



STATISTICAL SECTION

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the County's overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	187-192
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	193-196
Debt Capacity The schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	197-201
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	202-203
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Six Fiscal Years

	2009	2008	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES						
Invested in capital assets, net of related debt	\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted						
Retirement	1,685,429	2,077,112	2,130,590	2,265,219	2,457,141	2,577,519
Public Building Commission	-	-	-	-	89,455	100,249
Working cash	200,000	200,000	200,000	200,000	200,000	200,000
Public safety	-	-	-	-	77,452	46,513
Health and welfare	4,820,193	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	353,994	200,102	178,097	176,696	322,062	191,275
Highways and streets	7,835,584	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	77,926	75,724	70,175	80,285	775,877	858,407
Unrestricted	31,838,600	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 102,395,476	\$ 97,202,347	\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES						
Invested in capital assets, net of related debt	\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted						
Debt service	219,468	211,211	193,064	240,854	277,088	246,689
Unrestricted	6,057,570	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,326,137	\$ 10,691,569	\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT						
Invested in capital assets, net of related debt	\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	15,192,594	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	37,896,170	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 112,721,613	\$ 107,893,916	\$ 99,246,961	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Six Fiscal Years

	2009	2008	2007	2006	2005	2004
EXPENSES						
Governmental activities						
General government	\$ 8,198,165	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,807,255	17,023,178	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,003,739	6,055,551	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	9,895,849	9,133,614	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	729,881	643,781	651,422	491,038	593,708	631,019
Interest	189,670	209,380	251,616	260,506	202,864	127,226
Total governmental activities expenses	<u>42,824,559</u>	<u>40,975,408</u>	<u>39,806,854</u>	<u>35,433,200</u>	<u>33,369,479</u>	<u>34,139,184</u>
Business-type activities						
Nursing Home	13,195,888	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	<u>13,195,888</u>	<u>12,459,778</u>	<u>13,752,146</u>	<u>11,710,240</u>	<u>10,764,615</u>	<u>10,099,010</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 56,020,447</u>	<u>\$ 53,435,186</u>	<u>\$ 53,559,000</u>	<u>\$ 47,143,440</u>	<u>\$ 44,134,094</u>	<u>\$ 44,238,194</u>
PROGRAM REVENUES						
Governmental activities						
Charges for services						
General government	\$ 2,149,637	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,255,877	5,361,292	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	711,198	1,045,921	1,783,835	653,625	707,840	459,245
Health and welfare	1,272,169	1,149,547	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	288,543	105,175	161,399	122,437	317,553	76,318
Operating grants and contributions	7,716,006	6,970,975	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	1,596,221	1,620,751	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	<u>18,989,651</u>	<u>18,183,268</u>	<u>19,009,006</u>	<u>17,107,491</u>	<u>15,700,666</u>	<u>14,483,405</u>
Business-type activities						
Charges for services						
Nursing Home	12,559,028	12,573,067	13,499,941	11,584,838	10,622,796	9,921,607
Operating grants	100,000	-	-	-	-	-
Capital grants and contributions	30,030	24,704	-	-	-	-
Total business-type activities program revenues	<u>12,689,058</u>	<u>12,597,771</u>	<u>13,499,941</u>	<u>11,584,838</u>	<u>10,622,796</u>	<u>9,921,607</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 31,678,709</u>	<u>\$ 30,781,039</u>	<u>\$ 32,508,947</u>	<u>\$ 28,692,329</u>	<u>\$ 26,323,462</u>	<u>\$ 24,405,012</u>
NET (EXPENSES) REVENUES						
Governmental activities	\$ (23,834,908)	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	(506,830)	137,993	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	<u>\$ (24,341,738)</u>	<u>\$ (22,654,147)</u>	<u>\$ (21,050,053)</u>	<u>\$ (18,451,111)</u>	<u>\$ (17,810,632)</u>	<u>\$ (19,833,182)</u>

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Six Fiscal Years

	2009	2008	2007	2006	2005	2004
GENERAL REVENUES AND OTHER						
CHANGES IN NET ASSETS						
Governmental activities						
Taxes						
Property	\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	577,432	684,460	721,462	587,681	540,462	423,200
Sales	5,722,826	7,961,634	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,294,182	1,467,025	1,492,857	1,325,022	1,230,437	1,052,022
Other	86,694	94,996	80,409	324,360	68,388	113,997
Investment income	722,456	1,282,547	1,892,627	1,463,760	620,898	395,409
Miscellaneous	255,127	288,852	452,822	241,691	631,815	340,229
Gain (loss) on sale of capital assets	-	-	-	-	-	(1,878)
Contributions	-	-	464,592	380,714	951,411	630,059
Total governmental activities	29,028,037	31,069,349	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities						
Investment income	24,352	176,236	458,852	391,419	270,835	85,639
Miscellaneous	117,046	55,517	6,120	3,189	6,334	13,758
Loss on sale of capital assets	-	-	-	-	(2,121)	(4,794)
Contributions	-	-	26,840	74,535	66,794	46,094
Total business-type activities	141,398	231,753	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS						
Governmental activities	\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	(365,432)	369,746	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 4,827,697	\$ 8,646,955	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
GENERAL FUND										
Reserved	\$ 274,664	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895
Unreserved	9,756,912	11,159,312	10,138,170	9,130,696	5,929,242	3,495,924	2,310,599	2,581,230	3,434,300	3,643,168
TOTAL GENERAL FUND	\$ 10,031,576	\$ 11,486,261	\$ 10,302,118	\$ 9,257,219	\$ 6,117,185	\$ 3,733,024	\$ 2,644,807	\$ 2,915,235	\$ 3,861,995	\$ 4,186,063
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 16,482,049	\$ 17,202,449	\$ 11,709,423	\$ 13,995,129	\$ 14,545,952	\$ 13,508,073	\$ 3,225,103	\$ 3,846,618	\$ 3,373,881	\$ 2,960,715
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	-	11,601,476	11,562,825	12,436,296
Retirement	-	-	-	-	-	-	1,898,277	-	-	-
Public Building Maintenance	-	-	1,323,641	3,182,654	2,764,364	746,722	712,743	-	-	-
Highway and Streets	-	-	-	-	-	-	1,487,890	-	-	-
Health and Welfare	-	-	-	-	-	-	2,692,121	-	-	-
Tollway Access Loan	-	-	-	-	(1,940,637)	(2,174,265)	-	-	-	-
Other Governmental Funds	8,840,671	7,275,054	3,637,136	2,958,298	2,554,189	2,103,798	6,600,900	-	-	-
Debt Service Funds	-	-	-	545,877	552,127	-	-	-	-	-
Capital Project Funds	7,758,555	6,260,884	9,568,069	6,133,923	6,020,710	5,414,753	3,450,503	2,906,828	3,905,429	4,412,157
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 33,081,275	\$ 30,738,387	\$ 26,238,269	\$ 26,815,881	\$ 24,496,705	\$ 19,599,081	\$ 20,067,537	\$ 18,354,922	\$ 18,842,135	\$ 19,809,168

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
REVENUES										
Taxes										
Property	\$ 20,657,216	\$ 19,652,256	\$ 19,354,142	\$ 15,793,457	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447	\$ 10,654,062	\$ 10,072,999
Replacement	577,432	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465	482,345
Inheritance	53,570	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410	114,100
Mobile home	9,186	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899	8,820
Sales (.01)	313,647	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164	315,422
Sales (.0025)	3,981,874	6,093,039	4,400,000	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097	2,650,986	2,425,958
Photo processing	-	-	-	-	-	-	-	18,490	33,899	33,204
Local use	190,301	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437	192,872
State income	1,294,182	1,467,063	1,420,000	1,325,022	1,230,437	1,052,022	1,016,637	1,091,077	1,176,164	1,183,853
Games	1,125	1,215	1,000	1,248	1,290	1,374	-	-	-	-
Interest on property tax	-	-	-	17,697	17,697	-	-	-	-	-
Penalties on property tax	-	-	-	174,890	174,890	-	-	-	-	-
Licenses and permits	643,272	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784
Intergovernmental	8,393,532	8,819,626	9,882,559	8,653,287	7,750,480	7,376,606	6,531,412	7,138,813	6,134,453	6,492,195
Charges for services	7,468,490	6,950,027	7,434,675	6,874,161	6,819,269	5,683,424	5,609,521	4,322,666	4,339,755	4,129,533
Fines and forfeits	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111
Investment income	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964
Miscellaneous	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783
Total revenues	46,007,625	47,743,039	47,813,192	42,779,527	38,198,210	34,524,839	32,085,359	30,242,760	28,875,112	28,703,943
EXPENDITURES										
General government	7,688,811	8,027,666	7,402,823	7,532,360	6,486,682	8,104,981	6,019,936	5,771,257	7,257,768	7,293,227
Public safety	17,629,153	16,692,909	16,807,319	14,153,841	12,832,471	11,865,884	11,215,976	10,158,400	8,018,496	7,151,250
Highways and streets	7,105,769	4,795,833	6,811,215	6,456,696	4,214,160	4,440,432	4,382,208	4,965,649	4,983,398	3,561,434
Health and welfare	9,541,855	8,632,398	8,861,947	7,884,146	7,351,812	7,223,777	6,861,620	6,483,056	5,399,337	4,776,220
Culture and recreation	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326
Debt service										
Principal	250,000	250,000	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000
Interest	118,802	133,496	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517
Other charges	-	-	-	-	300	-	-	-	-	-
Capital outlay	2,094,098	5,259,993	2,119,038	336,015	895,133	1,151,575	1,460,399	2,349,486	3,611,535	4,150,271
Total expenditures	45,155,211	44,396,803	43,822,917	37,323,202	32,758,410	33,923,483	30,966,427	31,898,351	30,204,963	27,776,245
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	852,414	3,346,236	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 4,332,761	\$ 5,293,024	\$ 6,363,984	\$ 2,583,840	\$ 1,455,257	\$ 1,949,143	\$ 1,514,678	\$ 1,967,707	\$ 1,773,884	\$ 4,381,414
Transfers (out)	(4,332,761)	(4,746,042)	(6,343,984)	(2,583,840)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)	(1,735,134)	(4,252,905)
Payment to refunding escrow agent	-	-	(1,798,750)	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	1,788,750	-	-	838,320	-	-
Premium (discount) on bonds issued	-	-	-	-	53,235	-	-	(843,939)	-	-
Sale of capital assets	35,789	6,050	40,750	-	-	18,405	692,958	124,261	-	-
Total other financing sources (uses)	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509
NET CHANGE IN FUND BALANCES	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES										
	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
1999	\$ 34,614,123	\$ 195,384,214	\$ 727,513,640	\$ 212,503,430	\$ 46,454,534	\$ 4,409,428	\$ 1,186,265,246	0.8520	\$ 3,558,795,738	33.333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794	0.8573	4,391,618,382	33.333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0847	5,097,421,827	33.333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	1,886,297,529	0.8668	5,658,892,587	33.333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	2,085,383,221	0.8449	6,256,149,663	33.333%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	2,202,386,290	0.8495	6,607,158,870	33.333%

Note: Property in the County is reassessed every four years. Property is assessed at 33% of actual value.

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
TAX RATES										
DeKalb County	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495
DeKalb County Forest Preserve District	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677	0.0678
	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126	0.9173
Townships	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116
Cities and villages	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029
Fire protection districts	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972
Park districts	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130
School districts	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061
Junior college districts	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001
Other districts	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109	115.6579
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%	0.79%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 Current Fiscal Year and Nine Years Ago

Taxpayer	2009			Taxpayer	2000		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,000,305	1	0.64%	DeKalb Genetics Corporation	\$ 8,298,947	1	0.66%
Panduit Corporation	8,795,169	2	0.40%	Nestle Food Company	7,451,749	2	0.60%
Goodyear Tire & Rubber Co	8,239,087	3	0.37%	Goodyear	7,111,337	3	0.57%
NE DeKalb Portfolio LP (Nestles)	7,967,827	4	0.36%	Panduit	5,055,955	4	0.40%
Northland Plaza - Joseph Freed	6,719,648	5	0.31%	3-M Company	4,792,497	5	0.38%
DeKalb Area Retirement Center	6,502,980	6	0.30%	DeKalb Area Retirement Center	4,002,458	6	0.32%
Stone Prairie Corp	6,000,816	7	0.27%	University Village I & II	3,825,036	7	0.31%
DeKalb Genetics	5,404,879	8	0.25%	Linda Mason	3,078,005	8	0.25%
Fairview MSFP II LLC	4,978,676	9	0.23%	Herbert Katz	2,702,826	9	0.22%
Dream Fund LLC	4,865,406	10	0.22%	WalMart	2,568,489	10	0.21%
	<u>\$ 73,474,793</u>		<u>3.35%</u>		<u>\$ 48,887,299</u>		<u>3.92%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 10,426,983	\$ 10,402,794	99.77%	\$ (213)	\$ 10,402,581	99.77%
2000	11,005,004	10,998,212	99.94%	3,817	11,002,029	99.97%
2001	11,750,828	11,732,336	99.84%	(466)	11,731,870	99.84%
2002	12,303,637	12,327,284	100.19%	6,540	12,333,824	100.25%
2003	12,951,761	12,957,549	100.04%	6,256	12,963,805	100.09%
2004	13,740,376	13,739,854	100.00%	4,181	13,744,035	100.03%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%
2007	19,030,039	18,942,481	99.54%	11,137	18,953,618	99.60%
2008	20,201,608	20,019,243	99.10%	-	20,019,243	99.10%

Data Source

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities	Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Lease Revenue Bonds	Revenue Bonds			
2000	\$ 1,690,000	\$ 2,733,750	\$ 8,520,000	\$ 12,943,750	0.005583592	\$ 145.49
2001	1,275,000	2,618,750	8,201,250	12,095,000	0.005229304	135.95
2002	840,000	2,497,500	7,856,250	11,193,750	0.004865280	124.73
2003	840,000	2,497,500	7,492,500	10,830,000	0.004546502	118.28
2004	340,000	2,371,250	7,113,750	9,825,000	0.003986405	104.48
2005	-	3,887,500	12,082,500	15,970,000	0.006239246	163.52
2006	-	3,741,250	11,662,500	15,403,750	0.005468314	153.82
2007	-	1,788,750	5,366,250	7,155,000	0.002452109	68.98
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37
2009	-	1,441,250	4,323,750	5,765,000	0.002194536	54.22

* See the schedule of Demographic and Economic Information on page 202 for personal income and population data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Sources

County Records

U.S. Department of Commerce - Bureau of Economic Analysis

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total		
2000	\$ 1,690,000	\$ 2,733,750	\$ 1,285,528	\$ 3,138,222	0.09%	\$ 35.27
2001	1,275,000	26,218,750	1,828,257	25,665,493	0.68%	288.48
2002	840,000	2,497,500	2,458,778	878,722	0.02%	9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.57
2008	-	1,617,500	-	1,617,500	0.03%	15.59
2009	-	1,441,250	-	1,441,250	0.02%	13.56

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 193 for property value data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2009

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ -	100.00%	\$ -
Townships	-	100.00%	-
Cities and villages	49,358,000	91.75%	45,288,161
Park districts	9,240,000	54.17%	5,005,026
Other districts	1,175,000	100.00%	1,175,000
School districts	841,525,673	24.16%	203,289,881
Junior college districts	<u>196,257,821</u>	6.35%	<u>12,469,256</u>
Total overlapping debt	<u>1,097,556,494</u>		<u>267,227,324</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$1,097,556,494</u></u>		<u><u>\$ 267,227,324</u></u>

* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the County.

** Amount in column (2) multiplied by amount in column (1).

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS
LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Legal debt limit	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal debt margin calculation for fiscal 2008

Assessed value - 2008	\$ 2,202,386,290
Legal debt margin	<u>2.875%</u>
Debt limit	63,318,606
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 63,318,606</u>

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2000	\$ 8,595,413	\$ 7,337,108	\$ 1,258,305	\$ 330,000	\$ 399,264	1.73	
2001	9,033,930	7,802,487	1,231,443	345,000	407,576	1.64	
2002	9,169,544	8,021,079	1,148,465	363,750	409,938	1.48	
2003	9,597,676	8,448,515	1,149,161	379,000	392,453	1.49	
2004	10,021,004	9,094,261	926,743	378,750	374,298	1.23	
2005	10,899,965	9,689,362	1,210,603	397,500	452,881	1.42	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	
2007	13,506,061	12,583,812	922,249	900,000	533,886	0.64	
2008	12,586,990	11,950,186	636,804	513,750	219,679	0.87	
2009	12,683,680	12,433,589	250,091	528,750	201,654	0.34	

Note: Details of the County's outstanding debt can be found in the notes to financial statements. Operating expenses do not include interest or depreciation.

* This schedule includes the portion of the PBC Lease Revenue Bonds that is being repaid by the DeKalb County Nursing Home user fees.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(5) Personal Income	(4) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
2000	88,969	\$ 2,318,176,264	\$ 26,056	3.3%	N/A	16,155
2001	88,969	2,312,927,093	25,997	4.5%	N/A	16,410
2002	89,743	2,300,741,291	25,637	6.9%	28.4	16,793
2003	91,561	2,382,050,976	26,016	5.9%	N/A	17,077
2004	94,041	2,464,626,528	26,208	4.9%	N/A	17,555
2005	97,665	2,712,938,370	27,778	5.3%	N/A	18,132
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795
2007	103,729	2,917,896,770	28,130	4.6%	N/A	18,436
2008	106,321	2,626,979,268	24,708	7.4%	N/A	18,732
2009	107,333	2,651,983,764	24,708	10.4%	23.1	18,000

Data Sources

- (1) U.S. Census Bureau
- (2) County Superintendent of Schools - Public and Private
- (3) Illinois Department of Employment Security
- (4) U.S. Department of Commerce - Bureau of Economic Analysis
- (5) Calculated field: population x per capita income

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Five Years Ago

2009			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,077	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,291	Kishwaukee Health System	2	1,100
Kishwaukee Community College	3	892	DeKalb School District	3	650
DeKalb School District	4	805	Wal-Mart Super Center	4	600
3M	5	572	DeKalb County Government	5	504
Sycamore School District	6	560	IDEAL Industries	6	450
DeKalb County Government	7	559	Sycamore School District	7	450
WalMart Super Center	8	525	Alloyd	8	375
Target Distribution Center	9	450	City of DeKalb	9	266
Jewel/Osco	10	400	3M	10	250

Information for the period nine years prior to the current period is not available, hence the use of information from five years ago.

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Board members	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elected officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other employees	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16	67.31	62.31
PUBLIC SAFETY										
Police protection	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65	94.65	86.15
Officers	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00	52.00	52.00
Patrol officers	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50	20.50	20.00
Patrol officers	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	28.00
HIGHWAYS AND STREETS										
	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55	79.00	79.00
Rehab and nursing center	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30	180.35	180.35
Other employees	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50	10.50	13.00
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35	6.01	6.01
History room	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60	0.60	0.60
TOTAL	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11	594.42	583.92

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Registered voters	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718	56,012
Property parcels	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477	42,368
Tax bills mailed	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706	43,477
Total taxes collected by Treasurer	\$ 103,923,691	\$ 109,788,530	\$ 116,126,722	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857
Birth certificates	966	1,020	875	827	974	955	1,118	1,130	1,089	1,125
Death certificates	700	671	700	634	740	769	633	678	743	824
Marriage licences	588	611	531	512	541	561	562	606	532	564
PUBLIC SAFETY										
Police										
Jail bookings	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071	3,116
Burglary	47	55	47	60	56	50	63	63	54	52
Civil process	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282	4,904
Traffic fatalities	10	13	11	14	11	17	7	18	20	10
Dispatched calls - communications	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026	28,341
DUI arrests	161	160	251	329	345	302	461	417	369	302
States' Attorney										
Criminal felonies	761	692	621	638	794	762	764	686	784	738
Criminal misdemeanors	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054	2,062
DUI	514	637	735	795	792	792	922	803	777	714
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536	2,127
Snow plow hours	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338	4,256
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	811	1,028	1,090	975	882	916	926	952	1,160	2,266
Emergency services - total households	427	479	529	496	448	450	364	381	466	836
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951	2,102
Visitors	422	444	535	568	590	717	839	853	362	1,080

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 units	2	3	2	3	2	2	2	2	1	2
HIGHWAYS										
Miles of roads (County)	201.00	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31	190.39
Traffic signals	N/A	N/A	N/A	16	16	16	16	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311	2,622
CULTURE AND RECREATION										
Parks	13	13	14	14	14	14	14	14	14	14
Park acres	837	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206	1,206

Data Source

Various County Departments