at \$150,000 and a 2001 Pierce Saber Engine at \$550,000;
- Public Works (non-Water Fund): Replace a 2001 Sterling Dump Truck at \$150,000; a 2001 Ford 4x4 one-ton dump truck at \$70,000; and a 1998 Chevy 4x4 pickup at \$40,000; and,
- Community Development – Building Division: Replace a 2002 Chevy Blazer at \$20,000.

Citywide Fund Balances

The proposed FY2020 Budget contains twenty-eight (28) principal funds with estimated FY2020 revenues totaling \$103,222,448 and projected FY2020 expenditures totaling \$101,864,270. The fund balances for all funds are projected to be positive at the end of FY2020, with both the General Fund and the Water Fund meeting their fund balance requirements. Fund balances for all City funds are detailed in Section 3 of the budget document.

Conclusion

The preparation of the annual City Budget involves many authors. The City Manager is especially grateful to Assistant City Manager, Ray Munch, for his leadership and unselfish service. Senior Accountant Bob Miller and Accountant Susan Hauman are also to be commended for their diligent and careful assistance. All City department heads and directors have worked on numerical forecasting and narratives that bring the dreary science alive to the reader. It is our shared hope that the 2020 City Budget will be a reliable and user-friendly guide to the City's services in 2020.



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Section Two

Organizational Overview



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City Introduction

City Overview

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

The City of DeKalb was incorporated in 1856 and since that time has continued to expand as new residents move farther west of the Chicago area to find quality affordable housing in a congestion-free community with a premium quality of life. The regional road system serving the City includes Annie Glidden Road, Peace Road, State Routes 23 & 38, and two direct links 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 16,609 students and nearly 3,344 faculty and staff, DeKalb is an integral part of the larger metropolitan area. NIU's operations, capital projects and visitor spending generate over \$413 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 Community School District serves the City of DeKalb with seven elementary schools, two middle schools, and one High School. Kishwaukee Community College in nearby Malta, Illinois, has an enrollment of about 3,100 students and offers a wide variety of educational offerings from two-year associate degrees to occupational certificates for persons of all ages.

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 the council-manager form, those duties not specifically reserved by the elected body pass to the City Manager and the professional staff.

Home Rule Authority

The City of DeKalb is a home rule unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically allowed for in the state statutes. Home rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state. Home rule shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a

home rule community include the ability to enact its own police power relating to the health, safety, morals, and general welfare of the community, to issue bonds without referendum and exemption from property tax caps under the Property Tax Extension Law Limit (PTELL).

Equalized Assessed Value (EAV)

The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for exemptions) by the tax rate. The City of DeKalb assessed valuation is determined by the township. The chart provided below displays the EAV comparison for tax levy years 2008-2018 for the City of DeKalb as reported in the FY2018 Comprehensive Annual Financial Report.

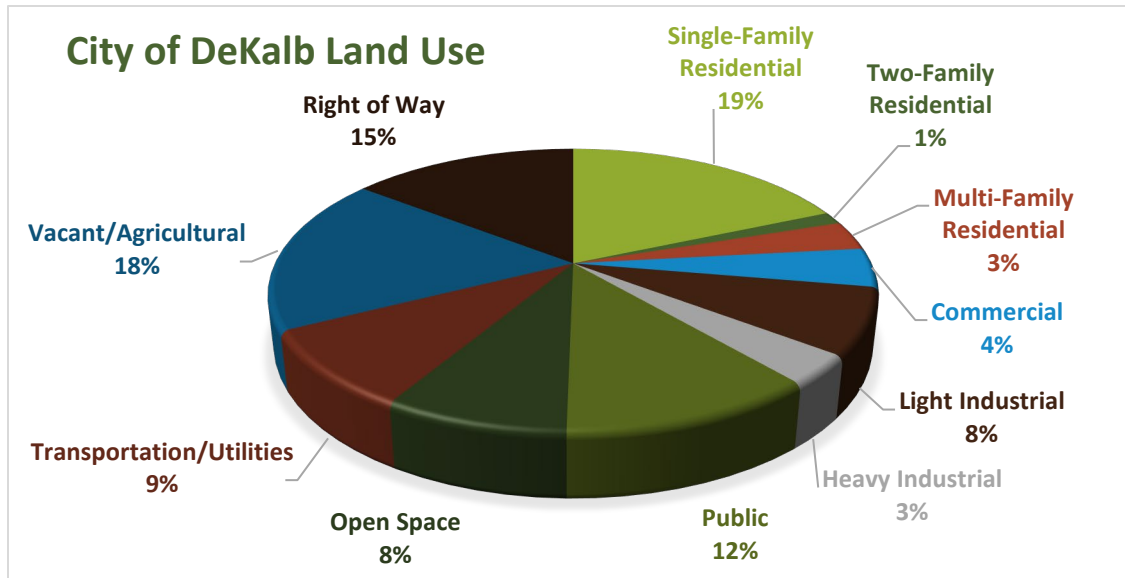
Tax Year	EAV	% Increase (Decrease)	Rate per \$100	Property Tax Revenue
2008	\$645,855,095	3.53%	0.6000	\$3,765,927
2009	\$643,916,597	-0.30%	0.6000	\$4,160,967
2010	\$608,332,947	-5.53%	0.6500	\$4,107,807
2011	\$582,504,715	-4.25%	0.6899	\$4,127,590
2012	\$533,805,903	-8.36%	0.7205	\$4,161,753
2013	\$485,923,623	-8.97%	0.7952	\$4,203,106
2014	\$464,966,381	-4.31%	0.9809	\$4,231,993
2015	\$468,077,742	0.67%	1.0245	\$5,049,737
2016	\$503,861,829	7.64%	1.1942	\$5,523,531
2017	\$529,629,464	5.11%	1.2021	\$6,153,901
2018	\$547,947,687	3.46%	1.1883	\$6,510,857

Community Characteristics

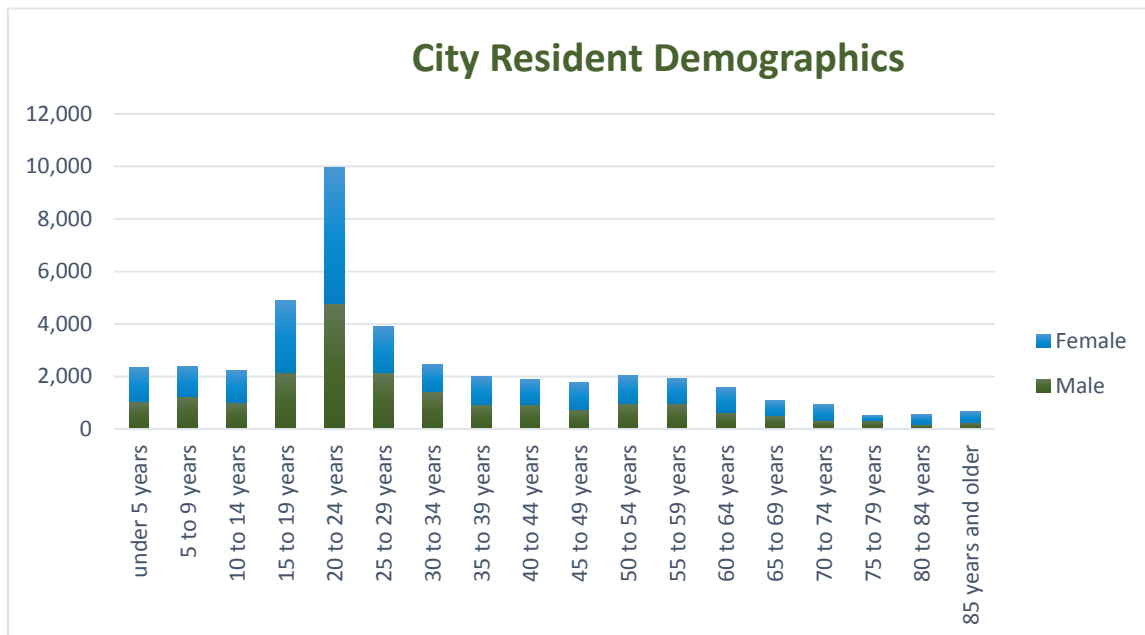
The following statistical data and graphics provide a demographic profile of the community. Data presented in this section was collected from the 2013-2017 America Community Survey 5-Year Estimates.

- Total Population: 43,141
- Median resident age: 24.7
- Median household income \$41,009
- Median home value: \$149,800
- Median Year Homes were built: 1976
- Total housing units: 17,070

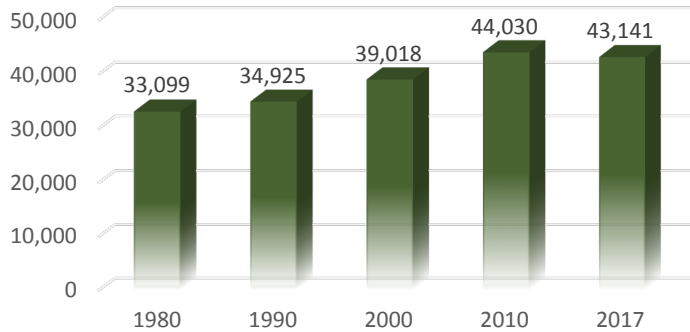
The Land Use chart below displays the breakdown of the City of DeKalb's land use. The two largest sections include Single-Family Residences (19%) and Vacant/Agriculture (19%).



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



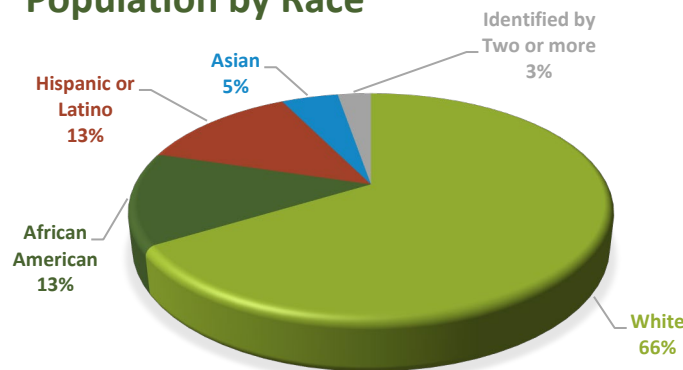
City Population 1980 - 2017



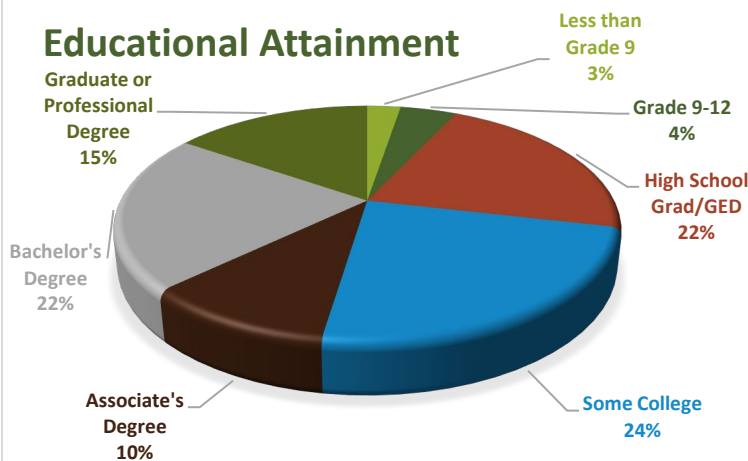
The charts below provide a snapshot of additional demographics of the City, including population, population by race, and educational attainment. The City's population rose steadily between 1980 and 2010. In more recent years, it is estimated that the population has slightly declined.

DeKalb is a diverse, welcoming community. While 66% of the population identifies as White, 13% identify as African American and 13% identify as Hispanic or Latino.

Population by Race



Educational Attainment



The City maintains a highly educated workforce. About 37% of all City residents ages 25 and up have a bachelor's degree or higher.

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



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

The plan envisions DeKalb in 2025. It also attempted to set the direction for City policy, budgeting, and program development for a 10-year period.

Many things have changed since 2016. What has remained constant is a community expectation to receive good municipal services at a reasonable cost. The following information summarizes the City's Mission Statement, Core Values and Vision Statements developed during the 2016 planning process, which retain relevance today.

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 overall vision statement reads 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.

2019-2020 Strategic Planning Session

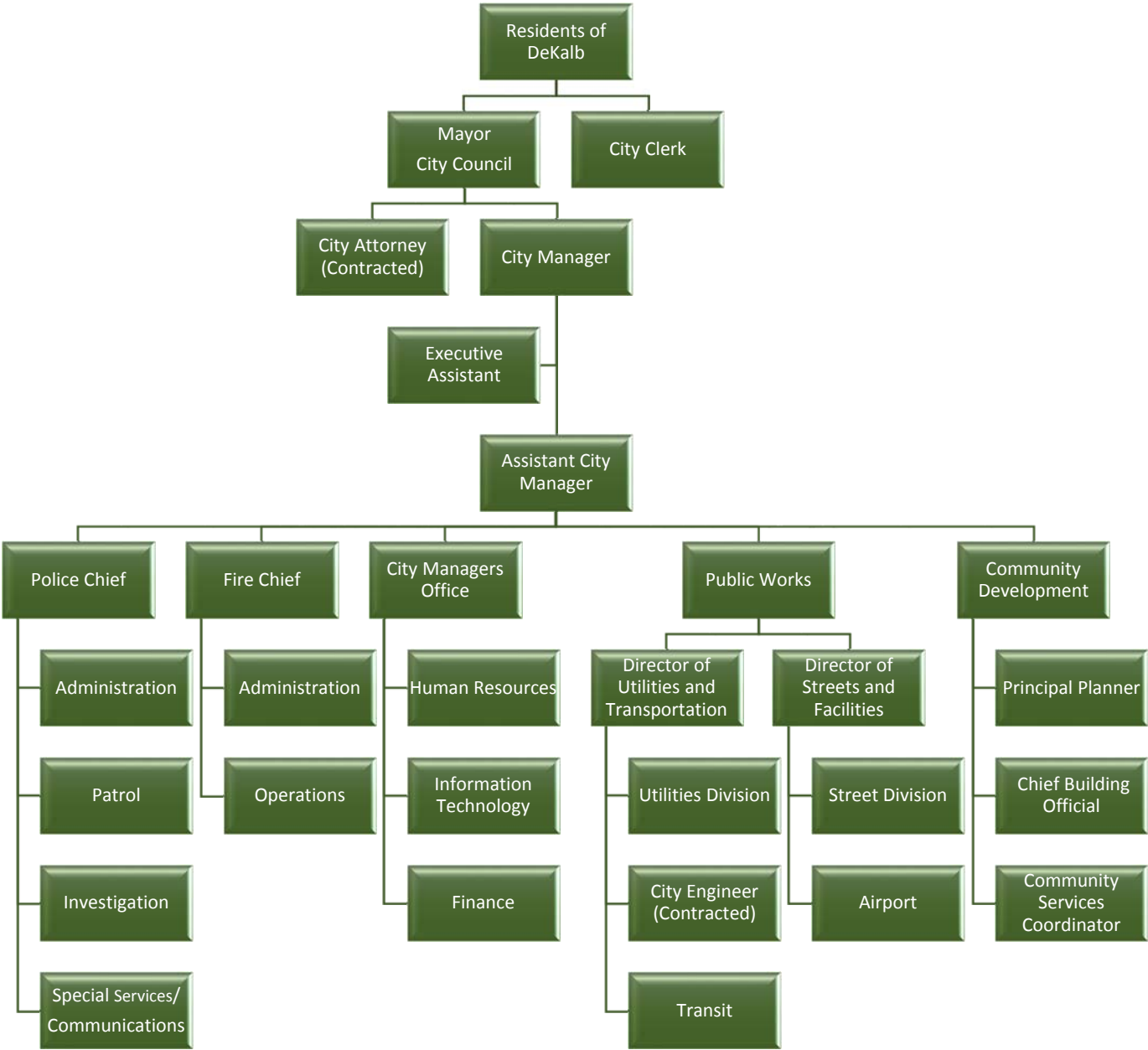
While the City continues to place value in the DeKalb 2025 Strategic Plan, an ever-changing fiscal climate has forced the City to change course in certain areas. This has resulted in the delay or deferral of many of the projects identified in the plan. In 2018, the City Council participated in a goal-setting retreat aimed at sharpening their focus in the near-term given the City's fiscal challenges. That process will continue throughout the life of the Strategic Plan in order to ensure the City remains goal driven.

In August of 2019, the City Council and Finance Advisory Committee took part in a day-long planning session aimed at providing direction for the City in both the short- and long-term. The Northern Illinois University Center for Governmental Studies led several sessions with the goal of establishing community priorities. The following community priorities were identified through this process:

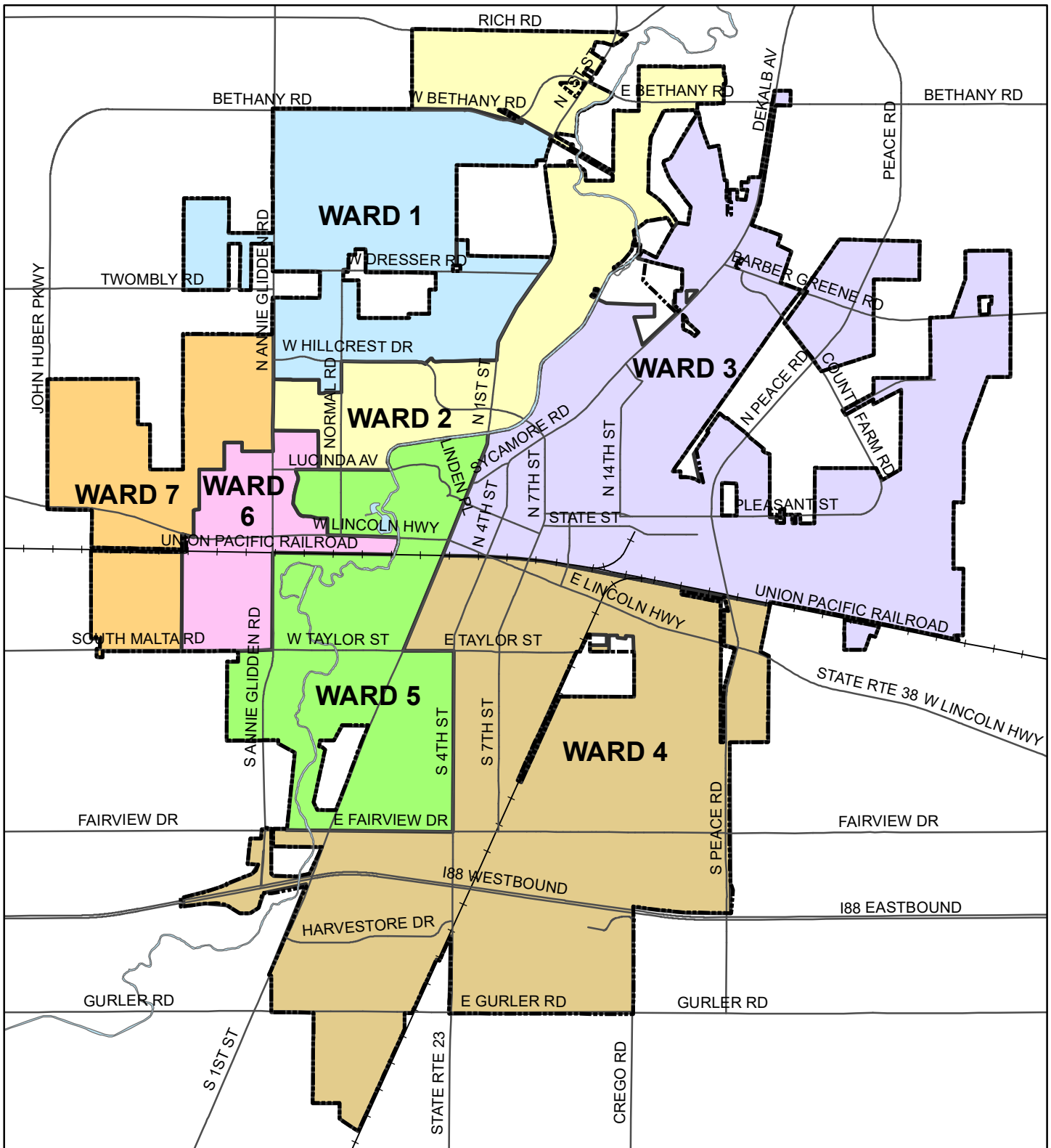
- ❖ Infrastructure (Streets & Fleet)
- ❖ Downtown Redevelopment
- ❖ Industrial Park Development
- ❖ Residential Development
- ❖ Collaboration and Integration with NIU
- ❖ Comprehensive Planning
- ❖ Taxes & Revenues
- ❖ Establishing Core Service Levels
- ❖ Promoting Scholastic Achievement
- ❖ Embracing Changing Demographics

These priorities will assist City leadership in their FY2020 financial planning and beyond.


Organizational Chart





Official Ward Map




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

 Ward 1: Carolyn Morris, 1363 Omega Circle Dr., 267-221-7693


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

 Ward 3: Tracy Smith, 612 N. 7th St., 815-739-2126

 Ward 4: Greg Perkins, 152 Devonshire Dr., 815-751-0745

 Ward 5: Scott McAdams, 207 Chamberlain Dr., 708-341-8333

 Ward 6: Mike Verbic, 688 Magnolia St., 815-756-0769

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



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Section Three

Budget Overview



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DeKalb's Budget Process

The budget process is a comprehensive mechanism for developing each year's financial plan. This process includes input and feedback from the City Council, the Finance Advisory Committee, City staff, 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, these principles guide the process of budget development. Consistent with the City's Budget Policy (see pp. 215-216), the preparation of the annual City budget begins after the first two fiscal quarters and as the draft audit for the prior fiscal year is complete. In 2019, the typical inaugural meeting with the Finance Advisory Committee took the form of an unprecedented joint budget planning session with the City Council on August 16, 2019, which was facilitated by the NIU Center for Governmental Studies. In this joint meeting, which identified emerging fiscal revenue and spending trends since the close of the prior fiscal year, some key priorities and concerns were established for the FY2020 Budget. These priorities and concerns became the focus of the early budget meetings between the City Manager's Office and our department heads, and subsequently between department heads and their staffs. For FY2020 as in recent years, priorities are reached by analyzing past data and the 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, the executive leadership reviews major operational changes, discusses objectives, and reviews other requests. An effort is made to accomplish the City goals in the most efficient way possible. This might include combining resource requests across departments to ensure fiscal responsibility. Unjustified items or requests are removed from the budget during this process. Concurrently, other budget document items are being updated by staff. This includes statistics and other items that help show a complete picture of the City's fiscal plan for the upcoming year.

After revenue and expenditure estimates are finalized, the full draft budget is then reviewed during meetings with the City Council and Finance Advisory Committee. If necessary, further revisions are made. Finally, the recommended budget is offered for comment at a public hearing with subsequent adoption by the Mayor and the City Council.

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

DeKalb's Fund Structure and Basis for Budgeting

Fund Structure

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are portrayed as a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds.

The City has three types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

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

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

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

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

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

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

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

Basis for Budgeting

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

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

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

Internal Controls

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

Budgetary Control

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

Current City Funds

Fund Type	Fund Name	Fund No.	Description	Department/Budget Responsibility
General	General	100	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; Information & Technology
Special Revenue	Transportation	200	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
	Motor Fuel Tax	210	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
	Heritage Ridge SSA #3	223	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	224	Accounts for the costs of maintaining public areas as well as a stylized street lighting system and entrance sign.	Public Works; Finance
	Greek Row SSA#6	226	Accounts for the costs of street lighting placed upon private property in the neighborhood.	Public Works; Finance
	Heartland Fields SSA#14	234	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
	924 Greenbrier SSA#28	248	Accounts for the costs of repaying a loan from the City's Water Fund for the installation of a fire sprinkler system.	Public Works; Finance
	Central Area Tax Increment Financing #1	260	Accounts for the revenues and expenditures in the Central Area TIF #1.	Community Development
	Tax Increment Financing #2	261	Accounts for the revenues and expenditures in the Tax Increment Financing #2 area.	Community Development
	Central Business Tax Increment Financing #3	262	Accounts for the revenues and expenditures in the Tax Increment Financing #3 area.	Community Development
	Community Development Block Grant	280	Accounts for the funds received from HUD through CDBG used on eligible projects within the City.	Community Development
	Housing Rehabilitation	285	Accounts for funds received from CDAP and acts as a pass-through for certain funds in the CDBG fund.	Community Development
	Foreign Fire Insurance Tax	290	Accounts for the funds received for the maintenance, benefit, and use of the Fire Department.	Fire Department; Finance; Foreign Fire Tax Board

Current City Funds

Fund Type	Fund Name	Fund No.	Description	Department/Budget Responsibility
Debt Service	General Fund Debt Service	300	Accounts for the payments to debt service within the General Fund.	Finance
	Tax Increment Financing Debt Service	375	Accounts for the payments to debt service within the Central Area TIF #1 , TIF #2 and TIF #3.	Finance
Capital Projects	Capital Projects	400	Accounts for the cost of capital projects such as street maintenance.	Public Works; Finance
	Fleet Replacement	410	Capital equipment replacement fund for City vehicle fleet. Note: This fund has merged with fund 420 starting with the FY18 Budget.	Public Works; Finance
	Capital Equipment Replacement	420	Capital equipment replacement fund for general City equipment and fleet replacement.	Finance
Enterprise	Water	600	Accounts for the provision of Water services to customers within the City.	Public Works - Water; Finance
	Water Construction	610	Accounts for the expenses of New Water Main construction related to impact fee revenue.	Public Works - Water; Finance
	Water Capital Fund	620	Accounts for the capital portion of the Water Fund related to maintenance of existing assets.	Public Works - Water; Finance
	Airport	650	Accounts for the provision of aviation services to customers of DTMA.	Public Works - Airport; Finance
	Refuse & Recycling	680	Accounts for the provision of refuse disposal and recycling services to customers of the City.	Public Works; Finance
Internal Service	Workers Compensation / Property & Liability Insurance	700	Accounts for significant changes in Workers Compensation costs and Property & Liability Insurance costs.	Finance
	Health Insurance	710	Accounts for significant changes in employee Health Insurance costs.	Finance
	Property & Liability Insurance	720	Accounts for significant changes in Property & Liability Insurance costs. Note: This fund has merged with fund 700 starting with the FY18 Budget.	Finance
Fiduciary	Police Pension	830	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police officers.	Finance
	Fire Pension	850	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighters.	Finance
	DeKalb Public Library	900	Accounts for the City's financial responsibility to the DeKalb Public Library.	Finance

Budget Sections

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

Section One –Transmittal Letter

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

Section Two – Organizational Overview

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

Section Three – Budget Overview

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

Section Four – General Fund Summary and Detail

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

Section Five – Special Revenue Funds

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

Section Six – Debt Service Funds

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

Section Seven – Capital Project Funds

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

Section Eight – Enterprise Funds

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

Section Nine – Internal Service Funds

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

Section Ten – Fiduciary Funds

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

2020 Budget Calendar		
Date	Responsible Party	Action
August 16, 2019	City Council, Finance Advisory Committee & Staff	FY2019 Strategic Goal Setting and Budget Planning Workshop
October 21, 2019	Finance Advisory Committee	Consideration of Property Tax Levy & Capital Funding
October 28, 2019	City Council	Consideration of Property Tax Levy & Capital Funding
November 12, 2019	City Council	Estimated 2019 Property Tax Levy to Determine if Truth in Taxation Notice is Required
November 15, 2019	Staff	Anticipated Public Release of FY2020 Proposed Budget
November 18 & 20	City Council & Finance Advisory Committee	FY2020 Proposed Budget Review
November 25, 2019	City Council	Public Hearings – 2019 Property Tax Levy & FY2020 Annual Budget First Reading – 2019 Property Tax Levy & FY2020 Annual Budget
December 9, 2019	City Council	Second Reading – 2019 Property Tax Levy & FY2020 Annual Budget
December 31, 2019	Staff	Last Day to File FY2020 Annual Budget & 2019 Property Tax Levy with the County
January 1, 2020	Fiscal Year 2020 Begins	

Fund Balance Projections

CITY OF DEKALB				
PRELIMINARY FUND BALANCE SUMMARY				
FUND NAME	PROJECTED	FY 2020 BUDGET		12/31/2020
	12/31/2019	REVENUES	EXPENSES	
100 - General Fund	9,423,944	38,267,257	38,137,816	9,553,385
200 - Transportation Fund	1,973,563	10,793,722	9,821,533	2,945,752
** 210 - Motor Fuel Tax Fund	2,014,330	1,744,745	1,680,000	2,079,075
** 223 - Special Service Area #3	2,664	1,010	1,500	2,174
** 224 - Special Service Area #4	3,100	5,510	4,500	4,110
** 226 - Special Service Area #6	3,424	16,410	16,400	3,434
** 234 - Special Service Area #14	5,056	2,510	3,000	4,566
** 248 - Special Service Area #28	0	8,714	8,704	10
** 260 - TIF District #1	3,970,470	7,380,074	10,200,384	1,150,160
** 261 - TIF District #2	0	0	0	0
** 262 - TIF District #3	0	4,821,726	4,315,000	506,726
280 - CDBG Fund	0	600,000	600,000	0
** 285 - Housing Rehab Fund	58,439	250	50,352	8,337
** 290 - Foreign Fire Insurance Tax	61,810	55,000	54,682	62,128
300 - Debt Service Fund	(2,574)	1,756,007	1,753,432	1
375 - TIF Debt Service Fund	0	1,195,000	1,195,000	0
400 - Capital Projects Fund	528,991	1,652,583	1,635,000	546,574
420 - Capital Equipment Replacement Fund	649,603	556,750	1,161,667	44,686
* 600 - Water Fund	2,810,865	5,546,804	6,336,226	2,021,443
** 610 - Water Construction Fund	1,150,211	10,000	500,000	660,211
* 620 - Water Capital Fund	1,171,847	2,051,200	1,600,000	1,623,047
* 650 - Airport Fund	80,774	1,267,110	1,347,746	138
680 - Refuse & Recycling Fund	232,051	2,059,916	2,264,913	27,054
700 - Worker's Comp / Liability Insurance Fund	1,141,161	918,159	1,048,928	1,010,392
710 - Health Insurance Fund	43,268	6,761,864	6,602,341	202,791
830 - Police Pension Fund	35,896,279	6,197,214	4,051,404	38,042,089
850 - Fire Pension Fund	29,669,400	6,586,486	4,349,515	31,906,371
** 900 - DeKalb Library	19,311,572	2,966,427	3,124,227	19,153,772
	110,200,248	103,222,448	101,864,270	111,558,426

* **Cash & Cash Equivalents**

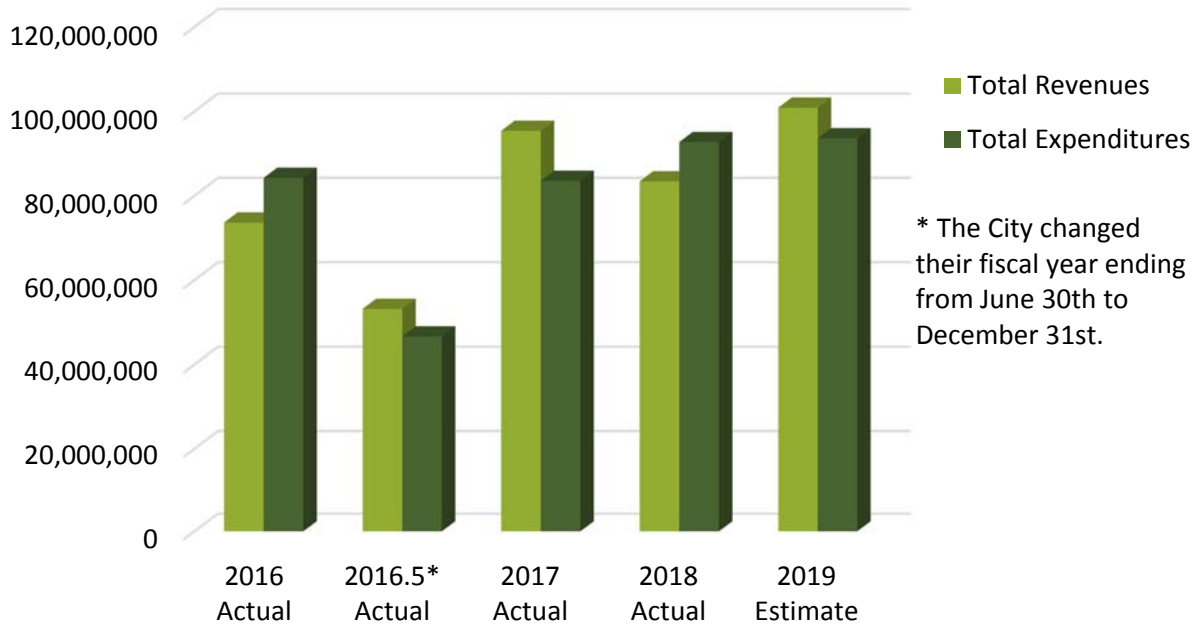
** **Restricted Dollars**

The City has a Fund Balance Policy, within its Financial Policies for the City, policy #01-02. This policy was established to assist staff in creating a solid foundation for the financial management of the City. These policies are reviewed annually during the budget process with the City Council.

Revenues and Expenditures

The chart below provides a quick summary of revenue and expenditure trends (actuals), for all City funds for fiscal years 2016 to 2019 Estimate.

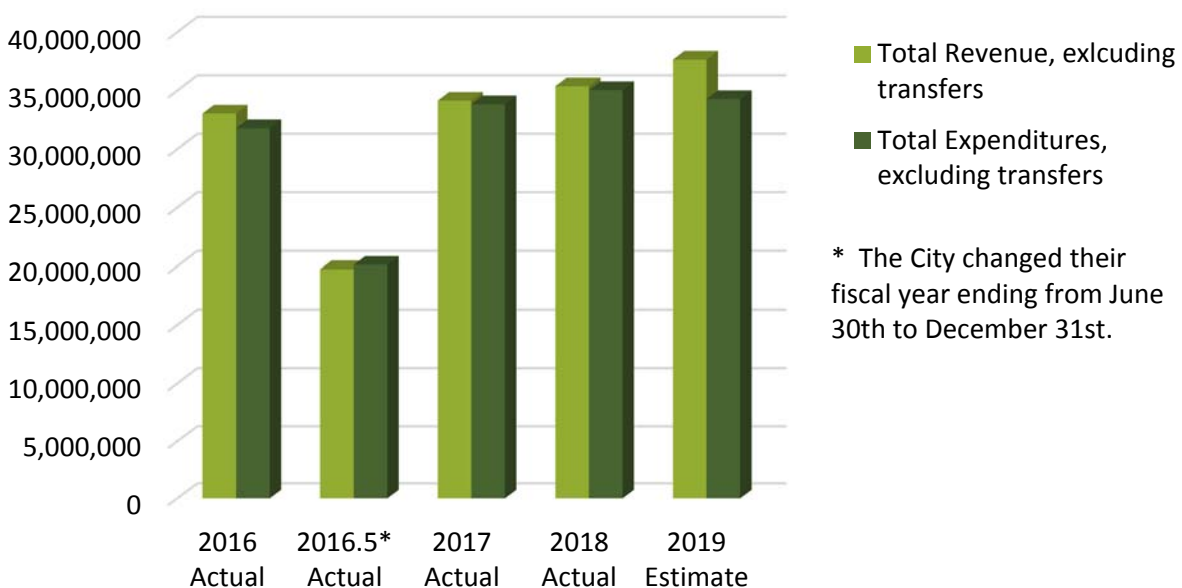
5 Year Revenue & Expenditure Trend - All Funds



General Fund

The chart below provides a quick summary of revenue and expenditure trends for the General Fund for fiscal years 2016 to 2019 Estimate.

5 Year Revenue & Expenditure Trends - General Fund



The City's policy states unassigned fund balance will be maintained at a minimum level equal to 25% of annual expenditures. The City's fund balance had dropped down to 1% in 2010. Since that time the City has been working hard to get fund balance reserves back up to 25% of annual expenditures. FY2019 estimates for the General Fund show a surplus of \$2,021,087 ending the year with a fund balance of 26.01% of annual expenditures. The FY2020 budget shows a surplus of \$129,441, leaving reserves at 25.05% at the end of the fiscal year.

Water Funds

Revenue estimates for FY2019 are \$6,855,619, which is about \$1,100,000 less than budgeted, due to loan proceeds for a watermain project coming in less than anticipated. This deficit will be a direct decrease in the expenditure anticipated for that watermain project, since the loan proceeds were determined by the project costs. Expenditure estimates for FY2019 are \$6,625,386, which is about \$1,500,000 less than budget. FY2019 estimates show a surplus of \$230,233. The purpose of these reserves in the Water Fund is to supplement revenues during uneven cash flow or unexpected drop in revenues, as well as for the replacement, repair, and maintenance of equipment, or any unplanned capital improvements.

Water Operating Fund: The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of the annual budgeted operational expenses. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

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

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

Airport Fund

This fund accounts for the operating and maintenance expenses of the Airport as well as all the capital portion for the City's local matching funds for the various grant projects included in the FY2020 budget. This fund has been supported over the years with transfers from the General Fund. In FY2017, 1.5 cents of the local gas tax was moved to support the Airport Fund due a change in legislation. In FY2018 this fund is showed a surplus of revenues exceeding expenditures of \$784,149. FY2019 estimates have the fund at a surplus of \$48,151. The intention is to try have this fund be a "true" enterprise fund that can stand on its own. Staff has been and will continue to review current fees being charged at the Airport.

Motor Fuel Tax Fund

This fund accounts for capital improvements to the City's streets and sidewalks. The fund balance is projected to increase by \$64,745 during FY2020 due to less planned improvements in connection with the street resurfacing program and sidewalk maintenance. This surplus will be a direct increase in the Motor Fuel Tax Fund's cash reserves.

Tax Increment Financing (TIF) Funds

In FY2019, the City maintained two TIF funds, the Central Area TIF and TIF #2. The City terminated TIF #2 on December 31, 2019, at the conclusion of its 23-year lifespan in accordance with the TIF Act. The Central Area TIF is due to expire at the end of FY2021. With the end of both TIFs in sight, the City created TIF #3 in 2019. This TIF district overlays the City's Central Business District, including a number of parcels formerly within the Central Area TIF. TIF #3 will begin collecting

incremental property tax revenue in FY2020. 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. The FY2020 Budget includes \$14.5 million in planned expenditures between the Central Area TIF and TIF #3, with a projected fund balance of over \$1.5 million at the end of FY2020.

Refuse & Recycling Fund

This fund is used to pay costs associated with the City's refuse disposal. The budget for FY2020 shows a deficit of \$204,997, which can be accounted for by the transfer to the General Fund for administrative (billing and collection) costs associated with refuse.

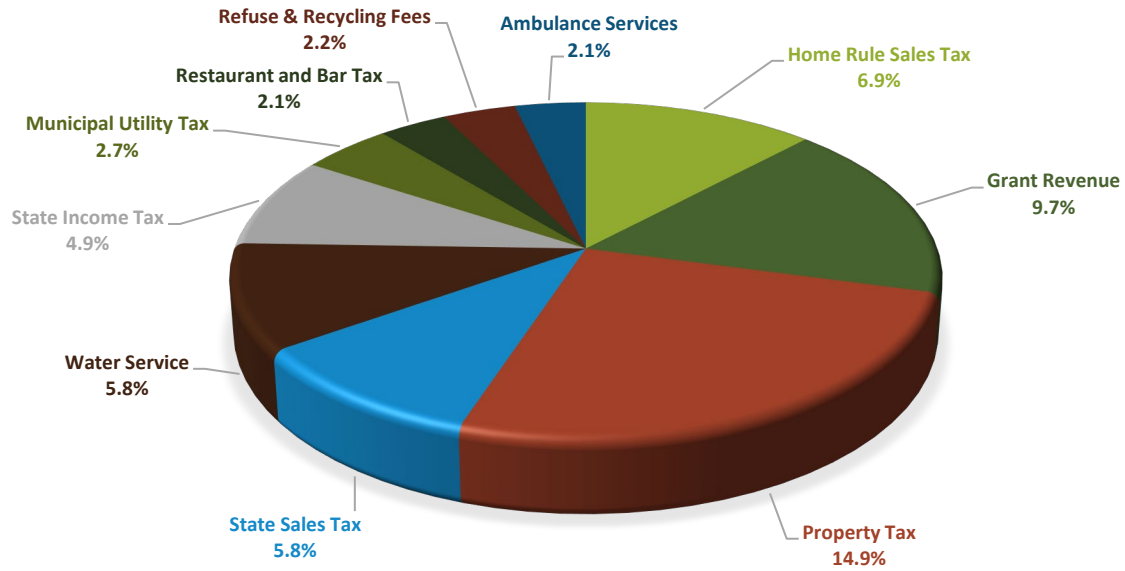
Workers Compensation & Property Liability Fund

This fund is used to pay costs associated with our Workers Compensation Liability Insurance coverage and for costs incurred as a result of accidents involving City property or employees. 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 FY2020 is projected to be \$1,010,392, which is within the range of the City's policy. Average worker's compensation claims over the last four years have averaged less than \$260,000 which is well below budgeted dollars in those years. The worker's compensation claims budget for FY2020 totals \$400,000 to account for this average. The average property liability claims over the last four years have averaged less than \$100,000. The FY2020 budget for property liability claims is \$110,000, which should be sufficient based on that average.

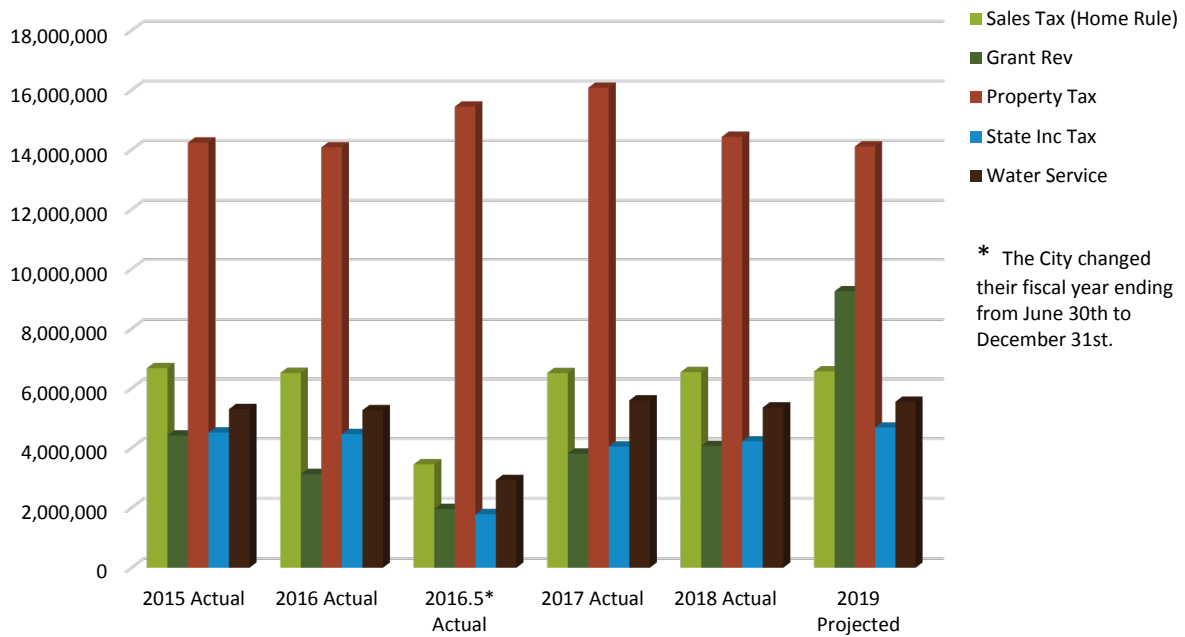
Revenue Budget Summary - All Funds

		2017	2018	2019	2019	2020
				AMENDED	PROJECTED	ADOPTED
FUND	DESCRIPTION	ACTIVITY	ACTIVITY	BUDGET	ACTIVITY	BUDGET
100	GENERAL FUND	35,716,047	36,017,347	37,856,172	38,252,522	38,267,257
200	TRANSPORTATION FUND	3,457,693	3,778,615	11,291,333	10,352,409	10,793,722
210	MOTOR FUEL TAX FUND	1,168,927	1,322,700	1,161,757	1,215,000	1,744,745
223	SPECIAL SERVICE AREA #3	1,000	1,001	1,010	1,010	1,010
224	SPECIAL SERVICE AREA #4	5,499	5,494	5,510	5,510	5,510
226	SPECIAL SERVICE AREA #6	14,006	15,684	18,010	16,410	16,410
234	SPECIAL SERVICE AREA #14	2,501	2,502	2,510	2,510	2,510
248	SPECIAL SERVICE AREA #28	0	0	0	0	8,714
260	TIF FUND #1 (CENTRAL AREA)	6,908,808	10,738,318	7,489,311	7,464,311	7,380,074
261	TIF FUND #2	1,407,250	1,478,100	1,526,644	1,536,644	0
262	TIF FUND #3	0	0	0	0	4,821,726
280	CDBG FUND	279,328	156,672	979,230	979,230	600,000
285	HOUSING REHAB FUND	61	1,684	1,050	275	250
290	FOREIGN FIRE INSURANCE TAX	50,459	54,758	48,000	55,000	55,000
300	DEBT SERVICE-GENERAL FUND	1,856,439	1,891,510	1,892,827	5,902,233	1,756,007
375	DEBT SERVICE - TIFS	1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
400	CAPITAL PROJECTS FUND	564,463	642,615	614,719	895,000	1,652,583
410	FLEET REPLACEMENT FUND	412,333	0	0	0	0
420	CAPITAL EQUIP REPLACEMENT FUND	171,340	517,399	447,397	463,000	556,750
600	WATER FUND	7,089,495	6,439,978	7,086,443	5,964,662	5,546,804
610	WATER NEW CONSTRUCTION FUND	35,262	5,866	20,000	4,757	10,000
620	WATER CAPITAL FUND	2,270,811	1,357,964	850,000	886,200	2,051,200
650	AIRPORT FUND	1,847,670	2,265,149	1,233,535	1,226,256	1,267,110
680	REFUSE & RECYCLING FUND	2,160,482	2,058,770	2,009,674	2,010,112	2,059,916
700	WORK COMP/LIAB INSURANCE FUND	811,111	949,041	898,159	933,059	918,159
710	HEALTH INSURANCE FUND	5,670,937	6,420,160	6,298,226	6,215,498	6,761,864
720	LIABILITY & PROPERTY INSURANCE	361,250	0	0	0	0
830	POLICE PENSION FUND	7,399,364	1,607,706	5,709,437	6,110,587	6,197,214
850	FIRE PENSION FUND	6,674,039	1,591,719	6,532,588	6,366,530	6,586,486
900	DEKALB PUBLIC LIBRARY FUND	7,984,376	2,924,065	2,854,004	2,843,004	2,966,427
TOTAL REVENUE - ALL FUNDS		95,398,951	83,438,017	98,019,946	100,894,129	103,222,448

TOP TEN REVENUE SOURCES AS A PERCENTAGE OF TOTAL REVENUES



5 Year Trend - Top Revenue Sources



Expenditure Budget Summary - All Funds

		2017	2018	2019	2019	2020
				AMENDED	PROJECTED	ADOPTED
FUND	DESCRIPTION	ACTIVITY	ACTIVITY	BUDGET	ACTIVITY	BUDGET
100	GENERAL FUND	35,871,371	37,688,298	37,007,172	36,231,435	38,137,816
200	TRANSPORTATION FUND	3,457,693	3,745,091	10,544,859	8,412,371	9,821,533
210	MOTOR FUEL TAX FUND	900,187	2,031,033	2,297,000	1,997,973	1,680,000
223	SPECIAL SERVICE AREA #3	1,700	815	1,500	1,500	1,500
224	SPECIAL SERVICE AREA #4	4,655	3,119	4,500	4,500	4,500
226	SPECIAL SERVICE AREA #6	18,487	10,736	18,000	13,000	16,400
234	SPECIAL SERVICE AREA #14	1,148	1,100	3,000	3,000	3,000
248	SPECIAL SERVICE AREA #28	0	0	0	0	8,704
260	TIF FUND #1 (CENTRAL AREA)	8,131,413	7,228,822	12,181,993	7,867,156	10,200,384
261	TIF FUND #2	653,709	9,423,617	359,739	2,189,732	0
262	TIF FUND #3	0	0	0	0	4,315,000
280	CDBG FUND	279,328	156,672	979,230	979,230	600,000
285	HOUSING REHAB FUND	1,359	338	54,924	9,412	50,352
290	FOREIGN FIRE INSURANCE TAX	44,384	47,743	46,472	55,472	54,682
300	DEBT SERVICE-GENERAL FUND	1,887,954	1,888,826	1,885,829	5,898,734	1,753,432
375	DEBT SERVICE - TIFS	1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
400	CAPITAL PROJECTS FUND	614,805	377,833	800,000	810,000	1,635,000
410	FLEET REPLACEMENT FUND	412,333	0	0	0	0
420	CAPITAL EQUIP REPLACEMENT FUND	663,338	587,182	202,161	152,196	1,161,667
600	WATER FUND	7,357,576	6,529,354	6,219,281	5,676,260	6,336,226
610	WATER NEW CONSTRUCTION FUND	0	0	0	0	500,000
620	WATER CAPITAL FUND	1,568,494	1,124,569	1,911,977	949,126	1,600,000
650	AIRPORT FUND	1,357,271	1,481,000	1,217,629	1,178,105	1,347,746
680	REFUSE & RECYCLING FUND	2,132,643	2,086,409	1,988,452	1,983,256	2,264,913
700	WORK COMP/LIAB INSURANCE FUND	1,018,882	1,131,658	1,050,852	1,040,718	1,048,928
710	HEALTH INSURANCE FUND	5,889,726	6,248,370	6,670,950	6,617,622	6,602,341
720	LIABILITY & PROPERTY INSURANCE	361,250	0	0	0	0
830	POLICE PENSION FUND	3,319,368	3,435,210	3,882,858	3,593,031	4,051,404
850	FIRE PENSION FUND	3,512,676	3,629,925	3,798,304	3,964,801	4,349,515
900	DEKALB PUBLIC LIBRARY FUND	3,004,352	2,689,918	2,833,804	2,814,904	3,124,227
TOTAL REVENUE - ALL FUNDS		83,544,102	92,740,838	97,152,886	93,635,934	101,864,270

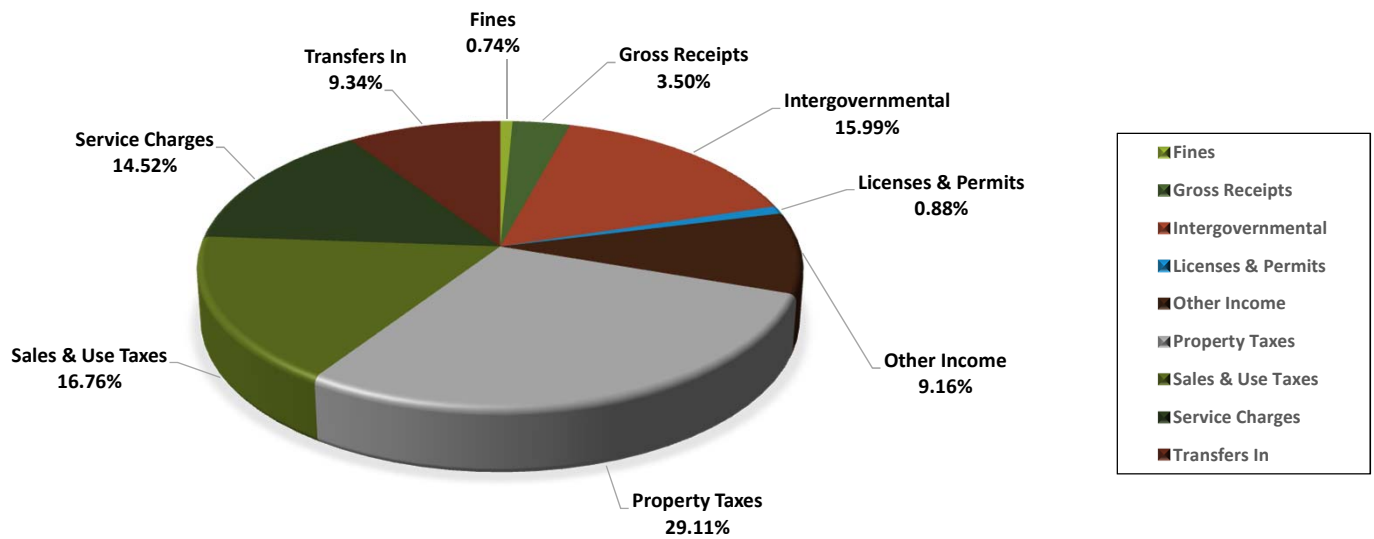
CITY OF DEKALB FY2020 BUDGET

Revenues by Category	Property Taxes	Sales & Use Taxes	Gross Receipts	Licenses & Permits	Intergovernmental	Service Charges	Fines	Other Income	Transfers In	FUND TOTALS
General	6,269,649	15,764,982	3,611,000	868,500	5,475,534	3,341,500	688,500	1,439,592	808,000	38,267,257
Transportation	0	0	0	0	8,632,222	0	0	2,161,500	0	10,793,722
Motor Fuel Tax	0	0	0	0	1,679,745	0	0	65,000	0	1,744,745
Heritage Ridge SSA#3	1,000	0	0	0	0	0	0	10	0	1,010
Knolls SSA#4	5,500	0	0	0	0	0	0	10	0	5,510
Greek Row SSA#6	16,400	0	0	0	0	0	0	10	0	16,410
Heartland Fields SSA#14	2,500	0	0	0	0	0	0	10	0	2,510
Greenbrier SSA#28	8,704	0	0	0	0	0	0	10	0	8,714
Tax Increment Financing #1	7,280,074	0	0	0	0	0	0	100,000	0	7,380,074
Tax Increment Financing #2	0	0	0	0	0	0	0	0	0	0
Tax Increment Financing #3	546,476	0	0	0	0	0	0	250	4,275,000	4,821,726
CDBG	0	0	0	0	600,000	0	0	0	0	600,000
Housing Rehabilitation	0	0	0	0	0	0	0	250	0	250
Foreign Fire Insurance Tax	0	0	0	0	0	0	0	55,000	0	55,000
General Debt Service	0	49,000	0	0	0	0	45,000	0	1,662,007	1,756,007
TIF Debt Service	0	0	0	0	0	0	0	0	1,195,000	1,195,000
Capital Projects	0	1,216,250	0	0	0	0	0	250,000	186,333	1,652,583
Capital Equip Replacement	0	0	0	0	0	0	0	556,750	0	556,750
Water	0	0	0	31,500	0	5,490,600	0	16,000	8,704	5,546,804
Water Construction	0	0	0	10,000	0	0	0	0	0	10,000
Water Capital	0	0	0	0	0	600,000	0	1,200	1,450,000	2,051,200
Airport	0	270,250	0	0	36,550	500,000	0	409,310	51,000	1,267,110
Refuse & Recycling Workers Compensation/Liability	0	0	0	0	0	2,059,916	0	0	0	2,059,916
Health Insurance	881,659	0	0	0	0	0	0	36,500	0	918,159
Police Pension	4,887,065	0	0	0	0	1,874,549	0	250	0	6,761,864
Fire Pension	3,446,287	0	0	0	0	620,927	0	2,130,000	0	6,197,214
DeKalb Public Library	3,951,651	0	0	0	0	504,835	0	2,130,000	0	6,586,486
DeKalb Public Library	2,754,942	0	0	0	77,610	0	34,300	99,575	0	2,966,427
GRAND TOTAL: REVENUES	30,051,907	17,300,482	3,611,000	910,000	16,501,661	15,122,327	767,800	9,451,227	9,636,044	103,222,448

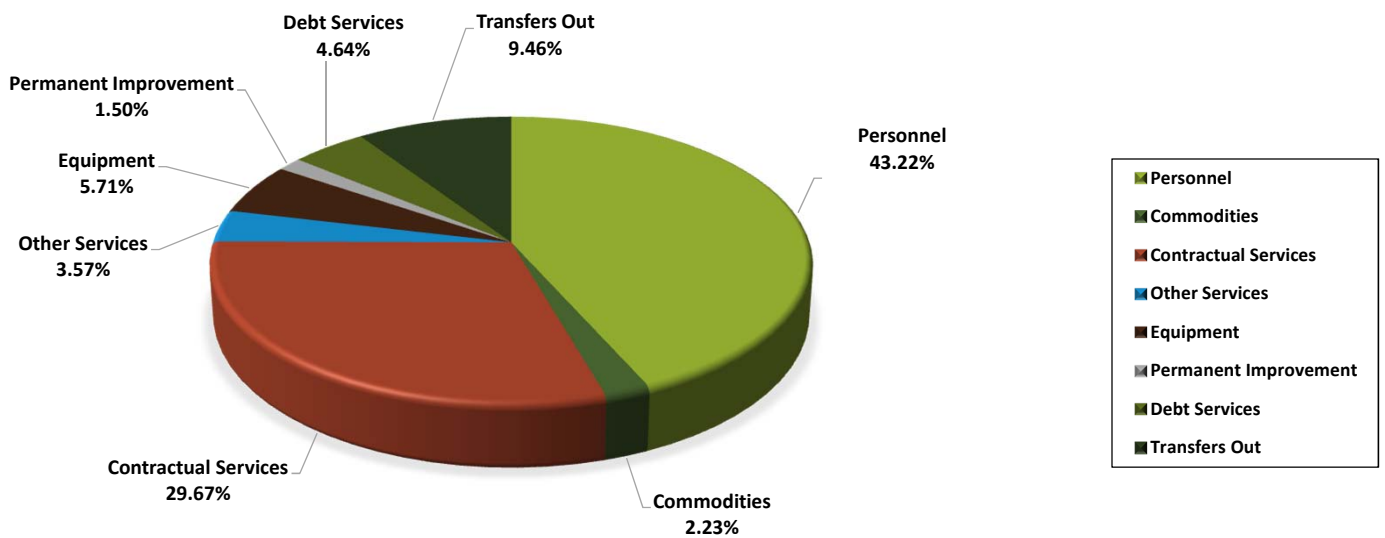
CITY OF DEKALB FY2020 BUDGET

Expenditures by Category	Personnel	Commodities	Contractual Services	Other Services	Debt Services	Equipment	Permanent Improvement	Transfers Out	FUND TOTALS
General	30,790,624	1,022,886	4,384,966	0	0	40,000	0	1,899,340	38,137,816
Transportation	259,991	1,000	9,250,542	0	0	285,000	0	25,000	9,821,533
Motor Fuel Tax	0	125,000	1,180,000	0	0	375,000	0	0	1,680,000
Heritage Ridge SSA#3	0	0	1,000	0	0	0	0	500	1,500
Knolls SSA#4	0	0	4,000	0	0	0	0	500	4,500
Greek Row SSA#6	0	0	15,900	0	0	0	0	500	16,400
Heartland Fields SSA#14	0	0	2,500	0	0	0	0	500	3,000
Greenbrier SSA#28	0	0	0	0	0	0	0	8,704	8,704
Tax Increment Financing #1	0	0	75,347	3,640,037	0	1,000,000	0	5,485,000	10,200,384
Tax Increment Financing #2	0	0	0	0	0	0	0	0	0
Tax Increment Financing #3	0	0	3,795,000	0	0	505,000	0	15,000	4,315,000
CDBG	0	150	319,850	0	0	200,000	0	80,000	600,000
Housing Rehabilitation	0	0	50,352	0	0	0	0	0	50,352
Foreign Fire Insurance Tax	0	15,450	2,732	0	0	36,500	0	0	54,682
General Debt Service	0	0	1,900	0	1,751,532	0	0	0	1,753,432
TIF Debt Service	0	0	0	0	1,195,000	0	0	0	1,195,000
Capital Projects	0	0	175,000	0	0	1,460,000	0	0	1,635,000
Capital Equip Replacement	0	0	0	0	16,667	1,145,000	0	0	1,161,667
Water	2,512,300	479,000	757,441	0	826,485	0	0	1,761,000	6,336,226
Water Construction	0	0	0	0	0	0	500,000	0	500,000
Water Capital	0	0	0	0	0	570,000	1,030,000	0	1,600,000
Airport	375,376	460,750	387,869	0	67,701	56,050	0	0	1,347,746
Refuse & Recycling	0	0	1,904,913	0	0	0	0	360,000	2,264,913
Workers Compensation/Liability Insurance	0	0	1,048,928	0	0	0	0	0	1,048,928
Health Insurance	302,015	0	6,300,326	0	0	0	0	0	6,602,341
Police Pension	3,960,527	0	90,877	0	0	0	0	0	4,051,404
Fire Pension	4,256,255	0	93,260	0	0	0	0	0	4,349,515
DeKalb Public Library	1,567,949	169,660	375,414	0	869,154	142,050	0	0	3,124,227
GRAND TOTAL: EXPENDITURES	44,025,037	2,273,896	30,218,117	3,640,037	4,726,539	5,814,600	1,530,000	9,636,044	101,864,270

Revenues by Category: All Funds

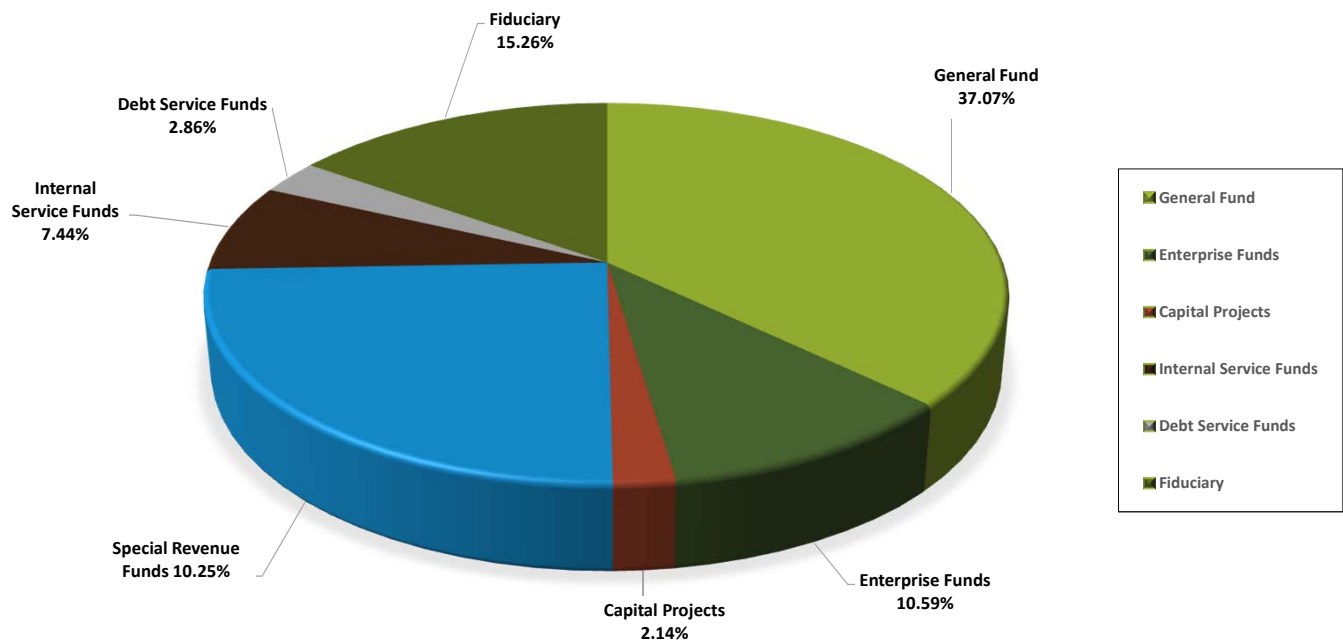


Expenditures by Category: All Funds



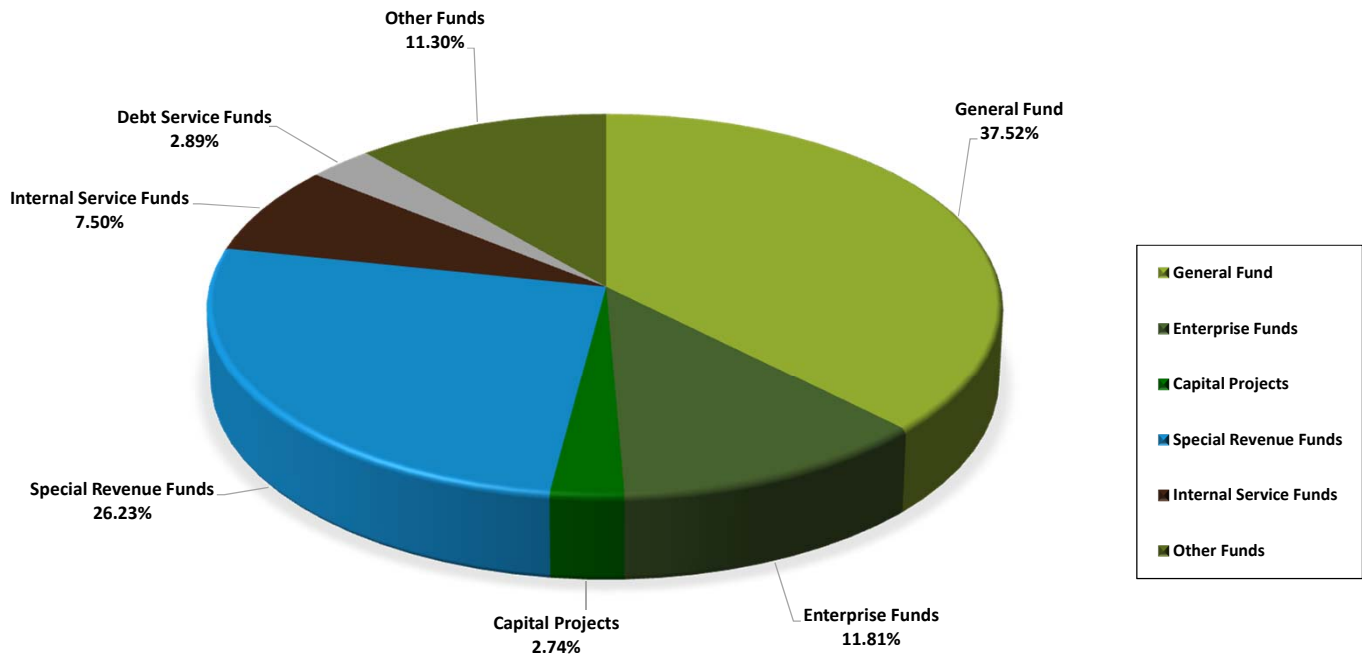
Revenues by Category: by Fund Type

	Property Taxes	Sales & Use Taxes	Gross Receipts	Licenses & Permits	Intergovernmental	Service Charges	Fines	Other Income	Transfers In	FUND TOTALS
General Fund	6,269,649	15,764,982	3,611,000	868,500	5,475,534	3,341,500	688,500	1,439,592	808,000	38,267,257
Special Revenue Funds	7,860,654	0	0	0	10,911,967	0	0	2,382,050	4,275,000	25,429,671
Debt Service Funds	0	49,000	0	0	0	0	45,000	0	2,857,007	2,951,007
Capital Projects	0	1,216,250	0	0	0	0	0	806,750	186,333	2,209,333
Enterprise Funds	0	270,250	0	41,500	36,550	8,650,516	0	426,510	1,509,704	10,935,030
Internal Service Funds	5,768,724	0	0	0	0	1,874,549	0	36,750	0	7,680,023
Fiduciary	10,152,880	0	0	0	77,610	1,125,762	34,300	4,359,575	0	15,750,127
TOTAL REVENUES	30,051,907	17,300,482	3,611,000	910,000	16,501,661	14,992,327	767,800	9,451,227	9,636,044	103,222,448



Expenditures by Category: By Fund Type

	Personnel	Commodities	Contractual Services	Other Services	Debt Services	Equipment	Permanent Improvement	Transfers Out	FUND TOTALS
General Fund	30,790,624	1,022,886	4,384,966	0	0	40,000	0	1,899,340	38,137,816
Special Revenue Funds	259,991	141,600	14,697,223	3,640,037	0	2,401,500	0	5,615,704	26,756,055
Debt Service Funds	0	0	1,900	0	2,946,532	0	0	0	2,948,432
Capital Projects	0	0	175,000	0	16,667	2,605,000	0	0	2,796,667
Enterprise Funds	2,887,676	939,750	3,050,223	0	894,186	626,050	1,530,000	2,121,000	12,048,885
Internal Service Funds	302,015	0	7,349,254	0	0	0	0	0	7,651,269
Other Funds	9,784,731	169,660	559,551	0	869,154	142,050	0	0	11,525,146
TOTAL EXPENDITURES	44,025,037	2,273,896	30,218,117	3,640,037	4,726,539	5,814,600	1,530,000	9,636,044	101,864,270





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Section Four

General Fund Detail

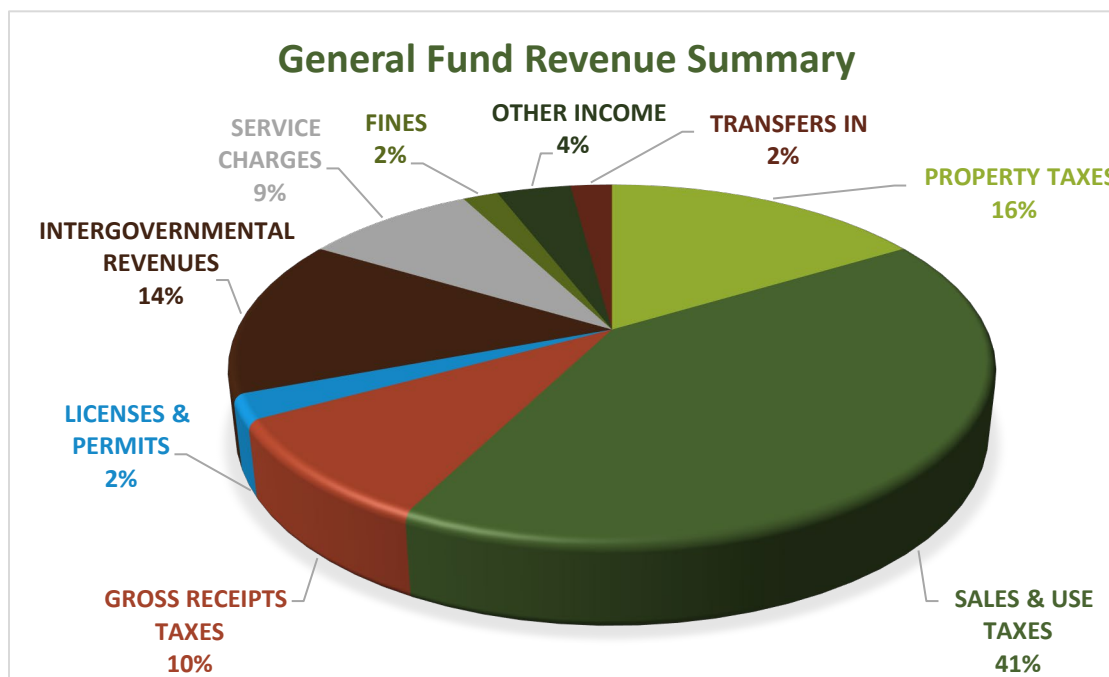
- Revenues and Expenditures
- Legislative
- City Manager's Office
- Human Resources Department
- Finance Department
- Information Technology Department
- Police Department
- Fire Department
- Public Works Department
- Community Development Department
- General Fund Support



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General Fund Revenue

General Fund revenues are primarily responsible for funding the City services that citizens interact with most often. Revenues are derived from numerous sources that can be placed into one of nine categories, as seen in the chart below. The FY2020 Budget includes \$38.27 million in General Fund revenues.



Sales & Use Taxes

The revenue category Sales & Use Taxes includes various taxes applied toward the consumptions of goods and services. This is the largest source of General Fund revenue, accounting for 41% of total General Fund revenues. Included in this category are the following:

- **Home Rule Sales Tax:** The City imposes a 1.75% Home Rule Sales Tax on sales of general merchandise. The tax 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 several years has remained fairly constant at \$6.50 million. The FY2020 budget for Home Rule Sales Tax is \$6.56 million which is a modest increase to the estimated \$6.50 million to be collected in FY2019.
- **State Sales Tax:** The Illinois Department of Revenue collects a 6.25% tax on the sale of general merchandise and distributes 1% to the municipality where the sale occurred and 0.25% to DeKalb County. State Sales Tax has been fairly stable over the last few years, with collections between \$5.30 million and \$5.40 annually. The FY2020 budget for State Sales Tax is \$5.50 million which is a modest increase to the estimated \$5.45 million to be collected in FY2019.
- **Restaurant & Bar Tax:** The City collects a 2% tax on prepared food and beverage and packaged liquor sales. This tax is administered at the local level. The FY2020 Budget includes \$1.95 million in Restaurant & Bar Tax revenue, a modest increase to the estimated \$1.94 million to be collected in FY2019.

- **Local Use Tax:** Use taxes are imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail, including online purchases. 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 as a result of the increased collection of sales taxes on internet purchases. Projected revenue for FY2020 is \$1.44 million based on the IML projection of \$32.75 per capita.
- **Hotel/Motel Tax** – The City imposes a 7.5% tax on the use of hotel/motel rooms in the City. Of this 7.5%, a 1% portion is directed to the Debt Service Fund. The remaining 6.5% is General Fund revenue. The FY2020 Budget includes \$300,000 in Hotel/Motel Tax revenue for the General Fund. That amount is projected to increase once the new Home2 Suites is completed.

Property Taxes

This revenue is derived from a tax levy on real estate within the corporate limits of the City of DeKalb. Property Taxes account for 16% of General Fund revenues in FY2020. The City of DeKalb is a home rule community and is not regulated by the Property Tax Extension Limitation Law (PTELL). For FY2020 (tax levy year 2019), the City estimates a 4.73% increase in the tax levy in order to capture new EAV growth in the City and to recover TIF EAV returning to the regular tax rolls. It is anticipated that the 2019 tax levy will generate \$6,269,648 in General Fund revenue, all of which will go toward the funding of Fire and Police pension funds.

Intergovernmental Revenue

The FY2020 Budget includes \$5.48 million in Intergovernmental Revenue, which represents 14% of total General Fund revenues. Much of this revenue comes from the City's per capita share of State Income Tax revenue. State Income Tax for FY2020 is budgeted at \$4.68 million. This state-shared revenue has increased by nearly \$500,000 in the past few years as a result of improving employment rates in Illinois. Other revenues in this category include Video Gaming Tax, Personal Property Replacement Tax, State and Federal Grants, and Other Shared Revenues.

Gross Receipts Taxes

Revenues included in Gross Receipts Taxes include Municipal Utility Tax, Telecommunications Tax, and Franchise Tax. Of the \$3.61 million to be collected in FY2020, Municipal Utility Tax accounts for \$2.60 million. This tax is collected on electric and natural gas utilities services in the City and has experienced modest increases over the past several years. Over the same period, Telecommunications Tax and Franchise Tax revenues have declined as a result of consumers abandoning land-line phone service in favor of wireless devices and "cutting the cord" from traditional cable TV.

Service Charges

The FY2020 Budget includes \$3.34 million in revenue resulting from Service Charges. This represents 9% of total General Fund revenues. Of the revenues included in this category, Fire Services and Ambulances Services account for most of that revenue. The City charges Northern Illinois University and the DeKalb Fire Protection District for fire and emergency medical services to their residents. These services are estimated to generate \$1.04 million in revenue for FY2020 based on current intergovernmental agreements. The City also charges users (or their insurance) for City-provided ambulance services. This revenue has increased significantly in FY2019 and will again in FY2020 as a result of an increase in the rate charged in the beginning of FY2019 and an overall increase in ambulance transports. The FY2020 Budget includes \$2.00 million in Ambulance Service revenue.

Other Income

In FY2020, \$1.44 million, which is 4% of General Fund revenue, comes from Other Income. This revenue category is comprised of various small revenue sources that include Investment Interest, the annual TIF Surplus, Refunds and Reimbursements, and other Miscellaneous Revenue. Refunds and Reimbursements account for \$546,000 and include revenues such as School District 428 funding for School Resource Officers.

Licenses & Permits

This General Fund revenue category includes a number of locally issued licenses and permits that will generate \$868,500 in FY2020. This represents just 2% of General Fund revenue. The largest sources of revenue in this category are Building Permits, Liquor Licenses, and Crime Free Housing Registration. It is anticipated that Building Permit revenue will increase in FY2020 as compared to FY2018 and FY2019 as a result of new development activity in the central business district and our industrial business centers.

Transfers In

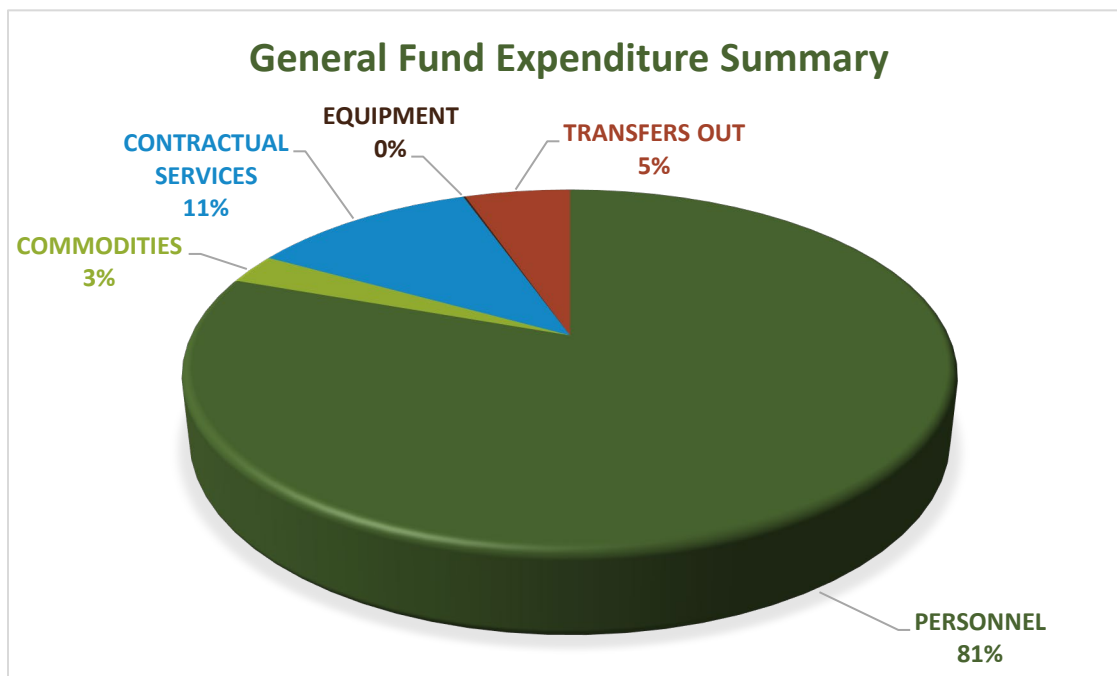
Transfers from other City funds into the General Fund account for \$808,000 in “revenue” in the FY2020 Budget. These include transfers from Transportation, TIF, and CDBG Funds to reimburse General Fund expenses related to these programs; a Water Fund transfer for payment in lieu of taxes (PIOLT); and a Refuse & Recycling Fund transfer to cover the administrative cost of managing monthly refuse billing.

Fines

Fines issued by Police and Code Compliance personnel account for \$688,500 in General Fund revenue in the FY2020 Budget. Much of this revenue is derived from Court Fines, Parking Fines, and Administrative Tow Fees. Overall, these revenues have remained level over the period of FY18 to FY2020

General Fund Expenditures

The mission of the City of DeKalb is to deliver high quality municipal services to those who live, work, learn in, and visit our community. General Fund expenditures represent the costs associated with providing those services. Expenditures are broken down into five categories, each containing numerous individual account lines. The FY2020 Budget includes \$38.26 million in General Fund expenditures.



Personnel

Personnel costs account for 81% of total General Fund expenditures, or \$30.79 million for FY2020. This expenditure category includes salaries and wages, overtime, employer pension contributions, and employer health insurance costs. Employee wages have remained fairly level since FY2017, largely due to staffing reductions. In FY2019, it is estimated that General Fund full-time wages decreased by more than \$700,000 after the City Manager eliminated several management positions. At the same time, it is estimated that overtime increased by \$265,000 due to an increased demand for services by the Fire and Police Departments. Even with the management staffing reductions, FY2020 personnel costs will rise by nearly \$1.00 million for the reasons detailed below.

- **Fire and Police Pensions:** The rising costs associated with public safety pensions continue to impact the General Fund. In FY2020, the actuarially determined City contribution for the Fire and Police Pension Funds is \$7.40 million, which is an increase of \$814,627 from FY2019.
- **IMRF Pensions:** The Illinois Municipal Retirement Fund (IMRF) reduced its assumed rate of return in FY2019, resulting in higher contribution costs for most member entities. The City's General Fund contribution to IMRF increases from 12.00% of salary to 14.89% of salary. This results in an FY2020 contribution amount of \$647,050, an increase of \$155,624 over the FY2019 estimate.

- **Health Insurance:** The cost of health insurance premiums will increase in FY2020 after the City experienced significant claims history in the previous year. Premium costs for the City's PPO plan increased by about 10%, while HMO premiums fell about 0.40%. This results in an annual increase of \$269,699 in FY2020. Total General Fund expenditures for FY2020 are budgeted at \$4.33 million.

Contractual Service

Services provided to the City by others are classified as Contractual Services and represent \$4.38 million, or 11% of General Fund expenditures. This category includes expenditures such as: maintenance of buildings, equipment, software, and vehicles; engineering services; legal services; training and travel expenses; and utilities. Also included in this category is \$1.75 million in payments to other government agencies through tax sharing agreements. Notable FY2020 expenditures in Contractual Services include:

- **Maintenance – Vehicles:** Because the City lacked the capital needed to properly address fleet replacement over the past decade, costs associated with vehicle maintenance are rising sharply. In FY2020, the General Fund vehicle maintenance budget will rise to \$147,729, an increase of \$23,405. Note that this amount only includes repairs made by others and not repairs made in-house by City mechanics.
- **Maintenance – Software:** The FY2020 Budget shows \$342,315 for software maintenance. This is a newly created account line for FY2020. In prior years, these costs were spread across various account lines; however, staff felt it was appropriate to show the total recurring cost of computer software licenses and agreements in one budget line. A notable decrease in account "63800 – Contracted Services" was a result of this change.
- **Snow Removal Services:** In FY2019, the City Council approved a service reduction related to removal of snow on arterial and downtown sidewalks. As a result of public demand, these services have been restored in FY2020 at a total cost of \$80,000.

Transfers Out

Any transfer of funds from the General Fund to other City funds is represented in this category. Transfers Out in FY2020 total \$1.90 million, or 5% of General Fund expenditures. Much of this amount funds the City's bond payments through a transfer to the Debt Service Fund (Fund 300) in the amount of \$1.66 million. Other transfers include a \$186,333 transfer to the Capital Projects Fund (Fund 400). This amount reflects the amount the City will receive in surplus payment upon close out of TIF Fund #2 (Fund 261) at the end of FY2019. Also, a transfer of \$51,000 to the Airport Fund (Fund 650) is anticipated.

Commodities

Items purchased for use by the City are categorized as Commodities. The FY2020 Budget for this category is \$1.02 million, or 3% of the General Fund budget. The three largest expenditures in this category are:

- **Supplies/Parts – Vehicles:** As previously noted, the cost to maintain our aging fleet is significant. In FY2020, \$167,222 is budgeted for vehicles parts and supplies. These purchases typically represent the material costs for the City mechanics to repair and maintain fleet vehicles. Staff labor time is not accounted for in this line item.
- **Ice/Snow Control Supplies:** In FY2020, the City has budgeted \$100,000 for road salt and an additional \$21,500 for related supplies such as sidewalk salt, shovels, and other equipment. This represents less than one-half of the City's total road salt expenditure as the Motor Fuel Tax Fund supports an additional \$125,000 in road salt purchases.

- **Fuel, Oil, & Lubricants:** The City has budgeted \$257,425 for fuel and related purchases in FY2020. Staff has managed to reduce overall fuel consumption in recent years; however, the City will bear some additional cost in FY2020 as a result of the State Motor Fuel Tax Increase from which the City is not exempt.

Equipment

In FY2020, the City has budgeted \$40,000 for capital equipment outlay in the General Fund budget. This represents less than 1% of the total General Fund budget. Items in this category are capital items with a value of more than \$5,000 but less than \$10,000. Items with a value in excess of \$10,000 are budgeted in the Capital Equipment Replacement Fund (Fund 420).

		2017	2018	2019	2019	2020
				AMENDED	PROJECTED	ADOPTED
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	BUDGET	ACTIVITY	BUDGET
GENERAL FUND REVENUES - SUMMARY						
ESTIMATED REVENUES						
100-00-00-30100	PROPERTY TAX - CORPORATE	817,910	0	0	0	0
100-00-00-30120	PROPERTY TAX - IMRF	71,962	0	0	0	0
100-00-00-30140	PROPERTY TAX - FIRE PENSION	2,612,994	3,152,986	3,216,521	3,216,521	3,322,914
100-00-00-30150	PROPERTY TAX - POLICE PENSION	2,020,666	2,716,072	2,800,619	2,800,619	2,946,735
100-00-00-31100	STATE SALES TAX	5,348,970	5,425,742	5,601,709	5,454,000	5,508,000
100-00-00-31200	HOME RULE SALES TAX	6,508,901	6,540,840	6,743,880	6,500,000	6,565,000
100-00-00-31300	LOCAL USE TAX	1,138,904	1,293,403	1,189,691	1,373,736	1,441,982
100-00-00-31400	HOTEL/MOTEL TAX	275,007	271,256	319,515	267,000	300,000
100-00-00-31500	RESTAURANT & BAR TAX	1,966,938	1,944,235	2,066,514	1,945,000	1,950,000
100-00-00-31700	MUNICIPAL UTILITY TAX	2,472,309	2,636,104	2,554,774	2,558,000	2,596,000
100-00-00-31750	TELECOMMUNICATIONS TAX	672,303	616,205	650,559	555,000	540,000
100-00-00-31800	AUTO RENTAL TAX	19,150	20,355	21,777	22,100	22,500
100-00-00-31900	FRANCHISE TAX	499,384	468,895	506,875	470,000	475,000
100-00-00-31950	MISCELLANEOUS TAXES	0	0	50,000	0	0
100-00-00-32200	LIQUOR LICENSES	242,123	219,476	252,144	225,000	230,000
100-00-00-32300	ROOMING HOUSE LICENSES	15,200	12,150	18,258	13,000	13,500
100-00-00-32350	FIRE LIFE SAFETY LICENSES	20,950	24,050	22,440	20,500	21,000
100-00-00-32400	AMUSEMENT LICENSES	4,350	2,350	3,119	4,500	4,500
100-00-00-32450	OTHER LICENSES	46,685	94,614	75,000	62,000	65,000
100-00-00-32500	BUILDING PERMITS	359,215	171,318	367,181	220,000	325,000
100-00-00-32700	PARKING PERMITS	1,770	1,970	3,800	1,500	1,500
100-00-00-32900	OTHER PERMITS	17,475	13,545	28,951	13,000	15,000
100-00-00-33100	FEDERAL GRANTS	16,425	74,008	0	1,757	0
100-00-00-33150	FEDERAL PASS-THROUGH GRANTS	45,102	30,370	0	65,000	0
100-00-00-33200	STATE GRANTS	0	4,675	0	0	0
100-00-00-33400	FIRE GRANTS	11,654	25,338	0	35,000	20,000
100-00-00-33450	POLICE GRANTS	8,500	12,500	0	15,000	7,500
100-00-00-33500	STATE INCOME TAX	4,044,119	4,216,580	4,347,082	4,447,851	4,680,389
100-00-00-33600	PERSONAL PROPERTY REPLACEMENT TAX	173,727	137,176	140,434	175,905	190,645
100-00-00-33650	VIDEO GAMING TAX	197,706	230,416	250,880	250,000	256,000
100-00-00-33700	TOWNSHIP ROAD & BRIDGE TAX	143,356	149,073	148,621	149,000	152,000
100-00-00-33900	OTHER SHARED REVENUES	165,358	173,995	169,010	167,500	169,000
100-00-00-34100	ADMINSTRATION FEES	137,508	139,788	139,128	141,276	144,000
100-00-00-34200	POLICE SERVICES	6,832	33,326	10,200	45,000	45,000
100-00-00-34240	BACKGROUND CHECK FEES	2,107	1,500	0	3,000	2,500
100-00-00-34250	FIRE SERVICES	949,828	1,032,778	1,024,080	1,050,000	1,042,000
100-00-00-34260	AMBULANCE SERVICES	1,023,981	1,261,534	1,618,872	2,250,000	2,000,000
100-00-00-34500	FUEL SALES	76,393	106,784	107,100	50,000	55,000
100-00-00-34700	CRIME FREE REGISTRATION FEE	167,750	191,727	195,000	193,000	193,000
100-00-00-34750	ZONING FEES	10,925	16,125	12,240	17,500	18,000
100-00-00-34760	PLAN REVIEW FEES	0	6,120	0	30,000	30,000
100-00-00-34780	INSPECTION FEES	5,100	1,500	5,100	5,000	5,000
100-00-00-35100	COURT FINES	299,554	224,516	317,220	195,000	195,000
100-00-00-35200	DUI FINES	29,882	22,471	40,800	20,000	21,500
100-00-00-35250	ANTI-CRIME ACTIVITIES	8,192	27,083	19,921	7,500	10,000
100-00-00-35260	CRIME LAB	16,660	7,469	16,669	2,000	2,500
100-00-00-35300	PARKING FINES	58,944	147,990	127,438	140,000	145,000
100-00-00-35350	ELECTRONIC CITATION FINES	0	0	0	0	0
100-00-00-35400	FALSE ALARM FINES	4,100	5,800	29,682	35,000	35,000
100-00-00-35500	MAIL-IN FINES	50,150	48,923	61,200	95,000	85,000
100-00-00-35700	ADMINISTRATIVE TOW FINES	139,540	144,744	196,348	155,000	158,000
100-00-00-35750	TOW FINES	1,600	2,800	2,244	500	1,500

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
100-00-00-35800	ABATEMENT FINES	0	2,350	5,100	1,250	2,500
100-00-00-35850	CRIME FREE HOUSING FINES	145	0	0	0	0
100-00-00-35900	OTHER FINES	24,600	65,163	28,560	32,500	32,500
100-00-00-35950	POLICE FORFEITURES	32,644	15,003	35,700	26,750	25,000
100-00-00-37100	INVESTMENT INTEREST	102,079	214,063	120,600	275,000	220,000
100-00-00-37500	GAIN/LOSS ON INVESTMENTS	0	7,856	0	0	0
100-00-00-38100	MISCELLANEOUS REVENUE	39,163	31,637	66,000	35,000	35,000
100-00-00-38200	REFUNDS / REIMBURSEMENTS	358,380	387,890	385,764	385,764	546,070
100-00-00-38400	DONATIONS / CONTRIBUTIONS	20,000	0	5,100	6,500	5,000
100-00-00-38600	SALES OF SURPLUS PROPERTY	5,100	1,362	0	1,050	1,000
100-00-00-38850	TIF PROPERTY TAX SURPLUS	251,286	257,651	773,533	1,140,288	297,271
100-00-00-38860	TIF SALES TAX SURPLUS	365,640	279,311	273,837	273,837	287,751
100-00-00-39200	TRANSFER FROM MASS TRANSIT FUND	10,570	0	47,508	19,444	25,000
100-00-00-39210	TRANSFER FROM MFT FUND	0	0	0	0	0
100-00-00-39223	TRANSFER FROM SSA #3 FUND	500	500	500	500	500
100-00-00-39224	TRANSFER FROM SSA #4 FUND	500	500	500	500	500
100-00-00-39226	TRANSFER FROM SSA #6 FUND	500	500	500	500	500
100-00-00-39234	TRANSFER FROM SSA #14 FUND	500	500	500	500	500
100-00-00-39260	TRANSFER FROM TIF #1 FUND	678,576	100,000	100,000	50,000	15,000
100-00-00-39261	TRANSFER FROM TIF #2 FUND	113,198	60,000	0	0	0
100-00-00-39262	TRANSFER FROM TIF #3 FUND	0	0	0	0	15,000
100-00-00-39280	TRANSFER FROM CDBG FUND	25,326	55,986	90,000	90,000	80,000
100-00-00-39285	TRANSFER FROM REHAB FUND	0	0	4,074	4,074	0
100-00-00-39400	TRANSFER FROM CAPITAL PROJ FUND	209,181	0	0	0	0
100-00-00-39600	TRANSFER FROM WATER FUND	316,000	310,400	321,800	321,800	311,000
100-00-00-39680	TRANSFER FROM REFUSE FUND	104,000	124,000	124,000	124,000	360,000
100-00-00-39700	TRANSFER FROM WORK COMP FUND	130,000	0	0	0	0
TOTAL GENERAL FUND REVENUES		35,716,047	36,017,347	37,856,172	38,252,522	38,267,257

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
GENERAL FUND EXPENDITURES - SUMMARY						
PERSONNEL						
41100	WAGES - FULL-TIME	15,102,364	15,380,031	15,330,042	14,601,663	15,301,040
41200	WAGES - PART-TIME	687,579	650,713	630,278	520,367	571,285
41300	WAGES - OVERTIME	1,134,030	1,261,327	1,223,276	1,526,458	1,224,195
41400	LONGEVITY PAY	134,439	133,161	143,031	142,866	133,263
41500	CLOTHING ALLOWANCE	118,402	113,574	114,841	110,515	115,222
41550	CAR ALLOWANCE	22,037	16,810	18,070	6,154	2,700
41600	WELLNESS BONUS	5,250	5,700	7,500	5,550	7,200
41650	EDUCATION BONUS	4,500	5,750	5,125	5,125	5,125
42100	EMPLOYER PORTION FICA	533,177	533,371	541,522	486,130	539,353
42200	EMPLOYER PORTION IMRF	693,009	671,637	536,968	491,426	647,050
42300	EMPLOYER CONTRIB/PENSION	5,451,569	6,450,564	6,582,771	6,582,771	7,397,938
42500	EMPLOYEE HEALTH INSURANCE	3,707,726	4,031,702	4,064,176	4,064,179	4,333,878
42600	WORKER'S COMPENSATION	512,375	512,375	512,375	512,375	512,375
PERSONNEL		28,106,457	29,766,715	29,709,975	29,055,579	30,790,624
COMMODITIES						
51000	BOARDS & COMMISSIONS	4,090	4,039	8,235	4,360	7,185
51300	SUPPLIES/PARTS-BUILDINGS	26,162	15,645	30,568	20,668	26,768
51410	SUPPLIES/PARTS-STREETS	26,436	22,891	30,500	40,000	37,000
51430	SUPPLIES/PARTS-STORM SEWERS	15,681	8,342	17,500	9,000	23,500
51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	8,300
51600	SUPPLIES/PARTS-TECHNOLOGY	43,697	26,188	26,960	25,000	25,000
51700	SUPPLIES/PARTS-VEHICLES	140,033	116,079	177,730	122,353	167,222
51997	STREETLIGHTS, PARTS	7,793	17,357	17,000	9,000	15,000
51998	TRAFFIC & STREET SIGNS	20,805	26,030	20,000	30,000	30,000
51999	SUPPLIES/PARTS-TRAFFIC SIGNALS	13,520	15,382	34,000	30,000	34,000
52000	OFFICE SUPPLIES	18,822	16,762	22,051	15,547	23,569
52500	JANITORIAL SUPPLIES	17,848	15,851	16,300	14,300	16,300
52600	PATROL SUPPLIES & EQUIPMENT	113,669	69,565	62,474	62,474	70,223
52700	INVESTIGATION SUPPLIES & EQUIPMENT	13,165	10,388	8,445	8,195	9,250
52800	FIREFIGHTING SUPPLIES & EQUIPMENT	41,709	34,433	41,850	41,850	30,700
52900	AMBULANCE SUPPLIES & EQUIPMENT	24,298	43,014	34,300	19,422	34,300
53099	ACTIVITIES & SUPPLIES	1,186	526	800	500	3,225
53100	ICE/SNOW CONTROL SUPPLIES	3,733	118,341	120,500	191,332	121,500
53300	SMALL TOOLS & EQUIPMENT	10,561	9,427	10,050	10,000	11,800
54000	UNIFORMS/PROTECTIVE CLOTHING	31,178	25,913	31,891	39,477	34,580
55000	FUEL, OIL, & LUBRICANTS	231,070	279,221	278,158	260,794	257,425
58110	DUI FINES EXPENDITURES	660	2,983	10,634	10,634	10,634
58120	ANTI-CRIME EXPENDITURES	0	711	8,000	8,000	8,000
58130	CRIME LAB EXPENDITURES	3,196	0	4,150	4,150	1,000
58140	POLICE FORFEITURES EXPENDITURE	25,575	3,836	14,545	14,545	11,045
59999	COMMODITIES	6,742	5,643	5,084	5,360	5,360
COMMODITIES		841,629	888,567	1,031,725	996,961	1,022,886
CONTRACTUAL SERVICES						
61100	MAINTENANCE-GROUNDS	24,098	21,853	27,500	24,500	27,500
61300	MAINTENANCE-BUILDINGS	59,316	58,385	68,950	62,150	81,700
61400	MAINTENANCE-INFRASTRUCTURE	13,753	14,775	27,340	11,000	27,340
61420	MAINTENANCE-STREETS	5,025	2,765	9,000	9,000	10,500
61430	MAINTENANCE-STORM SEWERS	24,583	3,600	10,000	5,000	10,000
61450	MAINTENANCE-SIDEWALKS	942	1,825	1,500	1,500	0

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
61500	MAINTENANCE-EQUIPMENT	51,741	39,288	55,700	46,712	141,055
61599	WARNING SIRENS	6,480	6,480	6,600	6,480	6,600
61700	MAINTENANCE-VEHICLES	100,429	121,432	124,324	145,229	147,729
61800	MAINTENANCE-SOFTWARE	0	0	0	0	342,315
62099	PRINTED MATERIALS	49,471	39,221	51,423	39,645	35,953
62100	FINANCIAL SERVICES	37,530	32,247	32,688	33,580	33,369
62200	LEGAL SERVICES	185,854	179,736	196,070	195,655	195,000
62300	ARCHITECT/ENGINEERING SERVICES	134,463	103,131	128,000	128,000	131,200
62400	TECHNOLOGY SERVICES	29,550	9,302	8,394	3,225	19,820
62600	MEDICAL SERVICES	36,649	13,256	31,120	30,620	31,615
62700	HUMAN & SOCIAL SERVICES	151,500	144,500	144,500	144,500	150,000
62800	UNEMPLOYMENT INSURANCE SERVICES	32,338	4,588	7,300	10,000	10,000
62900	PERSONNEL RECRUITMENT SERVICES	31,667	29,273	50,480	20,000	40,876
63000	SPECIAL EVENT SERVICES	19,957	9,292	7,250	2,700	14,350
63100	FORESTRY SERVICES	42,346	12,329	57,000	57,000	90,000
63200	MOSQUITO ABATEMENT SERVICES	8,089	5,196	6,000	6,000	0
63300	NUISANCE ABATEMENT SERVICES	23,646	4,550	15,000	15,000	15,000
63400	SNOW REMOVAL SERVICES	18,020	48,088	10,000	12,300	80,000
63500	TOWING SERVICES	4,515	4,849	5,780	5,780	5,780
63600	WEATHER SERVICES	3,120	3,120	3,649	3,230	3,200
63700	DEVELOPMENTAL SERVICES	140,000	127,500	140,000	110,000	115,000
63750	DEMOLITION SERVICES	0	13,239	0	0	0
63800	CONTRACTED SERVICES	1,128,562	905,287	685,813	686,275	281,749
64000	UTILITIES	7,854	23,969	15,720	15,720	18,700
64100	ELECTRIC SERVICES	31,920	73,214	80,000	80,000	80,000
64500	TELEPHONE SERVICES	119,914	102,498	109,782	105,132	104,844
64600	CABLE/INTERNET SERVICES	0	0	0	0	1,500
65100	FREIGHT & POSTAGE	24,210	20,444	25,672	24,887	21,700
65200	MARKETING ADS & PUBLIC INFO	19,132	17,391	15,610	14,210	11,160
65300	LEGAL EXPENSES & NOTICES	15,715	18,602	25,180	20,978	23,883
65400	TAXES, LICENSES, & FEES	13,113	4,038	11,500	19,350	12,000
65500	RENTAL-BLDG & EQUIP	250	672	1,400	1,150	1,400
66100	DUES & SUBSCRIPTIONS	54,276	49,127	32,931	25,938	30,318
66200	TRAINING/TRAVEL	137,515	121,440	188,417	130,890	169,810
66300	TRAVEL EXPENSES	0	0	3,000	2,500	2,500
66400	EDUCATION TUITION REIMBURSEMENT	25,910	24,068	0	0	0
68750	TAX SHARING AGREEMENTS	1,731,750	1,781,787	1,733,000	1,733,000	1,750,000
69200	SURETY BONDS	64,163	70,000	70,000	70,000	70,000
69700	SPECIAL PROJECTS	32,995	24,183	64,500	59,500	39,500
CONTRACTUAL SERVICES		4,642,361	4,290,540	4,288,093	4,118,336	4,384,966
EQUIPMENT						
86000	EQUIPMENT	15,134	12,711	21,818	19,500	16,500
86100	TECHNOLOGY EQUIPMENT	28,370	16,871	18,800	18,000	18,000
86200	OFFICE FURNITURE & EQUIPMENT	8,965	6,409	3,058	1,550	0
86300	TELEPHONE & RADIO EQUIPMENT	45,976	44,658	56,876	56,776	5,500
87000	VEHICLES	136,329	0	0	0	0
EQUIPMENT		234,774	80,649	100,552	95,826	40,000
TRANSFERS OUT						
91200	TRANSFER TO TRANSPORTATION FUND	11,370	0	0	0	0
91300	TRANSFER TO DEBT SERVICE FUND	1,756,998	1,801,827	1,801,827	1,889,733	1,662,007
91400	TRANSFER TO CAPITAL PROJECTS FUND	196,108	0	0	0	186,333
91410	TRANSFER TO FLEET FUND	81,674	0	0	0	0
91420	TRANSFER TO CAPITAL EQUIPMENT FUND	0	0	75,000	75,000	0

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
91650	TRANSFER TO AIRPORT FUND	0	610,000	0	0	51,000
91710	TRANSFER TO HEALTH INSURANCE FUND	0	250,000	0	0	0
TRANSFERS OUT		2,046,150	2,661,827	1,876,827	1,964,733	1,899,340
TOTAL GENERAL FUND EXPENDITURES		35,871,371	37,688,298	37,007,172	36,231,435	38,137,816
ESTIMATED REVENUES		35,716,047	36,017,347	37,856,172	38,252,522	38,267,257
EXPENDITURES		35,871,371	37,688,298	37,007,172	36,231,435	38,137,816
NET OF REVENUES/EXPENDITURES - GENERAL FUND 100		(155,324)	(1,670,951)	849,000	2,021,087	129,441
BEGINNING FUND BALANCE					7,402,850	9,423,944
ENDING FUND BALANCE					9,423,944	9,553,385

Legislative

Department Introduction

The Legislative Department encompasses all activities of the City Council, which is the primary governing and policy-making body of the City. The City Council is elected for staggered four-year terms and is comprised of the Mayor, who is elected at-large, and seven Aldermen, who are 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 City Clerk is also included in the Legislative Department. The City Clerk is elected at-large for a four-year term and is responsible for noting the voting record at City Council meetings, preparing minutes of City Council meetings, attesting the Mayor's signature, and applying the City Seal to ordinances, resolutions and agreements.

All elected officials of the City are considered part-time and are compensated annually in an amount established by the DeKalb Municipal Code. The compensation of our elected officials for FY2020 is shown below:

- | | |
|------------------|----------|
| • Mayor | \$22,500 |
| • Council Member | \$5,400 |
| • City Clerk | \$8,000 |

The Legislative Department also includes funding for the DeKalb Municipal Band. The Band started in 1854 as the “DeKalb Silver Cornet Band” and it has existed continuously since that date making it the longest continuously serving municipal band in the State of Illinois.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 10-10 - LEGISLATIVE - ELECTED OFFICIALS						
EXPENDITURES						
100-10-10-41100	WAGES - FULL-TIME	0	0	0	0	0
100-10-10-41200	WAGES - PART-TIME	63,915	63,150	64,885	64,885	64,885
100-10-10-41300	WAGES - OVERTIME	0	587	0	0	0
100-10-10-42100	EMPLOYER PORTION FICA	4,891	4,873	5,225	5,225	5,225
100-10-10-42200	EMPLOYER PORTION IMRF	0	86	0	0	0
100-10-10-42500	EMPLOYEE HEALTH INSURANCE	0	0	0	0	0
100-10-10-42600	WORKER'S COMPENSATION	0	0	0	0	0
100-10-10-52000	OFFICE SUPPLIES	1,058	431	550	550	550
100-10-10-53099	ACTIVITIES & SUPPLIES	0	0	0	0	200
100-10-10-62099	PRINTED MATERIALS	657	0	240	250	200
100-10-10-62200	LEGAL SERVICES	1,786	0	0	0	0
100-10-10-62700	HUMAN & SOCIAL SERVICES	3,250	0	0	0	0
100-10-10-63800	CONTRACTED SERVICES	0	0	0	0	0
100-10-10-64500	TELEPHONE SERVICES	654	78	250	25	0
100-10-10-65200	MARKETING ADS & PUBLIC INFO	400	0	0	0	0
100-10-10-65300	LEGAL EXPENSES & NOTICES	844	3,269	2,500	3,500	4,500
100-10-10-66100	DUES & SUBSCRIPTIONS	20,627	20,727	3,365	3,365	3,665
100-10-10-66200	TRAINING/TRAVEL	11,319	9,357	9,720	8,000	11,420
100-10-10-66300	TRAVEL EXPENSES	0	0	3,000	2,500	2,500
TOTAL EXPENDITURES		109,401	102,558	89,735	88,300	93,145

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 10-11 - LEGISLATIVE - MUNICIPAL BAND						
EXPENDITURES						
100-10-11-53300	SMALL TOOLS & EQUIPMENT	0	0	0	0	0
100-10-11-54000	UNIFORMS/PROTECTIVE CLOTHING	452	0	0	0	0
100-10-11-59999	COMMODITIES	1,058	0	0	0	0
100-10-11-63000	SPECIAL EVENT SERVICES	7,000	7,030	0	0	0
100-10-11-63800	CONTRACTED SERVICES	48,525	43,250	38,250	38,250	43,250
TOTAL EXPENDITURES		57,035	50,280	38,250	38,250	43,250

City Manager's Office

Department Introduction

The City of DeKalb has operated under the Council-Manager form of government since 1961. Within this system of local government, the City Manager is the chief operating and administrative officer. All policymaking is performed by the elected Mayor and City Council (the “corporate authorities”), and the City Manager is responsible to the Council for the proper management and execution of all Council policies. The City Manager appoints and removes all officers, department heads, and employees of the City, with the exception of the City Clerk.

The City Manager's Office is responsible for coordinating the daily operations of all municipal departments. The City Manager has the authority to serve as acting department head during any department head vacancies or delegate such responsibilities. The authority of any department head or subordinate employee is derived from the authority of the City Manager and is subject to the oversight and supervision of the City Manager.

The City Manager's Office is also responsible for a broad range of administrative duties. These include records management, which involves preparing, maintaining and retaining many of the City's records, such as City Council minutes, ordinances, resolutions, agreements, contracts, leases, bonds, deeds, easements, permits, and petitions, as well as assisting with administering the oaths of appointed and elected officials. The City Manager's Office prepares ordinances and resolutions for City Council meetings; prepares and distributes City Council agendas as well as agendas for the TIF Joint Review Board, Finance Advisory Committee, Economic Development Commission and other volunteer committees. The Office is responsible for updates to the Municipal Code. The Office also serves as an appointed registrar for the County Clerk by registering voters and assists with accepting petitions from candidates for all City elections.

The City Manager's Office oversees the City's mass communication and community engagement efforts, which include administration of the City's website, social media platforms, employee intranet, and community e-newsletter. The Office staff manage all Freedom of Information Act (FOIA) requests except for those submitted to the Police Department and are responsible for coordination with department FOIA representatives to ensure responses are made to the requestors in a timely manner.

The City Manager's Office supports the work of the contracted City Attorney to prosecute all ordinance and code violations in court and in the administrative hearing process. The Office maintains all files related to current ordinance violations and administrative hearing cases, in addition to documenting and recording all liens or release of liens for properties within the City. The Office also maintains all files relating to pending City litigation in claims where the City Attorney represents the City's interest and coordinates the City's efforts in furtherance of such litigation. Office staff manage all primary interaction with the City's various insurers, including insurance renewal, claim submission, coordination of defense of claims, pre-litigation efforts to collect on damages owed to the City for property damage or subrogation related matters, and insurance coverage issues. The Office also conducts a preliminary review of all claims brought against the City, in evaluating whether to accept or reject such claims, or whether to submit them

to the City's insurers. The Office manages all bankruptcy filings, class action filings and related matters pertaining to City contractors, utility customers and other parties with whom the City has a contractual relationship. Further, the Office manages interaction with any state or federal agencies in any administrative or adjudicative proceedings.

Staffing Level	FY2018	FY2019	FY2020
FT	6	6	5
PT	2	1	1
Total	8	7	6

FY2019 Accomplishments

Organizational Restructuring: On December 18, 2018, the Mayor and City Council tasked the newly appointed City Manager with the responsibility of reporting recommendations to stabilize the General Fund within 30 days of his effective start date of January 1, 2020. On January 28, the City Manager proposed a number of top management layoffs and froze a number of other top management positions that were approved by the Council. In the following months, the City Manager re-structured the Community Development and Public Works departments to sharpen management roles and leadership and ensure more responsive public service. As a result of these fiscal initiatives, and operational budget restraint across all operating departments, the City's FY2019 Budget will end the year with a surplus, and the General Fund reserve balance will be restored to 25% of budgeted General Fund expenditures.

More Transparent and Detailed Council Agenda Background: Beginning on January 14, 2019, persons interested in City Council proceedings were able to view an annotated Council Agenda with a brief summary of each item to come before the Council.

Appointment of Fire Chief: On January 28, the City Council concurred in the City Manager's recommendation to promote Deputy Chief Jeff McMaster to the position of Fire Chief, effective February 1, after serving in an interim capacity since the retirement of former Chief Eric Hicks in November of 2018.

Appointment of Interim Police Chief: On May 28, the City Council concurred in the City Manager's recommendation to promote Deputy Chief John Petragallo to the position of Interim Police Chief following the retirement of former Chief Gene Lowery. The appointment was effective on June 1.

Transition to New Legal Counsel: The City Manager's Office led the search for new City legal services upon the resignation of the former City Attorney, effective May 31, 2019. The search resulted in the Council's appointment of the firm of Rosenthal, Murphey, Coblentz, and Donahue to perform the City's legal services, effective June 1.

Better Collaboration with Other Local Taxing Bodies: Following calls by other local taxing bodies in December 2018 to convene special meetings of the DeKalb TIF Joint Review Board (JRB), the new Administration convened three special meetings on January 25, February 1, and February 15, in addition to three quarterly JRB meetings on April 26, July 26, and October 25. The focus of the special meetings was to identify the principles and structure of the JRB going forward, and to ensure public accountability, fiscal accountability, and public transparency. As a result of these meetings, the City is now tracking monthly TIF expenditures for the JRB through monthly reports, and accounting for all City staff hours billed to the TIF program. Additionally, all JRB meetings are televised live. In the three quarterly meetings, much

was accomplished, including the orderly distribution of the TIF #2 surplus, support for the implementation of TIF #3, and routine reporting on the progress of the forensic TIF audit commissioned in May for both TIF #1 and TIF #2 for the period January 1, 2009 to December 31, 2018. The audit has been performed by Ernst & Young, LLP. The JRB also supported the Administration's recommendation to terminate TIF #1 at the end of 2021 instead of 2022, in lieu of a requirement to surplus TIF #3 funds over time. This initiative was approved by the Council on June 10.

The City Manager's Office also coordinated the TIF redevelopment program in 2019. Among the contributions was the negotiation, drafting, and implementation of a development agreement for the \$3,000,000 redevelopment of the Mooney property, known as Agora Tower, and the \$2,500,000 addition to the Egyptian Theatre, plus five Architectural Improvement Program grants totaling \$48,500.

Annie Glidden North (AGN) Steering Committee: The AGN Task Force was dissolved by the City Council on January 14. The AGN Steering Committee was organized on March 30 and included the City Manager. A status discussion involving about 30 AGN stakeholders was held on May 9 and, as a result, a renewed focus on the creation of a non-profit, community development corporation was pledged. A governing board for that corporation, "Opportunity DeKalb," was organized in July and incorporation filings were made in the early Fall. The corporation's program of work is in development.

New City Hall: On May 28, the City Manager recommended and the Council unanimously approved a resolution to accept the transfer of the DeKalb Park District property at 164 E. Lincoln Highway (former Nehring/First National Bank building). Moving "city hall" from the present location at 200 S. Fourth Street to the downtown area will bring significant foot traffic to the downtown core during the regular workweek. The final transfer was approved by the Council on July 22 and by the Park Board on September 5. Related to this move, the Administration negotiated an intergovernmental agreement with the DeKalb Public Library Board to host Council and Plan Commission meetings in the Library's Yasunas Room. This agreement was unanimously approved by the Council on July 22 and by the Library Board on August 14.

Barb City Manor Lease: In May and June, the Administration negotiated a 10-year lease extension with Barb City Manor that was unanimously approved by the Council on June 24. Staff also worked closely with Barb City Manor to coordinate projects that would close out any remaining TIF #2 funds dedicated to facility improvements.

Industrial Development: The Administration conducted negotiations with the Park 88 Group, LLC led by Mark Goode, to amend the 2004 development agreement. The purpose was to revise the original concept plan to recognize Park 88's many successful parcel developments (e.g. Target, 3M) and feature the remaining developable parcels. The revised development plan and annexation agreement were unanimously approved by the Council on July 22.

Since the spring of 2019, the City Manager has represented the City government in negotiations with two significant industrial prospects interested in the Chicago West Business Center, which is located south of I-88, between IL Rt. 23 and Crego Road. One is a food manufacturer hoping to develop a 1,222,400 square foot food distribution center and a 466,560 square foot packing center on approximately 106 acres north of Gurler Road, with later phases of development planned for the remaining acreage of the current Chicago West Business Center of 343 acres. The other is a knowledge-based company interested in developing on 300-400 acres immediately south of Gurler Road in what would be an extension of the Chicago West Business Center.

In anticipation of the food manufacturer's commitment to DeKalb, the City Council reviewed and adopted amendments to the original Chicago West development and annexation agreements on October 28, to acknowledge the changed market interest just as they did with the Park 88 development.

Landlord-Tenant Relations: In the fall of 2018, the community's attention was drawn to a pattern of landlord neglect and cynical indifference to tenant health and safety at a number of large, multi-family rental properties owned by the Hunter management group. The Administration coordinated life-safety inspections with the collaboration of the Fire Department and legal services. The City's Crime-Free Housing function was re-organized as a result and relocated to the Police Department from the Building Department so the staff can focus on its crime-free mission. Additionally, the Council directed the Administration to vigorously seek judgments brought against the offending property owners and managers and to enforce judgments through the courts if necessary.

Sale of City Properties: On May 28, the Council authorized the City Manager to pursue marketing and real estate listing for the former City Hall Annex at 223 S. Fourth Street, and on August 12, the Council authorized the City Manager to pursue similar listings for seven additional properties. Since August, the City Council has accepted offers for five properties in the total amount of \$219,800.

Cannabis Dispensaries: The Administration prepared a Committee of the Whole presentation on August 12 and a regular Council meeting "Consideration" on September 9 to advance a local zoning and regulatory framework for the sale of recreational cannabis to adult users over 21 years of age in DeKalb. The Plan Commission recommended specific guidelines on October 9 and the Council polished and approved new guidelines over two meetings on October 28 and November 12.

Syndeo: From July through September the Administration negotiated a ground lease with Syndeo Networks, Inc. for a portion of the City's Airport maintenance property at 2200 Pleasant Street. On October 14 the Council approved the lease, authorizing Syndeo to build the City's new data center as well as a hub for Syndeo's fiber-optic network on the Airport property.

Airport Upgrades: The Administration negotiated and the Council approved an agreement with the Daley Group on October 14 to help secure federal funds for nearly \$9 million in Airport projects planned but not funded over the remaining two years of TIF #1. The consultancy will also pursue federal funding for DeKalb's future transit center and food hub in the AGN neighborhood.

New Debt Collection Process Implemented: On February 25 the City Council authorized an agreement with Municipal Collections of America (MCOA) to pursue outstanding accounts more expediently and with less cost. Under Illinois law, a collection fee can be added to debts placed for collection. If the debtor does not pay, MCOA receives no reimbursement. In addition, once a debt has been sent to collection, MCOA handles all payments and inquiries. Past due accounts include unpaid parking tickets, ambulance bills, and fines for local ordinance violations.

FY2020 Initiatives

2020 Census Outreach: The City's Complete Count Committee is committed to helping the Census Bureau get a complete count of the residents of DeKalb, beginning on April 1, 2020. For everyone that is counted, the City receives approximately \$1,535 per capita according to the Illinois Department of Human Services. Maximum effort will be given to "hard to count" residents such as those who rent, children under 5, the homeless, low-income families, seniors, undocumented individuals, and others.

Relocation to New City Hall: The City’s administrative offices will be relocated to the Nehring building at 164 East Lincoln Highway in late January or early February. The City does not take possession until January 1, 2020, after which some internal improvements will be made, and the City’s IT Department will be busy making the transfer of the necessary infrastructure.

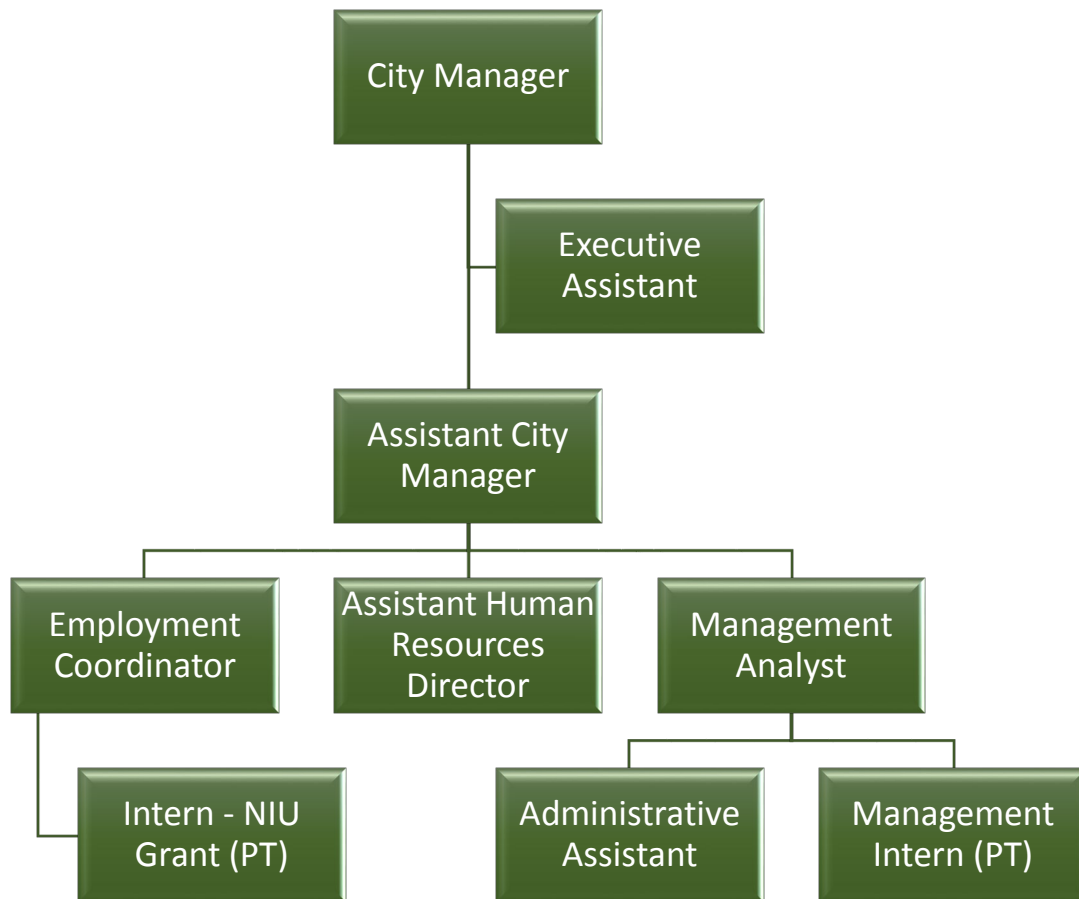
Future Use of 200 S. Fourth Street Property: After the relocation of the City’s administrative offices, the City administration will bring options to market the former City Hall “block” to the City Council.

Downtown Streetscape Upgrade and Reconfiguration. Preliminary concepts for making the downtown business district more “walkable” and a preferred destination for shopping, dining, renting and entertainment have been discussed with our downtown merchants and IDOT. Conceptual plans and funding options will be presented to the Council in late winter.

Chicago West: The continuing market interest in this business park grows as DeKalb projects a more business-friendly posture. It is expected that considerable staff time will be devoted to the development of this area in 2020, and the coordination of that effort will fall to the City Manager’s Office.

Park 88: The further development of infill lots suitable for large-scale distribution and manufacturing is expected and will be strongly encouraged.

City Manager's Office



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 15-12 - CITY MANAGERS OFFICE - ADMINISTRATION						
EXPENDITURES						
100-15-12-41100	WAGES - FULL-TIME	510,591	436,486	399,808	351,681	400,198
100-15-12-41200	WAGES - PART-TIME	30,589	30,504	21,936	18,685	15,485
100-15-12-41300	WAGES - OVERTIME	7,905	9,316	9,345	9,500	550
100-15-12-41550	CAR ALLOWANCE	7,749	3,009	6,166	2,700	2,700
100-15-12-42100	EMPLOYER PORTION FICA	36,908	33,606	35,418	32,500	31,263
100-15-12-42200	EMPLOYER PORTION IMRF	78,783	65,362	59,496	48,500	60,307
100-15-12-42500	EMPLOYEE HEALTH INSURANCE	78,554	77,652	63,563	63,563	52,705
100-15-12-42600	WORKER'S COMPENSATION	1,074	1,074	1,074	1,074	1,074
100-15-12-51000	BOARDS & COMMISSIONS	0	0	0	0	0
100-15-12-52000	OFFICE SUPPLIES	3,036	509	1,200	500	1,250
100-15-12-53099	ACTIVITIES & SUPPLIES	1,186	526	800	500	2,025
100-15-12-61500	MAINTENANCE-EQUIPMENT	3,445	313	300	0	0
100-15-12-62099	PRINTED MATERIALS	7,542	2,314	3,450	3,000	1,770
100-15-12-62200	LEGAL SERVICES	182,708	178,598	195,252	195,000	195,000
100-15-12-62900	PERSONNEL RECRUITMENT SERVICES	0	0	0	0	0
100-15-12-63000	SPECIAL EVENT SERVICES	10,526	1,741	5,150	1,500	2,400
100-15-12-63800	CONTRACTED SERVICES	10,526	0	0	0	1,000
100-15-12-64500	TELEPHONE SERVICES	5,126	3,928	5,160	2,750	2,400
100-15-12-65100	FREIGHT & POSTAGE	106	14	150	150	150
100-15-12-65200	MARKETING ADS & PUBLIC INFO	0	0	250	250	1,250
100-15-12-65300	LEGAL EXPENSES & NOTICES	10,330	10,824	18,000	15,000	15,000
100-15-12-66100	DUES & SUBSCRIPTIONS	7,911	2,790	4,170	2,500	2,740
100-15-12-66200	TRAINING/TRAVEL	13,607	8,742	6,150	3,000	4,850
100-15-12-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-15-12-69700	SPECIAL PROJECTS	0	12,500	24,500	24,500	29,500
100-15-12-86200	OFFICE FURNITURE & EQUIPMENT	625	1,133	500	500	0
TOTAL EXPENDITURES		1,008,827	880,941	861,838	777,353	823,617

Human Resources

Introduction

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

Staffing Level	FY2018	FY2019	FY2020
FT	2	2	2
PT	3	1	1
Total	5	3	3

FY2019 Accomplishments

Recruitment and Job Evaluation: HR processed the hiring and onboarding of new employees in several departments across the organization. HR continues to work with departments to help fill positions as they become open. The process includes the review and updating of job descriptions, job analysis to ensure proper placement of positions in the City's salary ranges, and conducting market surveys to ensure competitiveness and internal equity.

Public Safety Recruitment: As a result of entry-level Police Officer testing completed at the end of FY2018 and ongoing certified Police Officer recruitment, currently five new Police Officers have been hired in FY2019 to fill positions vacated by retirements. Testing for Telecommunicators was also performed in FY2019 with the hiring of three new Telecommunicators to fill open positions.

BS&A HR Module Implementation: The HR module provided through BS&A Software was implemented during the second quarter of FY2019. The HR module allows for easier sharing of information, the ability to track current employee records and historical information in a central location, and enhanced headcount tracking and reporting. The employee self-service option allows employees to request changes to their personal information, check leave balances, etc. while reducing HR manual entry.

Compliance and Regulatory: FY2019 brought many enacted and upcoming federal and state legislative changes that impact employment policies and practices. HR revised the City application and interview practices to ensure compliance with the amendments to the Equal Pay Act and reviewed current pay

practices to ensure adherence to the Illinois Minimum Wage Law and the Fair Labor Standards Act revised salary exemption. HR also updated the City's CDL program to ensure compliance with all regulatory and training requirements.

Labor Relations: The Fraternal Order of Police and City management representatives completed Interest-Based Bargaining (IBB) training and began the IBB process with a goal to reach a collaborative collective bargaining agreement. Labor-management meetings have continued between management and AFSCME to maintain communications and to cooperatively discuss and resolve concerns that may arise, and the City continues to work with IAFF to maintain a collaborative relationship and address labor-management matters as they arise.

Health Insurance Committee: HR reestablished the employee Health Insurance Committee with representation across all bargaining and non-bargaining units. Quarterly meetings were held to increase employee communication, promote wellness initiatives, and educate employees about benefits options.

FY2020 Initiatives

Performance Evaluations: As part of the FY2019 budget, the on-line performance management program was eliminated as part of cost containment efforts. With major reorganizational activities occurring in FY2019, the City decided to temporarily suspend employee performance evaluations to ensure equity across the organization as many employees had new managers and ever-changing responsibilities. Based on employee and managerial feedback, HR spent time in FY2019 identifying a performance evaluation tool that set clear, relatable performance expectations for each employee and allowed two-way feedback regarding employee performance. After further internal review and approval by the City Manager, HR plans to roll out the new evaluation form in the first quarter of 2020 to allow managers and employees to collaboratively set goals and identify primary areas of responsibility.

Illinois Cannabis Regulation and Tax Act and Employee Impacts: Effective January 1, 2020, the Illinois Cannabis Regulation and Tax Act amends the state's Right to Privacy in the Workplace Act and makes it illegal for employers to discriminate against employees for use of "lawful products" including cannabis. HR will be reviewing and updating the Drug and Alcohol Usage Policy and educating supervisors and employees on how to spot signs of cannabis impairment and establishing procedures for documenting and reporting observations.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 15-16 - CITY MANAGERS OFFICE - HR						
EXPENDITURES						
100-15-16-41100	WAGES - FULL-TIME	0	0	132,229	118,838	134,863
100-15-16-41200	WAGES - PART-TIME	0	0	10,000	16,750	13,487
100-15-16-41300	WAGES - OVERTIME	0	0	0	0	0
100-15-16-42100	EMPLOYER PORTION FICA	0	0	13,086	10,500	11,349
100-15-16-42200	EMPLOYER PORTION IMRF	0	0	15,855	15,214	20,081
100-15-16-42500	EMPLOYEE HEALTH INSURANCE	0	0	20,817	20,820	21,644
100-15-16-42600	WORKER'S COMPENSATION	0	0	193	193	193
100-15-16-51000	BOARDS & COMMISSIONS	0	0	2,235	360	1,435
100-15-16-52000	OFFICE SUPPLIES	0	0	500	250	320
100-15-16-62099	PRINTED MATERIALS	0	0	1,650	150	150
100-15-16-62600	MEDICAL SERVICES	0	0	5,500	5,000	5,200
100-15-16-62800	UNEMPLOYMENT INSURANCE SERVICES	0	0	7,300	10,000	10,000
100-15-16-62900	PERSONNEL RECRUITMENT SERVICES	0	0	50,480	20,000	40,876
100-15-16-63000	SPECIAL EVENT SERVICES	0	0	2,100	1,200	1,950
100-15-16-64500	TELEPHONE SERVICES	0	0	1,200	750	720
100-15-16-65100	FREIGHT & POSTAGE	0	0	275	275	250
100-15-16-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	600
100-15-16-66100	DUES & SUBSCRIPTIONS	0	0	965	950	965
100-15-16-66200	TRAINING/TRAVEL	0	0	5,625	2,300	7,800
TOTAL EXPENDITURES		0	0	270,010	223,550	271,883

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 16-12 - HUMAN RESOURCES						
EXPENDITURES						
100-16-12-41100	WAGES - FULL-TIME	178,929	144,261	0	0	0
100-16-12-41200	WAGES - PART-TIME	61,537	64,525	0	0	0
100-16-12-41300	WAGES - OVERTIME	0	191	0	0	0
100-16-12-41550	CAR ALLOWANCE	3,428	2,373	0	0	0
100-16-12-42100	EMPLOYER PORTION FICA	18,230	15,679	0	0	0
100-16-12-42200	EMPLOYER PORTION IMRF	32,932	26,938	0	0	0
100-16-12-42500	EMPLOYEE HEALTH INSURANCE	16,796	19,268	0	0	0
100-16-12-42600	WORKER'S COMPENSATION	193	193	0	0	0
100-16-12-51000	BOARDS & COMMISSIONS	856	1,164	0	0	0
100-16-12-52000	OFFICE SUPPLIES	1,055	439	0	0	0
100-16-12-62099	PRINTED MATERIALS	940	527	0	0	0
100-16-12-62100	FINANCIAL SERVICES	2,500	0	0	0	0
100-16-12-62600	MEDICAL SERVICES	8,484	2,021	0	0	0
100-16-12-62800	UNEMPLOYMENT INSURANCE SERVICES	32,338	4,588	0	0	0
100-16-12-62900	PERSONNEL RECRUITMENT SERVICES	31,667	29,273	0	0	0
100-16-12-63000	SPECIAL EVENT SERVICES	1,818	459	0	0	0
100-16-12-64500	TELEPHONE SERVICES	1,506	1,164	0	0	0
100-16-12-65100	FREIGHT & POSTAGE	51	0	0	0	0
100-16-12-65300	LEGAL EXPENSES & NOTICES	0	600	0	0	0
100-16-12-66100	DUES & SUBSCRIPTIONS	1,227	845	0	0	0
100-16-12-66200	TRAINING/TRAVEL	9,349	4,592	0	0	0
100-16-12-66400	EDUCATION TUITION REIMBURSEMENT	25,910	23,641	0	0	0
100-16-12-86200	OFFICE FURNITURE & EQUIPMENT	0	367	0	0	0
TOTAL EXPENDITURES		429,746	343,108	0	0	0

Finance Department

Department Introduction

The Finance Department is responsible for the administration of all fiscal operations and maintenance of all accounting records for the City as well as providing “front counter” customer service at City Hall during regular business hours. The Department is dedicated to maintaining a fiscally sound government organization that adheres to legal requirements and financial management principles, and apply such resources in a manner which is most beneficial to the residents and businesses of DeKalb.

Routine responsibilities of the Department include the following: cash and investment management, budgeting, auditing, debt administration, bi-weekly payroll processes, accounts payable/accounts receivable, utility billing, local tax collection and regulation, property tax levy preparation, and the auditing of Illinois Motor Fuel Tax funds.

The 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) and the Distinguished Budget Presentation Award.

Staffing Level	FY2018	FY2019	FY2020
FT	7	6	5
PT	2	2	2
Total	9	8	7

FY2019 Accomplishments

Attained a 25% General Fund balance reserve level: The City has financial policies that have been incorporated within the budget document and are based on “Best Practices” formulated by the Government Finance Officers Association (GFOA). One of the policies is to attain and maintain a reserve level in the General Fund at 25% of annual expenditures. This was achieved in FY2016 and was maintained through the budget process for fiscal years 2016.5, and 2017. The City Council did not budget the required reserve level in 2019. However, through some extraordinary personnel adjustments and constrained department spending, it is projected that the reserve will be restored by the end of 2019 and in 2020.

Conversion from an outdated Financial Software system to an Enterprise Resource Planning (ERP) system: The Finance staff completed the conversion to a new, true ERP system. This conversion has automated many financial practices previously done with Excel or Access, increased the level of customer service by having more on-line payment and inquiry capabilities for residents and business owners of the City, and created efficiencies between departments. This major initiative began in 2018 when the City upgraded the General Ledger application, Accounts Payable, Accounts Receivable, Utility Billing, Licensing, Tax Collections, and Cash Receipting as well as streamlined several current practices. In 2019, the final stages of the conversion included Payroll and several Human Resource applications, and were completed.

Credit Card payment upgrade: The City implemented an online payment solution in tandem with the ERP conversion noted above. With this system, the chosen vendor processes the payments, updating our software applications in real-time, thus giving our customer support staff the most current information to provide a higher level of service to our customers. This first step allows us to accept online payments (credit card & ACH) and phone payments for our utility billing customers. The City also rolled out an online payment solution for our administrative hearing cases and parking tickets. Once again, this solution updates our software application in real-time.

Department Re-Organization: In order to meet the fiscal challenges facing the City in 2019, the City Manager implemented a reorganization of the Finance Department. This included the elimination of the Director and Assistant Director positions. The Department now operates under the oversight of the Assistant City Manager, with operating assistance from the Senior Accountant.

Forensic TIF Audit: In 2019, at the request of several local taxing districts, the City agreed to a forensic audit of tax increment financing funds. Finance staff worked with auditors from Ernst & Young to gather historical records for the City's two TIF funds for the period 2009 to 2018. The forensic nature of this audit required much greater depth than a typical financial audit, and staff spent considerable time locating and providing records to justify expenditures out of the TIF funds.

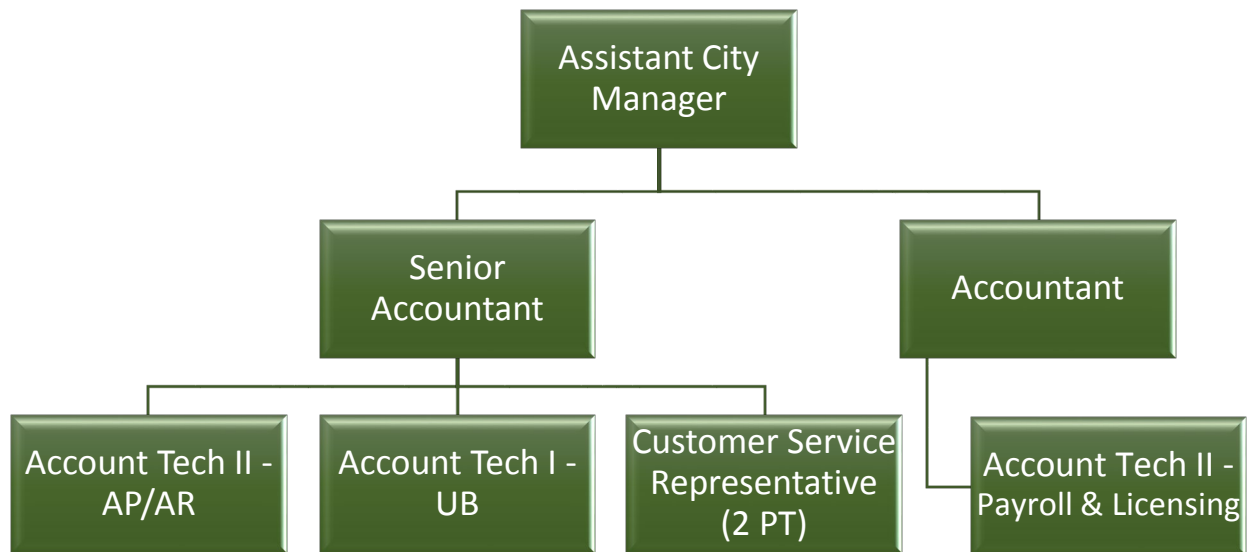
FY2020 Initiatives

Bringing the City's Bond rating back to Aa3: In September 2018, the City's bond rating was downgraded from Aa3 to A1 with a "negative outlook" by Moody's Investors Service based on the large pension liability the City has shown for the Police and Fire Pension Funds. In FY2020, the City goes back to funding these two pension funds to a greater extent through the property tax levy with a higher funding commitment. In 2010, the City dropped to the lower funding method that is allowable in the State of Illinois to fund these two pension funds. By changing to a higher funding method, increasing the City reserves and reviewing all actuarial assumptions used to calculate the pension obligation annually, the City is hopeful it can push this rating back up to at least Aa3 in the next couple of years. A number of key factors can help in the short run: maintaining the City's commitment to a 25% General Fund reserve ratio; reducing the City's debt (accomplished with the 2019 Refunding Bond issue in October, 2019), and expanding and diversifying the property tax base.

Investment Management: In 2020, the Department will look to improve the City's investment income by seeking investments that yield a higher rate of return than what has been achieved in recent years. In past years, the City held a portfolio of fixed-income investments, primarily Certificates of Deposit; however, most of those instruments were cashed out upon maturity and were not reinvested due to the low interest rate environment.

Capital Leasing Program: In an effort to stretch the available funding dedicated to fleet and capital equipment replacement, the Department will continue to investigate the possibility of instituting a capital leasing program. Fleet leasing is becoming increasingly popular in the government space. This model may help the City, from a cash flow perspective, replace more vehicles in a shorter timeframe than would otherwise be possible paying full purchase price upfront.

Finance Department



GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 17-12 - FINANCE DEPARTMENT						
EXPENDITURES						
100-17-12-41100	WAGES - FULL-TIME	330,192	301,243	304,510	217,923	182,581
100-17-12-41200	WAGES - PART-TIME	14,447	2,509	2,910	2,910	2,966
100-17-12-41300	WAGES - OVERTIME	1,213	1,792	2,500	4,750	5,000
100-17-12-41400	LONGEVITY PAY	291	0	0	0	0
100-17-12-41550	CAR ALLOWANCE	2,088	2,857	2,857	1,594	0
100-17-12-42100	EMPLOYER PORTION FICA	24,350	22,290	23,518	16,356	14,577
100-17-12-42200	EMPLOYER PORTION IMRF	45,413	44,578	39,640	21,781	28,372
100-17-12-42500	EMPLOYEE HEALTH INSURANCE	40,301	66,013	63,468	63,468	49,756
100-17-12-42600	WORKER'S COMPENSATION	1,027	1,027	1,027	1,027	1,027
100-17-12-51600	SUPPLIES/PARTS-TECHNOLOGY	0	0	0	0	0
100-17-12-52000	OFFICE SUPPLIES	1,987	930	4,200	2,500	6,000
100-17-12-61500	MAINTENANCE-EQUIPMENT	6,886	5,050	4,505	5,385	5,386
100-17-12-62099	PRINTED MATERIALS	11,062	6,861	14,980	7,500	5,870
100-17-12-62100	FINANCIAL SERVICES	35,030	32,247	32,688	33,580	33,369
100-17-12-63000	SPECIAL EVENT SERVICES	0	62	0	0	0
100-17-12-63800	CONTRACTED SERVICES	86,060	24,788	0	0	0
100-17-12-64500	TELEPHONE SERVICES	950	1,178	700	208	0
100-17-12-65100	FREIGHT & POSTAGE	11,005	11,000	14,100	14,100	14,100
100-17-12-65300	LEGAL EXPENSES & NOTICES	1,457	1,478	1,705	1,628	1,765
100-17-12-66100	DUES & SUBSCRIPTIONS	1,680	2,080	1,555	810	905
100-17-12-66200	TRAINING/TRAVEL	3,250	4,899	9,000	2,000	3,700
100-17-12-86100	TECHNOLOGY EQUIPMENT	0	0	0	0	0
100-17-12-86200	OFFICE FURNITURE & EQUIPMENT	6,361	3,894	0	0	0
TOTAL EXPENDITURES		625,050	536,776	523,863	397,520	355,374

Information Technology Department

Department Introduction

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

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

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

Staffing Level	FY2018	FY2019	FY2020
FT	4	4	3
PT	0	0	1
Total	4	4	4

FY2019 Accomplishments

Enterprise Resource Planning: Enterprise Resource Planning (ERP) is a software solution that moved City operations to a central software platform. This project has been fully implemented. All departments are using this new software which provides efficiencies and improvements to all processes within the City of DeKalb.

Microsoft Office 365: This project has moved into an advanced phase. The use of SharePoint within departments has provided a collaboration tool for communications and document sharing. SharePoint has also been used to create a new Intranet for city employees to get information, forms from Human Resources or Finance, and learn about events happening in all departments. SharePoint implementation has provided new ways to communicate and collaborate for all employees.

Redesigned City Website: As part of the initial contract with CivicPlus, a redesign of the City website was implemented in 2019. Working with internal departments and outside contributors, a redesign of the website has been completed. This redesign provides better communication to the public and allows them to access the information they desire easier. The redesign provides a fresh look that is accessible to all digital platforms that include phones, tablets, computers, etc.

Disaster Recovery/Business Continuity: Identical Unified Computer Systems with a Storage Area Network has been installed at City Hall as well as the Police Department. Snapshots of the systems are created every 4 hours and then replicated to their partner in the other building. This provides replication of the systems with each other to ensure disaster recovery as well as business continuity.

Geographic Information Systems: Implementing the “Collector” application provided by Environmental Systems Research institute (ESRI) for mobile GIS has greatly benefitted Public Works because those personnel are able to add and update the City’s GIS features directly in real time while out in the field. Additionally, Collector was installed on the City’s engineering-grade GPS devices allowing positions of land features to be captured within an accuracy of one inch. The Utility Division staff are now able to easily and accurately update our water-related GIS features such as hydrants, valves, and water main lines among many others.

Squad Car Camera Systems Upgrade: IT assisted in the implementation of high-definition (HD) camera systems in new squad cars that require a server and storage upgrade. This allows for the continued installation of high definition systems in existing squad cars and new cars as they are purchased. The server system is also compatible with existing in-car video systems to allow the continued use of those recording devices. It provides a visual representation of events that occur in and around the squad cars for our Police officers.

Ambulance Software Transition: IT facilitated the transition to new ambulance software. This required the installation and configuration of new tablets in all six ambulances and implementation of data-sharing with our Computer Aided Dispatching software. The result is faster sharing of information from dispatch or medical providers to the paramedics who are providing care to people in need.

FY2020 Initiatives

Data Analysis: IT has placed an increasing importance on data over the past two years. The IT staff have worked to build a foundation by implementing the BS&A Software ERP, SmartGov, Incode, and Office 365, and next steps will be formulated for 2020. The first item is data relationship-building using a data warehouse. A data warehouse is a repository for data from several disparate data sources. From the data warehouse, tools can be used in a much easier fashion to query, display, and visualize the City’s data, and centralize base data such as addressing for consistency. Initially, IT plans to use small datasets from different systems and begin building automated processes. Once refined, the processes can be expanded to more data sources to provide more useable data to combine, report, and visualize information.

City Hall Move: IT will help facilitate the move of City Hall to 164 E. Lincoln Highway. We will be ensuring the technological backbone of the building itself to ensure our users have uninterrupted access to all of their resources. The implementation of new fiber to connect to our existing infrastructure and buildings will provide for our future needs. We will also be moving our City Hall datacenter to the Airport property to provide geodiversity for our data. Replication between the new location at the Airport and the Police

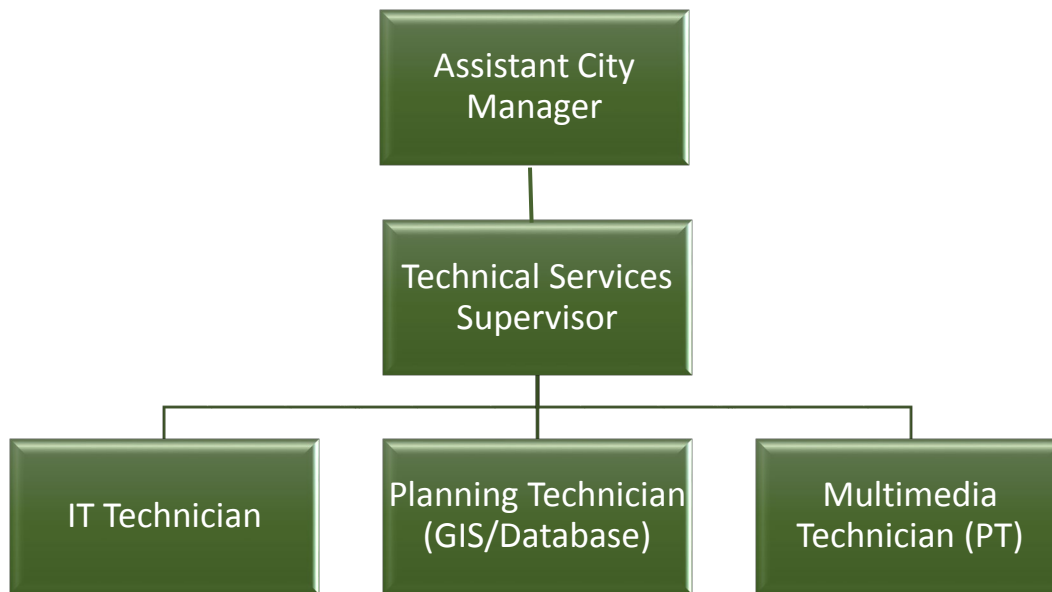
Department is essential for disaster recovery purposes. The backbone to implement this plan will need to be engineered and implemented.

Channel 14 Broadcast and Recording Equipment: With the move of City Hall, our broadcast meetings will also be moved to the Yasunas Room in the lower level of the Dekalb Public Library. The equipment to record and broadcast Channel 14 is over 10 years old and has reached the end of its useful life. IT will need to replace the equipment with updated cameras and wiring, consolidate the number of cameras, and change the recording, scheduler, and character generation equipment. This is the perfect time to implement this change to our system. It should be noted that the City's investment will enable the Library to broadcast special events or meetings.

Public Safety Body Cameras: IT will assist in developing a pilot body camera program to be initiated by the Police Department. This initiative will provide analysis of usage, data needs, cost, and feasibility of the system. This would require new hardware, installation, maintenance, training, storage and policies. The purpose of the pilot program is to determine if full implementation could be fiscally possible in the future.

Geographic Information Systems (GIS): The IT Department's largest GIS commitment for 2020 is more comprehensive online mapping. This will include more interactive maps with a greater amount of content for both people within the organization and the public. A major initiative to realize this commitment is to install Portal for ArcGIS, which controls data security for both internal and external users. An emphasis will be placed on using Story Maps to convey information in an easily consumable format on the internet so City staff can educate stakeholders on the City's initiatives, information, and resources. Enhanced data initiatives in 2020 include adding building footprints, updating the tree inventory, and special use permits. The GIS will also be used as a repository for all zoning district ordinance changes, geographically linking PDFs of the approved City Council ordinances for easy retrieval.

Information Technology Department



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 17-19 - FINANCE DEPARTMENT - IT						
EXPENDITURES						
100-17-19-41100	WAGES - FULL-TIME	278,074	311,057	0	0	0
100-17-19-41300	WAGES - OVERTIME	2,897	9,901	0	0	0
100-17-19-41400	LONGEVITY PAY	3,212	4,026	0	0	0
100-17-19-41500	CLOTHING ALLOWANCE	1,295	900	0	0	0
100-17-19-41550	CAR ALLOWANCE	2,857	2,857	0	0	0
100-17-19-42100	EMPLOYER PORTION FICA	20,857	23,801	0	0	0
100-17-19-42200	EMPLOYER PORTION IMRF	43,028	47,413	0	0	0
100-17-19-42500	EMPLOYEE HEALTH INSURANCE	59,284	56,638	0	0	0
100-17-19-42600	WORKER'S COMPENSATION	2,498	2,498	0	0	0
100-17-19-51600	SUPPLIES/PARTS-TECHNOLOGY	43,697	26,188	0	0	0
100-17-19-51700	SUPPLIES/PARTS-VEHICLES	0	0	0	0	0
100-17-19-52000	OFFICE SUPPLIES	1,146	1,439	0	0	0
100-17-19-53300	SMALL TOOLS & EQUIPMENT	338	782	0	0	0
100-17-19-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	0	0	0
100-17-19-55000	FUEL, OIL, & LUBRICANTS	120	199	0	0	0
100-17-19-61500	MAINTENANCE-EQUIPMENT	7,301	5,946	0	0	0
100-17-19-61700	MAINTENANCE-VEHICLES	0	0	0	0	0
100-17-19-62099	PRINTED MATERIALS	9,929	6,921	0	0	0
100-17-19-62400	TECHNOLOGY SERVICES	19,441	4,530	0	0	0
100-17-19-63000	SPECIAL EVENT SERVICES	613	0	0	0	0
100-17-19-63800	CONTRACTED SERVICES	316,452	345,076	0	0	0
100-17-19-64500	TELEPHONE SERVICES	28,247	19,088	0	0	0
100-17-19-65100	FREIGHT & POSTAGE	119	69	0	0	0
100-17-19-66100	DUES & SUBSCRIPTIONS	405	300	0	0	0
100-17-19-66200	TRAINING/TRAVEL	4,853	543	0	0	0
100-17-19-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-17-19-86100	TECHNOLOGY EQUIPMENT	28,370	16,871	0	0	0
100-17-19-86200	OFFICE FURNITURE & EQUIPMENT	153	0	0	0	0
100-17-19-86300	TELEPHONE & RADIO EQUIPMENT	3,369	680	0	0	0
TOTAL EXPENDITURES		878,555	887,723	0	0	0

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 19-19 - INFORMATION AND TECHNOLOGY						
EXPENDITURES						
100-19-19-41100	WAGES - FULL-TIME	0	0	315,404	246,130	225,542
100-19-19-41200	WAGES - PART-TIME	0	0	0	0	15,000
100-19-19-41300	WAGES - OVERTIME	0	0	20,000	2,500	7,500
100-19-19-41400	LONGEVITY PAY	0	0	4,289	4,289	4,355
100-19-19-41500	CLOTHING ALLOWANCE	0	0	900	900	900
100-19-19-41550	CAR ALLOWANCE	0	0	2,857	593	0
100-19-19-42100	EMPLOYER PORTION FICA	0	0	24,939	18,233	19,377
100-19-19-42200	EMPLOYER PORTION IMRF	0	0	38,802	30,116	35,482
100-19-19-42500	EMPLOYEE HEALTH INSURANCE	0	0	58,543	58,543	43,646
100-19-19-42600	WORKER'S COMPENSATION	0	0	2,498	2,498	2,498
100-19-19-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	4,000
100-19-19-51600	SUPPLIES/PARTS-TECHNOLOGY	0	0	26,960	25,000	25,000
100-19-19-52000	OFFICE SUPPLIES	0	0	1,600	500	500
100-19-19-53300	SMALL TOOLS & EQUIPMENT	0	0	300	300	300
100-19-19-55000	FUEL, OIL, & LUBRICANTS	0	0	166	166	175
100-19-19-61500	MAINTENANCE-EQUIPMENT	0	0	8,913	8,913	52,865
100-19-19-61800	MAINTENANCE-SOFTWARE	0	0	0	0	342,315
100-19-19-62099	PRINTED MATERIALS	0	0	8,000	8,000	8,000
100-19-19-62400	TECHNOLOGY SERVICES	0	0	3,000	1,000	19,820
100-19-19-63800	CONTRACTED SERVICES	0	0	392,519	426,804	25,075
100-19-19-64500	TELEPHONE SERVICES	0	0	25,410	25,000	25,000
100-19-19-64600	CABLE/INTERNET SERVICES	0	0	0	0	1,500
100-19-19-65100	FREIGHT & POSTAGE	0	0	600	100	250
100-19-19-66100	DUES & SUBSCRIPTIONS	0	0	800	400	1,090
100-19-19-66200	TRAINING/TRAVEL	0	0	3,600	1,500	3,000
100-19-19-86100	TECHNOLOGY EQUIPMENT	0	0	18,800	18,000	18,000
100-19-19-86300	TELEPHONE & RADIO EQUIPMENT	0	0	4,100	4,000	0
TOTAL EXPENDITURES		0	0	963,000	883,485	881,190

Police Department

Department Introduction

The Police Department is responsible for serving and protecting local residents, local businesses, and visitors to our City. The department is obligated to preserve the peace, enforce laws and ordinances, and protect the constitutional rights of all people. The Police Department seeks to employ effective policing strategies, develop community partnerships, and engage in the efficient deployment of resources to fulfill our vision and mission statements.

The Police Department's Vision Statement is: "A city where our families, businesses, and culture prosper in an environment in which all people are treated with dignity, equity, and respect." Our Mission Statement is: "The members of the DeKalb Police Department are committed to reducing crime and enhancing the quality of life through an active partnership with our community."

To realize this Vision and Mission the Department must work in partnership with our community. Therefore, the Police Department embraces Intelligence-Driven Policing, Community Policing, Co-Policing, and the best practices in proactive policing to reduce crime, improve public safety, and enhance our quality of life.

Staffing Level	FY2018	FY2019	FY2020
FT	80	80	80
PT	15	14	16
Total	95	94	96

FY2019 Accomplishments

Project H.O.P.E. (Heroin/Opioid Outreach Prevention and Education): Project H.O.P.E. has been in effect for approximately one year. Project H.O.P.E. strives to intercept opioid abuse at the earliest point possible by getting opioid users into treatment prior to entering the criminal justice system. The program has helped place 11 people into various addiction treatment facilities in the past year. Additionally, the program has provided information and assistance to numerous others seeking help. In the battle against the opioid epidemic, the Police Department has continued to partner with other organizations including the DeKalb County Health Department, the DeKalb County State's Attorney's Office, DeKalb County Probation Office, and Northern Illinois University. The Police Department helps to educate the community about the opioid epidemic by participating in presentations such as the NIU STEM Café and helping the DeKalb County Health Department provide training on the use of lifesaving NARCAN medication. The Police Department plans to expand Project H.O.P.E. throughout the county and will work with area law enforcement agencies to train other officers on how to place those in need into treatment centers.

Safe Streets Initiative: In 2018, the Police Department implemented the Safe Streets Initiative to reduce crime and enhance the quality of life in the northwest quadrant of the City. This area, year-to-year, has had the highest call volume, crime, and demand for public safety services in the City. The Safe Streets

Initiative is a comprehensive policing strategy that combines a variety of proactive policing practices, including enhanced parking regulations.

In 2019, the Police Department continued to evaluate the original Safe Streets ordinances and their effectiveness. The Police Department held numerous public meetings, door-to-door surveys, and discussions concerning the Safe Streets Initiative in the Ellwood Historic District and other neighborhoods. During these engagement efforts, some residents requested fewer restrictions, while others requested additional restrictions. The program has been modified based on these discussions to ensure that this program is fulfilling its mission. The program will continue to be evaluated on an ongoing basis.

Crime Reduction Strategies: In 2019, the Police Department continued to employ a data-driven policing model focusing resources in problematic areas to address quality of life concerns and specific crime problems. Some strategies include Community Oriented Policing and Problem Oriented Policing programs as well as community engagement, and community policing methodologies to reduce crime and enhance public safety. The DeKalb Police and its co-policing partner, the Northern Illinois University Public Safety Department, will continue to work together regarding all aspects of proactive and community policing.

Co-Policing with the Northern Illinois University Public Safety Department: In 2019, the partnership continued to grow between the DeKalb Police Department and the Northern Illinois University Public Safety Department. The co-policing program was designed to enhance community safety on campus and within neighborhoods adjacent to the university. From attending each other's roll calls, training together, patrolling together, and working collaboratively to implement proactive policing measures to reduce crime, this partnership has proven beneficial to our community and the university.

The COMPASS Program: In 2018, the Police Department deployed an innovative program to address juvenile crime called "COMPASS." COMPASS or *Changing Outcomes by Making Parents Accountable, Supported, and Successful*, is a multi-disciplinary approach involving a variety of community stakeholders. Its purpose is to reduce juvenile delinquent behavior at the earliest stage possible, by engaging appropriate support for juveniles and their families to constructively modify behavior. In 2019, the COMPASS program supported over 20 families in attempts to reduce juvenile delinquency. Additionally, literature was created and provided to parents of children engaged in delinquent behavior. This engagement has been well received and seems to be an effective deterrent. Overall feedback received from parents and guardians has been very positive.

911 PSAP Consolidation: The State of Illinois mandated the consolidation of 911 Communications Centers, also known as Public Safety Answering Points (PSAPs), to be completed by July 31, 2019. As a result of this mandate, the DeKalb Police and DeKalb County Sheriff's communication centers are now the only 911 Centers operational in DeKalb County. The DeKalb Police Department worked collaboratively with the DeKalb County Emergency Telephone System Board (ETSB) and Northern Illinois University Public Safety Department to enable the DeKalb Police Communications Center to handle Northern Illinois University's 911 calls beginning on June 4, 2019. This resulted in a smooth transition and efficient provision of dispatch services.

Law Enforcement Agency Accreditation: In 2019, the DeKalb Police Department successfully met all the criteria required to become a top-tier accredited law enforcement agency by the Illinois Law Enforcement Accreditation Program (ILEAP). The Police Department participated in an on-site assessment of its policies, procedures, operations and facility as part of the accreditation process in May 2019. The benefit

of becoming an accredited law enforcement agency is ensuring that the department's policies and procedures represent the best practices in the law enforcement profession, as determined by a credentialed and esteemed professional accreditation board.

Community Relations Team: The Police Department is acutely aware of how important relationships are with the community we serve. In order to create, sustain, and enhance community ties with our department, we have created a new Community Relations Team. The team consists of six patrol officers, one detective, one sergeant, and two members of the command staff that will work together on numerous community relations initiatives. Many of these initiatives were previously conducted, however, this team will engage in a more coordinated effort to better address our community's needs. When combined with our philosophy of proactive and problem-oriented policing, these community engagement efforts should lead to a reduction of crime in our community, while at the same time increasing public trust, which is crucial to the mission of our organization.

Cultural Diversity, De-escalation and Procedural Justice Training: A variety of training initiatives were provided to personnel within the Police Department during 2019. Some of them include *Tactical De-escalation of Nonviolent Encounters*, *De-escalation and Smarter Policing*, *Legally Justified But Was it Avoidable?*, and *Racial Intelligence Training and Engagement*. These trainings focus on techniques for avoiding violent encounters, self-awareness and officer wellness, as well as procedural justice pillars of fairness, impartiality, and transparency. The goal of these training initiatives is to enhance public trust and continue fostering relationships between the community and the Police.

FY2020 Initiatives

Full Implementation of the Countywide Digital Radio Network: This project was largely constructed in 2019, with the County building three new radio communications towers throughout the county and installing a new digital radio network as well as reconstruction of an existing VHF radio system. Full implementation is planned in 2020, with the DeKalb Police Department Communications Center featuring new radio consoles, a state-of-the-art communications infrastructure, with a county-wide interoperable radio network to support Police and Fire operations on the street. This combination of public safety resources creates a rare opportunity to have all public safety providers within the county on the same radio platform, working in concert to serve our residents.

Implementing Crisis Intervention Team Training: Over the past two years, the Police Department has participated in various mental health initiatives as part of the federal Police-Mental Health Collaboration Program. In 2020, the department will embark on a concerted effort to provide a 40-hour training course in Crisis Intervention Team tactics. Team members will become specialists in intervention with persons experiencing a personal crisis due to behavioral health issues. In addition, an embedded social worker provided through the Northwestern Medicine Ben Gordon Center is expected to begin working full-time within the Police Department in 2020 as part of the Crisis Intervention Team.

Implementing a Proactive Behavioral Health Program: The Police Department, in partnership with the Northwestern Medicine Ben Gordon Center, has developed a strategy to more effectively address the rising demands for service that involve individuals afflicted with behavioral health challenges. The program focuses on two primary goals: additional Crisis Intervention Team training opportunities for Police officers and the embedding of a social worker in the Police Department to work with non-criminal incidents involving behavioral health issues. The program has already started and will be fully operational in 2020.

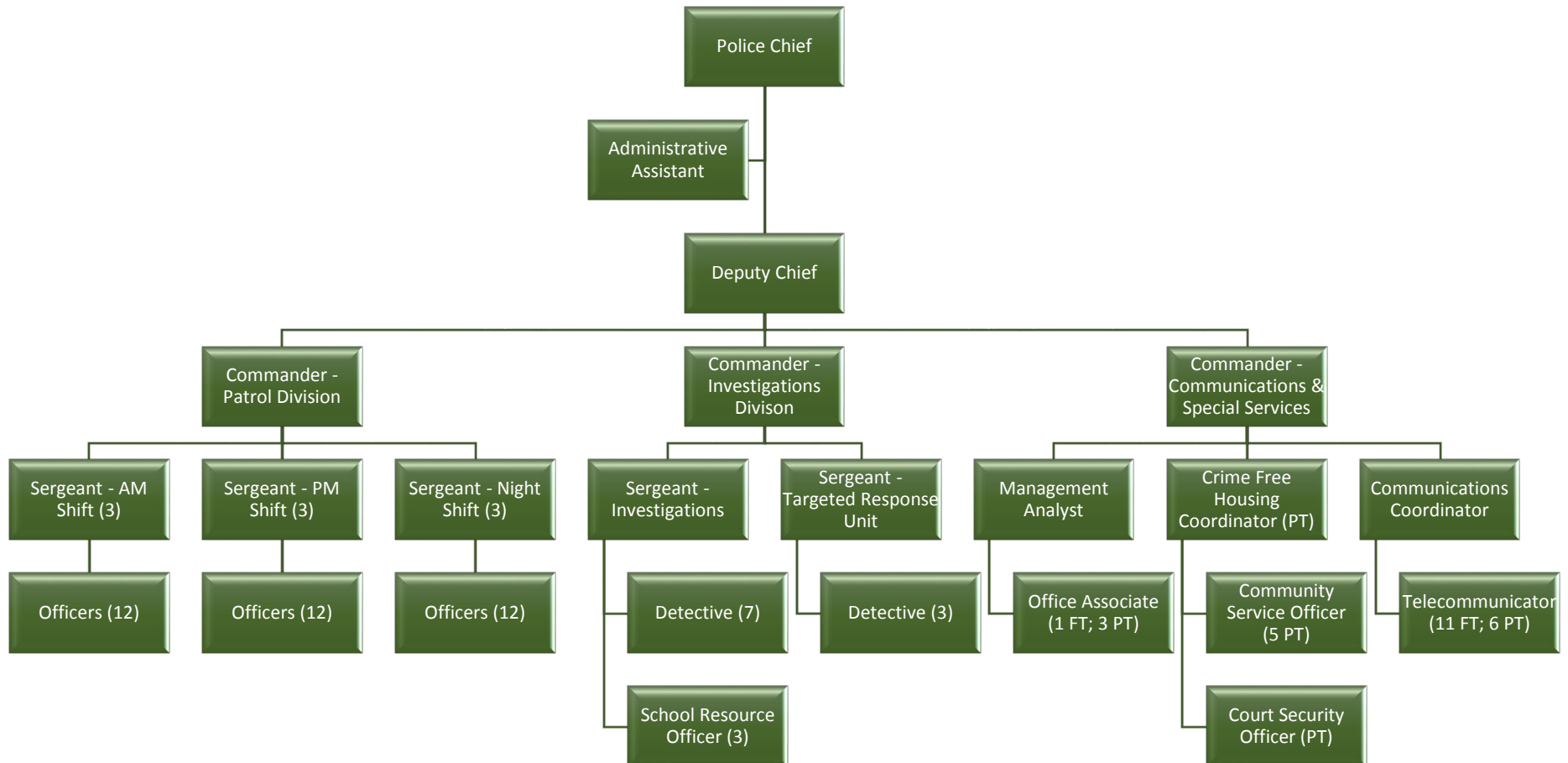
Police-2-Citizen Website: The Police Department has been working towards a web-based platform for citizens to query Police information. In 2019, the Police-2-Citizen (P2C) website has been implemented and prepared for public release. This site will increase the transparency of the Police Department by allowing residents to query arrests and incidents, and offer a self-reporting application for some low-level incidents.

Body-Worn Camera Pilot Study: After years of attempting to budget for body-worn cameras, the DeKalb Police Department will embark on a pilot study in 2020. This study will allow a group of officers to test several models of cameras and select the best option for our technological and operational needs. The program will also examine the best method for video retention and redaction as well as personnel needs. The pilot program is expected to lead to full implementation of body cameras in future fiscal years as funds become available.

Crime Prevention Through Environmental Design (CPTED) Assessment Program: The Police Department has assisted community members and businesses with security assessments and recommendations for improved security needs for years. Recently, our department sent a supervisor to be trained and certified in CPTED theories and practices. This concept, although similar to our past practices, is based on the theory that proper design and effective use of the built environment can lead to a reduction in both the incidence and fear of crime while also improving the quality of life. The Police Department will formally offer field assessments and recommendations for schools, businesses, organizations, and other stakeholders upon request. The department believes that working with our community and providing these field assessments can lead to a reduction in crime and an increase in the quality of life for our residents.

Citizen's Police Academy (CPA): For the first time since 2009, the Police Department will be hosting a Citizen's Police Academy for our community. We can think of no better way of engaging our community and building citizen-police relationships, as well as fostering trust than to provide this opportunity. Through education, citizens can gain insight and understanding into how Police officers perform their duties while serving the community. CPA participants will attend a 10-week course where they will gain an understanding of the organizational structure of the Police Department, training, recruitment, patrol procedures, traffic and accident investigation, domestic violence investigation, major case investigation, crime scene processing, gang and drug investigation, use of force situations and simulations, the role of the prosecutor, and many other facets of law enforcement.

Police Department



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
POLICE DEPARTMENT						
PERSONNEL						
41100	WAGES - FULL-TIME	6,737,168	6,907,662	7,034,072	6,875,394	7,186,764
41200	WAGES - PART-TIME	351,258	293,052	341,690	269,298	399,177
41300	WAGES - OVERTIME	627,683	614,355	547,979	641,740	571,570
41400	LONGEVITY PAY	61,569	57,688	61,980	61,980	55,647
41500	CLOTHING ALLOWANCE	59,811	59,068	61,000	59,067	61,001
41600	WELLNESS BONUS	2,400	2,850	4,500	3,000	4,200
42100	EMPLOYER PORTION FICA	189,783	181,731	200,763	180,626	211,975
42200	EMPLOYER PORTION IMRF	169,970	158,312	148,332	135,560	200,765
42300	EMPLOYER CONTRIB/PENSION	2,484,077	2,987,254	3,079,439	3,079,439	3,446,287
42500	EMPLOYEE HEALTH INSURANCE	1,295,325	1,384,549	1,406,281	1,406,281	1,608,329
42600	WORKER'S COMPENSATION	147,805	147,805	147,805	147,805	147,805
PERSONNEL		12,126,849	12,794,326	13,033,841	12,860,190	13,893,520
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	679	398	568	568	568
51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	1,300
51700	SUPPLIES/PARTS-VEHICLES	30,650	31,704	42,122	31,014	45,722
52000	OFFICE SUPPLIES	5,648	8,625	7,926	8,241	11,199
52600	PATROL SUPPLIES & EQUIPMENT	113,669	69,565	62,474	62,474	70,223
52700	INVESTIGATION SUPPLIES & EQUIPMEN	13,165	10,388	8,445	8,195	9,250
53300	SMALL TOOLS & EQUIPMENT	444	0	500	400	0
54000	UNIFORMS/PROTECTIVE CLOTHING	29,616	21,694	26,191	36,300	26,300
55000	FUEL, OIL, & LUBRICANTS	69,261	75,557	71,660	71,660	80,500
58110	DUI FINES EXPENDITURES	660	2,983	10,634	10,634	10,634
58120	ANTI-CRIME EXPENDITURES	0	711	8,000	8,000	8,000
58130	CRIME LAB EXPENDITURES	3,196	0	4,150	4,150	1,000
58140	POLICE FORFEITURES EXPENDITURE	25,575	3,836	14,545	14,545	11,045
59999	COMMODITIES	5,684	5,643	5,084	5,360	5,360
COMMODITIES		298,247	231,104	262,299	261,541	281,101
CONTRACTUAL SERVICES						
61300	MAINTENANCE-BUILDINGS	360	6,040	4,550	4,750	4,800
61500	MAINTENANCE-EQUIPMENT	20,075	18,853	25,598	19,714	64,304
61700	MAINTENANCE-VEHICLES	14,531	16,927	17,529	20,434	21,934
62099	PRINTED MATERIALS	14,976	18,825	13,474	14,413	12,543
62200	LEGAL SERVICES	1,360	1,138	818	655	0
63500	TOWING SERVICES	4,515	4,849	5,780	5,780	5,780
63800	CONTRACTED SERVICES	107,184	129,930	29,346	27,046	10,874
64500	TELEPHONE SERVICES	50,727	43,538	44,000	44,000	44,000
65100	FREIGHT & POSTAGE	12,758	4,586	4,462	5,700	5,700
65200	MARKETING ADS & PUBLIC INFO	1,570	3,897	1,350	400	1,350
65300	LEGAL EXPENSES & NOTICES	0	0	275	0	918
66100	DUES & SUBSCRIPTIONS	9,315	11,600	11,527	11,883	12,233
66200	TRAINING/TRAVEL	55,146	62,962	98,912	65,705	86,055
66400	EDUCATION TUITION REIMBURSEMENT	0	427	0	0	0
CONTRACTUAL SERVICES		292,517	323,572	257,621	220,480	270,491
EQUIPMENT						
86000	EQUIPMENT	2,378	432	7,318	5,000	6,000
86200	OFFICE FURNITURE & EQUIPMENT	1,620	825	1,658	1,000	0
86300	TELEPHONE & RADIO EQUIPMENT	35,024	39,184	47,540	47,540	0
87000	VEHICLES	6,531	0	0	0	0
EQUIPMENT		45,553	40,441	56,516	53,540	6,000
TOTAL EXPENDITURES		12,763,166	13,389,443	13,610,277	13,395,751	14,451,112

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-21 - POLICE DEPARTMENT - ADMINISTRATION						
EXPENDITURES						
100-20-21-41100	WAGES - FULL-TIME	475,913	477,712	548,279	347,668	472,337
100-20-21-41200	WAGES - PART-TIME	1,602	0	0	0	0
100-20-21-41300	WAGES - OVERTIME	3,728	1,534	3,456	1,000	2,000
100-20-21-41400	LONGEVITY PAY	0	0	0	0	0
100-20-21-41500	CLOTHING ALLOWANCE	2,950	3,000	3,000	3,000	3,000
100-20-21-41550	CAR ALLOWANCE	0	0	0	0	0
100-20-21-42100	EMPLOYER PORTION FICA	11,036	10,632	11,704	8,778	11,460
100-20-21-42200	EMPLOYER PORTION IMRF	11,143	10,459	8,955	8,955	10,900
100-20-21-42300	EMPLOYER CONTRIB/PENSION	152,866	183,831	189,504	189,504	159,059
100-20-21-42500	EMPLOYEE HEALTH INSURANCE	89,426	88,944	80,392	80,392	94,770
100-20-21-42600	WORKER'S COMPENSATION	11,345	11,345	11,345	11,345	11,345
100-20-21-51300	SUPPLIES/PARTS-BUILDINGS	679	398	568	568	568
100-20-21-51700	SUPPLIES/PARTS-VEHICLES	963	1,031	2,614	2,614	2,614
100-20-21-52000	OFFICE SUPPLIES	1,724	2,242	1,985	1,985	3,685
100-20-21-52700	INVESTIGATION SUPPLIES & EQUIPMENT	3,134	1,955	2,800	2,800	2,800
100-20-21-54000	UNIFORMS/PROTECTIVE CLOTHING	2,101	537	300	300	300
100-20-21-55000	FUEL, OIL, & LUBRICANTS	69,261	75,557	71,660	71,660	80,500
100-20-21-58110	DUI FINES EXPENDITURES	660	2,983	10,634	10,634	10,634
100-20-21-58120	ANTI-CRIME EXPENDITURES	0	711	8,000	8,000	8,000
100-20-21-58130	CRIME LAB EXPENDITURES	3,196	0	4,150	4,150	1,000
100-20-21-58140	POLICE FORFEITURES EXPENDITURE	25,575	3,836	14,545	14,545	11,045
100-20-21-59999	COMMODITIES	1,465	1,068	895	895	895
100-20-21-61300	MAINTENANCE-BUILDINGS	360	0	250	450	500
100-20-21-61500	MAINTENANCE-EQUIPMENT	880	2,342	7,882	7,882	34,840
100-20-21-61700	MAINTENANCE-VEHICLES	2,140	610	1,035	4,500	4,500
100-20-21-62099	PRINTED MATERIALS	9,090	5,507	4,320	4,320	1,800
100-20-21-63800	CONTRACTED SERVICES	41,971	72,390	17,397	17,397	1,425
100-20-21-64500	TELEPHONE SERVICES	50,727	43,538	44,000	44,000	44,000
100-20-21-65100	FREIGHT & POSTAGE	3,449	2,001	2,100	2,100	2,100
100-20-21-65300	LEGAL EXPENSES & NOTICES	0	0	175	0	0
100-20-21-66100	DUES & SUBSCRIPTIONS	1,255	2,088	1,260	1,260	1,610
100-20-21-66200	TRAINING/TRAVEL	2,381	11,946	12,307	4,000	5,000
100-20-21-66400	EDUCATION TUITION REIMBURSEMENT	0	427	0	0	0
100-20-21-86200	OFFICE FURNITURE & EQUIPMENT	871	0	700	700	0
100-20-21-86300	TELEPHONE & RADIO EQUIPMENT	33,912	34,176	32,340	32,340	0
TOTAL EXPENDITURES		1,015,803	1,052,800	1,098,552	887,742	982,687

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-22 - POLICE DEPARTMENT - PATROL						
EXPENDITURES						
100-20-22-41100	WAGES - FULL-TIME	4,394,710	4,455,356	4,189,179	4,383,407	4,273,597
100-20-22-41200	WAGES - PART-TIME	48,131	0	0	0	0
100-20-22-41300	WAGES - OVERTIME	464,151	453,555	352,533	450,000	400,000
100-20-22-41400	LONGEVITY PAY	44,764	40,893	42,388	42,388	37,056
100-20-22-41500	CLOTHING ALLOWANCE	37,333	38,867	36,800	38,067	36,800
100-20-22-41600	WELLNESS BONUS	2,100	2,400	3,000	2,550	3,000
100-20-22-42100	EMPLOYER PORTION FICA	73,201	67,916	67,155	67,155	68,882
100-20-22-42200	EMPLOYER PORTION IMRF	0	0	0	0	0
100-20-22-42300	EMPLOYER CONTRIB/PENSION	1,757,962	2,114,057	2,179,295	2,179,295	2,438,911
100-20-22-42500	EMPLOYEE HEALTH INSURANCE	681,826	805,027	822,863	822,863	921,830
100-20-22-42600	WORKER'S COMPENSATION	95,029	95,029	95,029	95,029	95,029
100-20-22-51700	SUPPLIES/PARTS-VEHICLES	22,997	26,609	31,400	25,000	35,000
100-20-22-52000	OFFICE SUPPLIES	2,227	3,615	4,100	4,100	5,000
100-20-22-52600	PATROL SUPPLIES & EQUIPMENT	95,876	65,154	58,175	58,175	65,924
100-20-22-53300	SMALL TOOLS & EQUIPMENT	0	0	400	400	0
100-20-22-54000	UNIFORMS/PROTECTIVE CLOTHING	20,676	16,452	19,895	30,000	20,000
100-20-22-59999	COMMODITIES	2,043	1,754	1,524	1,800	1,800
100-20-22-61300	MAINTENANCE-BUILDINGS	0	6,040	4,300	4,300	4,300
100-20-22-61500	MAINTENANCE-EQUIPMENT	9,565	6,030	3,384	5,464	16,500
100-20-22-61700	MAINTENANCE-VEHICLES	9,635	15,692	12,934	12,934	12,934
100-20-22-62099	PRINTED MATERIALS	3,401	6,421	4,933	4,933	4,933
100-20-22-62200	LEGAL SERVICES	609	537	390	227	0
100-20-22-62600	MEDICAL SERVICES	0	0	0	0	0
100-20-22-63500	TOWING SERVICES	4,515	4,849	5,780	5,780	5,780
100-20-22-63800	CONTRACTED SERVICES	60,212	56,454	9,649	9,649	7,149
100-20-22-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	390
100-20-22-66100	DUES & SUBSCRIPTIONS	849	3,017	3,304	3,304	3,304
100-20-22-66200	TRAINING/TRAVEL	36,992	33,200	55,360	40,000	49,810
100-20-22-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-20-22-86000	EQUIPMENT	2,378	432	7,318	5,000	6,000
100-20-22-86200	OFFICE FURNITURE & EQUIPMENT	0	0	200	0	0
100-20-22-86300	TELEPHONE & RADIO EQUIPMENT	180	3,357	14,200	14,200	0
100-20-22-87000	VEHICLES	6,531	0	0	0	0
TOTAL EXPENDITURES		7,877,893	8,322,713	8,025,488	8,306,020	8,513,929

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-23 - POLICE DEPARTMENT - COMMUNICATIONS						
EXPENDITURES						
100-20-23-41100	WAGES - FULL-TIME	692,584	734,334	759,651	742,004	779,166
100-20-23-41200	WAGES - PART-TIME	149,909	156,108	208,964	160,863	219,801
100-20-23-41300	WAGES - OVERTIME	35,759	20,670	56,720	50,000	40,000
100-20-23-41400	LONGEVITY PAY	1,255	1,209	1,758	1,758	2,026
100-20-23-41500	CLOTHING ALLOWANCE	10,526	7,201	7,200	7,200	7,201
100-20-23-42100	EMPLOYER PORTION FICA	64,579	66,590	79,171	67,963	80,188
100-20-23-42200	EMPLOYER PORTION IMRF	130,696	130,697	124,115	112,330	157,907
100-20-23-42300	EMPLOYER CONTRIB/PENSION	0	0	0	0	0
100-20-23-42500	EMPLOYEE HEALTH INSURANCE	153,296	156,737	159,887	159,887	207,170
100-20-23-42600	WORKER'S COMPENSATION	1,303	1,303	1,303	1,303	1,303
100-20-23-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	1,300
100-20-23-52000	OFFICE SUPPLIES	236	317	240	0	0
100-20-23-54000	UNIFORMS/PROTECTIVE CLOTHING	2,228	652	1,296	1,000	1,300
100-20-23-61500	MAINTENANCE-EQUIPMENT	9,041	8,419	8,504	4,000	8,504
100-20-23-62099	PRINTED MATERIALS	0	911	1,120	0	0
100-20-23-62200	LEGAL SERVICES	550	347	280	280	0
100-20-23-62300	ARCHITECT/ENGINEERING SERVICES	0	0	0	0	0
100-20-23-62400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-20-23-62600	MEDICAL SERVICES	0	0	0	0	0
100-20-23-63800	CONTRACTED SERVICES	0	0	0	0	0
100-20-23-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	280
100-20-23-66100	DUES & SUBSCRIPTIONS	716	1,292	729	729	729
100-20-23-66200	TRAINING/TRAVEL	4,597	6,337	6,411	6,411	6,411
100-20-23-86200	OFFICE FURNITURE & EQUIPMENT	546	525	300	300	0
100-20-23-86300	TELEPHONE & RADIO EQUIPMENT	932	1,651	1,000	1,000	0
TOTAL EXPENDITURES		1,258,753	1,295,300	1,418,649	1,317,028	1,513,286

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-24 - POLICE DEPARTMENT - INVESTIGATIONS						
EXPENDITURES						
100-20-24-41100	WAGES - FULL-TIME	789,598	920,594	1,280,933	1,079,454	1,370,717
100-20-24-41300	WAGES - OVERTIME	114,668	130,979	128,070	127,000	128,070
100-20-24-41400	LONGEVITY PAY	11,451	11,248	13,269	13,269	13,445
100-20-24-41500	CLOTHING ALLOWANCE	6,400	7,200	11,200	8,000	12,000
100-20-24-41600	WELLNESS BONUS	300	450	1,200	450	900
100-20-24-42100	EMPLOYER PORTION FICA	13,091	14,643	20,802	16,819	22,114
100-20-24-42300	EMPLOYER CONTRIB/PENSION	496,816	597,451	615,888	615,888	795,297
100-20-24-42500	EMPLOYEE HEALTH INSURANCE	271,463	271,779	270,807	270,807	305,996
100-20-24-42600	WORKER'S COMPENSATION	30,353	30,353	30,353	30,353	30,353
100-20-24-51700	SUPPLIES/PARTS-VEHICLES	4,229	1,959	6,189	3,000	6,189
100-20-24-51997	STREETLIGHTS, PARTS	0	0	0	0	0
100-20-24-52000	OFFICE SUPPLIES	199	506	506	506	506
100-20-24-52600	PATROL SUPPLIES & EQUIPMENT	17,793	4,411	4,299	4,299	4,299
100-20-24-52700	INVESTIGATION SUPPLIES & EQUIPMENT	9,706	8,301	5,195	5,195	6,000
100-20-24-53300	SMALL TOOLS & EQUIPMENT	0	0	100	0	0
100-20-24-54000	UNIFORMS/PROTECTIVE CLOTHING	3,205	528	3,700	4,000	3,700
100-20-24-59999	COMMODITIES	210	178	220	220	220
100-20-24-61500	MAINTENANCE-EQUIPMENT	0	56	1,368	1,368	0
100-20-24-61700	MAINTENANCE-VEHICLES	1,546	166	2,060	2,500	3,000
100-20-24-62099	PRINTED MATERIALS	230	1,243	932	1,560	1,560
100-20-24-62200	LEGAL SERVICES	201	254	148	148	0
100-20-24-63800	CONTRACTED SERVICES	0	0	0	0	0
100-20-24-65200	MARKETING ADS & PUBLIC INFO	0	0	400	100	400
100-20-24-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	148
100-20-24-66100	DUES & SUBSCRIPTIONS	5,058	5,008	5,644	6,000	6,000
100-20-24-66200	TRAINING/TRAVEL	9,144	8,129	19,540	10,000	19,540
100-20-24-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-20-24-86200	OFFICE FURNITURE & EQUIPMENT	0	0	200	0	0
TOTAL EXPENDITURES		1,785,661	2,015,436	2,423,023	2,200,936	2,730,454

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-25 - POLICE DEPARTMENT - SPECIAL SERVICES						
EXPENDITURES						
100-20-25-41100	WAGES - FULL-TIME	249,380	319,666	256,030	322,861	290,947
100-20-25-41200	WAGES - PART-TIME	84,719	136,944	132,726	108,435	179,376
100-20-25-41300	WAGES - OVERTIME	9,323	7,617	7,200	13,740	1,500
100-20-25-41400	LONGEVITY PAY	3,037	4,338	4,565	4,565	3,120
100-20-25-41500	CLOTHING ALLOWANCE	1,600	2,800	2,800	2,800	2,000
100-20-25-41600	WELLNESS BONUS	0	0	300	0	300
100-20-25-42100	EMPLOYER PORTION FICA	13,119	21,950	21,931	19,911	29,331
100-20-25-42200	EMPLOYER PORTION IMRF	7,587	17,156	15,262	14,275	31,958
100-20-25-42300	EMPLOYER CONTRIB/PENSION	76,433	91,915	94,752	94,752	53,020
100-20-25-42500	EMPLOYEE HEALTH INSURANCE	57,110	62,062	72,332	72,332	78,563
100-20-25-42600	WORKER'S COMPENSATION	6,565	9,775	9,775	9,775	9,775
100-20-25-51700	SUPPLIES/PARTS-VEHICLES	1,531	2,105	1,919	400	1,919
100-20-25-52000	OFFICE SUPPLIES	1,262	1,945	1,095	1,650	2,008
100-20-25-52700	INVESTIGATION SUPPLIES & EQUIPMENT	325	132	450	200	450
100-20-25-54000	UNIFORMS/PROTECTIVE CLOTHING	661	3,525	1,000	1,000	1,000
100-20-25-59999	COMMODITIES	1,966	2,643	2,445	2,445	2,445
100-20-25-61500	MAINTENANCE-EQUIPMENT	589	2,006	4,460	1,000	4,460
100-20-25-61700	MAINTENANCE-VEHICLES	1,210	459	1,500	500	1,500
100-20-25-62099	PRINTED MATERIALS	1,449	4,743	2,169	3,600	4,250
100-20-25-63800	CONTRACTED SERVICES	5,001	1,086	2,300	0	2,300
100-20-25-65100	FREIGHT & POSTAGE	4,777	2,585	2,362	3,600	3,600
100-20-25-65200	MARKETING ADS & PUBLIC INFO	1,570	3,897	950	300	950
100-20-25-65300	LEGAL EXPENSES & NOTICES	0	0	100	0	100
100-20-25-66100	DUES & SUBSCRIPTIONS	477	195	590	590	590
100-20-25-66200	TRAINING/TRAVEL	1,962	3,350	5,294	5,294	5,294
100-20-25-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-20-25-86200	OFFICE FURNITURE & EQUIPMENT	30	300	258	0	0
TOTAL EXPENDITURES		531,683	703,194	644,565	684,025	710,756

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 20-26 - POLICE DEPARTMENT - CRIME FREE						
EXPENDITURES						
100-20-26-41100	WAGES - FULL-TIME	134,983	0	0	0	0
100-20-26-41200	WAGES - PART-TIME	66,897	0	0	0	0
100-20-26-41300	WAGES - OVERTIME	54	0	0	0	0
100-20-26-41400	LONGEVITY PAY	1,062	0	0	0	0
100-20-26-41500	CLOTHING ALLOWANCE	1,002	0	0	0	0
100-20-26-42100	EMPLOYER PORTION FICA	14,757	0	0	0	0
100-20-26-42200	EMPLOYER PORTION IMRF	20,544	0	0	0	0
100-20-26-42500	EMPLOYEE HEALTH INSURANCE	42,204	0	0	0	0
100-20-26-42600	WORKER'S COMPENSATION	3,210	0	0	0	0
100-20-26-51700	SUPPLIES/PARTS-VEHICLES	930	0	0	0	0
100-20-26-53300	SMALL TOOLS & EQUIPMENT	444	0	0	0	0
100-20-26-54000	UNIFORMS/PROTECTIVE CLOTHING	745	0	0	0	0
100-20-26-62099	PRINTED MATERIALS	806	0	0	0	0
100-20-26-65100	FREIGHT & POSTAGE	4,532	0	0	0	0
100-20-26-66100	DUES & SUBSCRIPTIONS	960	0	0	0	0
100-20-26-66200	TRAINING/TRAVEL	70	0	0	0	0
100-20-26-86200	OFFICE FURNITURE & EQUIPMENT	173	0	0	0	0
TOTAL EXPENDITURES		293,373	0	0	0	0

Fire Department

Department Introduction

The Fire Department is committed to seeking innovative and effective ways to protect the lives and property of local residents and businesses through fire suppression, rescue, emergency medical services, education, prevention, and training. The focus of the Fire Department has expanded from responding to fire emergencies to preparing to address an array of hazards to protect the community, including fire investigation, aircraft rescue and firefighting, emergency management, mass casualty response, water rescue, post-fire assistance, and fire and life safety inspections. The depth of our service extends to serving the public with everyday needs such as home safety checks, changing smoke detector batteries, and assisting persons with mobility needs. All these services and resources are available year-round, 24 hours a day.

The Fire Department is comprised of two sections: Operations and Administration. The Operations section is comprised of the boots-on-the-ground Firefighters who respond to everyday emergencies from three fire stations. The FY2020 Budget authorizes 54 sworn firefighters who work a 24-hour on/48-hour off schedule. Minimum daily staffing is thirteen firefighters. When emergency requests outpace available on-duty staffing, or when the Fire Department responds to a large-scale incident such as a structure fire, the department relies on “recalls” of off-duty firefighters to staff our fire apparatus.

The Fire Chief, Deputy Fire Chief of Training, and one Administrative Assistant make up the Administration section, which supports every aspect of the Operations side of the Fire Department while also providing full public assistance. The Fire Chief oversees staffing, manages facilities and fleet, implements policies and procedures, monitors budget and payroll, and enforces fire codes. The Deputy Fire Chief is responsible for fire service training, daily scheduling, and emergency medical services. In addition, the Fire Chief and Deputy Fire Chief provide 24-hour administrative support and respond to large-scale emergency incidents in the City and throughout DeKalb County. The Administrative Assistant is a 40-hour employee whose primary responsibilities are customer service, fulfilling Freedom of Information Act record requests, managing documents, billing for services rendered, paying invoices, acting as a liaison to boards, processing reimbursements and grants, and completing projects assigned by the Fire Chiefs. The Fire Chief and Deputy Fire Chief are sworn fire personnel whose primary responsibilities are to provide direction for the Fire Department.

Firefighters must fill vacant positions daily, on an overtime basis, to staff fire apparatus and perform necessary tasks, including vehicle maintenance, public education, event staffing, and special operations. In 2019, three positions were eliminated: Deputy Fire Chief of Operations, part-time Office Associate, and paid part-time intern. The administrative staff was reduced from four full-time personnel and two part-time personnel to three full-time personnel.

Staffing Level	FY2018	FY2019	FY2020
FT	58	57	57
PT	2	1	0
Total	60	58	57

FY2019 Accomplishments

Appointment of a new Fire Chief: In November of 2018, Fire Administration permanently eliminated the Deputy Fire Chief of Operations, one Office Associate, and an Intern position due to budget reductions. On January 28, 2019 Interim Fire Chief Jeff McMaster was promoted to the position of Fire Chief. His first duties were to hire new administrative staff (including a Deputy Fire Chief of Training and a new office associate), redistribute responsibilities, streamline workflows, and reallocate resources to rebuild the support system for the Fire Department.

Hiring of a new Deputy Fire Chief: On July 1, Battalion Chief Bart Gilmore was promoted to the position of Deputy Fire Chief of Training. This critical position is responsible for the training program of the Fire Department, including ensuring fire personnel meet mandated and recommended training requirements, overseeing contractual training, conducting Special Operation Team exercises, and developing weekly prescribed training for personnel. Additional responsibilities include coordinating daily activities, acting as liaison with IDPH Region I Emergency Medical Services administration, and managing all aspects of the Fire Department's Emergency Medical Service program. The Deputy Fire Chief is also tasked with implementing recently revised Illinois Office of the State Fire Marshal fire training and certificate documentation procedures, requiring firefighters to recertify every four-years in all skill areas. The Deputy Fire Chief ensures compliance with these new mandates and is essential in the smooth operation of the Fire Department.

Special Teams Training and Equipment Upgrades: The Technical Rescue and Hazardous Materials Teams are long-standing special operation units within the Fire Department. Founding team members have either retired or reached the end of their team commitment in recent years. The equipment originally purchased for use by these teams has become worn or expired. The Fire Department continues to fortify these special operations teams by purchasing new equipment, continuing regular special team exercises for skills retention, and rotating membership as firefighters receive mandated training.

Operational Response Review: Response plans were reviewed to determine if changes were necessary to update Fire Department responses to incidents, deployment, and receiving resources at incidents.

FY2020 Initiatives

Implementation of the New Digital Radio Program: DeKalb County anticipates going live with its new digital radio system this year. Upon its completion, the Fire Department will implement a new P25 digital radio program. This will complement the City's transition to DeKalb County's digital platform. This transition will include establishing radio talk groups, reprogramming radios, assessing current communication equipment for compatibility, and personnel training. An audit of the City's backup radio capabilities will be conducted, and a Fire Department emergency radio backup procedure will be instituted.

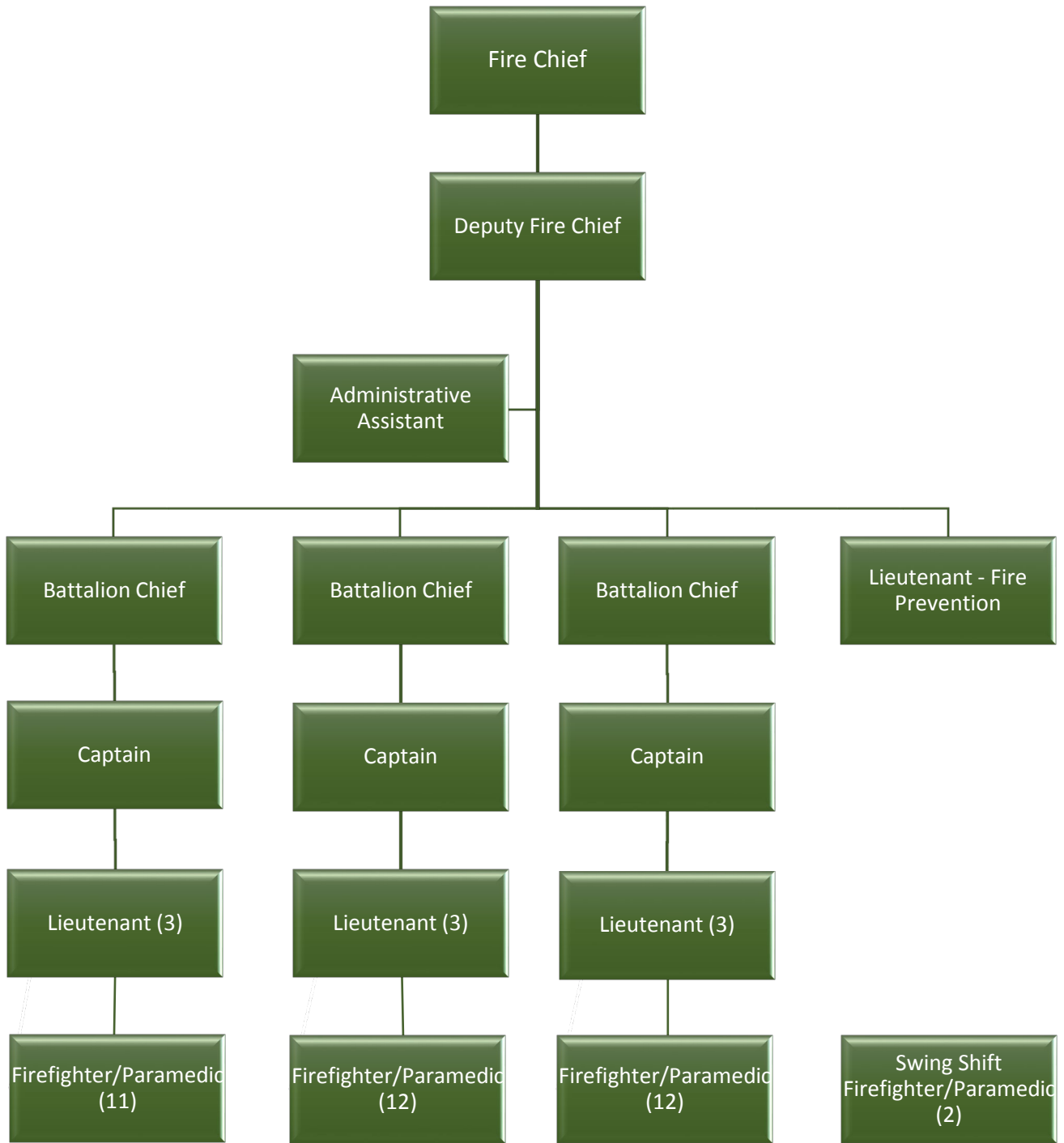
Evaluation of the Training Program: Fire Administration will perform a comprehensive analysis of its current training program to identify additional firefighting and emergency medical service training needs, evaluate current training props, identify training program goals, and establish a 3-to-5-year training enhancement plan. This analysis will also focus on continuing to meet firefighting training requirements to retain the City's ISO Class 2 rating.

Review and Update of the Emergency Operations Plan: The City's extensive Emergency Operations Plan (EOP) is essentially a roadmap for organizing the City's response to emergencies and disasters while providing for the safety and welfare of its citizens. The City's EOP must be reviewed and updated annually. With recent personnel changes and organizational changes within the City, the Fire Department will embark upon a comprehensive review and update of the EOP in 2020. A particular focus will be the need to work with local agencies and institutional partners in assuring emergency housing is available in the event of major fires or extreme property maintenance deficiencies forcing condemnation and evacuation.

Enhancement and Improvement of Community Partnerships: The Fire Department will continue to collaborate with community organizations and intergovernmental partners to expand community risk reduction programs, such as promoting smoke detector installation and maintenance, cooking safety, and slip/trip/fall evaluations.

More generally, the Fire Department will continue to evaluate and prepare for the community's needs, ensuring the operational readiness of personnel, facilities, apparatus, and equipment; providing life-saving education to residents, visitors, and businesses; and evaluating and modernizing internal procedures to improve efficiency and effectiveness of the services provided.

Fire Department



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
FIRE DEPARTMENT						
PERSONNEL						
41100	WAGES - FULL-TIME	5,232,621	5,383,691	5,334,150	5,220,028	5,423,328
41200	WAGES - PART-TIME	36,799	34,924	12,636	1,782	0
41300	WAGES - OVERTIME	365,334	426,142	445,575	654,204	448,075
41400	LONGEVITY PAY	42,023	45,507	49,486	49,486	48,355
41500	CLOTHING ALLOWANCE	42,267	45,000	44,000	42,067	44,800
41600	WELLNESS BONUS	2,850	2,850	3,000	2,550	3,000
41650	EDUCATION BONUS	4,500	5,750	5,125	5,125	5,125
42100	EMPLOYER PORTION FICA	83,646	86,115	89,537	86,501	90,064
42200	EMPLOYER PORTION IMRF	14,040	13,258	8,027	23,582	8,309
42300	EMPLOYER CONTRIB/PENSION	2,967,492	3,463,310	3,503,332	3,503,332	3,951,651
42500	EMPLOYEE HEALTH INSURANCE	1,013,267	1,073,041	1,092,608	1,092,608	1,161,880
42600	WORKER'S COMPENSATION	290,577	290,577	290,577	290,577	290,577
PERSONNEL		10,095,416	10,870,165	10,878,053	10,971,842	11,475,164
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	9,385	5,113	7,500	7,900	8,200
51700	SUPPLIES/PARTS-VEHICLES	23,666	22,575	21,828	26,400	30,000
52000	OFFICE SUPPLIES	678	1,194	1,500	1,700	2,000
52500	JANITORIAL SUPPLIES	5,813	5,319	5,800	5,800	5,800
52800	FIREFIGHTING SUPPLIES & EQUIPMENT	41,709	34,433	41,850	41,850	30,700
52900	AMBULANCE SUPPLIES & EQUIPMENT	24,298	43,014	34,300	19,422	34,300
53099	ACTIVITIES & SUPPLIES	0	0	0	0	1,000
53300	SMALL TOOLS & EQUIPMENT	233	279	500	1,600	2,000
54000	UNIFORMS/PROTECTIVE CLOTHING	1,110	50	2,600	2,677	6,280
55000	FUEL, OIL, & LUBRICANTS	35,155	40,977	40,632	40,674	40,600
COMMODITIES		142,047	152,954	156,510	148,023	160,880
CONTRACTUAL SERVICES						
61300	MAINTENANCE-BUILDINGS	16,520	19,234	17,500	17,500	30,000
61500	MAINTENANCE-EQUIPMENT	1,192	1,100	3,950	5,000	8,300
61700	MAINTENANCE-VEHICLES	61,302	76,436	68,795	68,795	68,795
62099	PRINTED MATERIALS	937	1,849	1,029	1,932	2,420
62400	TECHNOLOGY SERVICES	10,109	4,772	4,994	2,225	0
62600	MEDICAL SERVICES	28,165	11,235	25,620	25,620	26,415
63800	CONTRACTED SERVICES	52,876	54,175	54,548	55,000	55,000
64000	UTILITIES	2,617	4,355	2,220	2,220	2,200
64500	TELEPHONE SERVICES	19,511	17,147	17,923	18,469	19,024
65100	FREIGHT & POSTAGE	124	423	435	462	750
65200	MARKETING ADS & PUBLIC INFO	1,985	4,165	3,310	3,310	3,310
66100	DUES & SUBSCRIPTIONS	10,011	6,992	6,515	3,365	6,320
66200	TRAINING/TRAVEL	32,448	24,618	41,460	41,460	42,400
CONTRACTUAL SERVICES		237,797	226,501	248,299	245,358	264,934
EQUIPMENT						
86300	TELEPHONE & RADIO EQUIPMENT	7,583	4,794	5,236	5,236	5,500
87000	VEHICLES	129,798	0	0	0	0
EQUIPMENT		137,381	4,794	5,236	5,236	5,500
TOTAL EXPENDITURES		10,612,641	11,254,414	11,288,098	11,370,459	11,906,478

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 25-27 - FIRE DEPARTMENT - ADMINISTRATION						
EXPENDITURES						
100-25-27-41100	WAGES - FULL-TIME	463,701	552,399	395,113	380,078	325,175
100-25-27-41200	WAGES - PART-TIME	36,799	34,924	12,636	1,782	0
100-25-27-41300	WAGES - OVERTIME	0	0	0	500	2,500
100-25-27-41500	CLOTHING ALLOWANCE	2,400	2,400	1,600	800	1,600
100-25-27-42100	EMPLOYER PORTION FICA	13,097	13,877	9,935	10,264	8,234
100-25-27-42200	EMPLOYER PORTION IMRF	14,040	13,258	8,027	23,582	8,309
100-25-27-42300	EMPLOYER CONTRIB/PENSION	156,183	182,279	184,386	184,386	141,130
100-25-27-42500	EMPLOYEE HEALTH INSURANCE	77,507	81,493	84,232	84,232	69,547
100-25-27-42600	WORKER'S COMPENSATION	20,722	20,722	20,722	20,722	20,722
100-25-27-51700	SUPPLIES/PARTS-VEHICLES	0	0	0	0	0
100-25-27-52000	OFFICE SUPPLIES	678	1,194	1,500	1,700	2,000
100-25-27-53099	ACTIVITIES & SUPPLIES	0	0	0	0	1,000
100-25-27-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	0	177	180
100-25-27-55000	FUEL, OIL, & LUBRICANTS	35,155	40,977	40,632	40,674	40,600
100-25-27-61500	MAINTENANCE-EQUIPMENT	0	0	0	0	2,300
100-25-27-61700	MAINTENANCE-VEHICLES	0	0	0	0	0
100-25-27-62099	PRINTED MATERIALS	493	1,270	132	1,207	2,420
100-25-27-62400	TECHNOLOGY SERVICES	10,109	4,772	4,994	2,225	0
100-25-27-62600	MEDICAL SERVICES	2,133	1,195	1,665	1,665	1,715
100-25-27-63800	CONTRACTED SERVICES	52,476	53,735	53,748	55,000	55,000
100-25-27-64500	TELEPHONE SERVICES	19,511	17,147	17,923	18,469	19,024
100-25-27-65100	FREIGHT & POSTAGE	124	423	435	462	750
100-25-27-65200	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
100-25-27-66100	DUES & SUBSCRIPTIONS	1,410	3,467	2,065	2,065	2,075
100-25-27-66200	TRAINING/TRAVEL	1,719	2,028	2,560	2,560	3,500
100-25-27-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
TOTAL EXPENDITURES		908,257	1,027,560	842,305	832,550	707,781

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 25-28 - FIRE DEPARTMENT - OPERATIONS						
EXPENDITURES						
100-25-28-41100	WAGES - FULL-TIME	4,768,920	4,831,292	4,939,037	4,839,950	5,098,153
100-25-28-41300	WAGES - OVERTIME	365,334	426,142	445,575	653,704	445,575
100-25-28-41400	LONGEVITY PAY	42,023	45,507	49,486	49,486	48,355
100-25-28-41500	CLOTHING ALLOWANCE	39,867	42,600	42,400	41,267	43,200
100-25-28-41600	WELLNESS BONUS	2,850	2,850	3,000	2,550	3,000
100-25-28-41650	EDUCATION BONUS	4,500	5,750	5,125	5,125	5,125
100-25-28-42100	EMPLOYER PORTION FICA	70,549	72,238	79,602	76,237	81,830
100-25-28-42300	EMPLOYER CONTRIB/PENSION	2,811,309	3,281,031	3,318,946	3,318,946	3,810,521
100-25-28-42500	EMPLOYEE HEALTH INSURANCE	935,760	991,548	1,008,376	1,008,376	1,092,333
100-25-28-42600	WORKER'S COMPENSATION	269,855	269,855	269,855	269,855	269,855
100-25-28-51300	SUPPLIES/PARTS-BUILDINGS	9,385	5,113	7,500	7,900	8,200
100-25-28-51700	SUPPLIES/PARTS-VEHICLES	23,666	22,575	21,828	26,400	30,000
100-25-28-52000	OFFICE SUPPLIES	0	0	0	0	0
100-25-28-52500	JANITORIAL SUPPLIES	5,813	5,319	5,800	5,800	5,800
100-25-28-52800	FIREFIGHTING SUPPLIES & EQUIPMENT	41,709	34,433	41,850	41,850	30,700
100-25-28-52900	AMBULANCE SUPPLIES & EQUIPMENT	24,298	43,014	34,300	19,422	34,300
100-25-28-53300	SMALL TOOLS & EQUIPMENT	233	279	500	1,600	2,000
100-25-28-54000	UNIFORMS/PROTECTIVE CLOTHING	1,110	50	2,600	2,500	6,100
100-25-28-61300	MAINTENANCE-BUILDINGS	16,520	19,234	17,500	17,500	30,000
100-25-28-61500	MAINTENANCE-EQUIPMENT	1,192	1,100	3,950	5,000	6,000
100-25-28-61700	MAINTENANCE-VEHICLES	61,302	76,436	68,795	68,795	68,795
100-25-28-62099	PRINTED MATERIALS	444	579	897	725	0
100-25-28-62600	MEDICAL SERVICES	26,032	10,040	23,955	23,955	24,700
100-25-28-63800	CONTRACTED SERVICES	400	440	800	0	0
100-25-28-64000	UTILITIES	2,617	4,355	2,220	2,220	2,200
100-25-28-65200	MARKETING ADS & PUBLIC INFO	1,985	4,165	3,310	3,310	3,310
100-25-28-66100	DUES & SUBSCRIPTIONS	8,601	3,525	4,450	1,300	4,245
100-25-28-66200	TRAINING/TRAVEL	30,729	22,590	38,900	38,900	38,900
100-25-28-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-25-28-86200	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0
100-25-28-86300	TELEPHONE & RADIO EQUIPMENT	7,583	4,794	5,236	5,236	5,500
100-25-28-87000	VEHICLES	129,798	0	0	0	0
TOTAL EXPENDITURES		9,704,384	10,226,854	10,445,793	10,537,909	11,198,697

Public Works Department

Department Introduction

The Public Works Department is responsible for planning, operating, maintaining and replacing public infrastructure and equipment necessary to maintain a safe, healthy and attractive community. In FY2019, the department was reorganized to operate under the direction of two department directors, the Director of Streets & Facilities and the Director of Utilities & Transportation, under the general supervision of the City Manager. Under this new structure, the department maintains three operating divisions: Airport, Engineering & Transportation, and Operations (Utilities, Street & Support Services). The Public Works Department is somewhat unique in that it is funded through the General Fund, as well as several Enterprise and Special Revenue Funds.

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

Staffing Level	FY2018	FY2019	FY2020
FT	36	34	33
PT	19	18	18
Total	55	52	51

FY2019 Accomplishments

Expansion of Transit Services: Beginning in October 2019, the City expanded public transit service along two routes. Effective October 7, 2019, Route 12 now provides daily shuttle service to the Elburn Train station. Increased frequency to the train station allows residents and students an opportunity to access the Regional Transit Authority (RTA) Union Pacific West Metra train line with a direct connection to Chicago and surrounding suburbs. Additionally, Route 12 also provides passenger access to Cortland going both to and from the Elburn station.

Route 19, which began service on October 28, provides resident and student access to south DeKalb including the Park 88 Corridor and Harvestore Drive. An expansion of transit service to areas of employment enables individuals with limited transportation a safe option and additional job opportunities.

2019 Street Maintenance Program: The 2019 Street Maintenance Program to replace damaged curbs, sidewalks, driveway approaches, and repave streets was completed in early August. This year's program of repairs was funded by CDBG, Local Gas Tax, and Motor Fuel Tax monies. The table below lists the streets that were repaired.

Street	From	To
N. First St.	Dresser Rd.	Bethany Rd.
Ilehamwood Dr.	First St.	Joanne Ln.
Joanne Ln.	Ilehamwood Dr.	Joanne Ln.
Golfview Pl.	Ilehamwood Dr.	Joanne Ln.
Wineberry Dr.	North End	South End
Manning Dr.	Route 23	Nestlé
Harvey St.	Route 23	Seventh St.
Tyler St.	Route 23	Seventh St.

Water Main Replacement: Public Works oversaw 4,100 feet of water main replacement on Joanne Lane, Golfview Place, and Ilehamwood Drive. This watermain posed several challenges due to its age and condition. The new water main replaced an approximately 55-year-old water main prone to breaks.

Parkway Tree Maintenance: Public Works implemented a cyclical tree trimming program for city-owned parkway trees. The program allows Public Works to track tree trimming and helps to take a proactive approach to tree trimming. Trees are elevated and thinned to promote healthy growth and achieve an attractive appearance for our streetscapes. Public Works estimates that all parkway trees can be trimmed in the next 5-7 years.

Corn Fest Layout: Public Works assisted in redesigning the layout for the annual Corn Fest. After listening to our local merchants, Public Works felt the need to adjust the layout to promote and highlight our Central Business District storefronts. The new layout was well received by local merchants and the public alike and will continue in future years.

Downtown Banner Projects: Public Works worked with our local American Legion Post to honor our veterans on Locust Street in the heart of our Central Business District. Hometown Hero banners were hung by Public Works from Memorial Day until Veterans Day in honor of our active and retired local veterans. The program gained traction and appears to be growing larger for FY2020. New American flag banners were also installed along Lincoln Highway and remained in place between Memorial Day and Labor Day.

Airport Marketing Plan: Public Works commissioned Volaire Aviation to develop a comprehensive strategic marketing plan to assist in engaging the public, both locally and out of market, on a variety of their services while promoting opportunities that are available. This marketing report complements the Airport's Strategic Plan which was developed in 2017. The plan provides best practices for marketing the assets of the airport to new aviation and non-aviation tenants, and media mix recommendations as well as outreach advice. Additionally, the Council approved a contract with the Daley Police Group to assist the City in securing federal Airport Improvement Program (AIP) funding in 2020 to help re-surface Runway 2/20 and adjacent taxiways among other capital upgrades.

FY2020 Initiatives

2020 Street Maintenance Program: As the department does every year, Public Works has identified streets in town in need of resurfacing. The following locations are projections pending Council approval, with approximate project limits for 2020:

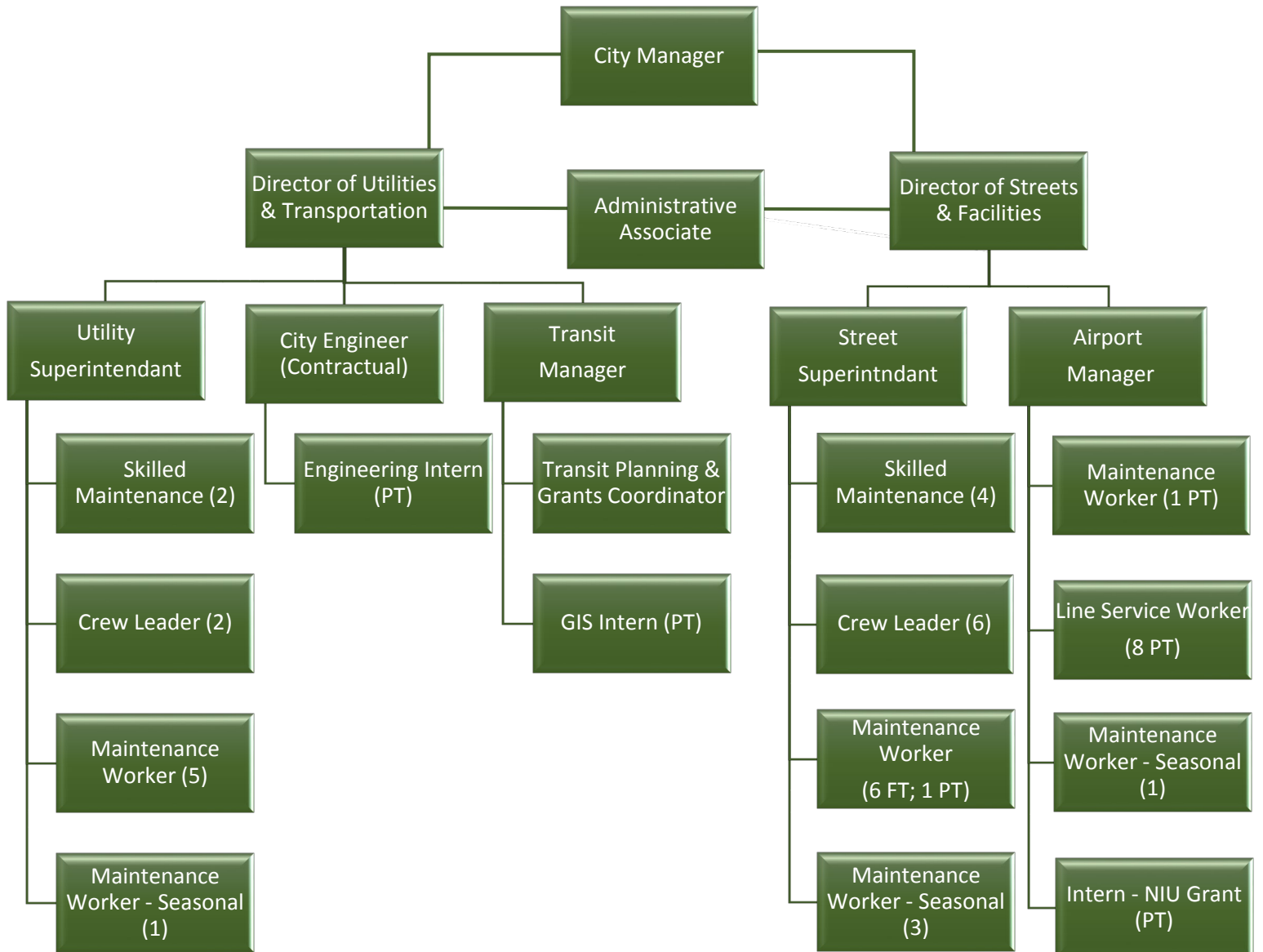
Street	From	To
Seventh St.	Route 23	Prospect St.
Thirteenth St.	Clark St.	Route 23
Fourteenth St.	Clark St.	Dresser Rd.
Taylor St.	First St.	Lions Park
Normal Rd.	Hillcrest Dr.	Dresser Rd.
Macom Dr.	Crack Filling & Patching Only	

City Hall Relocation: Public Works anticipates playing a major role in transitioning City Hall to its new location in the heart of the Central Business District. Public Works will help facilitate the move by overseeing repairs and remodeling in the new location, as well as the logistics of the move itself.

Water Main Capital Improvement: Public Works has budgeted \$500,000 in FY2020 to fund a portion of new water main planned for installation along Crego Road, Gurler Road and S. Route 23 to provide a looped water main serving two proposed developments in the expanded Chicago West Business Park.

50/50 Tree & Sidewalk Replacement Programs: Public Works plans the implementation of two new programs benefiting the residents of the City of DeKalb. These include a 50/50 program for tree planting as well as sidewalk repair. These programs would engage residents in a cost-sharing relationship for improvements to the City's streetscape.

Public Works Department



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
PUBLIC WORKS						
PERSONNEL						
41100	WAGES - FULL-TIME	1,409,155	1,286,071	1,124,484	1,068,426	1,220,685
41200	WAGES - PART-TIME	49,379	27,310	66,474	42,042	46,798
41300	WAGES - OVERTIME	125,845	196,817	185,000	209,264	185,000
41400	LONGEVITY PAY	25,596	25,940	27,276	27,111	24,906
41500	CLOTHING ALLOWANCE	14,277	8,444	8,341	7,881	7,921
41550	CAR ALLOWANCE	2,106	1,905	2,381	476	0
42100	EMPLOYER PORTION FICA	116,316	109,962	87,006	90,550	113,627
42200	EMPLOYER PORTION IMRF	235,761	220,209	137,560	153,964	214,195
42500	EMPLOYEE HEALTH INSURANCE	334,189	366,506	320,547	320,547	328,722
42600	WORKER'S COMPENSATION	66,016	66,016	66,016	66,016	66,016
PERSONNEL		2,378,640	2,309,180	2,025,085	1,986,277	2,207,870
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	16,098	10,134	22,500	12,200	18,000
51410	SUPPLIES/PARTS-STREETS	26,436	22,891	30,500	40,000	37,000
51430	SUPPLIES/PARTS-STORM SEWERS	15,681	8,342	17,500	9,000	23,500
51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	3,000
51700	SUPPLIES/PARTS-VEHICLES	85,717	61,800	113,780	64,282	91,500
51997	STREETLIGHTS, PARTS	7,793	17,357	17,000	9,000	15,000
51998	TRAFFIC & STREET SIGNS	20,805	26,030	20,000	30,000	30,000
51999	SUPPLIES/PARTS-TRAFFIC SIGNALS	13,520	15,382	34,000	30,000	34,000
52000	OFFICE SUPPLIES	852	899	1,975	456	750
52500	JANITORIAL SUPPLIES	12,035	10,532	10,500	8,500	10,500
53100	ICE/SNOW CONTROL SUPPLIES	3,733	118,341	120,500	191,332	121,500
53300	SMALL TOOLS & EQUIPMENT	9,546	7,326	8,000	7,500	9,000
54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	800	0	500
55000	FUEL, OIL, & LUBRICANTS	126,534	161,606	164,950	147,294	135,150
COMMODITIES		338,750	460,640	562,005	549,564	529,400
CONTRACTUAL SERVICES						
61100	MAINTENANCE-GROUNDS	24,098	21,853	27,500	24,500	27,500
61300	MAINTENANCE-BUILDINGS	42,436	33,111	46,900	39,900	46,900
61400	MAINTENANCE-INFRASTRUCTURE	13,753	14,775	27,340	11,000	27,340
61420	MAINTENANCE-STREETS	5,025	2,765	9,000	9,000	10,500
61430	MAINTENANCE-STORM SEWERS	24,583	3,600	10,000	5,000	10,000
61450	MAINTENANCE-SIDEWALKS	942	1,825	1,500	1,500	0
61500	MAINTENANCE-EQUIPMENT	12,842	7,713	11,434	7,450	9,950
61599	WARNING SIRENS	6,480	6,480	6,600	6,480	6,600
61700	MAINTENANCE-VEHICLES	24,570	28,069	37,000	55,500	56,000
62099	PRINTED MATERIALS	1,043	643	3,000	400	1,000
62300	ARCHITECT/ENGINEERING SERVICES	134,463	103,131	128,000	128,000	131,200
62400	TECHNOLOGY SERVICES	0	0	400	0	0
63100	FORESTRY SERVICES	42,346	12,329	57,000	57,000	90,000
63200	MOSQUITO ABATEMENT SERVICES	8,089	5,196	6,000	6,000	0
63400	SNOW REMOVAL SERVICES	18,020	48,088	10,000	12,300	80,000
63600	WEATHER SERVICES	3,120	3,120	3,649	3,230	3,200
63800	CONTRACTED SERVICES	116,719	109,388	128,050	107,500	104,050
64000	UTILITIES	5,237	19,614	13,500	13,500	16,500
64100	ELECTRIC SERVICES	31,920	73,214	80,000	80,000	80,000
64500	TELEPHONE SERVICES	10,975	10,407	9,450	9,730	10,000
65100	FREIGHT & POSTAGE	47	352	550	0	100
65200	MARKETING ADS & PUBLIC INFO	0	103	500	250	250
65300	LEGAL EXPENSES & NOTICES	40	68	1,100	0	0

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
65400	TAXES, LICENSES, & FEES	13,113	4,038	11,500	19,350	12,000
65500	RENTAL-BLDG & EQUIP	250	672	1,400	1,150	1,400
66100	DUES & SUBSCRIPTIONS	979	745	934	415	250
66200	TRAINING/TRAVEL	4,041	1,255	7,450	5,575	6,950
69700	SPECIAL PROJECTS	32,995	11,683	40,000	35,000	10,000
CONTRACTUAL SERVICES		578,126	524,237	679,757	639,730	741,690
EQUIPMENT						
86000	EQUIPMENT	12,756	12,279	14,500	14,500	10,500
EQUIPMENT		12,756	12,279	14,500	14,500	10,500
TOTAL EXPENDITURES		3,308,272	3,306,336	3,281,347	3,190,071	3,489,460

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 30-31 - PUBLIC WORKS - ADMINISTRATION						
EXPENDITURES						
100-30-31-41100	WAGES - FULL-TIME	101,160	95,984	112,991	50,690	177,969
100-30-31-41200	WAGES - PART-TIME	0	0	0	0	13,487
100-30-31-41300	WAGES - OVERTIME	0	0	0	0	0
100-30-31-41400	LONGEVITY PAY	0	0	0	0	0
100-30-31-41550	CAR ALLOWANCE	2,106	1,905	2,381	476	0
100-30-31-42100	EMPLOYER PORTION FICA	7,457	6,995	8,520	3,515	14,647
100-30-31-42200	EMPLOYER PORTION IMRF	15,339	14,010	13,840	6,083	26,500
100-30-31-42500	EMPLOYEE HEALTH INSURANCE	14,490	15,409	22,231	22,231	38,618
100-30-31-42600	WORKER'S COMPENSATION	2,040	2,040	2,040	2,040	2,040
100-30-31-52000	OFFICE SUPPLIES	79	406	400	50	250
100-30-31-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	100	0	0
100-30-31-59999	COMMODITIES	0	0	0	0	0
100-30-31-61500	MAINTENANCE-EQUIPMENT	0	0	0	0	0
100-30-31-62099	PRINTED MATERIALS	0	128	200	100	750
100-30-31-62300	ARCHITECT/ENGINEERING SERVICES	0	0	0	0	131,200
100-30-31-63800	CONTRACTED SERVICES	697	552	0	0	0
100-30-31-64500	TELEPHONE SERVICES	10,552	10,407	9,450	9,730	10,000
100-30-31-65100	FREIGHT & POSTAGE	0	0	50	0	100
100-30-31-65200	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
100-30-31-65300	LEGAL EXPENSES & NOTICES	40	68	300	0	0
100-30-31-66100	DUES & SUBSCRIPTIONS	258	0	284	0	0
100-30-31-66200	TRAINING/TRAVEL	470	0	1,000	75	500
100-30-31-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-30-31-86200	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0
100-30-31-86300	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EXPENDITURES		154,688	147,904	173,787	94,990	416,061

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 30-32 - PUBLIC WORKS - SUPPORT SERVICES						
EXPENDITURES						
100-30-32-41100	WAGES - FULL-TIME	213,924	129,563	87,853	87,235	121,426
100-30-32-41300	WAGES - OVERTIME	9,957	16,079	20,000	14,264	20,000
100-30-32-41400	LONGEVITY PAY	1,386	1,470	1,554	1,389	1,404
100-30-32-41500	CLOTHING ALLOWANCE	1,848	1,212	1,260	800	1,080
100-30-32-42100	EMPLOYER PORTION FICA	16,400	10,696	6,878	7,226	11,009
100-30-32-42200	EMPLOYER PORTION IMRF	34,156	21,470	12,883	12,200	21,428
100-30-32-42500	EMPLOYEE HEALTH INSURANCE	46,366	52,867	34,439	34,439	41,728
100-30-32-42600	WORKER'S COMPENSATION	0	0	4,574	4,574	4,574
100-30-32-51300	SUPPLIES/PARTS-BUILDINGS	13,531	6,998	19,500	10,000	15,000
100-30-32-51700	SUPPLIES/PARTS-VEHICLES	80	61	3,500	1,000	3,500
100-30-32-52500	JANITORIAL SUPPLIES	10,014	9,737	9,000	8,500	9,000
100-30-32-53100	ICE/SNOW CONTROL SUPPLIES	695	436	500	1,332	1,500
100-30-32-53300	SMALL TOOLS & EQUIPMENT	866	918	1,000	1,000	2,000
100-30-32-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	500	0	500
100-30-32-55000	FUEL, OIL, & LUBRICANTS	1,990	2,412	2,150	1,650	2,150
100-30-32-61100	MAINTENANCE-GROUNDS	5,106	9,761	12,500	12,000	12,500
100-30-32-61300	MAINTENANCE-BUILDINGS	26,135	30,598	37,000	30,000	37,000
100-30-32-61500	MAINTENANCE-EQUIPMENT	483	3,975	4,000	2,200	4,000
100-30-32-61599	WARNING SIRENS	6,480	6,480	6,600	6,480	6,600
100-30-32-61700	MAINTENANCE-VEHICLES	0	0	1,000	500	1,000
100-30-32-63800	CONTRACTED SERVICES	107,466	78,836	98,050	87,500	98,050
100-30-32-64000	UTILITIES	5,237	19,614	13,500	13,500	16,500
100-30-32-64100	ELECTRIC SERVICES	31,536	73,214	80,000	80,000	80,000
100-30-32-65400	TAXES, LICENSES, & FEES	12,870	3,728	11,000	19,000	11,000
100-30-32-66100	DUES & SUBSCRIPTIONS	160	0	0	0	0
100-30-32-66200	TRAINING/TRAVEL	0	475	1,250	500	1,250
100-30-32-86000	EQUIPMENT	0	0	1,000	1,000	0
TOTAL EXPENDITURES		546,686	480,600	471,491	438,289	524,199

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 30-33 - PUBLIC WORKS - STREET DIVISION						
EXPENDITURES						
100-30-33-41100	WAGES - FULL-TIME	1,029,397	1,060,524	923,640	930,501	921,290
100-30-33-41200	WAGES - PART-TIME	49,379	21,414	54,054	31,214	33,311
100-30-33-41300	WAGES - OVERTIME	115,888	180,738	165,000	195,000	165,000
100-30-33-41400	LONGEVITY PAY	24,210	24,470	25,722	25,722	23,502
100-30-33-41500	CLOTHING ALLOWANCE	12,429	7,232	7,081	7,081	6,841
100-30-33-41550	CAR ALLOWANCE	0	0	0	0	0
100-30-33-42100	EMPLOYER PORTION FICA	87,619	91,820	70,658	78,925	87,971
100-30-33-42200	EMPLOYER PORTION IMRF	176,448	184,729	110,837	135,681	166,267
100-30-33-42500	EMPLOYEE HEALTH INSURANCE	263,011	284,831	263,877	263,877	248,376
100-30-33-42600	WORKER'S COMPENSATION	59,402	59,402	59,402	59,402	59,402
100-30-33-51300	SUPPLIES/PARTS-BUILDINGS	2,567	3,136	3,000	2,200	3,000
100-30-33-51410	SUPPLIES/PARTS-STREETS	26,436	22,891	30,500	40,000	37,000
100-30-33-51430	SUPPLIES/PARTS-STORM SEWERS	15,681	8,342	17,500	9,000	23,500
100-30-33-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	3,000
100-30-33-51700	SUPPLIES/PARTS-VEHICLES	85,085	60,731	108,000	62,500	88,000
100-30-33-51997	STREETLIGHTS, PARTS	7,793	17,357	17,000	9,000	15,000
100-30-33-51998	TRAFFIC & STREET SIGNS	20,805	26,030	20,000	30,000	30,000
100-30-33-51999	SUPPLIES/PARTS-TRAFFIC SIGNALS	13,520	15,382	34,000	30,000	34,000
100-30-33-52000	OFFICE SUPPLIES	522	222	700	250	500
100-30-33-52500	JANITORIAL SUPPLIES	2,021	795	1,500	0	1,500
100-30-33-53100	ICE/SNOW CONTROL SUPPLIES	3,038	117,905	120,000	190,000	120,000
100-30-33-53300	SMALL TOOLS & EQUIPMENT	7,180	6,408	7,000	6,500	7,000
100-30-33-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	200	0	0
100-30-33-55000	FUEL, OIL, & LUBRICANTS	124,256	158,408	162,000	145,000	133,000
100-30-33-61100	MAINTENANCE-GROUNDS	18,992	12,092	15,000	12,500	15,000
100-30-33-61300	MAINTENANCE-BUILDINGS	16,301	2,513	9,900	9,900	9,900
100-30-33-61400	MAINTENANCE-INFRASTRUCTURE	13,753	14,775	27,340	11,000	27,340
100-30-33-61420	MAINTENANCE-STREETS	5,025	2,765	9,000	9,000	10,500
100-30-33-61430	MAINTENANCE-STORM SEWERS	24,583	3,600	10,000	5,000	10,000
100-30-33-61450	MAINTENANCE-SIDEWALKS	942	1,825	1,500	1,500	0
100-30-33-61500	MAINTENANCE-EQUIPMENT	9,425	2,637	5,934	5,250	5,950
100-30-33-61700	MAINTENANCE-VEHICLES	24,110	27,418	35,000	55,000	55,000
100-30-33-62099	PRINTED MATERIALS	1,043	447	1,000	300	250
100-30-33-63100	FORESTRY SERVICES	42,346	12,329	57,000	57,000	90,000
100-30-33-63200	MOSQUITO ABATEMENT SERVICES	8,089	5,196	6,000	6,000	0
100-30-33-63400	SNOW REMOVAL SERVICES	18,020	48,088	10,000	12,300	80,000
100-30-33-63600	WEATHER SERVICES	3,120	3,120	3,649	3,230	3,200
100-30-33-63800	CONTRACTED SERVICES	8,556	30,000	30,000	20,000	6,000
100-30-33-64100	ELECTRIC SERVICES	384	0	0	0	0
100-30-33-64300	REFUSE REMOVAL SERVICES	0	0	0	0	0
100-30-33-65100	FREIGHT & POSTAGE	0	0	0	0	0
100-30-33-65200	MARKETING ADS & PUBLIC INFO	0	103	500	250	250
100-30-33-65400	TAXES, LICENSES, & FEES	243	310	500	350	1,000
100-30-33-65500	RENTAL-BLDG & EQUIP	250	672	1,400	1,150	1,400
100-30-33-66100	DUES & SUBSCRIPTIONS	420	415	250	415	250
100-30-33-66200	TRAINING/TRAVEL	2,540	780	5,200	5,000	5,200
100-30-33-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-30-33-69700	SPECIAL PROJECTS	32,995	11,683	40,000	35,000	10,000
100-30-33-86000	EQUIPMENT	12,756	12,279	13,500	13,500	10,500
TOTAL EXPENDITURES		2,370,580	2,545,814	2,484,344	2,515,498	2,549,200

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 30-35 - PUBLIC WORKS - ENGINEERING						
EXPENDITURES						
100-30-35-41100	WAGES - FULL-TIME	64,674	0	0	0	0
100-30-35-41200	WAGES - PART-TIME	0	5,896	12,420	10,828	0
100-30-35-41300	WAGES - OVERTIME	0	0	0	0	0
100-30-35-41400	LONGEVITY PAY	0	0	0	0	0
100-30-35-41500	CLOTHING ALLOWANCE	0	0	0	0	0
100-30-35-42100	EMPLOYER PORTION FICA	4,840	451	950	884	0
100-30-35-42200	EMPLOYER PORTION IMRF	9,818	0	0	0	0
100-30-35-42500	EMPLOYEE HEALTH INSURANCE	10,322	13,399	0	0	0
100-30-35-42600	WORKER'S COMPENSATION	4,574	4,574	0	0	0
100-30-35-51000	BOARDS & COMMISSIONS	0	0	0	0	0
100-30-35-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	0
100-30-35-51600	SUPPLIES/PARTS-TECHNOLOGY	0	0	0	0	0
100-30-35-51700	SUPPLIES/PARTS-VEHICLES	552	1,008	2,280	782	0
100-30-35-52000	OFFICE SUPPLIES	251	271	875	156	0
100-30-35-53300	SMALL TOOLS & EQUIPMENT	1,500	0	0	0	0
100-30-35-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	0	0	0
100-30-35-55000	FUEL, OIL, & LUBRICANTS	288	786	800	644	0
100-30-35-59999	COMMODITIES	0	0	0	0	0
100-30-35-61500	MAINTENANCE-EQUIPMENT	2,934	1,101	1,500	0	0
100-30-35-61700	MAINTENANCE-VEHICLES	460	651	1,000	0	0
100-30-35-62099	PRINTED MATERIALS	0	68	1,800	0	0
100-30-35-62300	ARCHITECT/ENGINEERING SERVICES	134,463	103,131	128,000	128,000	0
100-30-35-62400	TECHNOLOGY SERVICES	0	0	400	0	0
100-30-35-63300	NUISANCE ABATEMENT SERVICES	0	0	0	0	0
100-30-35-63800	CONTRACTED SERVICES	0	0	0	0	0
100-30-35-64500	TELEPHONE SERVICES	423	0	0	0	0
100-30-35-65100	FREIGHT & POSTAGE	47	352	500	0	0
100-30-35-65200	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
100-30-35-65300	LEGAL EXPENSES & NOTICES	0	0	800	0	0
100-30-35-65500	RENTAL-BLDG & EQUIP	0	0	0	0	0
100-30-35-66100	DUES & SUBSCRIPTIONS	141	330	400	0	0
100-30-35-66200	TRAINING/TRAVEL	1,031	0	0	0	0
100-30-35-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-30-35-86000	EQUIPMENT	0	0	0	0	0
100-30-35-86100	TECHNOLOGY EQUIPMENT	0	0	0	0	0
100-30-35-86300	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EXPENDITURES		236,318	132,018	151,725	141,294	0

Community Development Department

Department Introduction

The Community Development Department is responsible for the Planning, Economic Development, Community Development Block Grant (CDBG), Zoning Review and Entitlement, Construction Permitting, and Code Enforcement functions within the City government. The Department promotes responsible development and the sound maintenance of properties in the City, supporting the success of local business and promoting the community to new businesses and residents. Programming includes long range planning, the attraction and retention of quality businesses, efficient development review processes, and the enforcement of locally adopted building and property maintenance codes. The Department's mission is to be responsive to local residents and their development concerns and needs, and to maintain a positive business climate that brings confidence to investors, resulting in an expanding, diversified and balanced tax base, thereby lessening the tax burden on individual property owners.

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

The Department also coordinates with other City departments and governmental entities to review and approve development projects to ensure high quality developments are delivered in a responsible and timely manner.

Staffing Level	FY2018	FY2019	FY2020
FT	8	8	7
PT	6	6	1**
Total*	14	14	8

*Does not include part-time contractual plumbing inspection, as needed.

**Funded but unfilled NIU Intern position.

FY2019 Accomplishments

Building Inspection and Code Enforcement Reorganization: A number of unforeseen events prompted a reorganization of the building inspection functions in 2019. The unexpected resignation of the chief building official in June, 2019, and the increasing attention required by management dereliction and serious property maintenance issues at many of the Hunter properties in DeKalb provided an opportunity to attract new, skilled professionals and to sharpen the everyday focus on code enforcement. A full-time inspector is now assigned to code enforcement duties to provide consistent service eight hours a day, five

days a week, and as needed during off-hours. This inspector will work closely with the Fire Prevention Lieutenant in life-safety inspections at existing buildings. Local hires with extensive construction experience will lead the new construction plan review and inspection functions in 2020 in a customer-friendly manner. Finally, the part-time building permit associate and part-time administrative assistant positions were merged into one full-time administrative assistant position to better serve both the planning and building functions on a daily basis.

Plaza DeKalb: The construction of the Plaza DeKalb mixed-use project started in the Fall of 2017 and initially involved the demolition of part of one building and the renovation of two buildings that now contain a restaurant, several personal service uses and two luxury apartment units. Another transformative feature is the four-story building at the northeast corner of E. Lincoln Highway and N. Second Street which has been the focus of development in 2019. Upon completion it will include commercial uses on the first floor, plus 23 luxury apartment units on the upper floors. The \$6 million project included a total of \$1.9 million in TIF funding assistance.

Egyptian Theatre: In March 2019, the City Council approved final plans and a development incentive agreement for the Egyptian Theatre to allow for a proposed expansion and upgrades to the 90-year old facility. The proposed expansion will be on the south end of the building and will include the addition of air conditioning and expanded restroom and concession facilities. Construction commenced in May 2019 with a total project cost of \$5.5 million and \$2.5 million in TIF assistance.

Mooney Property - Agora Tower: In September 2019 the City Council approved the zoning and plans for a proposed 4-story mixed use development at the northeast corner of E. Locust St. and N. 4th St. The project will feature 94 one and two-bedroom apartment units and approximately 12,000 sq. ft. of commercial space on the ground floor. Demolition of the existing building on the site will start in the late fall of 2019 and construction on the new building will begin in the spring of 2020. The total project cost will be about \$13.8 million with \$3 million in TIF assistance.

Lovell's Discount Tire: In May 2019, the City Council approved an ordinance allowing Lovell's Discount Tire of 424 E. Lincoln Highway to expand the existing, legal non-conforming tire service to include additional vehicle repair services. The approval also allowed for the resurfacing of the parking lot, IDOT approved streetscape improvements, new landscaping, screening of the trash dumpster and adding a new ground sign. TIF assistance is being provided to the owner for a portion of the cost of the work in the right-of-way along E. Lincoln Highway and Rt. 23.

Hometown Sports Bar and Grill/Stage Left: The Hometown Sports Bar and Grill located at 241 E. Lincoln Highway expanded in 2019 into an adjacent 2,000 sq. ft. tenant space. The new restaurant and bar is called Stage Left and features an outdoor dining deck. The total project cost was about \$560,000 and \$150,000 in TIF assistance was provided.

ALDI: On July 25, ALDI opened their new 27,000 sq. ft. store in the Northland Plaza Shopping Center along Sycamore Road. The store moved from their previous location on the west of Sycamore Road near Target. The July opening was Aldi's strongest day of sales ever for a single store in the entire 90-store region.

Home2 Suites Hotel: In early June work on a 4-story Home2 Suites Hotel commenced along South Annie Glidden Road at Knolls Avenue South. The hotel will feature 90 rooms and provide the community with a mid-to-higher tier extended stay hotel that will include a conference room and indoor pool.

DeKalb County Nursing Home Expansion: The DeKalb County Rehab and Nursing Center along the N. Annie Glidden Road corridor began a \$15 million expansion project during 2019. A 15,400 square foot addition is underway at the east end of the existing administration building. The expansion project will also provide 18 new private rooms, which will supplement 13 existing renovated rooms. A new 6,100 square foot multipurpose activity center located in the center court of the existing facility was also started in 2019 and will provide more flexible activity, dining, and seasonal event space.

McDonald's: The McDonalds along W. Lincoln Highway undertook a site improvement and remodeling project during the summer of 2019. The work consisted of updating the building façade, replacing sidewalks, walkways, and ramps for ADA compliance, adding parking stalls along the west property line and the installation of an additional drive-through lane. A fire hydrant in the middle of the sidewalk along W. Lincoln Highway was re-located and minor work inside the restaurant was also performed.

Manufacturing/Warehouse/Distribution Facilities: The Department continues its work on attracting large manufacturing and distribution facilities to the City which will bring in jobs and broaden and diversify the property tax base. In July the City approved the rezoning of 102 acres of property and approved amendments to the Park 88 annexation agreement to facilitate future growth in the southeast portion of the City. In October, the City Council approved amendments to the Chicago West Business Center annexation agreement along the south side of I-88 to allow for an 1,222,400 square foot food distribution center and a 466,560 square foot packing center on approximately 106 acres of property.

Medical and Recreational Cannabis Dispensaries: In November, the City Council approved an Ordinance amending the Unified Development Ordinance to allow adult use cannabis. The amendments will allow medical and recreational cannabis dispensaries in the City's commercial corridors and light industrial areas with a special use permit. Reasonable setbacks to schools, day care centers and residential areas were established and state laws regarding the advertising of cannabis and hours of operation were incorporated into the City ordinance. The City may impose a tax up to 3% on all persons engaged in the selling of cannabis at retail (does not include medical cannabis).

Public Facilities Projects: The Community Development Department oversees the planning and projects under the Community Development Block Grant (CDBG). During 2019, two Public Facilities projects were completed using CDBG funds. Accessible sidewalk improvements were completed on South 6th Street from Culver Street to Charter Street. In addition, street improvements including new pavement, curbs, and gutters were completed on Harvey, Tyler, and Charter Streets from 4th Street to 7th Street.

Work continued on two additional projects in the Annie Glidden North neighborhood. The City began working with Syndeo, Inc to come up with a plan to provide free broadband access in a portion of this neighborhood. The Department also continued work with the Police Department and Public Works Department to create a plan for additional street lighting in the same area to increase resident safety and security.

Housing Rehabilitation: CDBG also funds improvements to single family housing that is owned and occupied by low-income residents. During 2019, three projects have been completed and six additional projects were in progress. Repairs included the replacement of a ruptured water line, a new furnace, water heater, sewer lateral replacement and soil stack repair, and numerous roof replacements. The goal of the housing rehabilitation program is to support the maintenance of housing which is safe and affordable for low-income property owners.

University Village Collaborative: The Community Services Coordinator also serves as the City Liaison for the University Village Collaborative. The Collaborative is a partnership of local social service providers

who have made a commitment to provide on-site services at University Village, the largest HUD-funded apartment complex in the City. Partners include Community Coordinated Childcare (4-C), Adventure Works, DeKalb County Community Gardens, University of Illinois Extension Service, Kishwaukee College and the Illinois WorkNet, Family Service Agency, the DeKalb County Health Department, DeKalb Township, Northern Illinois University, and the Regional Office of Education. When the property changed owners several years ago, the City negotiated for funding to provide on-site services and support to residents of the property as part of the sale contract. The funding is used to provide an on-site Case Manager for 20 hours per week plus various other programs and services to support University Village residents.

Abandoned Residential Property Municipal Relief Program: In 2019, the City received notification of the receipt of a grant from the Illinois Housing Development Authority to address the need to remove abandoned, condemned residential properties that are a safety hazard and blight in some neighborhoods in the City. Adequate funding is not always readily available when the need to demolish a blighted property arises. The Department applied for and received a grant to reimburse the City for past demolition expenses that were incurred to remove three such properties. The City will receive a reimbursement of \$55,000 to help cover past expenses. Plans are in place to apply for additional funding as it becomes available when the next grant application is issued.

FY2020 Initiatives

Economic Development: Continue aggressive Economic Development efforts to promote properties within the community for new development or redevelopment that follow the recommendations of the Comprehensive Plan and Sub-Area Plans and the City's goals and policies. Promote the development of large-scale manufacturing, distribution, and high-tech facilities that are transformative.

Downtown Redevelopment: Encourage continued development and redevelopment in the downtown area by focusing on projects that are compatible with various Downtown Plans and will provide a sustainable environment for existing and future businesses. Toward this end, the Community Development Department will be relocated to the new city hall at 164 E. Lincoln Highway in 2020.

Annie Glidden North Revitalization: Continue to identify resources that support the recommendations of the Annie Glidden North Revitalization Plan to stabilize the northwest side of the community.

Opportunity Zone: Collaborate with local partners and outside investors to attract investments in the City's newly designated Opportunity Zones.

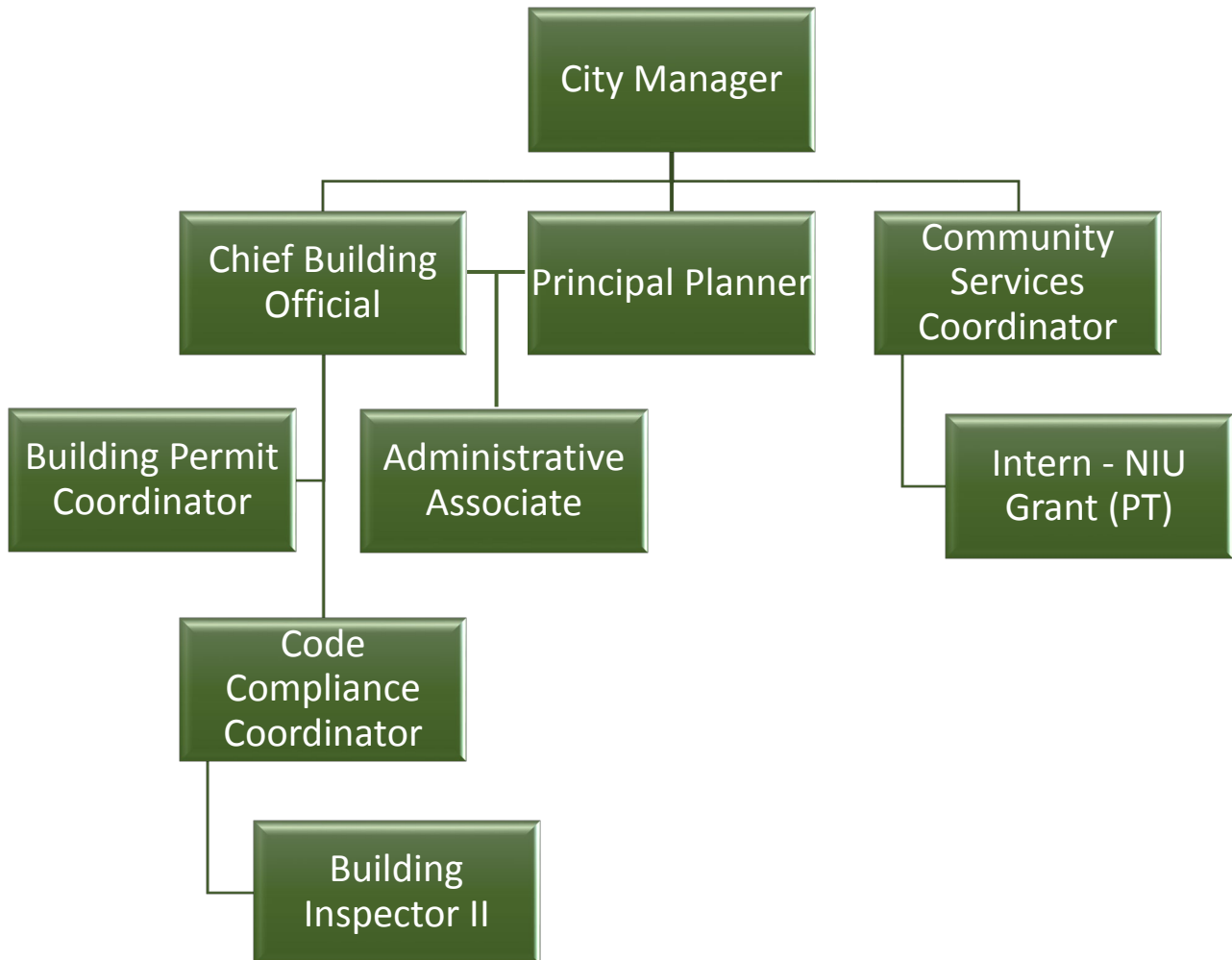
Updated Sign Regulations: Review and update sign regulations in the Unified Development Ordinance to make the standards easier to understand, more business friendly, and "content neutral" in compliance with the US Supreme Court case of 2015.

Community Services: Conduct public outreach and approve the 2020 -2024 Five Year Consolidated Plan for CDBG in the spring of 2020 and submit to HUD.

Census Outreach: Participate in the DeKalb Complete Count Committee for the 2020 Census and conduct outreach to those populations that traditionally do not respond to the U.S. Census.

Building & Code Compliance: With the recent reorganization of the Building Division, attention will be given to streamlining the permitting and inspection processes to enhance customer service.

Community Development Department



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 40-41 - COMMUNITY DEV. - ADMINISTRATION						
EXPENDITURES						
100-40-41-40026	WARNING SIRENS	0	0	0	0	0
100-40-41-41100	WAGES - FULL-TIME	425,634	344,328	377,962	229,164	231,399
100-40-41-41200	WAGES - PART-TIME	79,655	43,112	36,774	25,984	13,487
100-40-41-41300	WAGES - OVERTIME	3,153	10	0	0	0
100-40-41-41400	LONGEVITY PAY	1,748	0	0	0	0
100-40-41-41500	CLOTHING ALLOWANCE	752	0	0	0	0
100-40-41-41550	CAR ALLOWANCE	3,809	3,809	3,809	791	0
100-40-41-42100	EMPLOYER PORTION FICA	38,196	29,111	31,912	19,831	18,734
100-40-41-42200	EMPLOYER PORTION IMRF	73,082	52,255	47,276	27,502	34,455
100-40-41-42500	EMPLOYEE HEALTH INSURANCE	65,651	50,397	43,086	43,086	31,906
100-40-41-42600	WORKER'S COMPENSATION	3,185	1,911	1,911	1,911	1,911
100-40-41-51000	BOARDS & COMMISSIONS	3,234	2,875	6,000	4,000	5,750
100-40-41-52000	OFFICE SUPPLIES	3,362	1,593	2,000	500	500
100-40-41-55000	FUEL, OIL, & LUBRICANTS	0	0	0	0	0
100-40-41-61500	MAINTENANCE-EQUIPMENT	0	313	0	0	0
100-40-41-61700	MAINTENANCE-VEHICLES	26	0	0	0	0
100-40-41-62099	PRINTED MATERIALS	2,385	142	4,800	3,500	3,500
100-40-41-62700	HUMAN & SOCIAL SERVICES	148,250	144,500	144,500	144,500	150,000
100-40-41-63000	SPECIAL EVENT SERVICES	0	0	0	0	10,000
100-40-41-63300	NUISANCE ABATEMENT SERVICES	23,646	4,550	0	0	0
100-40-41-63700	DEVELOPMENTAL SERVICES	140,000	127,500	140,000	110,000	115,000
100-40-41-63750	DEMOLITION SERVICES	0	13,239	0	0	0
100-40-41-63800	CONTRACTED SERVICES	390,220	198,680	1,500	1,675	500
100-40-41-64500	TELEPHONE SERVICES	2,218	5,970	2,000	3,000	700
100-40-41-65100	FREIGHT & POSTAGE	0	0	300	100	150
100-40-41-65200	MARKETING ADS & PUBLIC INFO	15,177	9,208	10,000	10,000	5,000
100-40-41-65300	LEGAL EXPENSES & NOTICES	3,044	2,363	1,500	750	1,000
100-40-41-66100	DUES & SUBSCRIPTIONS	2,121	2,804	2,350	1,750	1,000
100-40-41-66200	TRAINING/TRAVEL	3,502	2,656	4,500	750	1,635
100-40-41-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
100-40-41-86200	OFFICE FURNITURE & EQUIPMENT	206	0	700	0	0
TOTAL EXPENDITURES		1,432,256	1,041,326	862,880	628,794	626,627

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 40-43 - COMMUNITY DEV. - BUILDING & CODE ENFORCE						
EXPENDITURES						
100-40-43-41100	WAGES - FULL-TIME	0	265,232	307,423	274,079	295,680
100-40-43-41200	WAGES - PART-TIME	0	91,627	72,973	78,031	0
100-40-43-41300	WAGES - OVERTIME	0	2,216	12,877	4,500	6,500
100-40-43-41500	CLOTHING ALLOWANCE	0	162	600	600	600
100-40-43-42100	EMPLOYER PORTION FICA	0	26,203	30,118	25,808	23,162
100-40-43-42200	EMPLOYER PORTION IMRF	0	43,226	41,980	35,207	45,084
100-40-43-42500	EMPLOYEE HEALTH INSURANCE	0	74,714	76,791	76,791	69,640
100-40-43-42600	WORKER'S COMPENSATION	0	1,274	1,274	1,274	1,274
100-40-43-51000	BOARDS & COMMISSIONS	0	0	0	0	0
100-40-43-51700	SUPPLIES/PARTS-VEHICLES	0	0	0	657	0
100-40-43-52000	OFFICE SUPPLIES	0	703	600	350	500
100-40-43-53300	SMALL TOOLS & EQUIPMENT	0	1,040	750	200	500
100-40-43-54000	UNIFORMS/PROTECTIVE CLOTHING	0	4,169	2,300	500	1,500
100-40-43-55000	FUEL, OIL, & LUBRICANTS	0	882	750	1,000	1,000
100-40-43-61500	MAINTENANCE-EQUIPMENT	0	0	1,000	250	250
100-40-43-61700	MAINTENANCE-VEHICLES	0	0	1,000	500	1,000
100-40-43-62099	PRINTED MATERIALS	0	1,139	800	500	500
100-40-43-62300	ARCHITECT/ENGINEERING SERVICES	0	0	0	0	0
100-40-43-63300	NUISANCE ABATEMENT SERVICES	0	0	15,000	15,000	15,000
100-40-43-63800	CONTRACTED SERVICES	0	0	41,600	30,000	42,000
100-40-43-64500	TELEPHONE SERVICES	0	0	3,689	1,200	3,000
100-40-43-65100	FREIGHT & POSTAGE	0	4,000	4,800	4,000	250
100-40-43-65200	MARKETING ADS & PUBLIC INFO	0	18	200	0	0
100-40-43-65300	LEGAL EXPENSES & NOTICES	0	0	100	100	100
100-40-43-66100	DUES & SUBSCRIPTIONS	0	244	750	500	1,150
100-40-43-66200	TRAINING/TRAVEL	0	1,816	2,000	600	2,000
100-40-43-86200	OFFICE FURNITURE & EQUIPMENT	0	190	200	50	0
TOTAL EXPENDITURES		0	518,855	619,575	551,697	510,690

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 55-00 - GENERAL FUND SUPPORT						
EXPENDITURES						
100-55-00-42500	EMPLOYEE HEALTH INSURANCE	804,359	862,924	918,472	918,472	965,650
100-55-00-68750	TAX SHARING AGREEMENTS	1,731,750	1,781,787	1,733,000	1,733,000	1,750,000
100-55-00-69200	SURETY BONDS	64,163	70,000	70,000	70,000	70,000
100-55-00-91200	TRANSFER TO TRANSPORTATION FUND	11,370	0	0	0	0
100-55-00-91300	TRANSFER TO DEBT SERVICE FUND	1,756,998	1,801,827	1,801,827	1,889,733	1,662,007
100-55-00-91400	TRANSFER TO CAPITAL PROJECTS FUND	196,108	0	0	0	186,333
100-55-00-91410	TRANSFER TO FLEET FUND	81,674	0	0	0	0
100-55-00-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	0	0	75,000	75,000	0
100-55-00-91650	TRANSFER TO AIRPORT FUND	0	610,000	0	0	51,000
100-55-00-91710	TRANSFER TO HEALTH INSURANCE FUND	0	250,000	0	0	0
TOTAL EXPENDITURES		4,646,422	5,376,538	4,598,299	4,686,205	4,684,990
ESTIMATED REVENUES		35,716,047	36,017,347	37,856,172	38,252,522	38,267,257
EXPENDITURES		35,871,371	37,688,298	37,007,172	36,231,435	38,137,816
NET OF REVENUES/EXPENDITURES - GENERAL FUND 100		(155,324)	(1,670,951)	849,000	2,021,087	129,441
BEGINNING FUND BALANCE					7,402,850	9,423,944
ENDING FUND BALANCE					9,423,944	9,553,385

Section Five

Special Revenue Funds

- Transportation Fund
- Motor Fuel Tax
- Heritage Ridge SSA #3
- Knolls Subdivision SSA #4
- Greek Row SSA #6
- Heartland Fields SSA #14
- 924 Greenbrier SSA #28
- Central Area Tax Increment Financing #1
- Tax Increment Financing #2
- Central Business Tax Increment Financing #3
- Community Development Block Grant Fund
- Housing Rehabilitation Fund
- Foreign Fire Insurance Fund



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Transportation Fund

FUND 200

The Transportation Fund includes the revenues and expenditures associated with the provision of transportation planning and public transit services within the DeKalb Urbanized Area (UZA). The City of DeKalb serves as the grant recipient for federal and state funds for transit services in the DeKalb UZA.

The Public Works Transit Office oversees the management and operations of public transit in the DeKalb UZA. The City of DeKalb is the fiscal agent for State and Federal grants that fund transit services. The State of Illinois provides funding for 65% of all transit operational funding up to a contractual limit. The Federal Transit Administration (FTA) provides approximately \$1 million a year for transit capital projects and additional operating assistance.

The Transportation budget is based on the State Fiscal Year (SFY) that runs from July 1 to June 30. With the City's fiscal operations on a calendar year basis, the annual transportation budget does not correspond with the City budget. As transportation grant funding allocations are only known through June 30, 2020 at the time of the City's budget preparation, this budget is developed on the assumption that the Illinois and federal fiscal year 2021 grant funding will be equal to their FY2020 funding.

DSATS Division

In FY2019, DeKalb County assumed responsibility as the fiscal and management agent for the DeKalb-Sycamore Area Transportation Study (DSATS).

Transit Division

When the DeKalb-Sycamore area was designated as an urban center in the 2000 U.S. Census, the area became eligible to receive Federal Section 5307 transit grant funds, which are administered through the Federal Transit Administration (FTA), and Downstate Operating Assistance Program (DOAP) funding from the Illinois Department of Transportation (IDOT). Using state and federal funding sources, the City contracts with two transit operators – Voluntary Action Center (VAC) and Transdev Services Inc. (Transdev) – to provide public transportation services within the DeKalb Urbanized Area (UZA).

Since January 1, 2019, the City has overseen all public transportation service within the DeKalb UZA. This includes fixed route bus service in DeKalb and the surrounding area, as well as paratransit services that provide door-to-door transportation for residents within the DeKalb UZA to and from medical facilities, shopping centers, and jobs throughout the northern Illinois region.

The Transit Budget identifies several existing grants for which funding is available and our Transit staff will be submitting grant proposals to the FTA to fund several more projects in SFY2020. As previously noted, the DeKalb region is provided an apportionment of grant funds for transit capital projects and operating assistance annually. These funds are approved in the Federal Transportation Funding Program, which is currently known as the Fixing America's Surface Transportation (FAST) Act. Within the program, specific funds are set aside to provide transit funds to urbanized areas with a population over 50,000 people.

The DOAP grant reimburses the City for 65% of the cost for public transit operations. The remaining 35% of the funding must come from other grant sources and local match contributions. The City's SFY2020 DOAP grant allocation is \$5,711,600, with a required local match of \$3,075,477. The City's SFY2021 DOAP grant allocation will be \$6,282,700 with a required local match of \$3,382,992. This budget reflects half of the SFY2020 DOAP grant (1/1/20 – 6/30/20) and half of the SFY2021 DOAP grant (7/1/20 – 12/31/20). Currently, local match funding comes from FTA funds as operating assistance, Northern Illinois University (NIU) student tuition fees, and VAC. Table 1, below, identifies the funding sources for the public transit budget.

Table 1. Public Transit Funding Sources

Funding Source	SFY20 Allocation	% of Budget
State of IL DOAP Grant (1/1/20 – 12/31/20)	\$5,997,222.00	61%
Local Match Fund: NIU Contribution	\$2,162,343.84	22%
FTA 5307 Operating Assistance Funds	\$1,600,000.00	16%
Fares from Huskie Line Routes	\$60,000.00	<1%
Local Match Funds Provided by VAC	\$50,000.00	<1%
Totals	\$9,869,565.84	100%

The City receives annual FTA 5307 grant funding to finance public transit capital purchases and operating assistance. The City is annually allocated approximately \$1,000,000, which varies from year to year based on a formula for public transit funding provided in the annual US Federal Budget. These funds can be accumulated over a three-year period. In SFY2020 (July 1, 2019 to June 30, 2020) our Transit staff will use up to \$2,514,024 in FTA 5307 grant funds. Table 2, below, identifies proposed projects using FTA funds.

Table 2. SFY20 FTA 5307 Grant Projects

Project	Grant Allocation
New Public Transit Facility – Preliminary Engineering	\$600,000
Communication Equipment for Vehicles (Signs/Radios/Cameras)	\$253,524
Marketing Firm	\$3,500
Bus Shelter Signage Displays	\$15,000
On Call Transit Planning Consultant	\$7,000
Replacement of Transportation Staff Vehicle	\$35,000
Operating Assistance Funds	\$1,600,000
Total	\$2,514,024

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 200 - TRANSPORTATION FUND						
Dept 30-36 - TRANSPORTATION - DSATS						
ESTIMATED REVENUES						
200-30-36-33100	FEDERAL GRANTS	230,525	146,351	0	5,937	0
200-30-36-33150	FEDERAL PASS-THROUGH GRANTS	0	0	109,638	0	0
200-30-36-33200	STATE GRANTS	57,631	36,588	27,410	0	0
200-30-36-39100	TRANSFER FROM GENERAL FUND	11,370	0	0	0	0
TOTAL ESTIMATED REVENUES		299,526	182,939	137,048	5,937	0
EXPENDITURES						
200-30-36-41100	WAGES - FULL-TIME	102,336	102,532	61,297	5,406	0
200-30-36-41200	WAGES - PART-TIME	4,456	6,222	3,372	0	0
200-30-36-41550	CAR ALLOWANCE	352	571	0	22	0
200-30-36-42100	EMPLOYER PORTION FICA	7,921	8,071	4,948	392	0
200-30-36-42200	EMPLOYER PORTION IMRF	15,516	14,965	9,017	649	0
200-30-36-42500	EMPLOYEE HEALTH INSURANCE	10,874	12,116	9,074	9,074	0
200-30-36-42600	WORKER'S COMPENSATION	559	559	248	248	0
200-30-36-51600	SUPPLIES/PARTS-TECHNOLOGY	2,288	822	488	0	0
200-30-36-51700	SUPPLIES/PARTS-VEHICLES	0	0	0	0	0
200-30-36-52000	OFFICE SUPPLIES	361	1	75	0	0
200-30-36-55000	FUEL, OIL, & LUBRICANTS	223	455	188	0	0
200-30-36-61500	MAINTENANCE-EQUIPMENT	0	0	100	0	0
200-30-36-61700	MAINTENANCE-VEHICLES	0	0	250	0	0
200-30-36-62099	PRINTED MATERIALS	0	0	75	0	0
200-30-36-63800	CONTRACTED SERVICES	74,634	53,185	12,195	0	0
200-30-36-64500	TELEPHONE SERVICES	256	204	180	44	0
200-30-36-65100	FREIGHT & POSTAGE	50	21	90	0	0
200-30-36-65200	MARKETING ADS & PUBLIC INFO	401	0	830	0	0
200-30-36-65300	LEGAL EXPENSES & NOTICES	9,040	8,089	4,701	0	0
200-30-36-66100	DUES & SUBSCRIPTIONS	829	498	970	0	0
200-30-36-66200	TRAINING/TRAVEL	4,794	5,317	4,270	0	0
200-30-36-66300	TRAVEL EXPENSES	0	14	0	0	0
200-30-36-86000	EQUIPMENT	0	0	0	0	0
200-30-36-86100	TECHNOLOGY EQUIPMENT	3,664	64	250	0	0
200-30-36-86200	OFFICE FURNITURE & EQUIPMENT	0	234	125	0	0
200-30-36-87000	VEHICLES	0	0	0	0	0
200-30-36-91100	TRANSFER TO GENERAL FUND	7,841	0	8,620	0	0
200-30-36-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	1,500	0	0	0	0
TOTAL EXPENDITURES		247,895	213,940	121,363	15,835	0
NET OF REVENUES/EXPENDITURES - 30-36 - DSATS		51,631	(31,001)	15,685	(9,898)	0

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Dept 30-37 - TRANSPORTATION - TRANSIT						
ESTIMATED REVENUES						
200-30-37-33100	FEDERAL GRANTS	1,216,836	1,208,592	3,292,441	1,800,000	2,635,000
200-30-37-33150	FEDERAL PASS-THROUGH GRANTS	0	0	0	0	0
200-30-37-33200	STATE GRANTS	1,939,712	2,386,479	5,342,400	5,933,262	5,997,222
200-30-37-33300	LOCAL GRANTS	0	0	0	0	0
200-30-37-37100	INVESTMENT INTEREST	0	0	0	3,225	1,500
200-30-37-38100	MISCELLANEOUS REVENUE	435	605	2,519,444	2,571,722	2,160,000
200-30-37-38600	SALES OF SURPLUS PROPERTY	1,184	0	0	38,263	0
200-30-37-39100	TRANSFER FROM GENERAL FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		3,158,167	3,595,676	11,154,285	10,346,472	10,793,722
EXPENDITURES						
200-30-37-41100	WAGES - FULL-TIME	58,691	66,536	205,018	152,299	168,430
200-30-37-41200	WAGES - PART-TIME	4,456	48,311	6,744	12,327	8,100
200-30-37-41300	WAGES - OVERTIME	0	583	0	0	0
200-30-37-42100	EMPLOYER PORTION FICA	4,576	8,595	18,305	11,767	13,504
200-30-37-42200	EMPLOYER PORTION IMRF	8,899	9,700	30,915	18,276	25,079
200-30-37-42500	EMPLOYEE HEALTH INSURANCE	11,949	11,757	31,810	31,810	43,947
200-30-37-42600	WORKER'S COMPENSATION	372	372	916	916	931
200-30-37-51600	SUPPLIES/PARTS-TECHNOLOGY	0	787	2,806	1,500	0
200-30-37-51700	SUPPLIES/PARTS-VEHICLES	0	0	0	0	0
200-30-37-52000	OFFICE SUPPLIES	123	80	250	250	500
200-30-37-55000	FUEL, OIL, & LUBRICANTS	47	137	220	350	500
200-30-37-61500	MAINTENANCE-EQUIPMENT	0	0	200	200	200
200-30-37-61700	MAINTENANCE-VEHICLES	0	0	500	500	500
200-30-37-61800	MAINTENANCE-SOFTWARE	0	0	0	0	8,780
200-30-37-62099	PRINTED MATERIALS	0	3,684	5,000	4,500	15,000
200-30-37-62100	FINANCIAL SERVICES	0	0	0	0	2,460
200-30-37-62200	LEGAL SERVICES	0	0	0	0	0
200-30-37-63800	CONTRACTED SERVICES	2,635,462	3,019,336	9,170,861	7,504,489	9,192,752
200-30-37-64500	TELEPHONE SERVICES	257	184	723	250	876
200-30-37-65100	FREIGHT & POSTAGE	84	77	200	75	100
200-30-37-65200	MARKETING ADS & PUBLIC INFO	118	510	812	1,200	2,000
200-30-37-65300	LEGAL EXPENSES & NOTICES	6,341	7,440	13,500	9,000	9,000
200-30-37-66100	DUES & SUBSCRIPTIONS	0	0	1,120	5,000	10,000
200-30-37-66200	TRAINING/TRAVEL	2,573	2,007	9,086	5,000	8,874
200-30-37-66300	TRAVEL EXPENSES	0	198	0	0	0
200-30-37-82000	BUILDINGS & IMPROVEMENTS	0	0	0	0	0
200-30-37-86000	EQUIPMENT	7,139	69,530	513,221	250,000	0
200-30-37-86100	TECHNOLOGY EQUIPMENT	0	6,522	31,900	27,382	250,000
200-30-37-86200	OFFICE FURNITURE & EQUIPMENT	0	500	500	0	0
200-30-37-87000	VEHICLES	464,481	274,305	340,001	340,001	35,000
200-30-37-91100	TRANSFER TO GENERAL FUND	2,730	0	38,888	19,444	25,000
200-30-37-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	1,500	0	0	0	0
TOTAL EXPENDITURES		3,209,798	3,531,151	10,423,496	8,396,536	9,821,533
NET OF REVENUES/EXPENDITURES - 30-37 - TRANSIT		(51,631)	64,525	730,789	1,949,936	972,189
ESTIMATED REVENUES		3,457,693	3,778,615	11,291,333	10,352,409	10,793,722
EXPENDITURES		3,457,693	3,745,091	10,544,859	8,412,371	9,821,533
NET OF REVENUES/EXPENDITURES - TRANSPORTATION FUND 200			33,524	746,474	1,940,038	972,189

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
	BEGINNING FUND BALANCE				33,525	1,973,563
	ENDING FUND BALANCE				1,973,563	2,945,752

Motor Fuel Tax Fund

FUND 210

The City receives a per capita allocation of Illinois Motor Fuel Tax (MFT) revenues on a monthly basis from a State tax on gasoline purchases. These funds can only be used for certain costs related to street maintenance and improvement projects, as set forth by the State of Illinois. The annual MFT allotment to the City in FY2020 is projected to be approximately \$1.68 million, which is an increase of approximately \$540,000 from FY2019. This increase is the result of the State increase in the MFT rate in July of 2019. The annual MFT allotment will be used for the design and construction of various capital projects, as detailed in the table below.

Tentative FY20 Projects	Estimated Costs
Twombly Road Reconstruction – Phase I	\$375,000
Peace Road Corridor Study	\$220,000
Peace Road/I-88 Bridge Phase I Engineering	\$250,000
First Street Bridge Phase I & II Engineering	\$200,000
Pavement Condition Index Survey	\$35,000
Lucinda Bridge Design Engineering	\$75,000
Total	\$1,155,000

The balance of the FY2020 MFT allocation--\$525,000--will be used to defray the City's electrical charges (\$400,000) and salt purchases (\$125,000). State law permits the City to dedicate a portion of its annual MFT allocation for certain electricity costs and road salt purchases. The City defrays the electrical costs associated with our streetlights and lighting equipment provided by ComEd. Like many other Illinois communities, we also purchase road salt for snow and ice removal with Motor Fuel Tax funds.

Twombly Road, which connects several housing developments and rural areas to Annie Glidden Road, is in significant disrepair. A multi-jurisdictional project, led by the County and DeKalb Township with financial contributions from the City, will reconstruct the segment immediately west of Annie Glidden Road, with the addition of sidewalk on the north side of Twombly Road from Annie Glidden Road to Rosenow Way. The project will be split between the FY2020 and FY2021 budgets.

The Peace Road Corridor Study will give the City and the DeKalb-Sycamore Area Transportation Study (DSATS) a cost projection and plan for when and how to enhance this infrastructure asset. The limits of the study will be Gurler Road to the south and the Union Pacific Railroad overpass to the north. The Peace Road Corridor Study will generate recommendations for intersection improvements at Fairview Drive and the widening of Peace Road between I-88 and Fairview Drive. Phase I engineering for these improvements is expected to occur in FY2020.

Phase I and Phase II engineering related to the reconstruction of the First Street Bridge over the Kishwaukee River is scheduled for FY2020. Reconstruction of this bridge using MFT funds is scheduled for FY2021 with the engineering and design phases taking up to 18 months. Early work on the design engineering for replacement of the Lucinda Bridge is also planned for FY2020.

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 210 - MOTOR FUEL TAX FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
210-00-00-33100	FEDERAL GRANTS	0	0	0	0	0
210-00-00-33150	FEDERAL PASS-THROUGH GRANTS	2,164	0	0	0	0
210-00-00-33200	STATE GRANTS	0	0	0	0	0
210-00-00-33550	MOTOR FUEL TAX ALLOTMENT	1,143,259	1,187,198	1,111,757	1,140,000	1,679,745
210-00-00-37100	INVESTMENT INTEREST	23,504	64,266	50,000	75,000	65,000
210-00-00-38200	REFUNDS / REIMBURSEMENTS	0	71,236	0	0	0
210-00-00-39100	TRANSFER FROM GENERAL FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,168,927	1,322,700	1,161,757	1,215,000	1,744,745
EXPENDITURES						
210-00-00-53100	ICE/SNOW CONTROL SUPPLIES	77,057	99,999	100,000	100,000	125,000
210-00-00-61450	MAINTENANCE-SIDEWALKS	18,502	9,011	0	0	0
210-00-00-62300	ARCHITECT/ENGINEERING SERVICES	302,583	108,854	200,000	300,000	780,000
210-00-00-63650	LAND ACQUISITION SERVICES	1,800	15,295	0	2,973	0
210-00-00-64100	ELECTRIC SERVICES	399,097	349,838	425,000	425,000	400,000
210-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	0
210-00-00-81000	LAND ACQUISITION	0	13,000	0	0	0
210-00-00-83000	STREET IMPROVEMENTS	0	0	250,000	0	375,000
210-00-00-83050	STREET MAINTENANCE	16,150	982,416	565,000	720,000	0
210-00-00-83900	OTHER CAPITAL IMPROVEMENTS	84,998	452,620	757,000	450,000	0
210-00-00-91100	TRANSFER TO GENERAL FUND	0	0	0	0	0
210-00-00-91400	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	0	0
TOTAL EXPENDITURES		900,187	2,031,033	2,297,000	1,997,973	1,680,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		268,740	(708,333)	(1,135,243)	(782,973)	64,745
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ESTIMATED REVENUES - FUND 210		1,168,927	1,322,700	1,161,757	1,215,000	1,744,745
EXPENDITURES - FUND 210		900,187	2,031,033	2,297,000	1,997,973	1,705,000
NET OF REVENUES/EXPENDITURES - FUND 210		268,740	(708,333)	(1,135,243)	(782,973)	64,745
BEGINNING FUND BALANCE					2,797,303	2,014,330
ENDING FUND BALANCE					2,014,330	2,079,075

Special Service Area Funds

The City administers five 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 (Fund 223) was created in 1990 for the residential subdivision located at the southeast corner of Fairview Drive and First Street. It pays the costs of retention pond mowing and the maintenance of cul-de-sac islands including, but not limited to, decorative washed stone and island plant materials. It also provides for a stylized street lighting system and entrance sign.

Knolls at Prairie Creek Subdivision SSA #4 (Fund 224) was created in 1994 for the residential subdivision on the west side of Annie Glidden Road between Lincoln Highway and Taylor Street. It pays costs of maintaining cul-de-sac islands including, but not limited to, mulch, river stone and weed control. It also pays the additional costs of maintaining various public areas and provides for a stylized street lighting system and entrance sign.

Greek Row Special Service Area #6 (Fund 226) was created in 2004 to finance the electrical costs of streetlighting placed upon private properties that benefit the neighborhood.

Heartland Fields Special Service Area #14 (Fund 234) was created to authorize the maintenance, repair, regular care, renewal and replacement of the Common Facilities including, without limitation, the mowing and fertilizing of grass, pruning and trimming of trees and bushes, removal and replacement of diseased or dead landscape materials, the repair and replacement of monument signs, storm water detention basins, storm sewers and related areas and appurtenances, culverts, drains, ditches and tiles, landscape buffers and related areas and appurtenances in the Special Service Area. It also authorizes 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 or maintained by the City generally.

924 Greenbrier Special Service Area #28 (Fund 248) was created in 2019 for the purpose of repaying a loan from the City's Water Fund to the owner of 924 Greenbrier Road in the amount of \$37,425 for installation of a fire sprinkler system. The City offered loans to property owners operating Greek housing to ensure compliance with State law. The Greek Housing Fire Safety Act, 110 ILCS 130/1, requires "Greek housing structures" constructed after January 1, 2011 to have an automatic sprinkler system installed at the time of construction. In addition, the Act requires Greek housing structures built before January 1, 2011 to be retrofitted with a sprinkler system before January 1, 2019. This loan is scheduled to be repaid to the Water Fund over a five-year period through property taxes levied on the Special Service Area.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 223 - SPECIAL SERVICE AREA #3						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
223-00-00-30200	PROPERTY TAX - SSA	1,000	1,000	1,000	1,000	1,000
223-00-00-37100	INVESTMENT INTEREST	0	1	10	10	10
TOTAL ESTIMATED REVENUES		1,000	1,001	1,010	1,010	1,010
EXPENDITURES						
223-00-00-51100	SUPPLIES/PARTS-GROUNDS					
223-00-00-61100	MAINTENANCE-GROUNDS	1,200	315	1,000	1,000	1,000
223-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL EXPENDITURES		1,700	815	1,500	1,500	1,500
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(700)	186	(490)	(490)	(490)
ESTIMATED REVENUES - FUND 223		1,000	1,001	1,010	1,010	1,010
EXPENDITURES - FUND 223		1,700	815	1,500	1,500	1,500
NET OF REVENUES/EXPENDITURES - FUND 223		(700)	186	(490)	(490)	(490)
BEGINNING FUND BALANCE					3,154	2,664
ENDING FUND BALANCE					2,664	2,174

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 224 - SPECIAL SERVICE AREA #4						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
224-00-00-30200	PROPERTY TAX - SSA	5,497	5,489	5,500	5,500	5,500
224-00-00-37100	INVESTMENT INTEREST	2	5	10	10	10
TOTAL ESTIMATED REVENUES		5,499	5,494	5,510	5,510	5,510
EXPENDITURES						
224-00-00-61100	MAINTENANCE-GROUNDS	4,155	2,619	4,000	4,000	4,000
224-00-00-64100	ELECTRIC SERVICES	0	0	0	0	0
224-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL EXPENDITURES		4,655	3,119	4,500	4,500	4,500
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		844	2,375	1,010	1,010	1,010
ESTIMATED REVENUES - FUND 224		5,499	5,494	5,510	5,510	5,510
EXPENDITURES - FUND 224		4,655	3,119	4,500	4,500	4,500
NET OF REVENUES/EXPENDITURES - FUND 224		844	2,375	1,010	1,010	1,010
BEGINNING FUND BALANCE					2,090	3,100
ENDING FUND BALANCE					3,100	4,110

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 226 - SPECIAL SERVICE AREA #6						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
226-00-00-30200	PROPERTY TAX - SSA	14,000	15,671	18,000	16,400	16,400
226-00-00-37100	INVESTMENT INTEREST	6	13	10	10	10
TOTAL ESTIMATED REVENUES		14,006	15,684	18,010	16,410	16,410
EXPENDITURES						
226-00-00-64100	ELECTRIC SERVICES	17,987	10,236	17,500	12,500	15,900
226-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL EXPENDITURES		18,487	10,736	18,000	13,000	16,400
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(4,481)	4,948	10	3,410	10
ESTIMATED REVENUES - FUND 226		14,006	15,684	18,010	16,410	16,410
EXPENDITURES - FUND 226		18,487	10,736	18,000	13,000	16,400
NET OF REVENUES/EXPENDITURES - FUND 226		(4,481)	4,948	10	3,410	10
BEGINNING FUND BALANCE					14	3,424
ENDING FUND BALANCE					3,424	3,434

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 234 - SPECIAL SERVICE AREA #14						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
234-00-00-30200	PROPERTY TAX - SSA	2,500	2,500	2,500	2,500	2,500
234-00-00-37100	INVESTMENT INTEREST	1	2	10	10	10
TOTAL ESTIMATED REVENUES		2,501	2,502	2,510	2,510	2,510
EXPENDITURES						
234-00-00-61100	MAINTENANCE-GROUNDS	648	600	2,500	2,500	2,500
234-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL EXPENDITURES		1,148	1,100	3,000	3,000	3,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		1,353	1,402	(490)	(490)	(490)
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ESTIMATED REVENUES - FUND 234		2,501	2,502	2,510	2,510	2,510
EXPENDITURES - FUND 234		1,148	1,100	3,000	3,000	3,000
NET OF REVENUES/EXPENDITURES - FUND 234		1,353	1,402	(490)	(490)	(490)
BEGINNING FUND BALANCE					5,546	5,056
ENDING FUND BALANCE					5,056	4,566

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 248 - SPECIAL SERVICE AREA #28						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
248-00-00-30200	PROPERTY TAX - SSA	0	0	0	0	8,704
248-00-00-37100	INVESTMENT INTEREST	0	0	0	0	10
TOTAL ESTIMATED REVENUES		0	0	0	0	8,714
EXPENDITURES						
248-00-00-91600	TRANSFER TO WATER FUND	0	0	0	0	8,704
TOTAL EXPENDITURES		0	0	0	0	8,704
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		0	0	0	0	10
ESTIMATED REVENUES - FUND 248						8,714
EXPENDITURES - FUND 248						8,704
NET OF REVENUES/EXPENDITURES - FUND 248						10
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						10

Central Area Tax Increment Finance (#1) Fund

FUND 260

The Central Area TIF District was established in 1986 to support new development and redevelopment throughout a large section of the City that included the downtown, Pleasant Street neighborhood, and Sycamore Road, and later expanded to include the Ellwood Historic Neighborhood. At the time TIF #1 was established, the State of Illinois allowed municipalities to capture sales tax increment in addition to property tax increment. Collection of sales tax increment ended in 2013 and the Central Area TIF District now only collects incremental property tax revenue.

In 2008, the City worked with the various local taxing districts with overlapping jurisdictions to approve an intergovernmental agreement that declared one-half of the annual TIF revenues as surplus in exchange for supporting a 12-year extension of the Central Area TIF District. Due to the Central Area TIF District being established as a sales tax and property tax TIF district, the TIF Act requires that a proportional share of any surplus declaration be paid back to the Illinois Department of Revenue and the City of DeKalb as repayment for prior sales tax receipts. The proportional share of the surplus is based on a ratio of the total sales tax receipts collected over the life of the district, compared to property tax receipts collected over the life of the district.

During FY17, the City began discussing a TIF Phase-Out Plan and developing strategies for investing the remaining funds prior to the expiration of TIF #1 and TIF #2. It became apparent during those conversations that the available funding would not be sufficient in achieving the City's goals for downtown revitalization, as identified in the City's 2025 Strategic Plan. As a result, the City began investigating the feasibility of removing a portion of the Central Area TIF District and placing it into a new Central Business District TIF. In FY2019, the City approved the creation of the Central Business District TIF (TIF #3). Several redevelopment projects that were initiated in the Central Area TIF are now a part of TIF #3. Where applicable and in accordance with the TIF Act, funds for those projects will be transferred from Fund 260 to the newly created Fund 262 (TIF #3) in FY2020.

In Joint Review Board meetings in January and February of 2019, the participating taxing bodies discussed whether the City would surplus some portion of the annual incremental revenues from TIF #3 as it had in TIF #2. Because TIF #3 comprised about one-seventh of the parcels in TIF #1 (300 vs. 2,000 parcels), there was agreement that such a surplus arrangement would seriously limit the City's ability to support private redevelopment projects or issue debt. An alternative proposal was introduced in the special February 1 JRB meeting involving the early termination of TIF #1, which would deliver a "surplus" to the other taxing bodies that was roughly comparable to 16 years of a 50/50 revenue-sharing agreement for TIF #3. On June 10, the City Council unanimously approved a resolution (Resolution 2019-094) which closes TIF #1 at the end of FY2021 instead of FY2022.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 260 - TIF FUND #1 (CENTRAL AREA)						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
260-00-00-30300	PROPERTY TAX - TIF	6,845,389	7,085,132	7,289,311	7,289,311	7,280,074
260-00-00-37100	INVESTMENT INTEREST	59,488	228,088	200,000	175,000	100,000
260-00-00-37500	GAIN/LOSS ON INVESTMENTS	0	30,663	0	0	0
260-00-00-38200	REFUNDS / REIMBURSEMENTS	3,931	2,359	0	0	0
260-00-00-39261	TRANSFER FROM TIF #2 FUND	0	3,392,076	0	0	0
TOTAL ESTIMATED REVENUES		6,908,808	10,738,318	7,489,311	7,464,311	7,380,074
EXPENDITURES						
260-00-00-61300	MAINTENANCE-BUILDINGS	0	0	0	0	0
260-00-00-61450	MAINTENANCE-SIDEWALKS	0	0	0	0	0
260-00-00-62100	FINANCIAL SERVICES	17,294	9,850	123,543	100,000	10,247
260-00-00-62300	ARCHITECT/ENGINEERING SERVICES	14,977	9,123	10,000	20,000	10,000
260-00-00-63650	LAND ACQUISITION SERVICES	0	600	5,000	0	0
260-00-00-63700	DEVELOPMENTAL SERVICES	10,127	8,710	50,000	0	0
260-00-00-63750	DEMOLITION SERVICES	0	15,958	50,000	0	0
260-00-00-63800	CONTRACTED SERVICES	5,271	49,777	42,500	0	0
260-00-00-65100	FREIGHT & POSTAGE	0	248	250	100	100
260-00-00-65200	MARKETING ADS & PUBLIC INFO	0	0	5,000	0	0
260-00-00-65300	LEGAL EXPENSES & NOTICES	3,445	12,716	50,000	5,000	5,000
260-00-00-66100	DUES & SUBSCRIPTIONS	850	0	850	0	0
260-00-00-66200	TRAINING/TRAVEL	1,316	1,484	1,500	0	0
260-00-00-68600	TIF SURPLUS DISTRIBUTION	0	0	3,644,656	3,644,656	3,640,037
260-00-00-69199	PRIV PROP REHAB / REDEVELOP	2,604,242	2,142,147	6,823,794	2,850,000	50,000
260-00-00-81000	LAND ACQUISITION	1,330	0	0	0	0
260-00-00-82000	BUILDINGS & IMPROVEMENTS	8,780	0	20,000	0	0
260-00-00-83000	STREET IMPROVEMENTS	7,701	0	0	0	0
260-00-00-83050	STREET MAINTENANCE	505,621	449,037	0	0	0
260-00-00-83200	STORM SEWER IMPROVEMENTS	0	0	0	0	0
260-00-00-83300	PARKING LOT IMPROVEMENTS	0	0	0	0	0
260-00-00-83900	OTHER CAPITAL IMPROVEMENTS	3,193,883	3,235,972	62,500	5,000	1,000,000
260-00-00-83999	SIGNALS & INTERSECTIONS	0	0	0	0	0
260-00-00-91100	TRANSFER TO GENERAL FUND	678,576	100,000	100,000	50,000	15,000
260-00-00-91261	TRANSFER TO TIF #2 FUND	0	0	0	0	0
260-00-00-91262	TRANSFER TO TIF #3 FUND	0	0	0	0	4,275,000
260-00-00-91375	TRANSFER TO TIF DEBT SERVICE FUND	1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
TOTAL EXPENDITURES		8,131,413	7,228,822	12,181,993	7,867,156	10,200,384
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(1,222,605)	3,509,496	(4,692,682)	(402,845)	(2,820,310)
ESTIMATED REVENUES - FUND 260		6,908,808	10,738,318	7,489,311	7,464,311	7,380,074
EXPENDITURES - FUND 260		8,131,413	7,228,822	12,181,993	7,867,156	10,200,384
NET OF REVENUES/EXPENDITURES - FUND 260		(1,222,605)	3,509,496	(4,692,682)	(402,845)	(2,820,310)
BEGINNING FUND BALANCE		2,596,537	1,229,458	4,373,313	4,373,313	3,970,468
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE					3,970,470	1,150,160

Tax Increment Finance (#2) Fund

FUND 261

The City established TIF #2 in 1995 to fund infrastructure improvements and support residential redevelopment and rehabilitation in the neighborhoods south of the downtown core that runs east-west along East Lincoln Highway. In recent years, TIF #2 has successfully supported the continued operation of Barb City Manor. This City-owned building is leased to Barb City Manor, Inc. for the operation of a low- to moderate-income senior living facility. Funds from TIF #2 have supported capital improvements to the building infrastructure, including replacement of aging roofs and emergency fire escapes.

Over its 23-year life, TIF #2 failed to produce any significant redevelopment projects and thus carried a significant fund balance. The TIF Act does allow for municipalities to “port” funding between TIF districts, so long as they are contiguous to each other and the use of transferred funds has a benefit to the TIF district from which funds are ported. In FY2018, the City transferred \$3,542,756 to the Central Area TIF (TIF #1) to fund several redevelopment projects in the Central Business District. The remaining excess fund balance in the amount of \$5,658,295 was distributed to the taxing districts within TIF #2 at the end of FY2018.

On October 14, 2019, the City Council approved Ordinance 2019-068 which officially terminated TIF #2 as of December 31, 2019. Once all FY2019 obligations are paid, the remaining fund balance will be paid out as surplus to the taxing districts within TIF #2 at the conclusion of FY2019.

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 261 - TIF FUND #2						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
261-00-00-30300	PROPERTY TAX - TIF	1,391,223	1,476,057	1,521,644	1,521,644	0
261-00-00-37100	INVESTMENT INTEREST	16,027	2,043	5,000	15,000	0
261-00-00-39260	TRANSFER FROM TIF #1 FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,407,250	1,478,100	1,526,644	1,536,644	0
EXPENDITURES						
261-00-00-61420	MAINTENANCE-STREETS	0	0	0	0	0
261-00-00-61450	MAINTENANCE-SIDEWALKS	0	0	0	0	0
261-00-00-62100	FINANCIAL SERVICES	718	676	100,700	80,000	0
261-00-00-62300	ARCHITECT/ENGINEERING SERVICES	0	0	0	0	0
261-00-00-65100	LEGAL EXPENSES & NOTICES	220	0	10,000	1,000	0
261-00-00-68100	ECONOMIC DEVELOPMENT INCENTIVE	0	0	0	0	0
261-00-00-68600	TIF SURPLUS DISTRIBUTION	0	5,658,295	0	1,859,693	0
261-00-00-69199	PRIV PROP REHAB / REDEVELOP	52,201	30,444	249,039	249,039	0
261-00-00-81000	LAND ACQUISITION	0	5,142	0	0	0
261-00-00-82000	BUILDINGS & IMPROVEMENTS	39,827	27,400	0	0	0
261-00-00-83000	STREET IMPROVEMENTS	248,947	211,585	0	0	0
261-00-00-83050	STREET MAINTENANCE	49,884	37,999	0	0	0
261-00-00-83200	STORM SEWER IMPROVEMENTS	0	0	0	0	0
261-00-00-83900	OTHER CAPITAL IMPROVEMENTS	148,714	0	0	0	0
261-00-00-91100	TRANSFER TO GENERAL FUND	113,198	60,000	0	0	0
261-00-00-91260	TRANSFER TO TIF #1 FUND	0	3,392,076	0	0	0
261-00-00-91262	TRANSFER TO TIF #3 FUND	0	0	0	0	0
TOTAL EXPENDITURES		653,709	9,423,617	359,739	2,189,732	0
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		753,541	(7,945,517)	1,166,905	(653,088)	0
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ESTIMATED REVENUES - FUND 261		1,407,250	1,478,100	1,526,644	1,536,644	
EXPENDITURES - FUND 261		653,709	9,423,617	359,739	2,189,732	
NET OF REVENUES/EXPENDITURES - FUND 261		753,541	(7,945,517)	1,166,905	(653,088)	
BEGINNING FUND BALANCE					653,088	
ENDING FUND BALANCE					0	

Central Business Tax Increment Finance (#3) Fund

FUND 262

On February 11, 2019, the City Council approved Ordinance 2018-70 Adopting Tax Increment Financing for the DeKalb Central Business District TIF (TIF #3). The primary purpose was to promote continuing commercial and residential rehabilitation and redevelopment in the central business district. In recent years, TIF #1 has supported several significant redevelopment projects in the central business district. With TIF #1 scheduled to end in 2021, the City established TIF #3 to continue the momentum of redevelopment. A number of properties that previously existed within TIF #1, including several currently undergoing redevelopment, now lie within the boundaries of TIF #3.

The TIF Act does allow for municipalities to “port” funding between TIF districts, so long as they are contiguous to each other and the use of transferred funds has a benefit to the TIF district from which funds are ported. The FY2020 Budget includes the transfer of funds from TIF #1 to TIF #3 in the amount of \$4.28 million. These funds will support ongoing redevelopment projects that were within TIF #1 when approved but are now within the boundaries of TIF #3, as well as other anticipated projects which are allowable under the TIF Act.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 262 - TIF FUND #3						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
262-00-00-30300	PROPERTY TAX - TIF	0	0	0	0	546,476
262-00-00-37100	INVESTMENT INTEREST	0	0	0	0	250
262-00-00-39260	TRANSFER FROM TIF #1 FUND	0	0	0	0	4,275,000
262-00-00-39261	TRANSFER FROM TIF #2 FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	0	0	0	4,821,726
EXPENDITURES						
262-00-00-62100	FINANCIAL SERVICES	0	0	0	0	1,500
262-00-00-62300	ARCHITECT/ENGINEERING SERVICES	0	0	0	0	10,000
262-00-00-63650	LAND ACQUISITION SERVICES	0	0	0	0	0
262-00-00-63700	DEVELOPMENTAL SERVICES	0	0	0	0	0
262-00-00-63800	CONTRACTED SERVICES	0	0	0	0	0
262-00-00-65100	FREIGHT & POSTAGE	0	0	0	0	250
262-00-00-65200	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
262-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	5,000
262-00-00-69199	PRIV PROP REHAB / REDEVELOP	0	0	0	0	3,778,250
262-00-00-81000	LAND ACQUISITION	0	0	0	0	5,000
262-00-00-82000	BUILDINGS & IMPROVEMENTS	0	0	0	0	0
262-00-00-83900	OTHER CAPITAL IMPROVEMENTS	0	0	0	0	500,000
262-00-00-91100	TRANSFER TO GENERAL FUND	0	0	0	0	15,000
TOTAL EXPENDITURES		0	0	0	0	4,315,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		0	0	0	0	506,726
ESTIMATED REVENUES - FUND 262						4,821,726
EXPENDITURES - FUND 262						4,315,000
NET OF REVENUES/EXPENDITURES - FUND 262						506,726
BEGINNING FUND BALANCE						0
ENDING FUND BALANCE						506,726

Community Development Block Grant Fund

Fund 280

In 1993, the U. S. Census Bureau 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. Funding is subject to annual federal appropriation and can only be used for CDBG eligible activities.

The CDBG program year runs from April 1 through and March 31. For the Program Year between April 1, 2019 and March 31, 2020, the City of DeKalb received \$439,129 in CDBG funds. This is a reduction in the amount of funding received in 2018. The annual amount varies depending on Federal Funding and HUD's formula for calculating grantee entitlements. The current HUD required Five-Year Consolidated Plan covers years 2015 through 2019 and identifies the general projects the City proposes to carry out using CDBG funds. Each year, specific activities are identified under each project in the Annual Action Plan. For 2019, the City will proposes the following activities: Private Property Rehabilitation – grants up to \$5,000 and repayable loans for up to \$10,000 to 12 income-eligible owner-occupied single family residences within the City for emergency repairs (\$60,000 in 2019 funds plus \$169,822 in carry-over funds); Public Facilities/Improvements – street lighting improvements in the Annie Glidden North (AGN) neighborhood to improve security and resident safety (\$225,444); Public Services – grants to local not-for-profit social service agencies to provide services to low income residents of the City (\$65,860); and Administration (\$87,825). The City expects to utilize carry over funds from prior years to accomplish the following activities: Demolition of two condemned single-family residences that are unsuitable for rehabilitation (\$35,000) and the 2018 Public Facilities project targeted toward providing access to broadband service in the AGN neighborhood (\$210,000). Any additional carry-over funds will be allocated to Private Property Rehabilitation and Demolition based on need.

The City estimates that CDBG grant fund revenue and carry-over funds total \$1,314,516 for budget purposes for 2020. Actual grant amounts are announced upon congressional approval of the Federal budget and allocation of funds by HUD. In recent years, delays in this process resulted in late grant notifications. In 2019, the notification of the annual allocation was not received until mid-April, after the start of the new program year. Approval for the 2019 Annual Action Plan, which allows the City to begin expending funds, was not received until the end of August. This has been the case for the past several years when budget negotiations at the Federal level are contentious and programs like CDBG are marked for reductions in funding or complete elimination from the federal budget.

Pursuant to HUD guidelines, 20% of grant receipts can be used to pay for administrative purposes. This amount is transferred to the general fund to pay the salary and benefits of one full-time staff member assigned to administer this program.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 280 - CDBG FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
280-00-00-33100	FEDERAL GRANTS	279,328	156,672	979,230	979,230	600,000
TOTAL ESTIMATED REVENUES		279,328	156,672	979,230	979,230	600,000
EXPENDITURES						
280-00-00-52000	OFFICE SUPPLIES	0	57	150	150	150
280-00-00-61450	MAINTENANCE-SIDEWALKS	1,000	0	39,680	39,680	0
280-00-00-62099	PRINTED MATERIALS	0	0	500	500	500
280-00-00-62100	FINANCIAL SERVICES	651	676	700	700	703
280-00-00-62700	HUMAN & SOCIAL SERVICES	82,151	61,008	65,000	65,000	60,000
280-00-00-63700	DEVELOPMENTAL SERVICES	11,500	12,777	100,000	100,000	233,522
280-00-00-63750	DEMOLITION SERVICES	0	0	35,000	35,000	17,500
280-00-00-63800	CONTRACTED SERVICES	0	0	16,000	16,000	5,000
280-00-00-63900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
280-00-00-65100	FREIGHT & POSTAGE	108	85	150	150	250
280-00-00-65300	LEGAL EXPENSES & NOTICES	1,109	1,310	1,200	1,200	1,500
280-00-00-66100	DUES & SUBSCRIPTIONS	0	25	50	50	75
280-00-00-66200	TRAINING/TRAVEL	1,056	23	800	800	800
280-00-00-81000	LAND ACQUISITION	0	0	0	0	0
280-00-00-83000	STREET IMPROVEMENTS	0	24,725	420,000	420,000	0
280-00-00-83900	OTHER CAPITAL IMPROVEMENTS	0	0	210,000	210,000	200,000
280-00-00-85500	WATER SYSTEM IMPROVEMENTS	929	0	0	0	0
280-00-00-86100	TECHNOLOGY EQUIPMENT	0	0	0	0	0
280-00-00-91100	TRANSFER TO GENERAL FUND	25,326	55,986	90,000	90,000	80,000
280-00-00-91285	TRANSFER TO REHAB FUND	0	0	0	0	0
280-00-00-91600	TRANSFER TO WATER FUND	0	0	0	0	0
280-00-00-91620	TRANSFER TO WATER CAPITAL FUND	155,498	0	0	0	0
TOTAL EXPENDITURES		279,328	156,672	979,230	979,230	600,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL						
		0	0	0	0	0
ESTIMATED REVENUES - FUND 280		279,328	156,672	979,230	979,230	600,000
EXPENDITURES - FUND 280		279,328	156,672	979,230	979,230	600,000
NET OF REVENUES/EXPENDITURES - FUND 280		0	0	0	0	0
BEGINNING FUND BALANCE						0
ENDING FUND BALANCE						0

Housing Rehabilitation Fund

FUND 285

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. A fund was established as the pass-through account for the grant and as the repository of loan repayments and recaptured funds that were restricted for reuse for similar programs.

In 1993, the City became an entitlement community through the Federal Community Development Block Grant program. At that time, a new fund (CDBG Fund) was set up to manage the annual grant allocation and the prior fund was maintained as the revolving loan fund for CDBG. In addition to CDBG, the City periodically receives other grants and this fund is used as the pass-through for those as well. The use or reuse of dollars in this fund carries substantial restrictions and cannot be co-mingled with other City, State or Federal revenues.

Funds are budgeted to assist very low (50% AMI) and extremely low (30% AMI) income residents with home repair costs that exceed the \$5,000 CDBG Program limit when the homeowner has no personal resources to cover the overage and the overage amount is not excessive. Use of this fund is subject to review and approval of the City Manager prior to the commitment of funds. Funds are also available for the emergency demolition of residential structures and minor expenses related to this activity. Because these funds were originally CDBG funds, the City must exercise caution to ensure that any use of these monies meets all HUD guidelines and requirements for use of their funds.

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 285 - HOUSING REHAB FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
285-00-00-37100	INVESTMENT INTEREST	61	274	50	275	250
285-00-00-38100	MISCELLANEOUS REVENUE	0	0	0	0	0
285-00-00-38200	REFUNDS / REIMBURSEMENTS	0	1,410	1,000	0	0
TOTAL ESTIMATED REVENUES		61	1,684	1,050	275	250
EXPENDITURES						
285-00-00-62100	FINANCIAL SERVICES	359	338	350	338	352
285-00-00-63700	DEVELOPMENTAL SERVICES	1,000	0	24,000	5,000	50,000
285-00-00-63750	DEMOLITION SERVICES	0	0	25,000	0	0
285-00-00-63900	OTHER PROFESSIONAL SERVICES	0	0	500	0	0
285-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	500	0	0
285-00-00-66200	TRAINING/TRAVEL	0	0	500	0	0
285-00-00-81000	LAND ACQUISITION	0	0	0	0	0
285-00-00-91100	TRANSFER TO GENERAL FUND	0	0	4,074	4,074	0
TOTAL EXPENDITURES		1,359	338	54,924	9,412	50,352
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(1,298)	1,346	(53,874)	(9,137)	(50,102)
<hr/>						
ESTIMATED REVENUES - FUND 285		61	1,684	1,050	275	250
EXPENDITURES - FUND 285		1,359	338	54,924	9,412	50,352
NET OF REVENUES/EXPENDITURES - FUND 285		(1,298)	1,346	(53,874)	(9,137)	(50,102)
BEGINNING FUND BALANCE					67,576	58,439
ENDING FUND BALANCE					58,439	8,337

Foreign Fire Insurance Fund

FUND 290

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

A two-percent tax is imposed on the gross receipts of the fire insurance premiums provided by insurance companies not located within Illinois, and for property located in the City. 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 requires 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 FY2020 include:

- Purchase firefighter planners for all department personnel
- Provide funding for the historical preservation of department memorabilia
- Pay for Foreign Fire Board annual audit
- Assist department with purchases when possible
- Replace worn chairs
- Replace mattresses
- Replace kitchen cooking utensils as needed
- Provide cable service to all Fire Stations
- Provide newspaper service to Station 1
- Purchase building supplies for Stations
- Clean cloth ambulance seats

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 290 - FOREIGN FIRE INSURANCE TAX						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
290-00-00-31950	MISCELLANEOUS TAXES	50,459	54,758	48,000	55,000	55,000
290-00-00-38100	MISCELLANEOUS REVENUE	0	0	0	0	0
TOTAL ESTIMATED REVENUES		50,459	54,758	48,000	55,000	55,000
EXPENDITURES						
290-00-00-51300	SUPPLIES/PARTS-BUILDINGS	7,877	10,337	6,000	6,000	9,000
290-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	3,000
290-00-00-52800	FIREFIGHTING SUPPLIES & EQUIPMENT	6,706	11,635	10,000	10,000	0
290-00-00-53300	SMALL TOOLS & EQUIPMENT	664	6,814	5,000	5,000	3,000
290-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	0	0	0	7,000	450
290-00-00-61300	MAINTENANCE-BUILDINGS	0	435	0	2,000	0
290-00-00-62100	FINANCIAL SERVICES	0	0	0	0	0
290-00-00-65200	MARKETING ADS & PUBLIC INFO	597	200	500	500	0
290-00-00-66100	DUES & SUBSCRIPTIONS	1,816	1,842	1,472	1,472	2,732
290-00-00-83900	OTHER CAPITAL IMPROVEMENTS	11,977	1,019	10,000	10,000	0
290-00-00-86000	EQUIPMENT	0	0	7,500	7,500	36,500
290-00-00-86100	TECHNOLOGY EQUIPMENT	0	924	0	0	0
290-00-00-86200	OFFICE FURNITURE & EQUIPMENT	14,747	14,537	6,000	6,000	0
TOTAL EXPENDITURES		44,384	47,743	46,472	55,472	54,682
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		6,075	7,015	1,528	(472)	318
ESTIMATED REVENUES - FUND 290						
		50,459	54,758	48,000	55,000	55,000
EXPENDITURES - FUND 290						
		44,384	47,743	46,472	55,472	54,682
NET OF REVENUES/EXPENDITURES - FUND 290		6,075	7,015	1,528	(472)	318
BEGINNING FUND BALANCE					62,282	61,810
ENDING FUND BALANCE					61,810	62,128



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Section Six

Debt Service Funds

- General Fund Debt Service
- TIF Fund Debt Service



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Debt Service Funds

General Fund Debt Service Fund 300 and TIF Fund Debt Service Fund 375

General Obligation Refunding Bonds of 2010C: In December 2010, the City issued \$5,415,000 of General Obligation Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance storm sewer construction, road reconstruction, park land, and initial costs for a police station. The debt service is based on a 13-year amortization schedule with interest ranging from 1.90% to 5.90%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of December 31, 2019 is \$2,795,000.

General Obligation Bonds of 2012A: In October 2012, the City issued \$9,905,000 of G.O. Refunding Bonds for the purpose of constructing a new Police Station. The debt service is based on a 17-year amortization schedule with interest ranging from 2.00% to 2.50%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of December 31, 2019 is \$6,195,000.

General Obligation Bonds of 2013B: In June 2013, the City issued \$2,380,000 of G.O. Bonds for the purpose of completing construction on the new Police Station. The debt service is based on a 9-year amortization schedule with interest ranging from 0.80% to 3.00%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of December 31, 2019 is \$2,170,000.

General Obligation Refunding Bonds of 2019: As of December 31, 2018, an outstanding principal balance of \$3,905,000 existed for the 2010B G.O. Refunding Bond with interest ranging from 4.25% to 4.75%. In October 2019, the City issued \$3,925,000 of G.O. Refunding Bonds to refinance the 2010B bonds at a lower interest cost. The original obligations were issued to finance a public works facility expansion, a new traffic signal, and various road projects. The debt service is based on an 8-year amortization schedule with an interest rate of 1.82%. Semi-annual interest payments will be due July 1st and January 1st while annual principal payments are due each January 1st, beginning in 2021. The outstanding principal balance as of December 31, 2019 is \$3,925,000.

TIF General Obligation Refunding Bonds of 2010A: In May 2010, the City issued \$10,800,000 of G.O. Bonds to refinance the City's 2008 and 2009 TIF bond anticipation notes as well as finance TIF downtown improvements and other TIF projects. The debt service is based on a 12-year amortization schedule with interest ranging from 2.00% to 4.00%. Semi-annual interest payments are due December 1st and June 1st while annual principal payments are due each December 1st. The outstanding principal balance as of December 31, 2019 is \$2,250,000.

Debt Service Summary: General Fund and TIF

The following tables summarizes the debt service obligations of the City for fiscal years 2020-2030.

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

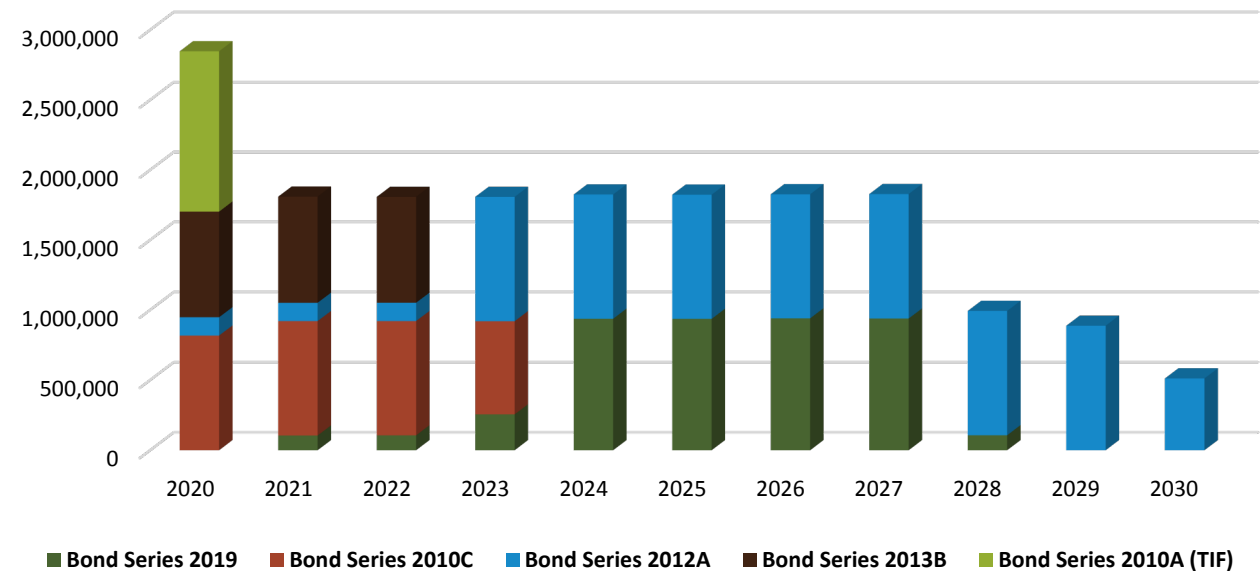
Fiscal Year	Series 2010C	Series 2012A	Series 2013B	Series 2019	TIF Series 2010A	Total
2020	680,000		700,000		1,105,000	2,485,000
2021	715,000		725,000	20,000	1,145,000	2,605,000
2022	755,000		745,000	35,000		1,535,000
2023	645,000	765,000		185,000		1,595,000
2024		780,000		870,000		1,650,000
2025		795,000		885,000		1,680,000
2026		810,000		905,000		1,715,000
2027		830,000		920,000		1,750,000
2028		845,000		105,000		950,000
2029		865,000				865,000
2030		505,000				505,000
Total	2,795,000	6,195,000	2,170,000	3,925,000	2,250,000	17,335,000

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

Fiscal Year	Series 2010C	Series 2012A	Series 2013B	Series 2019	TIF Series 2010A	Total
2020	137,040	130,681	54,600	49,211	90,000	461,532
2021	100,395	130,681	33,225	71,253	45,800	381,354
2022	59,573	130,681	11,175	70,753		272,182
2023	19,028	123,031		68,751		210,810
2024		107,581		59,150		166,731
2025		91,831		43,180		135,011
2026		75,781		26,891		102,672
2027		58,863		10,283		69,146
2028		41,066		956		42,022
2029		22,356				22,356
2030		6,313				6,313
Total	316,036	918,865	99,000	400,427	135,800	1,870,128

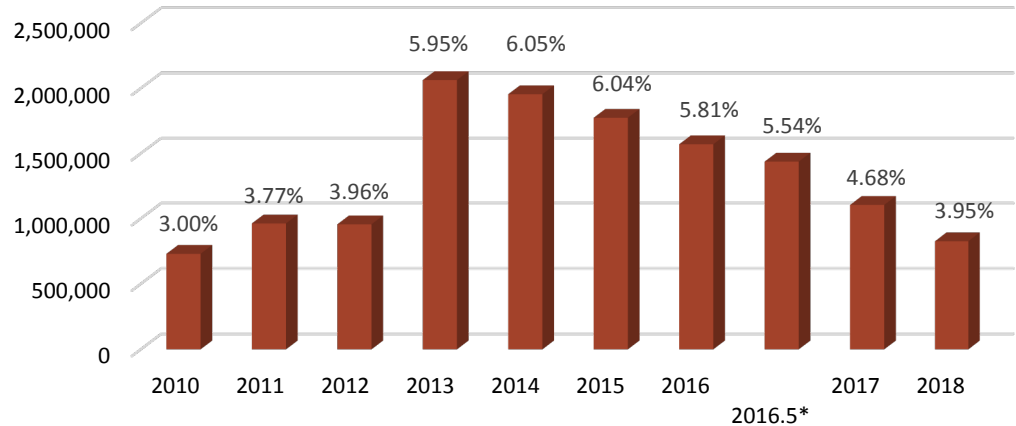
The chart below provides a quick glance at the debt schedule with amounts owed by bond series per fiscal year throughout the remainder of the redemption period.

Debt Schedule by Fiscal Year



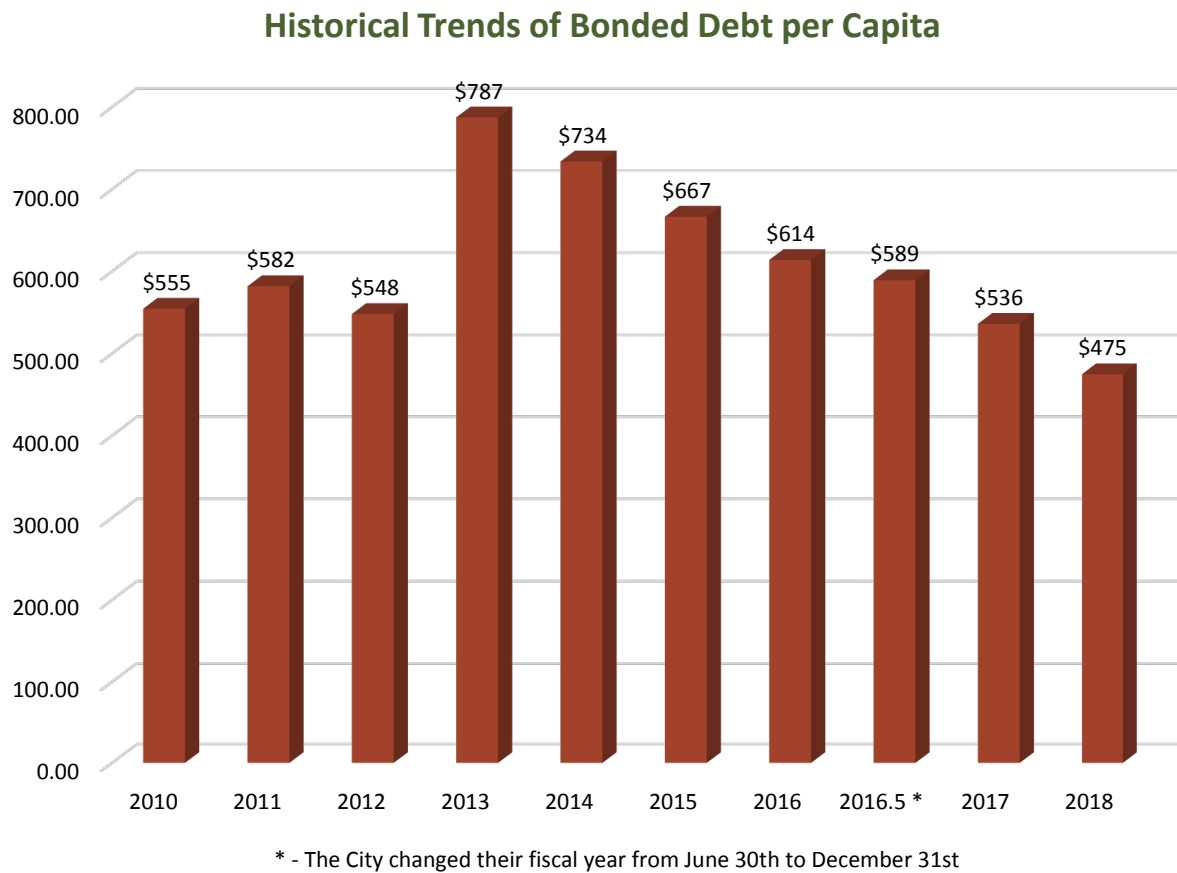
The City of DeKalb is a home-rule community and has no legal debt limit set by the Illinois General Assembly. The City monitors the overlapping debt of all taxing districts and is sensitive to the burden debt places on the taxpayer. At the end of 2018, the City's General Obligation Bonded Debt as a percentage of total assessed value of property was 3.95% as shown in the chart below.

Bonded Debt as Percentage of Total Assessed Value of Property



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

The chart below provides a ratio of general obligation bonded debt per resident in the City of DeKalb for fiscal years 2010 through 2018



		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 300 - DEBT SERVICE-GENERAL FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
300-00-00-31400	HOTEL/MOTEL TAX	45,822	45,210	50,000	43,500	49,000
300-00-00-31600	HOME RULE MOTOR FUEL TAX	0	0	0	0	0
300-00-00-35300	PARKING FINES	53,619	44,473	41,000	44,000	45,000
300-00-00-37100	INVESTMENT INTEREST	0	0	0	0	0
300-00-00-38800	DEBT ISSUE PROCEEDS	0	0	0	0	0
300-00-00-39100	TRANSFER FROM GENERAL FUND	1,756,998	1,801,827	1,801,827	1,801,827	1,662,007
TOTAL ESTIMATED REVENUES		1,856,439	1,891,510	1,892,827	1,889,327	1,756,007
EXPENDITURES						
300-00-00-62100	FINANCIAL SERVICES	1,900	1,900	1,900	1,900	1,900
300-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	0	0	0
300-00-00-75000	DEBT SERVICE - PRINCIPAL	1,258,425	1,295,000	1,335,000	1,335,000	1,380,000
300-00-00-76000	DEBT SERVICE - INTEREST	627,629	591,926	548,929	548,929	371,532
300-00-00-79800	PAYMENT TO ESCROW AGENT	0	0	0	0	0
300-00-00-79850	BOND ISSUANCE COSTS	0	0	0	0	0
TOTAL EXPENDITURES		1,887,954	1,888,826	1,885,829	1,885,829	1,753,432
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(31,515)	2,684	6,998	3,498	2,575
ESTIMATED REVENUES - FUND 300		1,856,439	1,891,510	1,892,827	1,889,327	1,756,007
EXPENDITURES - FUND 300		1,887,954	1,888,826	1,885,829	1,885,829	1,753,432
NET OF REVENUES/EXPENDITURES - FUND 300		(31,515)	2,684	6,998	3,498	2,575
BEGINNING FUND BALANCE					(6,073)	(2,574)
ENDING FUND BALANCE					(2,574)	1

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 375 - DEBT SERVICE - TIFS						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
375-00-00-37100	INVESTMENT INTEREST	0	0	0	0	0
375-00-00-38800	DEBT ISSUE PROCEEDS	0	0	0	0	0
375-00-00-39260	TRANSFER FROM TIF #1 FUND	1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
TOTAL ESTIMATED REVENUES		1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
EXPENDITURES						
375-00-00-62100	FINANCIAL SERVICES	0	0	0	0	0
375-00-00-75000	DEBT SERVICE - PRINCIPAL	870,000	1,020,000	1,060,000	1,060,000	1,105,000
375-00-00-76000	DEBT SERVICE - INTEREST	208,000	173,200	132,400	132,400	90,000
TOTAL EXPENDITURES		1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		0	0	0	0	0
ESTIMATED REVENUES - FUND 375		1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
EXPENDITURES - FUND 375		1,078,000	1,193,200	1,192,400	1,192,400	1,195,000
NET OF REVENUES/EXPENDITURES - FUND 375		0	0	0	0	0
BEGINNING FUND BALANCE					0	0
ENDING FUND BALANCE					0	0



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Section Seven

Capital Project Funds

- Capital Projects Fund
- Fleet Replacement Fund
- Capital Equipment Replacement Fund



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Capital Projects Fund

FUND 400

In FY2019, the local fuel tax rate of 5.5 cents per gallon was split between road (4 cents) and airport expenditures (1.5 cents). This fund accounts for most of the costs associated annual street maintenance, plus public building improvements, alley repairs, and other capital costs. Proceeds from the local tax on motor fuel can be used for any public capital improvements.

The City owns and maintains about 130 centerline miles of roads, of which 74.8% (97.3 miles) are residential streets. As of January 2019, approximately 25 miles of DeKalb roads (mostly residential) needed immediate maintenance to prevent rapid degradation. In 2019, a total of only 2.75 centerline miles received such maintenance. At this pace, the road mileage needing urgent maintenance is growing much faster than the funds available to maintain good or very good pavement ratings (i.e. a PCI rating above 70). The average street maintenance expenditures required to keep pace total about \$3.7 million per year. The State Motor Fuel Tax fund (Fund 210) will receive an estimated \$540,000 in additional revenue in FY2020 as a result of the State legislature's increase in the State tax by \$0.19 per gallon. The total State MFT revenue in FY2020 will be about \$1.68 million, which is still about \$2 million short of the desired annual pace of road repairs and resurfacing. Of that \$1.68 million, a total of \$1,155,000 is budgeted for street and bridge improvements in FY2020.

The Proposed FY2020 Budget assumes an increase of 4 cents in the local tax on motor fuel purchases. This increase will be split between Fund 400 (3 cents) and Fund 420, the Capital Equipment Replacement Fund (1 cent). The new local fuel tax revenue assigned to Fund 400 will provide an additional \$525,000 to address the City's deteriorating roads. The total allocation from Fund 400 for road improvements in FY2020 will be \$1,325,000. The combined allocation of local motor fuel tax (Fund 400) and State motor fuel tax (Fund 210) funds toward street improvements in DeKalb in FY2020 will be \$2,480,000, an increase of about \$773,000 over FY2019.

Tentative project expenditures for FY2020 include the following:

Tentative FY2020 Projects	Estimated Costs
Annual Street Maintenance Program	\$1,325,000
Building Improvements – 164 E. Lincoln Highway	\$200,000
Video Broadcast Equipment – DeKalb Public Library	\$60,000
Building Improvements – Barb City Manor	\$50,000
Total	\$1,635,000

The Annual Street Maintenance Program referenced above includes the following estimated unit costs:

Street	From	To	Estimated Costs
North Seventh Street	Lincoln Highway	Sycamore Road	\$350,000
North Thirteenth Street	Clark Street	Sycamore Road	\$135,000
North Fourteenth Street	Clark Street	Dresser Road	\$165,000
Normal Road	Hillcrest Drive	Dresser Road	\$150,000
Taylor Street	First Street	Bridge @ Lions Park	\$185,000
Macom Drive	Fairview Drive	Peace Road	\$100,000
Various Alleys	-	-	\$115,000
Engineering	-	-	\$125,000
Total			\$1,325,000

City roads are maintained according to a pavement condition index survey. Road construction is prioritized through this survey, which is due to be updated in FY2020.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 400 - CAPITAL PROJECTS FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
400-00-00-31600	HOME RULE MOTOR FUEL TAX	356,161	640,879	614,719	695,000	1,216,250
400-00-00-34790	TRAFFIC IMPACT FEES	250	0	0	0	0
400-00-00-34900	RENTAL INCOME	0	0	0	0	0
400-00-00-37100	INVESTMENT INTEREST	0	0	0	0	0
400-00-00-38100	MISCELLANEOUS REVENUE	0	0	0	0	0
400-00-00-38200	REFUNDS / REIMBURSEMENTS	11,944	1,736	0	0	0
400-00-00-38600	SALES OF SURPLUS PROPERTY	0	0	0	200,000	250,000
400-00-00-39100	TRANSFER FROM GENERAL FUND	196,108	0	0	0	186,333
TOTAL ESTIMATED REVENUES		564,463	642,615	614,719	895,000	1,652,583
EXPENDITURES						
400-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	0	0	0	0	0
400-00-00-61300	MAINTENANCE-BUILDINGS	26,745	14,682	0	0	50,000
400-00-00-61450	MAINTENANCE-SIDEWALKS	3,278	0	0	0	0
400-00-00-62300	ARCHITECT/ENGINEERING SERVICES	0	0	100,000	110,000	125,000
400-00-00-63800	CONTRACTED SERVICES	0	0	0	0	0
400-00-00-81000	LAND ACQUISITION	196,773	1,565	0	0	0
400-00-00-82000	BUILDINGS & IMPROVEMENTS	0	0	0	0	200,000
400-00-00-83050	STREET MAINTENANCE	385,052	301,586	700,000	700,000	1,100,000
400-00-00-83100	ALLEY IMPROVEMENTS	2,957	0	0	0	100,000
400-00-00-86100	TECHNOLOGY EQUIPMENT	0	0	0	0	60,000
400-00-00-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	0	60,000	0	0	0
TOTAL EXPENDITURES		614,805	377,833	800,000	810,000	1,635,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(50,342)	264,782	(185,281)	85,000	17,583
ESTIMATED REVENUES - FUND 400		564,463	642,615	614,719	895,000	1,652,583
EXPENDITURES - FUND 400		614,805	377,833	800,000	810,000	1,635,000
NET OF REVENUES/EXPENDITURES - FUND 400		(50,342)	264,782	(185,281)	85,000	17,583
BEGINNING FUND BALANCE					443,991	528,991
ENDING FUND BALANCE					528,991	546,574

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 410 - FLEET REPLACEMENT FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
410-00-00-34900	RENTAL INCOME	197,800	0	0	0	0
410-00-00-38100	MISCELLANEOUS REVENUE	40,000	0	0	0	0
410-00-00-38200	REFUNDS / REIMBURSEMENTS	11,333	0	0	0	0
410-00-00-38600	SALES OF SURPLUS PROPERTY	4,460	0	0	0	0
410-00-00-39100	TRANSFER FROM GENERAL FUND	81,674	0	0	0	0
410-00-00-39420	TRSF FROM CAPITAL EQUIP FUND	77,066	0	0	0	0
TOTAL ESTIMATED REVENUES		412,333	0	0	0	0
EXPENDITURES						
410-00-00-77000	LOAN PRINCIPAL	16,667	0	0	0	0
410-00-00-87000	VEHICLES	255,666	0	0	0	0
410-00-00-91100	TRANSFER TO GENERAL FUND	140,000	0	0	0	0
TOTAL EXPENDITURES		412,333	0	0	0	0
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		0	0	0	0	0
ESTIMATED REVENUES - FUND 410		412,333	0	0	0	0
EXPENDITURES - FUND 410		412,333	0	0	0	0
NET OF REVENUES/EXPENDITURES - FUND 410		0	0	0	0	0
BEGINNING FUND BALANCE		294,309	0	0	0	0
ENDING FUND BALANCE		294,309	0	0	0	0

Capital Equipment Replacement Fund

Fund 420

The Capital Equipment Replacement Fund accounts for the acquisition costs for any new purchase or replacement of major equipment and vehicles for the City. The Fleet Replacement Fund (Fund 410) was closed in FY2017, combined with the Equipment Fund (Fund 420) in the FY2018 budget, and renamed the Capital Equipment Replacement Fund. Funding sources for the Capital Equipment Replacement Fund include E911 Board payments, police fines, rental income derived from current water tower leases, a DeKalb County emergency services payment per an intergovernmental agreement, sale of capital assets, and a transfer of any available fund balance from the General Fund. The FY2020 Proposed Budget includes new revenue of 1 cent of Local Motor Fuel Tax. This new revenue will provide another revenue source to help replace fleet vehicles which have outlived their useful life.

The following purchases are budgeted in the Capital Equipment Replacement Fund in FY2020:

Purchase	Cost	Department
2020 Fire Engine	\$550,000	Fire
2020 Ambulance	\$150,000	Fire
2020 Large Single-Axle Dump Truck/Plow	\$150,000	Public Works
2020 1-Ton Dump Truck	\$70,000	Public Works
2020 ¾-Ton Pickup Truck	\$40,000	Public Works
2020 Patrol SUV	\$55,000	Police
2020 Patrol SUV	\$55,000	Police
2020 Patrol SUV	\$55,000	Police
2020 Compact SUV	\$20,000	Community Development
Total	\$1,145,000	

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 420 - CAPITAL EQUIP REPLACEMENT FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
420-00-00-31200	HOME RULE SALES TAX	0	0	0	0	0
420-00-00-31600	HOME RULE MOTOR FUEL TAX	0	0	0	0	173,750
420-00-00-34900	RENTAL INCOME	0	209,716	154,877	155,000	155,000
420-00-00-37100	INVESTMENT INTEREST	0	0	20	500	500
420-00-00-38100	MISCELLANEOUS REVENUE	0	40,000	40,000	40,000	40,000
420-00-00-38200	REFUNDS & REIMBURSEMENTS	160,840	194,260	172,500	172,500	172,500
420-00-00-38400	DONATIONS / CONTRIBUTIONS	0	60,000	0	0	0
420-00-00-38600	SALES OF SURPLUS PROPERTY	0	13,423	5,000	20,000	15,000
420-00-00-39100	TRANSFER FROM GENERAL FUND	0	0	75,000	75,000	0
420-00-00-39200	TRANSFER FROM MASS TRANSIT FUND	3,000	0	0	0	0
420-00-00-39400	TRANSFER FROM CAPITAL PROJ FUND	0	0	0	0	0
420-00-00-39600	TRANSFER FROM WATER FUND	7,500	0	0	0	0
420-00-00-39700	TRANSFER FROM WORK COMP FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		171,340	517,399	447,397	463,000	556,750
EXPENDITURES						
420-00-00-40002	LEASE PURCHASES CONTRACTS	15,493	0	0	0	0
420-00-00-52600	PATROL SUPPLIES & EQUIPMENT	0	0	0	0	0
420-00-00-61300	MAINTENANCE-BUILDINGS	0	0	30,000	0	0
420-00-00-61500	MAINTENANCE-EQUIPMENT	243,791	50,225	0	0	0
420-00-00-77000	LOAN PRINCIPAL	0	16,667	16,667	16,667	16,667
420-00-00-86000	EQUIPMENT	235,995	0	0	0	0
420-00-00-86100	TECHNOLOGY EQUIPMENT	21,812	231,268	100,494	80,529	0
420-00-00-86200	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0
420-00-00-86300	TELEPHONE & RADIO EQUIPMENT	0	185,456	0	0	0
420-00-00-87000	VEHICLES	0	103,566	55,000	55,000	1,145,000
420-00-00-91100	TRANSFER TO GENERAL FUND	69,181	0	0	0	0
420-00-00-91400	TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	0	0
420-00-00-91410	TRANSFER TO FLEET FUND	77,066	0	0	0	0
TOTAL EXPENDITURES		663,338	587,182	202,161	152,196	1,161,667
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(491,998)	(69,783)	245,236	310,804	(604,917)
ESTIMATED REVENUES - FUND 420		171,340	517,399	447,397	463,000	556,750
EXPENDITURES - FUND 420		663,338	587,182	202,161	152,196	1,161,667
NET OF REVENUES/EXPENDITURES - FUND 420		(491,998)	(69,783)	245,236	310,804	(604,917)
BEGINNING FUND BALANCE					338,799	649,603
ENDING FUND BALANCE					649,603	44,686

Section Eight

Enterprise Funds

- Water Fund
- Water Construction Fund
- Water Capital Fund
- Airport Fund
- Refuse & Recycling Fund



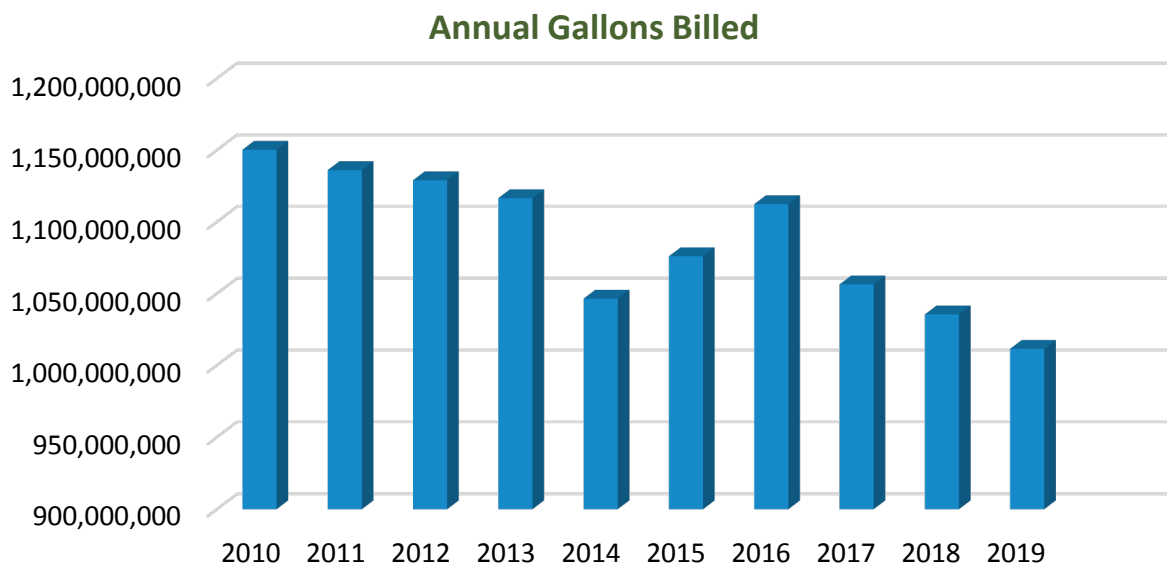
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Water Fund

FUND 600

The Water fund provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides approximately 1.1 billion gallons of water annually to DeKalb residents. The chart provided below depicts the number of gallons billed to DeKalb residents annually.

(Note: 2019 water sales are projected based on sales-to-date)



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

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$1,676,575 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1 and January 1 while annual principal payments are due each January 1st. The outstanding principal balance as of December 31, 2019 is \$549,875.

Illinois Environmental Protection Agency Loan #L17-1337: In January 2002, the City began payment on a \$3,901,248 loan for radium abatement. The debt service is based on a 20-year amortization schedule with interest at 2.535%. Semi-annual principal and interest payments are due July 1 and January 1. The outstanding principal balance as of December 31, 2019 is \$389,794.

Illinois Environmental Protection Agency Loan #L17-1614: In May 2002, the City began payment on a second radium abatement loan of \$3,221,586. The debt service is based on a 20-year amortization

schedule with interest at 2.535%. Semi-annual principal and interest payments are due November 30 and May 30. The outstanding principal balance as of December 31, 2019 is \$320,070.

Illinois Environmental Protection Agency Loan #L17-4045: From 2012 through 2014, the City received \$271,891 in loan proceeds for the replacement of water main on Hollister Drive. The debt service is based on a 20-year amortization schedule with interest at 2.295%. Semi-annual principal and interest payments are due April 26th and October 26th. The outstanding principal balance as of December 31, 2019 is \$207,197.

Illinois Environmental Protection Agency Loan #L17-5473: In 2019, the City received \$693,150 in loan proceeds for the replacement of approximately 4,100 feet of water main and services on Joanne Lane, Golfview Place, and Ilehamwood Drive. The debt service is based on a 20-year amortization schedule with interest at 1.84%. Semi-annual principal and interest payments are due June 30 and December 30. The outstanding principal balance as of December 31, 2019 is \$683,032.

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

Fiscal Year	Principal	Interest	Total
2020	273,875	6,376	280,251
2021	276,000	2,131	278,131
Total	549,875	8,506	558,381

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

	IEPA Loan #L17-1337		IEPA Loan #L17-1614		IEPA Loan #L17-4045		IEPA Loan #L17-5473		GO Bond Series 2014		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2020	258,223	8,255	212,033	6,778	13,848	4,676	29,412	12,433	273,875	6,376	825,910
2021	131,571	1,668	108,036	1,369	14,168	4,357	29,956	11,889	276,000	2,131	581,145
2022					14,495	4,030	30,510	11,336			60,370
2023					14,830	3,695	31,074	10,772			60,370
2024					15,172	3,353	31,648	10,197			60,370
2025					15,522	3,002	32,233	9,612			60,370
2026					15,880	2,644	32,829	9,017			60,370
2027					16,247	2,278	33,436	8,410			60,370
2028					16,622	1,903	34,054	7,792			60,370
2029					17,005	1,519	34,683	7,162			60,370
2030					17,398	1,126	35,324	6,521			60,370
2031					17,800	725	35,977	5,868			60,370
2032					18,211	314	36,642	5,203			60,370
2033							37,320	4,526			41,845
2034							38,009	3,836			41,845
2035							38,712	3,133			41,845
2036							39,428	2,418			41,845
2037							40,156	1,689			41,845
2038							40,899	947			41,845
2039							20,732	191			20,923
Total	389,794	9,923	320,070	8,148	207,197	33,621	683,032	132,952	549,875	8,506	2,343,118

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 600 - WATER FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
600-00-00-32900	OTHER PERMITS	100	1,600	1,500	1,500	1,500
600-00-00-34800	WATER SALES REVENUE	5,410,020	5,192,729	5,345,154	5,195,154	5,319,600
600-00-00-34850	WATER SERVICE CHARGES	138,901	161,198	170,789	170,000	171,000
600-00-00-34880	WATER IMPACT FEES	23,538	17,195	30,000	25,000	30,000
600-00-00-37100	INVESTMENT INTEREST	5,225	0	25,000	1,700	2,000
600-00-00-38100	MISCELLANEOUS REVENUE	28,176	11,302	12,000	11,000	12,000
600-00-00-38200	REFUNDS / REIMBURSEMENTS	4,745	59	0	0	0
600-00-00-38600	SALES OF SURPLUS PROPERTY	5,546	9,350	2,000	0	2,000
600-00-00-38700	CONTRIBUTED CAPITAL	0	0	0	0	0
600-00-00-38825	LOAN PROCEEDS	0	0	1,500,000	560,308	0
600-00-00-39248	TRANSFER FROM SSA #28 FUND	0	0	0	0	8,704
600-00-00-39280	TRANSFER FROM CDBG FUND	0	0	0	0	0
600-00-00-39620	TRANSFER FROM WATER CAPITAL FUND	1,473,244	1,046,545	0	0	0
TOTAL ESTIMATED REVENUES		7,089,495	6,439,978	7,086,443	5,964,662	5,546,804

EXPENDITURES

600-00-00-41100	WAGES - FULL-TIME	1,451,564	1,317,698	1,389,149	1,308,562	1,283,375
600-00-00-41200	WAGES - PART-TIME	61,254	62,069	82,079	59,070	64,301
600-00-00-41300	WAGES - OVERTIME	107,508	165,567	135,000	185,000	165,000
600-00-00-41400	LONGEVITY PAY	24,565	22,718	25,892	25,892	22,233
600-00-00-41500	CLOTHING ALLOWANCE	11,770	6,489	6,961	6,961	7,381
600-00-00-41550	CAR ALLOWANCE	3,824	3,455	3,922	1,252	480
600-00-00-42100	EMPLOYER PORTION FICA	118,556	113,200	112,535	113,553	117,911
600-00-00-42200	EMPLOYER PORTION IMRF	243,090	227,356	176,526	181,446	228,093
600-00-00-42500	EMPLOYEE HEALTH INSURANCE	501,291	522,572	508,679	508,679	500,476
600-00-00-42600	WORKER'S COMPENSATION	123,050	234,050	234,050	234,050	123,050
600-00-00-48150	CHANGE IN COMP ABS-WATER	(13,859)	(95,863)	0	0	0
600-00-00-48250	IMRF NPO - WATER	(42,265)	143,270	0	0	0
600-00-00-48350	NET OPEB-WATER	2,630	(788)	0	0	0
600-00-00-51300	SUPPLIES/PARTS-BUILDINGS	6,023	9,757	8,000	9,500	22,500
600-00-00-51410	SUPPLIES/PARTS-STREETS	62,929	61,304	55,000	55,000	60,000
600-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	18,551	19,059	20,000	16,000	22,000
600-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	422	0	1,000	0	1,000
600-00-00-51700	SUPPLIES/PARTS-VEHICLES	14,018	8,772	16,000	7,000	16,000
600-00-00-51996	POTABLE WATER SYSTEM PARTS	41,080	53,985	65,000	55,000	65,000
600-00-00-52000	OFFICE SUPPLIES	254	470	500	450	500
600-00-00-52500	JANITORIAL SUPPLIES	2,512	945	2,000	1,200	1,800
600-00-00-53100	ICE/SNOW CONTROL SUPPLIES	0	15	500	0	500
600-00-00-53200	WATER SYSTEM CHEMICALS	223,614	225,892	250,000	220,000	250,000
600-00-00-53300	SMALL TOOLS & EQUIPMENT	5,728	8,022	7,000	9,000	12,200
600-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	276	716	1,000	600	2,500
600-00-00-55000	FUEL, OIL, & LUBRICANTS	19,373	23,294	25,000	24,000	24,500
600-00-00-59999	COMMODITIES	40	161	500	200	500
600-00-00-61100	MAINTENANCE-GROUNDS	699	1,207	2,100	500	1,500
600-00-00-61300	MAINTENANCE-BUILDINGS	39,176	8,404	47,000	30,000	10,000
600-00-00-61400	MAINTENANCE-INFRASTRUCTURE	22,375	17,305	100,000	20,393	100,000
600-00-00-61500	MAINTENANCE-EQUIPMENT	533	6,924	5,000	2,000	5,000
600-00-00-61700	MAINTENANCE-VEHICLES	3,461	1,733	6,000	3,000	6,000
600-00-00-61800	MAINTENANCE-SOFTWARE	0	0	0	0	26,691
600-00-00-62099	PRINTED MATERIALS	2,195	2,536	1,700	1,500	1,500

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
600-00-00-62100	FINANCIAL SERVICES	46,070	53,843	50,000	22,000	22,000
600-00-00-62200	LEGAL SERVICES	0	0	0	44,000	37,000
600-00-00-62300	ARCHITECT/ENGINEERING SERVICES	270,098	219,417	391,168	120,000	77,500
600-00-00-62400	TECHNOLOGY SERVICES	9,425	11,564	37,329	50,000	0
600-00-00-62500	LAB TESTING SERVICES	3,558	11,639	5,000	3,500	5,000
600-00-00-63800	CONTRACTED SERVICES	45,478	26,034	35,000	22,000	32,200
600-00-00-64000	UTILITIES	112,410	113,206	131,500	131,000	135,000
600-00-00-64100	ELECTRIC SERVICES	149,683	162,939	170,000	160,000	170,000
600-00-00-64200	NATURAL GAS SERVICES	23,048	21,574	25,000	22,000	25,000
600-00-00-64300	REFUSE REMOVAL SERVICES	10,180	8,805	9,500	9,500	9,500
600-00-00-64500	TELEPHONE SERVICES	8,484	8,471	9,000	9,000	9,000
600-00-00-65100	FREIGHT & POSTAGE	27,882	37,172	40,000	38,000	42,500
600-00-00-65200	MARKETING ADS & PUBLIC INFO	85	0	6,000	0	1,500
600-00-00-65300	LEGAL EXPENSES & NOTICES	53,480	52,959	80,000	36,000	0
600-00-00-65400	TAXES, LICENSES, & FEES	200	50	200	198	200
600-00-00-65500	RENTAL-BLDG & EQUIP	4,517	4,520	5,500	3,000	1,000
600-00-00-66100	DUES & SUBSCRIPTIONS	2,317	2,358	2,500	2,069	3,350
600-00-00-66200	TRAINING/TRAVEL	4,617	590	3,200	3,000	3,000
600-00-00-69200	SURETY BONDS	27,500	30,000	30,000	30,000	30,000
600-00-00-69800	UTILITY REBATE PROGRAM	2,822	1,910	10,000	2,442	3,000
600-00-00-71000	BAD DEBT EXPENSE	24,531	0	0	0	0
600-00-00-72500	DEPRECIATION-WATER	1,067,229	1,105,571	0	0	0
600-00-00-75000	DEBT SERVICE - PRINCIPAL	0	0	275,500	275,500	273,875
600-00-00-76000	DEBT SERVICE - INTEREST	15,378	12,709	10,617	10,569	6,376
600-00-00-77000	LOAN PRINCIPAL	0	0	472,094	472,094	514,092
600-00-00-78000	LOAN INTEREST	51,471	39,963	31,721	31,721	32,142
600-00-00-85000	WATER MAINS	0	0	0	0	0
600-00-00-85100	WATER METERS	0	0	0	0	0
600-00-00-85500	WATER SYSTEM IMPROVEMENTS	59,988	71,366	239,634	239,634	0
600-00-00-85510	WATER SPRINKLER IMPROVEMENTS	0	0	37,425	37,425	0
600-00-00-86000	EQUIPMENT	0	0	0	0	0
600-00-00-86100	TECHNOLOGY EQUIPMENT	0	0	0	0	0
600-00-00-86200	OFFICE FURNITURE & EQUIPMENT	2,388	0	500	0	0
600-00-00-86300	TELEPHONE & RADIO EQUIPMENT	0	0	1,000	0	0
600-00-00-87000	VEHICLES	0	0	0	0	0
600-00-00-91100	TRANSFER TO GENERAL FUND	316,000	310,400	321,800	321,800	311,000
600-00-00-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	7,500	0	0	0	0
600-00-00-91620	TRANSFER TO WATER CAPITAL FUND	1,955,000	1,050,000	500,000	500,000	1,450,000
TOTAL EXPENDITURES		7,357,576	6,529,354	6,219,281	5,676,260	6,336,226
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(268,081)	(89,376)	867,162	288,402	(789,422)
ESTIMATED REVENUES - FUND 600		7,089,495	6,439,978	7,086,443	5,964,662	5,546,804
EXPENDITURES - FUND 600		7,357,576	6,529,354	6,219,281	5,676,260	6,336,226
NET OF REVENUES/EXPENDITURES - FUND 600		(268,081)	(89,376)	867,162	288,402	(789,422)
BEGINNING FUND BALANCE					2,522,463	2,810,865
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE					2,810,865	2,021,443

Water Construction Fund

Fund 610

The capital portion of the Water Fund receives impact fee revenue. Expenditures are restricted to new water main construction. There were no expenditures during FY19. In FY2020, \$500,000 has been budgeted to fund a portion of new water main planned for installation along Crego Road, Gurler Road and Route 23 to provide water to two proposed developments in the Chicago West Business Center.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 610 - WATER NEW CONSTRUCTION FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
610-00-00-34880	WATER IMPACT FEES	30,024	5,472	20,000	4,757	10,000
610-00-00-37100	INVESTMENT INTEREST	5,238	394	0	0	0
TOTAL ESTIMATED REVENUES		35,262	5,866	20,000	4,757	10,000
EXPENDITURES						
610-00-00-85000	WATER MAINS	0	0	0	0	500,000
610-00-00-85500	WATER SYSTEM IMPROVEMENTS	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	500,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		35,262	5,866	20,000	4,757	(490,000)
ESTIMATED REVENUES - FUND 610		35,262	5,866	20,000	4,757	10,000
EXPENDITURES - FUND 610		0	0	0	0	500,000
NET OF REVENUES/EXPENDITURES - FUND 610		35,262	5,866	20,000	4,757	(490,000)
BEGINNING FUND BALANCE					1,145,454	1,150,211
ENDING FUND BALANCE					1,150,211	660,211

Water Capital Fund

Fund 620

The capital portion of the Water Fund as it relates to the maintenance of existing water assets was split into its own fund in FY2016.5. This Fund includes water-related expenses pertaining to fleet and equipment and capital projects of existing water infrastructure such as water mains, wells, treatment plants and water towers. Revenues in the Water Capital Fund are derived from a portion of water sales and transfers of excess fund balance from the Water Fund. In 2016, the City implemented a programmed water rate increase of 4.5% through 2020, with 3% of that increase to be dedicated to the Water Capital Fund annually. Over \$900,000 of water capital improvements were completed during FY2019 and included:

- Approximately 4,100 feet of water main replacement on Joanne Lane, Golfview Place, and Ilehamwood Drive.
- Repair of Storm laterals at 218 & 226 E Lincoln Highway.
- Final payment on the ERP software conversion.
- Purchase of a used Vactor Truck.
- Routine upgrade and replacement of water meters.

The City has \$1.6 million of water capital improvements planned for the FY2020 Budget that include:

Tentative FY2020 Projects	Estimated Costs
Routine Meter Replacements	\$50,000
Well Maintenance	\$165,000
South Water Tower Painting	\$815,000
Loader	\$200,000
Scissor Lift	\$15,000
Beacon Meter Software Update	\$25,000
Tandem Axle Dump Truck	\$185,000
One Ton Utility Truck	\$75,000
One Ton Dump Truck	\$70,000
TOTAL	\$1,600,000

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 620 - WATER CAPITAL FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
620-00-00-34800	WATER SALES REVENUE	160,313	307,964	350,000	385,000	600,000
620-00-00-37100	INVESTMENT INTEREST	0	0	0	1,200	1,200
620-00-00-39280	TRANSFER FROM CDBG FUND	155,498	0	0	0	0
620-00-00-39600	TRANSFER FROM WATER FUND	1,955,000	1,050,000	500,000	500,000	1,450,000
TOTAL ESTIMATED REVENUES		2,270,811	1,357,964	850,000	886,200	2,051,200
EXPENDITURES						
620-00-00-85000	WATER MAINS	0	(1)	1,435,000	693,150	0
620-00-00-85100	WATER METERS	82,538	74,468	70,000	50,000	50,000
620-00-00-85500	WATER SYSTEM IMPROVEMENTS	0	0	80,000	80,000	980,000
620-00-00-86000	EQUIPMENT	4,779	0	0	0	215,000
620-00-00-86100	TECHNOLOGY EQUIPMENT	2,715	3,557	71,977	68,476	25,000
620-00-00-87000	VEHICLES	5,218	0	255,000	57,500	330,000
620-00-00-91600	TRANSFER TO THE WATER FUND	1,473,244	1,046,545	0	0	0
TOTAL EXPENDITURES		1,568,494	1,124,569	1,911,977	949,126	1,600,000
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		702,317	233,395	(1,061,977)	(62,926)	451,200
ESTIMATED REVENUES - FUND 620		2,270,811	1,357,964	850,000	886,200	2,051,200
EXPENDITURES - FUND 620		1,568,494	1,124,569	1,911,977	949,126	1,600,000
NET OF REVENUES/EXPENDITURES - FUND 620		702,317	233,395	(1,061,977)	(62,926)	451,200
BEGINNING FUND BALANCE					1,234,773	1,171,847
ENDING FUND BALANCE					1,171,847	1,623,047

Airport Fund

FUND 650

The Airport fund is charged with the management of DeKalb Taylor Municipal Airport (DTMA) and the DeKalb Flight Center, which provides fueling and other services to aircraft at DTMA. DTMA is an all-weather, 24-hour-a-day airport with one full Instrument Landing System (ILS) and four Global Positioning System (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 de-ice corporate and cargo aircraft and provide services to general aviation aircraft moving through the region.

The Airport is staffed by one full-time Airport Manager, one part-time Airport Maintenance worker, one seasonal Airport Maintenance worker and eight part-time Aircraft Line Service employees, all working under the direction of the Director of Streets & Facilities.

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 1 and January 1 while annual principal payments are due each January 1. The outstanding principal balance as of December 31, 2019 is \$135,125.

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

Airport Fund			
Fiscal Year	Principal	Interest	Total
2020	66,125	1,576	67,701
2021	69,000	533	69,533
Total	135,125	2,109	137,234

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 650 - AIRPORT FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
650-00-00-31100	STATE SALES TAX	264	4,726	3,000	3,750	3,750
650-00-00-31200	HOME RULE SALES TAX	452	8,138	5,000	6,500	6,500
650-00-00-31600	HOME RULE MOTOR FUEL TAX	267,120	284,299	296,000	260,000	260,000
650-00-00-33150	FEDERAL PASS-THROUGH GRANTS	0	101,193	0	35,000	36,550
650-00-00-33200	STATE GRANTS	0	5,190	0	1,856	0
650-00-00-34500	FUEL SALES	392,619	501,144	500,000	500,000	500,000
650-00-00-34900	RENTAL INCOME	357,528	306,468	370,435	372,000	368,260
650-00-00-34950	AIRPORT OPERATIONS	26,759	30,385	27,000	20,500	27,000
650-00-00-37100	INVESTMENT INTEREST	94	345	100	650	500
650-00-00-38100	MISCELLANEOUS REVENUE	13,040	27,139	27,000	1,000	0
650-00-00-38200	REFUNDS / REIMBURSEMENTS	326	12,666	5,000	25,000	13,550
650-00-00-38600	SALES OF SURPLUS PROPERTY	0	910	0	0	0
650-00-00-38700	CONTRIBUTED CAPITAL	789,468	372,546	0	0	0
650-00-00-39100	TRANSFER FROM GENERAL FUND	0	610,000	0	0	51,000
650-00-00-39260	TRANSFER FROM TIF #1 FUND	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,847,670	2,265,149	1,233,535	1,226,256	1,267,110

EXPENDITURES						
650-00-00-41100	WAGES - FULL-TIME	132,632	137,392	147,091	127,205	134,015
650-00-00-41200	WAGES - PART-TIME	121,677	112,843	126,479	129,622	150,936
650-00-00-41300	WAGES - OVERTIME	0	0	0	400	400
650-00-00-41400	LONGEVITY PAY	0	0	0	0	0
650-00-00-41550	CAR ALLOWANCE	418	381	476	95	0
650-00-00-42100	EMPLOYER PORTION FICA	18,718	18,303	20,928	19,615	21,830
650-00-00-42200	EMPLOYER PORTION IMRF	20,110	20,060	17,651	15,634	20,456
650-00-00-42500	EMPLOYEE HEALTH INSURANCE	27,165	31,141	31,050	31,050	33,436
650-00-00-42600	WORKER'S COMPENSATION	14,303	14,303	14,303	14,303	14,303
650-00-00-48160	CHANGE IN COMP ABS-AIRPORT	2,260	328	0	0	0
650-00-00-48260	IMRF NPO - AIRPORT	(3,492)	(12,248)	0	0	0
650-00-00-48360	NET OPEB-AIRPORT	284	(24)	0	0	0
650-00-00-51000	BOARDS & COMMISSIONS	0	0	100	0	0
650-00-00-51100	SUPPLIES/PARTS-GROUNDS	0	0	0	0	2,500
650-00-00-51300	SUPPLIES/PARTS-BUILDINGS	14,324	5,193	11,750	10,450	12,450
650-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	0	1,800
650-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	312	0	1,000	1,000	1,000
650-00-00-51700	SUPPLIES/PARTS-VEHICLES	1,418	1,755	3,250	4,250	4,000
650-00-00-52000	OFFICE SUPPLIES	157	153	250	100	100
650-00-00-52500	JANITORIAL SUPPLIES	165	0	500	400	500
650-00-00-53000	OPERATING SUPPLIES	155	285	350	300	350
650-00-00-53100	ICE/SNOW CONTROL SUPPLIES	15,543	15,197	25,000	27,500	33,500
650-00-00-53300	SMALL TOOLS & EQUIPMENT	395	0	1,750	1,750	7,050
650-00-00-55000	FUEL, OIL, & LUBRICANTS	6,437	13,949	23,000	19,500	22,500
650-00-00-55100	AIRPORT FUEL (FOR RESALE)	320,046	423,849	425,000	356,000	375,000
650-00-00-59999	COMMODITIES	0	0	0	0	0
650-00-00-61100	MAINTENANCE-GROUNDS	11,322	10,668	10,000	11,000	6,500
650-00-00-61300	MAINTENANCE-BUILDINGS	22,011	15,166	17,800	18,000	25,000
650-00-00-61500	MAINTENANCE-EQUIPMENT	23,126	34,944	30,000	38,800	43,200
650-00-00-61700	MAINTENANCE-VEHICLES	4,311	3,670	4,000	8,000	4,500
650-00-00-61800	MAINTENANCE-SOFTWARE	0	0	0	0	0

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
650-00-00-61999	MAINTENANCE-AIRPORT	27	0	500	500	500
650-00-00-62099	PRINTED MATERIALS	418	473	250	250	250
650-00-00-62100	FINANCIAL SERVICES	11,342	14,423	12,000	12,600	12,609
650-00-00-62300	ARCHITECT/ENGINEERING SERVICES	17,924	19,659	8,528	11,000	17,735
650-00-00-63800	CONTRACTED SERVICES	15,956	15,311	25,000	25,000	100,800
650-00-00-64000	UTILITIES	10,058	10,923	9,000	10,000	10,500
650-00-00-64100	ELECTRIC SERVICES	48,458	43,814	45,000	40,000	40,000
650-00-00-64500	TELEPHONE SERVICES	14,145	10,997	12,250	12,250	12,500
650-00-00-65100	FREIGHT & POSTAGE	83	47	150	30	150
650-00-00-65200	MARKETING ADS & PUBLIC INFO	15,007	11,734	11,100	12,000	13,350
650-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	1,300	500	1,000
650-00-00-65400	TAXES, LICENSES, & FEES	3,326	63,221	48,400	48,400	48,000
650-00-00-66100	DUES & SUBSCRIPTIONS	3,077	2,514	2,700	2,700	2,700
650-00-00-66200	TRAINING/TRAVEL	2,695	4,410	3,850	4,175	4,975
650-00-00-66300	TRAVEL EXPENSES	0	25	0	0	0
650-00-00-66400	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	0
650-00-00-69200	SURETY BONDS	25,483	38,578	38,600	38,600	43,600
650-00-00-69999	CONTINGENCIES	0	0	0	0	0
650-00-00-72600	DEPRECIATION-AIRPORT	388,475	385,907	0	0	0
650-00-00-75000	DEBT SERVICE - PRINCIPAL	0	0	69,500	69,500	66,125
650-00-00-76000	DEBT SERVICE - INTEREST	3,786	3,151	2,623	2,611	1,576
650-00-00-81000	LAND ACQUISITION	0	0	0	0	0
650-00-00-83900	OTHER CAPITAL IMPROVEMENTS	31,711	(440)	0	37,115	36,550
650-00-00-86000	EQUIPMENT	4,002	1,319	6,600	7,900	19,500
650-00-00-86200	OFFICE FURNITURE & EQUIPMENT	500	1,143	1,000	1,000	0
650-00-00-86300	TELEPHONE & RADIO EQUIPMENT	703	893	1,950	1,200	0
650-00-00-86301	LEASED EQUIPMENT	6,298	5,590	5,600	5,800	0
650-00-00-87000	VEHICLES	0	0	0	0	0
650-00-00-91100	TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL EXPENDITURES		1,357,271	1,481,000	1,217,629	1,178,105	1,347,746
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		490,399	784,149	15,906	48,151	(80,636)
ESTIMATED REVENUES - FUND 650		1,847,670	2,265,149	1,233,535	1,226,256	1,267,110
EXPENDITURES - FUND 650		1,357,271	1,481,000	1,217,629	1,178,105	1,347,746
NET OF REVENUES/EXPENDITURES - FUND 650		490,399	784,149	15,906	48,151	(80,636)
BEGINNING FUND BALANCE					32,623	80,774
FUND BALANCE ADJUSTMENTS					0	0
ENDING FUND BALANCE					80,774	138

Refuse and Recycling Fund

FUND 680

The Refuse & Recycling Fund provides for the efficient collection, processing, and disposal of refuse, landscape waste, and recyclables for DeKalb residents. In September 2018, the City entered a new 5-year agreement with Lakeshore Recycling Systems, Inc. (LRS) to provide these services. Refuse charges are collected through the City's Utility Bill on behalf of LRS.

DeKalb residents receive curbside collection services for an unlimited volume of refuse, recyclables, and landscape waste. As part of the agreement, LRS provides one 95-gallon refuse cart and one 65-gallon recycling cart at no additional charge. Residents may request a second 95-gallon refuse cart at no charge. Landscape waste collection is offered between April 1 and November 30 each year.

In 2019, the City staff worked with downtown business owners and LRS to set up a simplified process of billing refuse charges through the City's Utility Billing system for Central Business District (CBD) properties. The new billing system has been well received by both CBD business owners and LRS.

The contract with LRS includes curbside electronic waste pick-up on the first pick-up day of the month. This is a new service for DeKalb residents. Another new service offered to residents is household hazardous waste collection. This service is offered three times per year as scheduled with the City.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 680 - REFUSE & RECYCLING FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
680-00-00-34600	REFUSE & RECYCLING FEES	2,160,482	2,058,770	2,009,674	2,009,674	2,059,916
680-00-00-37100	INVESTMENT INTEREST	0	0	0	400	0
680-00-00-38100	MISCELLANEOUS REVENUE	0	0	0	38	0
TOTAL ESTIMATED REVENUES		2,160,482	2,058,770	2,009,674	2,010,112	2,059,916
EXPENDITURES						
680-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	0	0	0	730	0
680-00-00-64300	REFUSE REMOVAL SERVICES	2,028,643	1,961,778	1,858,452	1,858,452	1,904,913
680-00-00-65200	MARKETING ADS & PUBLIC INFO	0	631	0	74	0
680-00-00-86000	EQUIPMENT	0	0	6,000	0	0
680-00-00-91100	TRANSFER TO GENERAL FUND	104,000	124,000	124,000	124,000	360,000
TOTAL EXPENDITURES		2,132,643	2,086,409	1,988,452	1,983,256	2,264,913
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		27,839	(27,639)	21,222	26,856	(204,997)
ESTIMATED REVENUES - FUND 680		2,160,482	2,058,770	2,009,674	2,010,112	2,059,916
EXPENDITURES - FUND 680		2,132,643	2,086,409	1,988,452	1,983,256	2,264,913
NET OF REVENUES/EXPENDITURES - FUND 680		27,839	(27,639)	21,222	26,856	(204,997)
BEGINNING FUND BALANCE					205,195	232,051
FUND BALANCE ADJUSTMENTS					0	0
ENDING FUND BALANCE					232,051	27,054

Section Nine

Internal Service Funds

- Workers Compensation/Property & Liability Insurance Funds
- Health Insurance Fund
- Property & Liability Insurance Fund



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Internal Service Funds

Workers' Compensation & Liability – Fund 700

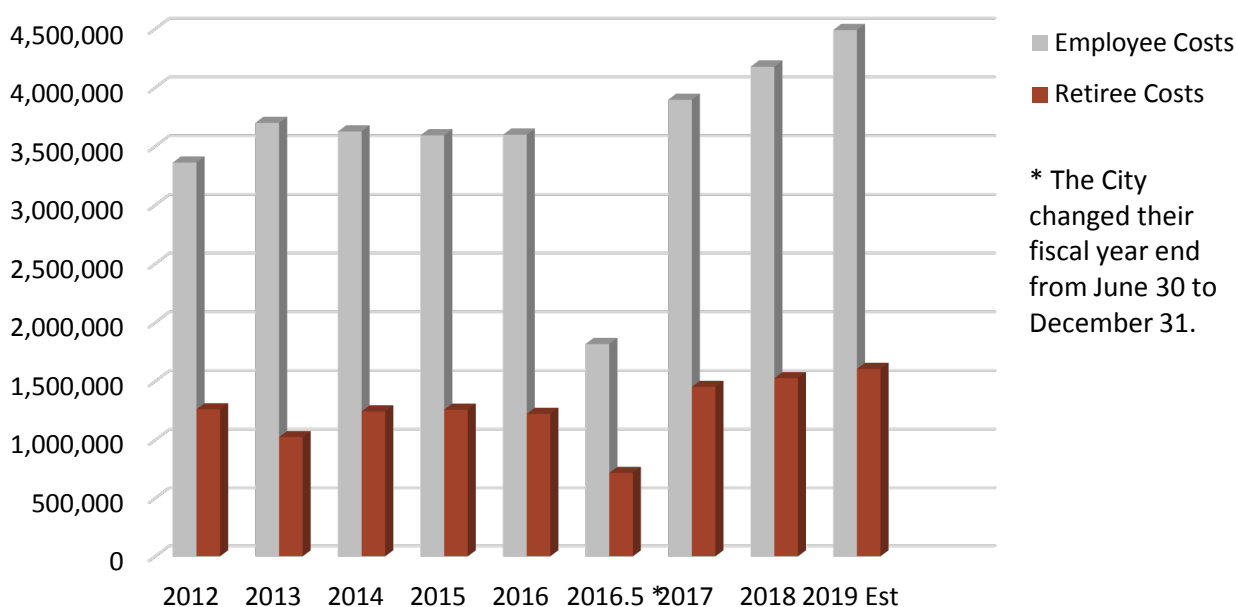
This fund pays for all medical treatment, disability payments, and settlement costs associated with claims filed by employees who are injured on the job. In FY1994 the City became self-insured for workers compensation claims. For FY1994, through FY2012, the City had no excess or “umbrella” insurance coverage provided by private carriers. Since May 1, 2012, the City has had 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.

This fund also pays for costs incurred as a result of accidents involving City property or employees, or in settlement of lawsuits brought against the City. Again, since May 2012, the City now has had 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.

Health Insurance – Fund 710

The City of DeKalb maintained its own self-funded insurance system from FY1993 through FY2008 for employee health insurance. On January 1, 2008, the City joined the Intergovernmental Personnel Benefits Cooperative (IPBC), which is a pooled arrangement with other Illinois communities for providing health insurance. This allowed the City to budget for known monthly payments to the IPBC, rather than funding for payment of all health claims as a fully self-insured entity. The chart provided below shows health insurance costs for current and retired City employees from fiscal years 2012 to 2019 (fiscal years prior to 2012 were reported as total fund expenditures and not separated by line item).

Health Insurance Costs



The City offers comprehensive medical and dental coverage to its employees, their dependents and retirees. All active employees pay 20% of the health insurance premium for single, single +1 or family coverage.

Property Liability – Fund 720

This fund was closed out in FY2017 and combined with the Workers' Compensation Fund (Fund 700) starting with the FY2018 budget.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 700 - WORK COMP/LIAB INSURANCE FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
700-00-00-37100	INVESTMENT INTEREST	1,211	6,442	1,500	1,400	1,500
700-00-00-38200	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
700-00-00-38300	PROPERTY DAMAGE COMPENSATION	940	60,940	15,000	50,000	35,000
700-00-00-38500	EMPLOYER CONTRIBUTIONS	650,659	881,659	881,659	881,659	881,659
700-00-00-39100	TRANSFER FROM GENERAL FUND	0	0	0	0	0
700-00-00-39720	TRANSFER FROM LIAB INSUR FUND	158,301	0	0	0	0
TOTAL ESTIMATED REVENUES		811,111	949,041	898,159	933,059	918,159
EXPENDITURES						
700-00-00-62200	LEGAL SERVICES	0	0	0	0	29,600
700-00-00-63800	CONTRACTED SERVICES	461,763	465,521	479,487	453,653	467,263
700-00-00-63999	TPA ADMINISTRATION	40,234	36,500	36,500	36,500	36,500
700-00-00-65300	LEGAL EXPENSES & NOTICES	0	30,708	34,300	40,000	5,000
700-00-00-66200	TRAINING/TRAVEL	0	0	0	0	0
700-00-00-69100	CLAIMS: LIAB & PROP INSURANCE	0	133,860	100,000	110,000	110,000
700-00-00-69150	CLAIMS: WORK COMP INSURANCE	218,935	464,494	400,000	400,000	400,000
700-00-00-69200	SURETY BONDS	0	575	565	565	565
700-00-00-91100	TRANSFER TO GENERAL FUND	130,000	0	0	0	0
700-00-00-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	0	0	0	0	0
700-00-00-91720	TRANSFER TO PROPERTY/LIAB FUND	167,950	0	0	0	0
TOTAL EXPENDITURES		1,018,882	1,131,658	1,050,852	1,040,718	1,048,928
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(207,771)	(182,617)	(152,693)	(107,659)	(130,769)
ESTIMATED REVENUES - FUND 700						
		811,111	949,041	898,159	933,059	918,159
EXPENDITURES - FUND 700						
		1,018,882	1,131,658	1,050,852	1,040,718	1,048,928
NET OF REVENUES/EXPENDITURES - FUND 700		(207,771)	(182,617)	(152,693)	(107,659)	(130,769)
BEGINNING FUND BALANCE					1,248,820	1,141,161
ENDING FUND BALANCE					1,141,161	1,010,392

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 710 - HEALTH INSURANCE FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
710-00-00-37100	INVESTMENT INTEREST	35	180	50	290	250
710-00-00-37200	MISCELLANEOUS INCOME	0	901	0	0	0
710-00-00-38200	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
710-00-00-38500	EMPLOYER CONTRIBUTIONS	4,259,005	4,609,288	4,644,789	4,644,789	4,887,065
710-00-00-38510	EMPLOYEE CONTRIBUTIONS	822,508	866,005	857,276	864,758	894,956
710-00-00-38520	RETIREE CONTRIBUTIONS	431,019	488,335	584,392	482,739	730,743
710-00-00-38530	LIBRARY CONTRIBUTIONS	146,026	197,071	210,919	209,922	248,050
710-00-00-38590	OTHER CONTRIBUTIONS	12,344	8,380	800	13,000	800
710-00-00-38599	SECTION 125 CONTRIBUTIONS	0	0	0	0	0
710-00-00-39100	TRANSFER FROM GENERAL FUND	0	250,000	0	0	0
TOTAL ESTIMATED REVENUES		5,670,937	6,420,160	6,298,226	6,215,498	6,761,864
EXPENDITURES						
710-00-00-41700	DEFERRED COMPENSATION	171,735	164,151	159,580	159,580	152,980
710-00-00-41800	HSA CONTRIBUTIONS	46,875	88,375	80,000	74,167	80,000
710-00-00-41850	INSURANCE OPT-OUT CONTRIBUTION	11,569	24,887	27,000	22,633	28,000
710-00-00-42100	EMPLOYER PORTION FICA	9,288	9,297	13,946	8,912	12,155
710-00-00-42200	EMPLOYER PORTION IMRF	17,993	16,086	22,380	11,811	12,880
710-00-00-42580	EMPLOYEE LIFE INSURANCE	14,894	15,234	16,000	15,482	16,000
710-00-00-42999	SECTION 125 PAYMENTS	(1,331)	0	0	0	0
710-00-00-62100	FINANCIAL SERVICES	18	22	25	20	25
710-00-00-62600	MEDICAL SERVICES	0	0	0	0	0
710-00-00-63800	CONTRACTED SERVICES	0	0	0	0	0
710-00-00-63998	FLEX ADMINISTRATION	5,494	5,418	5,400	4,144	4,800
710-00-00-66200	TRAINING/TRAVEL	0	0	0	0	0
710-00-00-67100	EMPLOYEE HEALTH INSURANCE	3,895,917	4,177,633	4,362,886	4,489,947	4,080,732
710-00-00-67200	LIBRARY HEALTH INSURANCE	135,046	141,082	210,919	143,380	248,050
710-00-00-67300	RETIREE HEALTH INSURANCE	1,513,667	1,526,491	1,679,689	1,605,371	1,873,219
710-00-00-67400	PEHP PLAN	33,225	33,700	33,125	32,175	33,500
710-00-00-67500	WELLNESS BENEFIT PAYMENTS	35,336	45,994	60,000	50,000	60,000
710-00-00-91100	TRANSFER TO GENERAL FUND	0	0	0	0	0
710-00-00-91700	TRANSFER TO WORK COMP/LIABILITY FUI	0	0	0	0	0
710-00-00-91720	TRANSFER TO PROPERTY/LIAB FUND	0	0	0	0	0
TOTAL EXPENDITURES		5,889,726	6,248,370	6,670,950	6,617,622	6,602,341
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		(218,789)	171,790	(372,724)	(402,124)	159,523
ESTIMATED REVENUES - FUND 710		5,670,937	6,420,160	6,298,226	6,215,498	6,761,864
EXPENDITURES - FUND 710		5,889,726	6,248,370	6,670,950	6,617,622	6,602,341
NET OF REVENUES/EXPENDITURES - FUND 710		(218,789)	171,790	(372,724)	(402,124)	159,523
BEGINNING FUND BALANCE					445,393	43,269
ENDING FUND BALANCE					43,269	202,791

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 720 - LIABILITY & PROPERTY INSURANCE						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
720-00-00-38300	PROPERTY DAMAGE COMPENSATION	83,300	0	0	0	0
720-00-00-38500	EMPLOYER CONTRIBUTIONS	110,000	0	0	0	0
720-00-00-39700	TRANSFER FROM WORK COMP FUND	167,950	0	0	0	0
TOTAL ESTIMATED REVENUES		361,250	0	0	0	0
EXPENDITURES						
720-00-00-63900	OTHER PROFESSIONAL SERVICES	10,338	0	0	0	0
720-00-00-65300	LEGAL EXPENSES & NOTICES	20,808	0	0	0	0
720-00-00-69100	CLAIMS: LIAB & PROP INSURANCE	171,239	0	0	0	0
720-00-00-69200	SURETY BONDS	564	0	0	0	0
720-00-00-91700	TRANSFER TO WORK COMP/LIABILITY FUND	158,301	0	0	0	0
TOTAL EXPENDITURES		361,250	0	0	0	0
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		0	0	0	0	0
ESTIMATED REVENUES - FUND 720		361,250	0	0	0	0
EXPENDITURES - FUND 720		361,250	0	0	0	0
NET OF REVENUES/EXPENDITURES - FUND 720		0	0	0	0	0
BEGINNING FUND BALANCE		47,514	0	0	0	0
ENDING FUND BALANCE		47,514	0	0	0	0



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Section Ten

Fiduciary Funds

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



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Police and Fire Pension Funds

Police Pension Fund (Fund 830) and Fire Pension Fund (Fund 850)

The Police and Fire Pension Funds account for the financial administration of these two programs, which are governed by Illinois state statute. Revenue sources are primarily 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.

An established 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 members 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 as of December 31, 2018 for the Police Pension Fund and the Fire Pension Fund were 47.3% and 40.4% respectively.

Historically, employer contributions are funded through the City's property tax. However, in recent years, increases in the required contributions have significantly outpaced the City's ability to levy dollars through the property tax process. These contributions are based upon an actuarial study conducted annually by an independent actuary.

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

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 830 - POLICE PENSION FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
830-00-00-37100	INVESTMENT INTEREST	624,758	781,436	730,000	680,000	760,000
830-00-00-37500	GAIN/LOSS ON INVESTMENTS	3,710,308	(2,819,608)	0	1,700,000	1,370,000
830-00-00-37600	UNREALIZED INV GAIN/LOSS	0	0	1,300,000	0	0
830-00-00-38100	MISCELLANEOUS REVENUE	175	2,792	0	48,307	0
830-00-00-38500	EMPLOYER CONTRIBUTIONS	2,485,107	2,989,632	3,079,438	3,079,438	3,446,287
830-00-00-38510	EMPLOYEE CONTRIBUTIONS	579,016	653,454	599,999	602,842	620,927
TOTAL ESTIMATED REVENUES		7,399,364	1,607,706	5,709,437	6,110,587	6,197,214
EXPENDITURES						
830-00-00-41950	PENSIONER COMPENSATION	3,238,369	3,341,647	3,650,225	3,505,366	3,860,527
830-00-00-41960	SERVICE CREDIT TRANSFER	0	0	50,000	0	50,000
830-00-00-41970	CONTRIBUTION REFUNDS	0	0	50,000	0	50,000
830-00-00-62150	INVESTMENT SERVICES	43,479	45,065	63,078	47,529	48,955
830-00-00-62750	INSURANCE SERVICES	9,031	10,321	9,807	9,018	9,500
830-00-00-63800	CONTRACTED SERVICES	0	0	12,995	6,678	7,146
830-00-00-63900	OTHER PROFESSIONAL SERVICES	28,489	38,177	40,260	21,176	21,812
830-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	1,260	1,809	1,864
830-00-00-66200	TRAINING/TRAVEL	0	0	5,233	1,455	1,600
830-00-00-66300	TRAVEL EXPENSES	0	0	0	0	0
TOTAL EXPENDITURES		3,319,368	3,435,210	3,882,858	3,593,031	4,051,404
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		4,079,996	(1,827,504)	1,826,579	2,517,556	2,145,810
ESTIMATED REVENUES - FUND 830		7,399,364	1,607,706	5,709,437	6,110,587	6,197,214
EXPENDITURES - FUND 830		3,319,368	3,435,210	3,882,858	3,593,031	4,051,404
NET OF REVENUES/EXPENDITURES - FUND 830		4,079,996	(1,827,504)	1,826,579	2,517,556	2,145,810
BEGINNING FUND BALANCE					33,378,723	35,896,279
ENDING FUND BALANCE					35,896,279	38,042,089

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 PROJECTED ACTIVITY	2020 ADOPTED BUDGET
Fund 850 - FIRE PENSION FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
850-00-00-37100	INVESTMENT INTEREST	893,135	1,057,686	730,000	680,000	760,000
850-00-00-37500	GAIN/LOSS ON INVESTMENTS	2,286,496	(1,882,305)	1,300,000	1,700,000	1,370,000
850-00-00-37600	UNREALIZED INV GAIN/LOSS	0	(1,556,915)	489,512	0	0
850-00-00-38100	MISCELLANEOUS REVENUE	4,258	11,072	32,594	(6,933)	0
850-00-00-38500	EMPLOYER CONTRIBUTIONS	2,968,723	3,466,072	3,503,332	3,503,332	3,951,651
850-00-00-38510	EMPLOYEE CONTRIBUTIONS	521,427	496,109	477,150	490,131	504,835
TOTAL ESTIMATED REVENUES		6,674,039	1,591,719	6,532,588	6,366,530	6,586,486
EXPENDITURES						
850-00-00-41950	PENSIONER COMPENSATION	3,436,210	3,542,390	3,643,589	3,875,005	4,241,255
850-00-00-41970	CONTRIBUTION REFUNDS	0	0	15,000	0	15,000
850-00-00-62150	INVESTMENT SERVICES	44,076	44,401	71,406	46,671	48,071
850-00-00-63800	CONTRACTED SERVICES	0	0	12,025	5,862	6,273
850-00-00-63900	OTHER PROFESSIONAL SERVICES	32,390	43,134	45,818	31,397	32,895
850-00-00-65300	LEGAL EXPENSES & NOTICES	0	0	6,223	2,933	3,021
850-00-00-66200	TRAINING/TRAVEL	0	0	4,243	2,933	3,000
850-00-00-66300	TRAVEL EXPENSES	0	0	0	0	0
TOTAL EXPENDITURES		3,512,676	3,629,925	3,798,304	3,964,801	4,349,515
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		3,161,363	(2,038,206)	2,734,284	2,401,729	2,236,971
ESTIMATED REVENUES - FUND 850		6,674,039	1,591,719	6,532,588	6,366,530	6,586,486
EXPENDITURES - FUND 850		3,512,676	3,629,925	3,798,304	3,964,801	4,349,515
NET OF REVENUES/EXPENDITURES - FUND 850		3,161,363	(2,038,206)	2,734,284	2,401,729	2,236,971
BEGINNING FUND BALANCE					27,267,671	29,669,400
ENDING FUND BALANCE					29,669,400	31,906,371

DeKalb Public Library

FUND 900

The DeKalb Public Library seeks to enrich, inform, entertain, and inspire the residents of DeKalb.

Since its founding in the 1880s as a reading room, the DeKalb Public Library has served the community with a welcoming environment and a full range of services to meet the informational, educational, and cultural needs of DeKalb residents and visitors. The library is a vital and integral part of the community, providing the public with a fully accessible 21st century facility housed in a beautifully maintained and expanded historic building.

As the primary community center in DeKalb, the library provides an essential place for people to engage in activities that engage their curiosity. The library offers rich resources through its own collections along with reciprocal access to the collections of more than 130 other libraries across Illinois. Digital collections are available on-site and from home, and within the library residents find access to technology, educational and entertaining programming for all ages, trained professional staff, and quiet spaces to read and work.

		2017	2018	2019	2019	2020
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 900 - DEKALB PUBLIC LIBRARY FUND						
Dept 00-00 - GENERAL						
ESTIMATED REVENUES						
900-00-00-30170	PROPERTY TAX - LIBRARY	2,770,128	2,487,807	2,621,799	2,621,799	2,754,942
900-00-00-33100	FEDERAL GRANTS	13,866	0	34,000	34,000	0
900-00-00-33150	FEDERAL PASS-THROUGH GRANTS	4,649,709	0	11,000	0	0
900-00-00-33200	STATE GRANTS	154,835	89,224	0	0	45,000
900-00-00-33300	LOCAL GRANTS	0	38,544	0	0	0
900-00-00-33600	PERSONAL PROPERTY REPLACEMENT TAX	36,954	33,596	20,400	20,400	32,610
900-00-00-34985	LIBRARY SALES	9,041	3,134	0	0	0
900-00-00-34990	LIBRARY NON-RESIDENT DUES	3,513	1,169	3,500	3,500	800
900-00-00-34995	LIBRARY PRINTING REVENUE	0	8,160	0	0	0
900-00-00-35890	LIBRARY FINES	45,989	42,627	45,900	45,900	33,500
900-00-00-37100	INVESTMENT INTEREST	455	5,333	0	0	0
900-00-00-37600	UNREALIZED INV GAIN/LOSS	10,291	(15,860)	0	0	0
900-00-00-38100	MISCELLANEOUS REVENUE	(4,030)	10,495	15,405	15,405	10,000
900-00-00-38200	REFUNDS / REIMBURSEMENTS	10,961	0	0	0	0
900-00-00-38400	DONATIONS / CONTRIBUTIONS	276,267	135,375	4,000	4,000	5,825
900-00-00-38450	ENDOWMENTS	0	0	0	0	0
900-00-00-38490	ANNUAL CAMPAIGN REVENUE	0	0	3,000	3,000	3,000
900-00-00-38600	SALES OF SURPLUS PROPERTY	0	3,134	0	0	0
900-00-00-38800	DEBT ISSUE PROCEEDS	0	0	0	0	0
900-00-00-38850	TIF PROPERTY TAX SURPLUS	0	81,327	95,000	95,000	80,750
900-00-00-38900	INTERFUND TRANSFERS	6,397	0	0	0	0
TOTAL ESTIMATED REVENUES		7,984,376	2,924,065	2,854,004	2,843,004	2,966,427

EXPENDITURES

900-00-00-41100	WAGES - FULL-TIME	966,235	984,968	776,000	776,000	788,365
900-00-00-41200	WAGES - PART-TIME	0	1,205	370,364	370,364	403,207
900-00-00-41300	WAGES - OVERTIME	0	0	0	0	0
900-00-00-41400	LONGEVITY PAY	0	0	0	0	0
900-00-00-42100	EMPLOYER PORTION FICA	69,442	72,520	88,000	88,000	90,647
900-00-00-42200	EMPLOYER PORTION IMRF	124,318	96,983	95,000	95,000	117,387
900-00-00-42500	EMPLOYEE HEALTH INSURANCE	104,485	137,304	122,923	122,923	158,112
900-00-00-42580	EMPLOYEE LIFE INSURANCE	3,234	166	231	231	231
900-00-00-42600	WORKER'S COMPENSATION	6,087	1,722	5,000	5,000	4,000
900-00-00-42700	UNEMPLOYMENT INSURANCE	3,208	2,831	3,200	3,200	6,000
900-00-00-48190	CHANGE IN COMP ABS-LIBRARY	0	(3,129)	0	0	0
900-00-00-48290	IMRF NPO-LIBRARY	0	(145,572)	0	0	0
900-00-00-48390	NET OPEB-LIBRARY	0	(297)	0	0	0
900-00-00-51300	SUPPLIES/PARTS-BUILDINGS	9,702	7	5,000	5,000	6,000
900-00-00-52000	OFFICE SUPPLIES	18,084	30,490	21,000	2,100	16,500
900-00-00-59900	LIBRARY MATERIALS	119,046	137,606	138,822	138,822	141,700
900-00-00-59999	COMMODITIES	212	1,647	9,800	9,800	5,460
900-00-00-61100	MAINTENANCE-GROUNDS	17,430	3,290	0	0	12,150
900-00-00-61300	MAINTENANCE-BUILDINGS	29,579	3,717	0	0	19,100
900-00-00-61400	MAINTENANCE-INFRASTRUCTURE	0	0	0	0	2,500
900-00-00-61500	MAINTENANCE-EQUIPMENT	22,909	1,743	0	0	0
900-00-00-61900	MAINTENANCE-BOOKS	646	16	0	0	0
900-00-00-62099	PRINTED MATERIALS	140	0	0	0	0
900-00-00-62100	FINANCIAL SERVICES	20,967	37,274	14,400	14,400	16,000
900-00-00-62200	LEGAL SERVICES	17,265	9,235	7,500	7,500	7,500
900-00-00-62400	TECHNOLOGY SERVICES	0	68,955	0	0	8,642

GL NUMBER	DESCRIPTION	2017	2018	2019	2019	2020
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
900-00-00-63800	CONTRACTED SERVICES	27,686	60,146	119,700	119,700	85,000
900-00-00-63900	OTHER PROFESSIONAL SERVICES	15,074	2,347	4,500	4,500	4,500
900-00-00-63950	LIBRARY PROGRAMS	14,566	24,258	13,200	13,200	18,654
900-00-00-63955	GRANT FUNDED PROGRAMS	5,139	1,434	0	0	0
900-00-00-63960	DONATIONS/FRIENDS OF THE LIBRARY	30,495	16,895	3,000	3,000	3,000
900-00-00-63965	ENDOWMENTS AND MEMORIALS	1,461	0	4,000	4,000	2,825
900-00-00-63970	LIBRARY ELECTRONIC RESOURCES	68,104	62,031	58,500	58,500	65,580
900-00-00-63975	LIBRARY CONSORTIA SERVICES	0	28,997	0	0	31,897
900-00-00-64100	ELECTRIC SERVICES	1,341	1,289	1,450	1,450	780
900-00-00-64200	NATURAL GAS SERVICES	9,155	14,100	16,000	16,000	10,200
900-00-00-64300	REFUSE REMOVAL SERVICES	7,713	5,960	3,000	3,000	2,400
900-00-00-64400	SEWER SERVICES	2,165	1,974	10,700	10,700	5,200
900-00-00-64500	TELEPHONE SERVICES	17,539	20,755	19,000	19,000	15,466
900-00-00-64600	CABLE/INTERNET SERVICES	11,823	16,438	0	0	8,420
900-00-00-65100	FREIGHT & POSTAGE	5,009	2,076	5,000	5,000	5,000
900-00-00-65200	MARKETING ADS & PUBLIC INFO	10,983	25,028	13,000	13,000	13,000
900-00-00-66100	DUES & SUBSCRIPTIONS	650	816	2,000	2,000	2,000
900-00-00-66200	TRAINING/TRAVEL	4,327	2,959	6,000	6,000	6,000
900-00-00-66300	TRAVEL EXPENSES	584	1,375	1,000	1,000	1,400
900-00-00-69200	SURETY BONDS	23,130	28,926	28,200	28,200	28,200
900-00-00-69997	COLLECTION AGENCY	1,294	1,134	0	0	0
900-00-00-69998	PROFESSIONAL CONSULTING (IT)	14,831	0	6,400	6,400	0
900-00-00-69999	CONTINGENCIES	0	0	0	0	0
900-00-00-72900	DEPRECIATION-LIBRARY	0	624,230	0	0	0
900-00-00-75000	DEBT SERVICE - PRINCIPAL	591,111	0	295,000	295,000	305,000
900-00-00-76000	DEBT SERVICE - INTEREST	431,736	277,520	194,225	194,225	195,000
900-00-00-77000	LOAN PRINCIPAL	0	22,141	361,111	361,111	369,154
900-00-00-78000	LOAN INTEREST	0	0	6,578	6,578	0
900-00-00-79901	DEBT FINANCING	0	0	0	0	0
900-00-00-81000	LAND ACQUISITION	0	0	0	0	114,400
900-00-00-83900	OTHER CAPITAL IMPROVEMENTS	173,638	2,083	0	0	25,000
900-00-00-86000	EQUIPMENT	0	2,325	5,000	5,000	2,650
900-00-00-86200	OFFICE FURNITURE & EQUIPMENT	1,809	0	0	0	0
900-00-00-91000	INTERFUND TRANSFERS	0	0	0	0	0
TOTAL EXPENDITURES		3,004,352	2,689,918	2,833,804	2,814,904	3,124,227
NET OF REVENUES/EXPENDITURES - 00-00 - GENERAL		4,980,024	234,147	20,200	28,100	(157,800)
ESTIMATED REVENUES - FUND 900		7,984,376	2,924,065	2,854,004	2,843,004	2,966,427
EXPENDITURES - FUND 900		3,004,352	2,689,918	2,833,804	2,814,904	3,124,227
NET OF REVENUES/EXPENDITURES - FUND 900		4,980,024	234,147	20,200	28,100	(157,800)
BEGINNING FUND BALANCE		9,058,174	(2,188,094)	19,283,473	19,283,472	19,311,572
FUND BALANCE ADJUSTMENTS					0	0
ENDING FUND BALANCE					19,311,572	19,153,772

Appendix

- Staffing Plan
- Capital Outlay
- Chart of Accounts
- Policies
- Glossary



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Staffing Plan

	FY2016.5		FY2017		FY2018		FY2019		FY2020	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	6	2	6	2	6	2	6	2	5	1
Human Resources Department	2	2	2	2	2	3	2	1	2	1
Finance Department	8	3	7	3	7	2	6	2	5	2
Information Technology Department	4	0	4	0	4	0	4	0	3	1
Police Department	81	36	81	36	80	15	80	14	80	16
Fire Department	58	2	58	2	58	2	57	1	57	0
Public Works Department	37	18	36	19	36	20	34	18	33	18
Community Development Department	6	3	6	3	8	6	8	6	7	1
TOTAL	202	66	200	67	201	50	197	44	192	40

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, terminate employees, and/or 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 FY2020 is included below and draws from the General Fund and other City funds. The capital outlay summary total for FY2020 is \$7,198,050.

CAPITAL OUTLAY SUMMARY

Information & Technology (100-19-19)

Computer Replacements (86100)	\$18,000
	<u>\$18,000</u>

Police - Patrol (100-20-22)

Service Weapons-New Officers (86000)	\$6,000
	<u>\$6,000</u>

Fire - Operations (100-25-28)

Pager Replacements (86300)	\$5,500
	<u>\$5,500</u>

Public Works-Streets (100-30-33)

Motorized Paint Cart (86000)	\$6,000
	<u>\$6,000</u>

Transportation (200-30-37)

AVL Software Upgrade & Additional Cameras (86100)	\$250,000
Transit Staff Vehicle (87000)	\$35,000
	<u>\$285,000</u>

Motor Fuel Tax (210-00-00)

Twombly Road Reconstruction (83000)	\$375,000
	<u>\$375,000</u>

TIF #1 (260-00-00)

Airport TIP - Local Match (83900)	\$1,000,000
	<u>\$1,000,000</u>

TIF #3 (262-00-00)

Land Acquisition (81000)	\$5,000
Lincon Highway Reconfiguration (83900)	\$500,000
	<u>\$505,000</u>

Community Development Block Grant (280-00-00)

Other Capital Improvements (83900)	\$200,000
	<u>\$200,000</u>

Foreign Fire Insurance Tax (290-00-00)

Machinery & Tools (86000)	\$36,500
	<u>\$36,500</u>

Capital Projects (400-00-00)

City Hall Renovation (82000)	\$200,000
Street Maintenance (83050)	\$1,100,000
Alley Maintenance (83100)	\$100,000
Video Equipment at Library (86100)	\$60,000
	<u>\$1,460,000</u>

Capital Equipment Replacement (420-00-00)

3 Police Interceptor Vehicles (87000)	\$165,000
Ambulance (87000)	\$150,000
Fire Engine (87000)	\$550,000
PW Dump Truck (87000)	\$150,000
PW One Ton Truck (87000)	\$70,000
PW 4x4 Pickup Truck (87000)	\$40,000
Community Development Vehicle (87000)	\$20,000
	<u>\$1,145,000</u>

Water Construction (610-00-00)

New Water Main (85000)	\$500,000
	<u>\$500,000</u>

Water Capital (620-00-00)

Water Meters (85100)	\$50,000
Well Maintenance (85500)	\$165,000
South Water Tower Painting/Maint (85500)	\$815,000
Loader (86000)	\$200,000
Scissor Lift (86000)	\$15,000
Beacon Meter Software Update (86100)	\$25,000
Tandem Axle Dump Truck (87000)	\$185,000
One Ton Utility Truck (87000)	\$75,000
One Ton Dump Truck (87000)	\$70,000
	<u>\$1,600,000</u>

Airport (650-00-00)

Navigation Lighting Project (83900)	\$36,550
Mowing Implements & Machinery (86000)	\$19,500
	<u>\$56,050</u>

General Fund Capital Total: \$35,500

Other Funds Capital Total: \$7,162,550

Total Capital Outlay: \$7,198,050

Chart of Accounts

PERSONNEL & BENEFITS

41100 WAGES FULL-TIME - Salary expense for full-time employees.

41200 WAGES PART-TIME - Salary expense for part-time employees or seasonal help.

41300 WAGES-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.

41400 LONGEVITY PAY - Salary expense for employees with contract specific negotiated years of continuous/creditable service.

41500 CLOTHING ALLOWANCE - Amount paid for uniforms and personal protective equipment provided for those public service employees required to wear uniforms while performing their jobs.

41550 CAR ALLOWANCE - Amount paid to employees for monthly car allowance.

41600 WELLNESS BONUS - Salary expense for Fire and Police employees that take a limited amount of sick time per calendar year.

41650 EDUCATION BONUS - Salary expense for full-time, non-probationary Fire employees that obtain a level of education beyond that of high school.

41700 DEFERRED COMPENSATION - The employer cost of employee deferred compensations plans.

41950 RETIREE COMPENSATION - For Police and Fire Pension Funds only.

41970 REFUND OF CONTRIBUTIONS - For Police and Fire Pension Funds only.

42100 EMPLOYER PORTION FICA - The employer contribution of FICA and Medicare, which is currently at 7.65% of gross wages.

42200 EMPLOYER PORTION IMRF - The employer contribution of IMRF, which is currently at 14.89% of gross wages for all employees covered under the IMRF program.

42300 EMPLOYER CONTRIB/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.

42500 EMPLOYEE HEALTH INSURANCE - Employer amount paid for employee group medical and dental insurance premiums.

42580 EMPLOYEE LIFE INSURANCE - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding for employee life insurance.

42600 WORKERS COMPENSATION - Premium paid to the City's Insurance Company for workers compensation insurance coverage for employees of the City.

42700 UNEMPLOYMENT INSURANCE - Reimbursements to the State of Illinois for unemployment insurance claims filed by former employees.

48250 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.

48300 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.

42999 SECTION 125 PAYMENTS - Amount paid for employee flexible spending account.

COMMODITIES

51000 BOARDS & COMMISSIONS - Amount paid for expenses related to the Police and Fire Commission and the Planning and Zoning Commission.

51100 SUPPLIES/PARTS-GROUNDS - Amount paid for supplies and parts to maintain municipal grounds including items for landscaping, trees planted by City personnel, grass seed, plantings, topsoil, etc.

51300 SUPPLIES/PARTS-BUILDINGS - Amount paid for supplies and parts to maintain municipal building mechanical systems including items for plumbing, electric, HVAC, alarm systems etc.

51410 SUPPLIES/PARTS-STREETS - Amount paid for supplies and parts to maintain streets and alleys.

51430 SUPPLIES/PARTS-STORM SEWERS - Amount paid for supplies and parts to maintain municipal storm water systems.

51500 SUPPLIES/PARTS-EQUIPMENT - Amount paid for supplies and minor equipment for the Engineering and Water lab.

51700 SUPPLIES/PARTS-VEHICLES - Amount paid for supplies and parts to maintain municipal vehicles.

51996 POTABLE WATER SYSTEM PARTS - Amount paid for supplies and parts to maintain municipal potable water systems.

51997 STREETLIGHTS, PARTS - Amount paid for supplies and parts to maintain streetlights.

51998 TRAFFIC & STREET SIGNS - Amount paid for supplies and parts to maintain traffic and street signs.

51999 SUPPLIES/PARTS-TRAFFIC SIGNALS - Amount paid for supplies and parts to maintain traffic signals.

52000 OFFICE SUPPLIES - Amount paid for pens, pencils, markers, post-its, staples, binders, folders, dividers, pads, calendars, cassette tapes, ribbons, paper, ink, etc.

52500 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.

52600 PATROL SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Police Patrol Officers, including gloves, evidence supplies, trauma bags, testing supplies, etc.

52700 INVESTIGATION SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Investigation Officers, including office supplies, car rental, etc.

52800 FIREFIGHTING SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Fire personnel, including items for uniform maintenance.

52900 AMBULANCE SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment required to stock an ambulance.

53000 OPERATING SUPPLIES - Amount paid for airport supplies, including safety harnesses, etc.

53099 ACTIVITIES & SUPPLIES - Amount paid for activities such as employee service plaques, employee events, etc.

53100 ICE/SNOW CONTROL SUPPLIES - Amount paid for ice and snow control supplies such as road salt, ice melt, etc.

53200 WATER SYSTEM CHEMICALS - Amount paid for potable water chemicals such as, salt, chlorine, hydrofluosilicic, etc.

53300 SMALL TOOLS & EQUIPMENT - Amount paid for operating supplies such as small tools, non-personal safety equipment, and other equipment costing less than \$1,000.

54000 UNIFORMS/PROTECTIVE CLOTHING - Amount paid for purchase and maintenance of uniforms such as, cleaning, embroidery, safety glasses, etc.

55000 FUEL, OIL, & LUBRICANTS - Amount paid for gasoline and oil used in municipal vehicles.

55100 AIRPORT FUEL (FOR RESALE) - Amount paid for Airport fuel.

58110 DUI FINES EXPENDITURES - Amount paid for supplies related to DUI enforcement, including mouthpieces, manuals, gloves, etc.

58120 ANTI-CRIME EXPENDITURES - Amount paid for anti-crime prevention activities such as Live Healthy, Camp Power, domestic violence database, etc.

58130 CRIME LAB EXPENDITURES - Amount paid for expenses related to the crime lab such as, lab supplies, carbon filters, masks, etc.

58140 POLICE FORFEITURES EXPENDITURE - Amount paid for items related to vehicle seizures, K-9 expenses, vehicle/bicycle repairs, riot helmets, etc.

59900 LIBRARY MATERIALS - Amount paid for materials purchased for the Library.

59999 COMMODITIES - Amount paid for miscellaneous purchases such as Prisoner meals, sympathy arrangements, etc.

CONTRACTUAL

61100 MAINTENANCE-GROUNDS - Amount paid for contracted maintenance of municipal grounds including labor and materials for mowing, landscaping, trimming, fertilization, aeration, planting, spoils disposal, stump removal, etc.

61300 MAINTENANCE-BUILDINGS - Amount paid for contracted maintenance of municipal buildings including labor and materials for plumbing, electrical, HVAC, alarm systems, etc.

61400 MAINTENANCE-INFRASTRUCTURE - Amount paid for contracted maintenance of municipal infrastructure.

61420 MAINTENANCE-ALLEYS - Amount paid for contracted maintenance of municipal streets, paths, wells and storage, meters and hydrants, water lines, right of way areas, etc.

61430 STORM MAINTENANCE-STORM SEWERS - Amount paid for repair and maintenance of storm water systems.

61450 MAINTENANCE-SIDEWALKS - Amount paid for contracted maintenance of sidewalks.

61500 MAINTENANCE-EQUIPMENT - 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.

61599 WARNING SIRENS - Amount paid for warning sirens services.

61700 MAINTENANCE-VEHICLES - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

61800 MAINTENANCE-SOFTWARE - Amount paid for maintenance of technology resources such as annual renewal of software licenses and subscriptions.

61900 MAINTENANCE-BOOKS - Amount paid for maintenance related to books at the Library.

61999 AIRPORT - MAINTENANCE - Amount paid for repair and maintenance at the airport.

62099 PRINTED MATERIALS - Amount paid for printing newsletters, letterhead/stationery, envelopes, work order forms, business cards, checks, application forms, program brochures, etc.

62100 FINANCIAL SERVICES - Amount paid for contracted accounting services such as auditing, bookkeeping, attestations, and other related functions.

62200 LEGAL SERVICES - Amount paid for contracted legal advice and services.

62300 ARCHITECT/ENGINEER SERVICES - Amount paid for architect and engineering fees.

62400 TECHNOLOGY SERVICES - Amount paid for technology services including monthly/annual maintenance contracts, copier expenses, consulting fees, etc.

62500 LAB TESTING SERVICES - Amount paid for contracted services for lab testing services.

62600 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.

62700 HUMAN & SOCIAL SERVICES - Amount paid for Human Services Fund and Community Development Block Grant Fund.

62900 PERSONNEL RECRUITMENT SERVICES - Amount paid for advertisements such as employee recruitment ads, bid notices, legal notices, and other required notices.

63000 SPECIAL EVENT SERVICES - Amount paid for items related to special events such as cake for employees retiring, Alderman reception, funeral flowers, etc.

63100 FORESTRY SERVICES - Amount paid for expenses related to maintenance of municipal tree inventory including tree and stump removal, Emerald Ash Borer treatment, etc.

63200 MOSQUITO ABATEMENT SERVICES - Amount paid for contracted mosquito abatement services such as spraying.

63300 NUISANCE ABATEMENT SERVICES – Amount paid for contracted nuisance abatement services.

63400 SNOW REMOVAL SERVICES - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

63500 TOWING SERVICES - Amount paid for towing services.

63600 WEATHER SERVICES - Amount paid for weather services including monitoring of pavement temperature, live radar, etc.

63650 LAND ACQUISITION SERVICES - Amount paid for fees and services for land acquisition.

63700 DEVELOPMENTAL SERVICES - Amount paid for contracted development services.

63750 DEMOLITION SERVICES - Funds to assist with property demolition.

63800 CONTRACTED SERVICES - Amount paid for contracted services including building inspections, plan review, band director, etc.

63900 OTHER PROFESSIONAL SERVICES - Amount paid for consulting fees and services.

63960 DONATIONS/FRIENDS OF THE LIBRARY - Amount paid for Library gifts and donations.

63965 ENDOWMENTS AND MEMORIALS - Amount paid for Library memorials.

63970 LIBRARY ELECTRONIC RESOURCES - Amount paid for parts and maintenance of the Library database.

63998 FLEX ADMINISTRATION - Amount paid to third party administrator for flexible spending account program.

63999 TPA ADMINISTRATION - Amount paid to third party administrator for workers' compensation program.

64000 UTILITIES - Amount paid for utility services, including gas and electric.

64100 ELECTRIC SERVICES - Amount paid for electricity for streetlights, water system power, municipal buildings, and airport power.

64200 NATURAL GAS SERVICES - Amount paid for natural gas service to municipal buildings.

64300 REFUSE REMOVAL SERVICES - Amount paid for contracted refuse removal services.

64400 SEWER SERVICES – Amount paid for sewer services.

64500 TELEPHONE SERVICES - Amount paid for all telecommunication expenses including, local, long distance, cell phones, etc.

64600 CABLE/INTERNET SERVICES – Amount paid for cable and internet services.

65100 FREIGHT & POSTAGE - Amount paid for freight and postal related services such as stamps, bulk mailings, overnight deliveries, permits, etc.

65200 MARKETING ADS & PUBLIC INFO - Amount paid for marketing advertising and public information including posters, maps, advertisement for bid, etc.

65300 LEGAL EXPENSES & NOTICES - Amount paid for legal expenses and notices including appraisals, motions, public hearing, etc.

65400 TAXES, LICENSES, & FEES - Amount paid for expenses related to taxes, license and fees including property taxes, CDL license renewal, notary renewal, etc.

65500 RENTAL-BLDG & EQUIP - Amount paid for rent or lease of vehicles, equipment, land, and buildings such as portable toilets, tools, etc.

66100 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.

66200 TRAINING/TRAVEL - Amount paid for attendance at professional conferences and meetings by municipal personnel and elected officials, luncheon meetings where presentations are given, and amount paid for training related costs such as registration, fees, tuition, travel expenses, etc. by municipal personnel for professional development.

66300 TRAVEL EXPENSES – Amount paid to municipal employees for travel reimbursement.

66400 EDUCATION TUITION REIMBURSEMENT - Amount paid to municipal employees for successful completion of course work for tuition reimbursement.

67100 EMPLOYEE HEALTH INSURANCE - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding for employee health insurance.

67200 LIBRARY HEALTH INSURANCE - The employer cost of employee insurance premiums for Library employees.

67300 RETIREE HEALTH INSURANCE - Amount paid for standard monthly funding for IPBC - Intergovernmental Personnel Benefit Funding for retiree insurance.

67400 PEHP PLAN - The employer cost of post- employment health care benefits offered to Fire department employees.

67500 WELLNESS BENEFIT PAYMENTS - Amounts paid to municipal employees for reimbursement of wellness activities including reimbursement for gym memberships, wellness classes, etc.

68100 ECONOMIC DEVELOPMENT INCENTIVE - Amount paid to encourage redevelopment activities within the city.

68750 TAX SHARING AGREEMENTS - Disbursements to other taxing bodies stemming from various revenue sharing agreements.

69150 CLAIMS: WORK COMP INSURANCE - Amount paid for self-insured workers' compensation claims, general and automotive liability losses.

69200 SURETY BONDS - Amount paid for surety bonds for Mayor, City Manager, Treasurer and Clerk, as well as amounts paid for notary bonds.

69800 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.

69997 COLLECTION AGENCY - Amount paid for collection agency fees for the Library.

69998 PROFESSIONAL CONSULTING (IT) - Amount paid for professional consulting fees and services for the Library.

69999 CONTINGENCIES - Amounts set aside to cover unanticipated expenditures throughout the budget year.

DEBT SERVICE

72500 DEPRECIATION - WATER - Amount charged as an expense for an expired portion of a capital asset.

72600 DEPRECIATION - AIRPORT - Amount charged as an expense for an expired portion of a capital asset.

75000 DEBT SERVIC - PRINCIPAL - Amount paid for principal payment on bonds, debt certificates, and other debt instruments.

76000 DEBT SERVICE - INTEREST - Amount paid for charges on borrowed funds at an agreed upon rate.

77000 LOAN PRINCIPAL - Amount paid for principal payment on loans, debt certificates, and other debt instruments.

78000 LOAN INTEREST - Amount paid for interest payment on bonds, debt certificates, and other debt instruments.

79000 MUN LEASE / PURCHASE DEBT - Amount paid for rent or lease of vehicles, equipment, land, and buildings such as portable toilets, tools, etc.

CAPITAL OUTLAY

81000 LAND ACQUISITION - Amount paid for capital purchases of land.

82000 BUILDINGS & IMPROVEMENTS - Amount paid for remodeling and renovation.

83000 STREET IMPROVEMENTS - Amount paid for capital street construction or reconstruction.

83050 STREET MAINTENANCE - Amount paid for capital street improvements and maintenance.

83100 ALLEY IMPROVEMENTS - Amount paid for capital alley improvements.

83200 STORM SEWER IMPROVEMENTS - Amount paid for capital storm sewer system improvements.

83300 PARKING LOT IMPROVEMENTS - Amount paid for capital parking lot improvements.

83900 OTHER CAPITAL IMPROVEMENTS- Amount paid for capital improvements.

83999 SIGNALS & INTERSECTIONS - Amount paid for capital signal and intersection improvements.

85000 WATER MAINS - Amount paid for capital water main improvements.

85100 WATER METERS - Amount paid for the acquisition of water meters.

85500 WATER SYSTEM IMPROVEMENTS- Amount paid for the improvements to the water systems.

86000 EQUIPMENT - Amount paid for the acquisition of municipal equipment.

86100 TECHNOLOGY EQUIPMENT - Amount paid for the acquisition of technology equipment.

86200 OFFICE FURNITURE & EQUIPMENT - Amount paid for the acquisition of office furniture and equipment.

86300 TELEPHONE & RADIO EQUIPMENT - Amount paid for the acquisition of office furniture and equipment.

87000 VEHICLES - Amount paid for the acquisition of municipal vehicles.

TRANSFERS OUT

91100 TRANSFER TO GENERAL FUND - Amount of permanent transfers to the General Fund.

91200 TRANSFER TO TRANSPORTATION FUND - Amount of permanent transfers to the Transportation Fund.

91201 TRANSFER TO ECONOMIC DEV FUND - Amount of permanent transfers to the Economic Development Fund.

91210 TRANSFER TO MFT FUND - Amount of permanent transfers to the Motor Fuel Tax Fund.

91260 TRANSFER TO TIF #1 - Amount of permanent transfers to the Tax Increment Financing Fund #1.

91262 TRANSFER TO TIF #3 - Amount of permanent transfers to the Tax Increment Financing Fund #3.

91285 TRANSFER TO REHAB FUND - Amount of permanent transfers to the Housing Rehabilitation Fund.

91300 TRANSFER TO DEBT SERVICE FUND - Amount of permanent transfers to the General Fund Debt Service Fund.

91375 TRANSFER TO TIF DEBT SERVICE FUND - Amount of permanent transfers to the TIF Debt Service Fund.

91400 TRANSFER TO CAPITAL PROJECTS FUND - Amount of permanent transfers to the Capital Projects Fund.

91405 TRANSFER TO PUB SFTY BLDNG FUND - Amount of permanent transfers to the Public Safety Building Fund.

91410 TRANSFER TO FLEET FUND - Amount of permanent transfers to the Fleet Replacement Fund.

91420 TRANSFER TO CAPITAL EQUIPMENT FUND - Amount of permanent transfers to the Equipment Fund.

91600 TRANSFER TO WATER FUND - Amount of permanent transfers to the Water Fund.

91620 TRANSFER TO WATER CAPITAL FUND - Amount pf permanent transfer to the Water Capital Fund.

91650 TRANSFER TO AIRPORT FUND - Amount of permanent transfers to the Airport Fund.

91700 TRANSFER TO WORKERS COMP FUND - Amount of permanent transfers to the Workers Compensation Fund.

91710 TRANSFER TO HEALTH INSURANCE FUND - Amount of permanent transfers to the Health Insurance Fund.

91720 TRANSFER TO PROPERTY/LIAB FUND - Amount of permanent transfers to the Liability Insurance Fund.

Budget Policy

Policy Number: 01-01

Date: January 9, 2017

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

1. A meeting will be held with the Finance Advisory Committee after June 30 and before joint City Council budget discussions begin to discuss the previous year-end Comprehensive Annual Financial Report, review revenues trends and discuss any new policy recommendations.
2. Management shall prepare a draft of the annual budget for review by the City Council and the Finance Advisory Committee in October/November of each year. The recommended budget should be submitted to the City Council for review and a public hearing in November of each year. The final budget document shall be submitted to the full membership for approval prior to December 31 of each year.
3. The annual budget should effectively communicate meaningful and understandable information to the City residents, City Council, City Staff, and other readers.
4. The annual budget shall be monitored on a monthly basis. Revenue and expenditure budget reports shall be prepared and made available to City management staff for departmental review on a monthly basis. A quarterly budget summary report (Treasurer's Report) shall be presented to the City Council.
5. The annual budget should allow for the implementation of as many of the City Council's goals and objectives from the 2025 strategic plan as financially possible.
6. The annual budget should provide for the adequate funding of all pension plans (IMRF, Police Pension Fund, and Firefighters Pension Fund). An independent actuary should be used to determine the annual City contributions to the Police Pension Fund and the Firefighters Pension Fund and determine if these pension funds are adequately funded.
7. The annual budget should provide funding for the adequate maintenance of municipal equipment, municipal facilities, and infrastructure.

8. The annual budget should set aside-adequate funding (pay-as-you-go funding) for the replacement of major equipment. Annual funding (depreciation funding) for these replacements will eliminate major expenditure jumps in the annual budget when these acquisitions are made.
9. During the budget process, the City will assess the need for contingency funds to be included in the budget to fund unanticipated expenditures that might arise.
10. The annual budget should finance current operating expenditures, excluding major capital expenditures, with current revenues. The use of reserve funds to finance current operating expenditures should be carefully considered and avoided if possible.
11. The City should limit the use of the reserve fund to nonrecurring operating expenditures or capital expenditures, specifically if our anticipated fund balance is below our Fund Balance Reserve Policy of 25%.
12. When the City is required to undertake a budget amendment and/or execute expenditure transfers to ensure that actual expenditures are within approved budgetary limits as authorized by City Council the following procedures will be followed. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to for any budget amendments and/or expenditure transfers undertaken by the City. Those procedures are as follows:
 - a. Upon knowledge that a budget amendment and/or expenditure transfer will be required, the City's Finance Director will inform both the Finance Committee and the City Council.
 - b. Documents will be drafted by the Finance Director with the reason for the required budget amendment and/or expenditure transfer, including the specific accounts affected and the dollar amounts of said amendments and/or expenditure transfers.
 - c. Formal City Council review and approval of proposed budget amendments and/or expenditure transfers will be required before any amendments and/or transfers are executed by the Finance Director.

Fund Balance Policy

Policy Number: 01-02

Date: January 9, 2017

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

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

Part II – Governmental Funds

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

1. Definitions

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

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

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

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

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

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

2. Fund Balance Commitments & Assignments

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

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

3. Reserves

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

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

Capital Projects Fund: This Fund is used for resources accumulated and used in right of way improvements such as street repair, street reconstruction, and curb and gutter replacement. Costs associated with this Fund must not be State MFT eligible and must cost over \$5,000 and have a useful life of at least three years. The funding source for this Fund will be the local home rule motor fuel tax. The Capital Projects Fund should work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

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

4. Fund Balance Classification

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

5. Prioritization of Fund Balance Use

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

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

Part III – Enterprise, Internal Service, & Fiduciary Funds

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

1. Definitions

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

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

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

2. Reserves

Water Operating Fund: The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of the annual budgeted operational expenses. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

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

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

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

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

Other Specified Funds: The Health Insurance Fund should maintain unrestricted net assets of one month of IPBC premium. Any amount above this threshold may be transferred to the Workers' Compensation Fund or Liability/Property Insurance Fund to be used toward claims, eliminate potential deficits, or maintain net asset policy in these other Funds.

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

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

Part IV – Other

1. Cash Deficits

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

2. Reporting

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

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

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

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

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

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

Capital Equipment Replacement Fund

Policy Number: 01-03

Date: January 9, 2017

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

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

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

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

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

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

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

Revenue and Expenditure Policy

Policy Number: 01-04

Date: January 9, 2017

Purpose: Revenues

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

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

a monthly basis expenditures to assure control of spending within available revenues.

4. Ongoing transfers will be made from the General Fund to the Fleet Replacement fund on an annual basis to help plan for the purchasing of large capital equipment needs.

Expenditures

The City will strive to adhere to the following policies:

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

Accounting, Auditing and Financial Reporting Policy

Policy Number: 01-05

Date: January 9, 2017

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

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

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

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

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

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

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

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

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

The City's Comprehensive Annual Financial Report and Management Letter will be approved by the City Council and available for distribution no later than six months after the close of the City's fiscal year-end.

Capital Asset Policy

Policy Number: 01-06

Date: January 9, 2017

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

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

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

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

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

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

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

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

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

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

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

Debt Management Policy

Policy Number: 01-07

Date: January 9, 2017

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

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

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

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

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

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

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

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

Debt Issuance in General:

1. Authority and Purposes of the Issuance of Debt

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

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

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

a. Line of Credit

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

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

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

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

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

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

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

a. Capital Leasing

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

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

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

4. Capital Improvement Program

The Capital Improvement Program (CIP), approved by the City Council as part of the annual budget, should determine the City's capital needs. The program should be a five-year plan for the acquisition, development and/or improvement of the City's infrastructure. Projects included in the CIP should be prioritized; and the means for financing each should be identified. If the current resources are insufficient to meet the needs identified in the CIP, the City Council may consider incurring debt to fund the shortfall. The City Council may also consider incurring debt to fund multiple years of the Capital Improvement Program. The CIP should be revised and supplemented each year to maintain and test compliance with the City's Debt Management Policy Financial Policy #01-07.

5. Structure of Debt Issues

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

6. Credit Enhancements

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

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

7. Inclusion of Local Institutions

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

Legal Constraints and Other Limitations on the Issuance of Debt

1. State Law

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

2. Authority for Debt

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

3. Debt Limitation

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

4. Methods of Sale

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

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

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

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

5. Credit Implications

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

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

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

Debt Administration

1. Financial Disclosures

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

2. Review of Financing Proposals

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

3. Establishing Financing Priorities

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

4. Credit Rating

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

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

5. Refunding Policy

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

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

6. Investment of Borrowed Proceeds

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

Glossary of Terms:

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

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

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

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

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

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

Basis Point - 1/100 of one percent.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Refunding Bonds - Bonds issued to retire bonds already outstanding.

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

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

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

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

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

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

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

Term Bonds - Bonds coming due in a single maturity.

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

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

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

Investment Policy

Policy Number: 01-08

Date: January 9, 2017

Purpose:

1.01 Policy

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

1.02 Scope

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

1.03 Objectives

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

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

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

1.04 Standards of Care

A. Prudence

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

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

B. Ethics and Conflicts of Interest

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

C. Delegation of Authority

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

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

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

1.05 Safekeeping and Custody

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

1.06 Authorized Financial Dealers and Institutions

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

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

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

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

1.07 Internal Controls

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

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

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

1.08 Suitable and Authorized Investments

Investment Types

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

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

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

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

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

1.09 Collateralization

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

1.10 Diversification

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

1.11 Maximum Maturities

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

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

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

1.12 Reporting

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

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

1.13 Performance Standards

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

1.14 Investment Policy Adoption

The investment policy shall be adopted by the City Council.

1.15 Policy Exemption and Amendment

Exemption

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

Amendment

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

Glossary of Terms

The Annual Budget Document contains specialized and technical terminology and acronyms that are unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms and acronyms, a budget glossary has been included.

Abatement – A complete or partial cancellation of a tax levy imposed by a government.

Accrual - The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

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.

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

Balanced Budget - A budget for which expenditures in a given fiscal year do not exceed the sum of 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year.

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 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.

Bond Rating - An evaluation of credit worthiness performed by an independent rating service.

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.

Budget - Plan of financial operations for the City. Includes estimated income (revenues) and expenses (expenditures) matched with various municipal services.

Budget Calendar – The schedule of key dates or milestones that City departments follow in the preparation, adoption, and administration of the budget.

Budget Document – The official written document prepared by the Finance Department that presents the operating budget to the legislative body. The document includes written summaries, narratives, schedules of revenues, expenditures, and transfers, charts, and graphs to ease the understanding of the effect of the operating budget on the City's financial condition.

CAFR - Comprehensive Annual Financial Report

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 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.

Capital Improvement Program (CIP) - A plan for future capital expenditures which identifies each capital project, its anticipated start and completion, and the cost per year. The City develops a Five-Year CIP annually as part of the budget development process.

Capitalization Threshold – Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Component Unit – Legally separate organization that must be included in the financial report of the primary government.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services - Services provided by external entities.

Debt Service - The amount of money necessary to pay interest on an outstanding debt and the serial maturities of principal for serial bonds.

Debt Service Fund – Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest.

Department - An organizational unit which is functionally unique in delivery of services. A department may contain one or more divisions or programs.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

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.

Enterprise Resource Planning (ERP) System – A system designed to deliver an integrated suite of business applications. In FY18 and FY19, the City implemented a new ERP system (BS&A Software).

Expenditures - The cost of goods delivered, or services rendered.

Fiduciary Funds – Funds used to report assets held in trustee or agency capacity for others and which therefore cannot be used to support the government’s own programs.

Fiscal Year (FY) - A twelve-month period for which the annual operating budget and budget ordinance applies. The City of DeKalb’s fiscal year runs from January 1 through December 31.

Five Year Forecast – The City develops Five Year Financial Forecasts for select funds each year to assess the impact of current budgetary decisions over the long-term.

Fund - A self-balancing set of accounts reporting assets, liabilities and residual equity/fund balance segregated for the purpose of carrying on a specific activity or to attain a specific objective in accordance with regulations.

Fund Balance - The accumulated reserves of a particular fund, consisting of the cumulative revenues and other financing sources in excess of the cumulative expenditures and other uses.

General Fund - This is the City's primary operating fund. It is used to account for all revenue and expenditures applicable to general operations of City departments and other agencies, not accounted for in another fund.

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.

Geographic Information Systems (GIS) - A computer information system that integrates, stores, edits, analyzes, shares and displays geographic information to enhance decision making.

Governmental Fund – Fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant - A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home-Rule Municipality – A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt. The City of DeKalb is a home-rule municipality.

HUD – U.S. Department of Housing and Urban Development.

Impact Fees - Fees assessed to cover the anticipated cost of services and improvements that will be needed as a result of development.

Improvement – Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, dams, and lighting systems.

Interfund transfer – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without requirement for repayment.

Internal Service Fund - Funds which account for activities supplied by one department to another on a cost-reimbursement basis. The City accounts for fleet, liability insurance and self-insurance activities as internal service funds.

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.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Major Fund - Those funds whose revenues, expenditures/expenses assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate for all governmental and enterprise funds in total. The General Fund is always a Major Fund.

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

Non-Major Fund - Funds that do not meet the definition of a Major Fund. Non-major funds are reported in total as a separate column on the government-wide financial statements.

OPEB – This is an abbreviation for Other Post Employment Benefits. It is used in reference to the City's health insurance liability associated with providing health insurance benefits to retirees.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

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

Personnel Costs - A category of expenditures consisting primarily of the salaries, other wages, and fringe benefits of the employees.

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

Property Tax Levy – The single greatest revenue source of the City and adopted annually by the City Council in December, the property tax levy Ordinance imposes a tax liability on all real estate within the corporate limits. The County establishes the rates required to generate the tax levy established, which is assessed uniformly on all properties' equalized assessed valuation.

Proposed Budget - The spending plan for fiscal year formally submitted by the City Manager to the City Council for consideration.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Revenue - The financial resources generated from various sources of income, such as taxes and fees, collected by the City for public use.

Special Service Area (SSA) - A contiguous area in which special services are provided in addition to those services provided generally. The cost of the special services is paid from revenues collected through taxes assessed on the property within the special service area.

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 Financing (TIF) - A financing method which utilizes future property tax revenues to stimulate new private investment in redevelopment areas. Growth in the value of the property within the TIF district generates “increment” used to make additional investment in the area.

Tax Levy – The total amount to be raised by general property taxes for the purposes specified in the Tax Levy Ordinance.