



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.	193-201
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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.	211-212
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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 Seven Fiscal Years

	2010	2009	2008
GOVERNMENTAL ACTIVITIES			
Invested in capital assets, net of related debt	\$ 56,259,355	\$ 55,583,750	\$ 52,414,564
Restricted			
Retirement	1,614,342	1,685,429	2,077,112
Public Building Commission	-	-	-
Working cash	-	200,000	200,000
Public safety	-	-	-
Health and welfare	5,116,090	4,820,193	4,662,793
Culture and recreation	324,071	353,994	200,102
Highways and streets	9,006,961	7,835,584	8,024,721
Debt service	1,159,256	77,926	75,724
Unrestricted	32,659,232	31,838,600	29,547,331
TOTAL GOVERNMENTAL ACTIVITIES	\$ 106,139,307	\$ 102,395,476	\$ 97,202,347
BUSINESS-TYPE ACTIVITIES			
Invested in capital assets, net of related debt	\$ 4,069,985	\$ 4,049,099	\$ 4,075,292
Restricted			
Debt service	224,488	219,468	211,211
Unrestricted	5,159,156	6,057,570	6,405,066
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 9,453,629	\$ 10,326,137	\$ 10,691,569
PRIMARY GOVERNMENT			
Invested in capital assets, net of related debt	\$ 60,329,340	\$ 59,632,849	\$ 56,489,856
Restricted	17,445,208	15,192,594	15,451,663
Unrestricted	37,818,388	37,896,170	35,952,397
TOTAL PRIMARY GOVERNMENT	\$ 115,592,936	\$ 112,721,613	\$ 107,893,916

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

2007	2006	2005	2004
\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
2,130,590	2,265,219	2,457,141	2,577,519
-	-	89,455	100,249
200,000	200,000	200,000	200,000
-	-	77,452	46,513
4,398,312	5,394,127	1,971,138	1,760,336
178,097	176,696	322,062	191,275
6,291,184	5,628,427	4,324,286	3,038,425
70,175	80,285	775,877	858,407
28,058,942	25,043,237	22,651,912	17,273,769
<u>\$ 88,925,138</u>	<u>\$ 79,553,524</u>	<u>\$ 71,306,527</u>	<u>\$ 64,955,686</u>
\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
193,064	240,854	277,088	246,689
6,169,418	6,024,273	5,539,715	5,552,730
<u>\$ 10,321,823</u>	<u>\$ 10,082,216</u>	<u>\$ 9,738,475</u>	<u>\$ 9,538,452</u>
\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
13,461,422	13,985,608	10,494,499	9,019,413
34,228,360	31,067,510	28,191,627	22,826,499
<u>\$ 99,246,961</u>	<u>\$ 89,635,740</u>	<u>\$ 81,045,002</u>	<u>\$ 74,494,138</u>

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Seven Fiscal Years

	2010	2009	2008
EXPENSES			
Governmental activities			
General government	\$ 8,754,778	\$ 8,198,165	\$ 7,909,904
Public safety	19,000,920	17,807,255	17,023,178
Highways and streets	6,339,081	6,003,739	6,055,551
Health and welfare	10,524,078	9,895,849	9,133,614
Culture and recreation	782,196	729,881	643,781
Interest	298,371	189,670	209,380
Total governmental activities expenses	45,699,424	42,824,559	40,975,408
Business-type activities			
Nursing Home	13,818,596	13,195,888	12,459,778
Total business-type activities expenses	13,818,596	13,195,888	12,459,778
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 59,518,020	\$ 56,020,447	\$ 53,435,186
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	\$ 1,981,328	\$ 2,149,637	\$ 1,929,607
Public safety	5,267,385	5,255,877	5,361,292
Highways and streets	718,371	711,198	1,045,921
Health and welfare	1,197,185	1,272,169	1,149,547
Culture and recreation	52,236	288,543	105,175
Operating grants and contributions	8,028,174	7,716,006	6,970,975
Capital grants and contributions	2,654,562	1,596,221	1,620,751
Total governmental activities program revenues	19,899,241	18,989,651	18,183,268
Business-type activities			
Charges for services			
Nursing Home	12,841,211	12,559,028	12,573,067
Operating grants	-	100,000	-
Capital grants and contributions	45,341	30,030	24,704
Total business-type activities program revenues	12,886,552	12,689,058	12,597,771
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 32,785,793	\$ 31,678,709	\$ 30,781,039
NET (EXPENSES) REVENUES			
Governmental activities	\$ (25,800,183)	\$ (23,834,908)	\$ (22,792,140)
Business-type activities	(932,044)	(506,830)	137,993
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (26,732,227)	\$ (24,341,738)	\$ (22,654,147)

2007	2006	2005	2004
\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
17,083,655	13,983,617	13,275,064	12,070,205
6,116,954	4,869,907	4,794,335	4,948,410
8,164,383	7,915,061	7,701,639	7,343,987
651,422	491,038	593,708	631,019
251,616	260,506	202,864	127,226
39,806,854	35,433,200	33,369,479	34,139,184
13,752,146	11,710,240	10,764,615	10,099,010
13,752,146	11,710,240	10,764,615	10,099,010
\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194
\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
5,546,988	4,905,680	4,598,516	4,288,478
1,783,835	653,625	707,840	459,245
1,418,617	1,250,735	1,185,436	1,081,624
161,399	122,437	317,553	76,318
7,474,063	6,638,966	6,400,501	6,458,073
500,705	1,222,700	125,252	146,827
19,009,006	17,107,491	15,700,666	14,483,405
13,499,941	11,584,838	10,622,796	9,921,607
-	-	-	-
-	-	-	-
13,499,941	11,584,838	10,622,796	9,921,607
\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012
\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
(252,205)	(125,402)	(141,819)	(177,403)
\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Seven Fiscal Years

	2010	2009	2008
GENERAL REVENUES AND OTHER			
CHANGES IN NET ASSETS			
Governmental activities			
Taxes			
Property	\$ 20,854,815	\$ 20,369,320	\$ 19,289,835
Replacement	624,174	577,432	684,460
Sales	5,857,559	5,722,826	7,961,634
Income	1,184,365	1,294,182	1,467,025
Other	361,076	86,694	94,996
Investment income	353,166	722,456	1,282,547
Miscellaneous	248,859	255,127	288,852
Gain (loss) on sale of capital assets	-	-	-
Transfers	60,000	-	-
Contributions	-	-	-
Total governmental activities	29,544,014	29,028,037	31,069,349
Business-type activities			
Investment income	85,687	24,352	176,236
Miscellaneous	33,849	117,046	55,517
Loss on sale of capital assets	-	-	-
Transfers	(60,000)	-	-
Contributions	-	-	-
Total business-type activities	59,536	141,398	231,753
TOTAL PRIMARY GOVERNMENT	\$ 29,603,550	\$ 29,169,435	\$ 31,301,102
CHANGE IN NET ASSETS			
Governmental activities	\$ 3,743,831	\$ 5,193,129	\$ 8,277,209
Business-type activities	(872,508)	(365,432)	369,746
TOTAL PRIMARY GOVERNMENT	\$ 2,871,323	\$ 4,827,697	\$ 8,646,955

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Data Source

Audited Financial Statements

2007	2006	2005	2004
\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
721,462	587,681	540,462	423,200
7,425,351	7,055,969	6,040,668	4,557,026
1,492,857	1,325,022	1,230,437	1,052,022
80,409	324,360	68,388	113,997
1,892,627	1,463,760	620,898	395,409
452,822	241,691	631,815	340,229
-	-	-	(1,878)
-	-	-	-
464,592	380,714	951,411	630,059
30,169,462	26,572,706	24,019,654	20,663,379
458,852	391,419	270,835	85,639
6,120	3,189	6,334	13,758
-	-	(2,121)	(4,794)
-	-	-	-
26,840	74,535	66,794	46,094
491,812	469,143	341,842	140,697
\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
239,607	343,741	200,023	(36,706)
\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
GENERAL FUND										
Reserved	\$ 176,682	\$ 274,664	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695
Unreserved	10,588,672	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
TOTAL GENERAL FUND	\$ 10,765,354	\$ 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
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 33,419,470	\$ 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
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	-	-	11,601,476	11,562,825
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	10,130,543	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	7,072,818	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 50,622,831	\$ 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

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Taxes										
Property	\$ 19,938,916	\$ 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
Replacement	624,173	577,432	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465
Inheritance	327,978	53,570	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410
Mobile home	-	9,186	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899
Sales (.01)	289,622	313,647	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164
Sales (.0025)	4,179,210	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
Photo processing	-	-	-	-	-	-	-	-	18,490	33,899
Local use	203,329	190,301	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437
State income	1,184,365	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
Games	1,098	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	605,717	643,272	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257
Intergovernmental	10,387,465	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
Charges for services	7,103,936	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
Fines and forfeits	797,610	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072
Investment income	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496
Miscellaneous	679,742	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593
Total revenues	46,676,327	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
EXPENDITURES										
General government	8,229,654	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
Public safety	18,080,320	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
Highways and streets	6,071,362	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
Health and welfare	9,372,188	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
Culture and recreation	948,806	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274
Debt service										
Principal	182,500	250,000	250,000	250,000	255,000	255,000	595,000	500,000	450,000	415,000
Interest	170,117	118,802	133,496	151,914	154,123	114,758	6,550	81,072	55,425	77,155
Other charges	-	-	-	-	-	300	-	-	-	-
Capital outlay	1,485,846	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
Total expenditures	44,540,793	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,135,534	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)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 19,613,689	\$ 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
Transfers (out)	(19,553,689)	(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)
Payment to refunding escrow agent	-	-	-	(1,798,750)	-	-	-	-	-	-
Bonds issued	16,000,000	-	-	-	-	1,788,750	-	-	838,320	-
Premium (discount) on bonds issued	-	-	-	-	-	53,235	-	-	(843,939)	-
Sale of capital assets	79,800	35,789	6,050	40,750	-	-	18,405	692,958	124,261	-
Total other financing sources (uses)	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750
NET CHANGE IN FUND BALANCES	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.84%	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%

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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
2000	\$ 42,738,580	\$ 199,547,123	\$ 765,252,681	\$ 228,111,824	\$ 52,492,898	\$ 4,454,046	\$ 1,292,597,152	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	1,347,402,520	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	1,412,041,060	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	1,505,881,225	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	1,594,987,528	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	1,789,728,468	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	1,981,164,798	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	2,159,978,861	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	2,247,577,841	0.8495	6,607,158,870	33.333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	2,257,846,261	0.8539	6,773,538,783	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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
TAX RATES										
DeKalb County	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495	0.8539
DeKalb County Forest Preserve District	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677	0.0678	0.06625
	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126	0.9173	0.9202
Townships	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116	11.67144
Cities and villages	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029	9.92408
Fire protection districts	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972	6.10568
Park districts	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130	1.2128
School districts	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061	86.56219
Junior college districts	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001	2.1463
Other districts	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097	2.6170
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109	115.6579	121.1597
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%	0.79%	0.76%

Data Source

County Clerk's Records

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

Taxpayer	2010			Taxpayer	2001		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 12,499,999	1	1.00%	DeKalb Genetics Corporation	\$ 8,298,947	1	0.66%
Panduit Corporation	8,264,205	2	0.35%	Nestle Food Company	7,451,749	2	0.60%
FGT Holdings LLC	7,738,150	3	0.33%	Goodyear	7,111,337	3	0.57%
NE DeKalb Portfolio LP	7,483,383	4	0.32%	Panduit	5,055,955	4	0.40%
Northland Plaza Improvements LLC	6,311,094	5	0.27%	3-M Company	4,792,497	5	0.38%
DeKalb Area Retirement Center	6,150,227	6	0.26%	DeKalb Area Retirement Center	4,002,458	6	0.32%
Stone Prairie Corporation	6,113,043	7	0.26%	University Village I & II	3,825,036	7	0.31%
DeKalb Genetics	5,119,120	8	0.22%	Linda Mason	3,078,005	8	0.25%
Fairview MSFP II LLC	4,675,972	9	0.20%	Herbert Katz	2,702,826	9	0.22%
Dream Fund LLC	<u>4,552,795</u>	10	<u>0.19%</u>	WalMart	<u>2,568,489</u>	10	<u>0.21%</u>
	<u>\$ 68,907,988</u>		<u>3.40%</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
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	17,512,688	92.03%	16,781	17,529,469	92.11%
2008	20,201,608	18,519,686	91.67%	(10,316)	18,509,370	91.62%
2009	20,522,781	18,988,352	92.52%	9,328	18,997,680	92.57%

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 Alternative Revenue Source Bonds	Lease Revenue Bonds	Revenue Bonds			
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	0.002723661	67.30
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37
2009	-	1,441,250	4,323,750	5,765,000	0.002173844	53.71
2010	16,000,000	1,258,750	3,776,250	21,035,000	0.008511852	200.03

* See the schedule of Demographic and Economic Information on page 211 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 Alternative Revenue Source Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
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%	16.16
2008	-	1,617,500	-	1,617,500	0.03%	15.59
2009	-	1,441,250	-	1,441,250	0.02%	13.43
2010	16,000,000	1,258,750	-	17,258,750	0.26%	164.12

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 202 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, 2010

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 16,000,000	100.00%	\$ 16,000,000
Townships	-	100.00%	-
Cities and villages	58,985,000	91.33%	53,871,438
Park districts	10,616,860	58.16%	6,174,770
Other districts	-	100.00%	-
School districts	886,431,822	23.24%	206,016,941
Junior college districts	<u>258,259,384</u>	6.04%	<u>15,593,371</u>
Total overlapping debt	<u>1,214,293,066</u>		<u>281,656,520</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$1,230,293,066</u></u>		<u><u>\$ 297,656,520</u></u>

* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in DeKalb 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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2009
Legal debt limit	\$ 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	\$ 64,123,234
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 64,123,234
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 2010

Assessed value - 2009	\$ 2,230,373,366
Legal debt margin	<u>2.875%</u>
Debt limit	64,123,234
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 64,123,234</u>

Data Source

County Treasurer

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		
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	926,743.00	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	
2010	12,960,747	13,031,682	(70,935)	547,500	183,002	(0.10)	

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
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
2010*	105,160	2,471,260,000	23,500	9.8%	27.2	18,000

Note: The 2010 population was based on the U.S. census performed. All other years are interim estimates.

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 Six Years Ago

2010			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,014	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,297	Kishwaukee Health System	2	1,100
DeKalb School District	3	820	DeKalb School District	3	650
Kishwaukee College	4	700	Wal-Mart Super Center	4	600
3M	5	609	DeKalb County Government	5	504
DeKalb County Government	6	559	IDEAL Industries	6	450
Wal-Mart Super Center	7	525	Sycamore School District	7	450
Sycamore School District	8	510	Alloyd	8	375
Target Distribution Center	9	500	City of DeKalb	9	266
Ideal Industries	10	334	3M	10	250

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

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004
GENERAL GOVERNMENT				
County board	2.00	2.00	2.00	2.00
Finance	6.50	6.50	6.50	6.80
Information management	8.50	9.50	9.50	10.20
Assessments	6.00	6.00	6.00	6.00
County clerk and recorder	10.67	10.67	10.67	10.67
Elections	3.83	3.83	3.83	3.83
Planning and zoning	5.48	5.48	5.35	5.35
Regional office of education	1.77	2.27	1.77	1.77
Treasurer	5.00	5.00	5.00	5.00
Facilities management	8.00	8.00	8.00	9.00
Subtotal General Government	57.75	59.25	58.62	60.62
PUBLIC SAFETY				
Circuit Clerk	20.50	20.50	20.50	20.50
Coroner/ESDA	2.00	2.00	2.00	2.60
Judiciary/judiciary comm/drug ct	6.75	7.00	7.05	7.30
Sheriff- admin/patrol/det	45.50	47.50	47.50	48.50
Sheriff - communications	14.40	14.40	25.00	25.00
Sheriff - corrections	16.30	16.30	17.30	17.30
Sheriff - court security	4.00	4.00	4.00	4.00
State's attorney	16.00	18.00	18.00	18.50
Public defender	7.00	7.50	8.00	8.00
Court services/probation	13.50	13.00	15.00	15.00
Subtotal Public Safety	145.95	150.20	164.35	166.70
HIGHWAYS AND STREETS				
	24.50	25.50	25.50	25.50
HEALTH AND WELFARE				
Community services	3.50	3.50	3.50	3.50
Mental health	2.00	2.00	2.00	2.00
Public health and solid waste	74.95	82.15	82.15	82.05
Rehab and nursing	145.60	146.40	150.28	151.37
Veteran's assistance	0.00	0.00	0.00	0.00
Subtotal Health and Welfare	226.05	234.05	237.93	238.92
CULTURE AND RECREATION				
Park personnel	5.60	5.60	5.60	5.60
History room	0.00	0.00	0.00	0.30
Subtotal Culture and Recreation	5.60	5.60	5.60	5.90
TOTAL	459.85	474.60	492.00	497.64

Data Sources

DeKalb County Budget Book and Annual Financial Report

2005	2006	2007	2008	2009	2010
2.00	2.56	2.56	2.56	2.56	2.56
6.80	7.00	7.00	7.00	7.15	7.15
10.20	10.20	10.20	11.00	10.00	10.00
6.00	6.00	7.00	7.00	7.00	7.00
10.67	10.67	10.67	12.00	12.00	12.00
3.83	3.83	3.83	3.00	3.00	3.00
5.60	5.60	5.60	5.60	5.60	5.60
1.00	1.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
9.00	9.00	9.00	10.00	10.00	10.00
60.10	60.86	62.86	65.16	64.31	64.31
21.50	21.50	22.25	23.75	23.75	23.75
2.60	2.60	2.60	2.60	2.60	2.60
7.30	7.30	8.80	8.80	8.55	8.55
47.50	47.50	47.00	48.00	49.00	50.00
26.00	26.00	26.00	26.00	26.00	26.00
19.30	22.00	28.00	28.00	26.00	26.00
4.00	4.00	4.00	4.00	5.00	5.00
21.50	22.50	23.00	22.00	22.00	22.00
9.00	9.00	9.00	9.00	9.25	9.25
15.00	15.00	15.00	16.00	17.00	17.00
173.70	177.40	185.65	188.15	189.15	190.15
25.50	25.50	25.50	25.50	25.50	25.50
3.50	3.50	3.50	3.50	3.50	6.00
2.00	2.00	2.00	2.00	2.00	2.00
83.05	82.35	82.85	81.55	79.00	79.00
153.23	153.20	160.50	175.30	180.35	180.35
0.00	0.00	2.00	4.00	5.00	5.00
241.78	241.05	250.85	266.35	269.85	272.35
5.60	5.35	5.35	5.35	6.01	6.01
0.30	0.30	0.60	0.60	0.60	0.60
5.90	5.65	5.95	5.95	6.61	6.61
506.98	510.46	530.81	551.11	555.42	558.92

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
GENERAL GOVERNMENT										
Registered voters	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718	56,012	57,540
Property parcels	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477	42,368	42,470
Tax bills mailed	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706	43,477	37,360
Total taxes collected by Treasurer	\$ 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	\$ 190,681,017
Birth certificates	1,020	875	827	974	955	1,118	1,130	1,089	1,125	1,000
Death certificates	671	700	634	740	769	633	678	743	824	780
Marriage licenses	611	531	512	541	561	562	606	532	564	575
PUBLIC SAFETY										
Police										
Jail bookings	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071	3,116	3,112
Burglary	55	47	60	56	50	63	63	54	52	60
Civil process	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282	4,904	4,659
Traffic fatalities	13	11	14	11	17	7	18	20	10	8
Dispatched calls - communications	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026	28,341	32,124
DUI arrests	160	251	329	345	302	461	417	369	302	327
State's Attorney										
Criminal felonies	692	621	638	794	762	764	686	784	738	828
Criminal misdemeanors	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054	2,062	1,917
DUI	637	735	795	792	792	922	803	777	714	694
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536	2,127	1,523
Snow plow hours	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338	4,256	3,220
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	1,028	1,090	975	882	916	926	952	1,160	2,266	3,724
Emergency services - total households	479	529	496	448	450	364	381	466	836	1,459
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951	2,102	2,343
Visitors	444	535	568	590	717	839	853	362	1,080	1,200

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	3	2	3	2	2	2	2	1	2	2
HIGHWAYS										
Miles of roads (County)	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31	190.39	190.39
Traffic signals	N/A	N/A	16	16	16	16	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311	2,622	2,757
CULTURE AND RECREATION										
Parks	13	14	14	14	14	14	14	14	14	15
Park acres	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206	1,206	1,211

Data Source

Various County Departments

