

Note: These minutes are not official until approved by the Finance Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.

DeKalb County Government
Sycamore, Illinois

**Finance Committee Minutes
February 3, 2016**

The Finance Committee of the DeKalb County Board met on Wednesday, February 3, 2016, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stoddard called the meeting to order. Those members present were Mr. Cribben, Mr. Gudmunson, Mr. Jones, Mr. Luebke, Mr. Reid, Mrs. Tobias, and Chairman Stoddard. A quorum was established with all seven Members present.

Also present was Gary Hanson, Pete Stefan, Jim Scheffers, Joan Hanson, and Andy Vanatta.

APPROVAL OF THE MINUTES

It was moved by Mr. Luebke, seconded by Mrs. Tobias, and it was carried unanimously to approve the minutes of the November 4, 2015 Finance Committee Meeting.

APPROVAL OF THE AGENDA

It was moved by Mr. Cribben, seconded by Mr. Jones and it was carried unanimously by voice vote to approve the agenda as presented.

PUBLIC COMMENTS

There were no public comments made.

SEMI-ANNUAL IMO NETWORK SECURITY UPDATE

DeKalb County Government's Network Security Specialist Andy Vanatta joined the Committee to provide his fourth and final semi-annual report on network security issues, initiatives, and developments. These semi-annual updates were established in the FY 2014 budget with the creation of the Network Security Specialist position.

Mr. Vanatta began by providing a security review that outlined the perimeter, application layer, and internal defenses. He additionally outline the current projects that he was involved with such as implementing Data Motion E-mail Encryption for the Nursing Home which satisfies HIPPA laws and allow patient information to be emailed instead of just faxed. Also with the highly anticipated Elections coming up in 2016, Mr. Vanatta and IMO staff are working closely with the Election Office to ensure all early voting and regular polling places are equipped with the right technology to run all locations smoothly. There is also a lot of blueprint work and planning going on with the new Jail Expansion Project as well and new technology being utilized in the Dispatching Center. Lastly Mr. Vanatta reviewed the predicted network security threats in 2016 and the continuing security challenges that face the Information Management Office.

The Committee thanked Mr. Vanatta for his semi-annual updates to them and came to a unanimous consensus that they would all like to continue to receive updates regarding Network Security annually.

QUARTERLY CONTRACTS UPDATE

Mr. Stefan shared the contract renewal results for the thirteen contracts that expired during the fourth quarter of 2015. Only two contracts exceeded \$30,000, one was for a sole source maintenance contract for the case management system at the Courthouse, and the second one was for the annual renewal of the County's property insurance coverage which is marketed by the County's insurance agent.

ANNUAL TAX ABATEMENT RESOLUTIONS

Mr. Stefan reviewed two resolutions that propose to abate a portion of the property taxes for debt service that will be extended by the County Clerk if no action is taken. \$319,656 will be abated from the 2005 Health Facility Re-Financing Bonds which will instead be paid by funds generated by Nursing Home operations. Additionally, the entire \$1,209,265 levy for the debt service payments due on the 2010 bond issued for the Courthouse expansion and Jail expansion projects will be abated. This debt issue is being repaid by sales tax revenue generated by the County Farm property in DeKalb. These two abatements are being proposed in accordance with the FY 2016 budget.

It was moved by Mr. Lubke, seconded by Mr. Cribben and it was moved unanimously to forward both annual abatement resolutions to the full County Board recommending their approval.

AMENDMENTS TO THE FIXED ASSETS CAPITALIZATION POLICY

Mr. Stefan explained that the County's auditors recommended that intangible assets be incorporated in the Capital Asset Policy. Since the policy requires updating, he recommended that now would be an opportune time to address other desired changes as well. The following are the proposed amendments to the Fixed Assets Capitalization Policy:

1. In accordance with current governmental accounting terminology, the term "Capital Asset" replaces the term "Fixed Asset" and the term "Statement of Net Position" replaces the term "Balance Sheet".
2. The policy has been retitled to the "Capital Asset Policy".
3. The inventory threshold is proposed to increase from \$500 to \$1,000 for items that do not reach the minimum level of capitalization but warrant inventory tracking.
4. A definition of an "Intangible Asset" has been added to include such items as software and easements.
5. Intangible assets will be capitalized on a prospective basis.
6. The capitalization threshold for software is established at \$30,000 in line with the threshold for computers and related equipment.
7. Clarification is included that land and easements will not be depreciated or amortized.
8. The list of projected useful lives has been updated with additional asset classes.

It was moved by Mrs. Tobias, seconded by Mr. Reid and it was moved unanimously to forward a resolution to accept the amendments to the full County Board.

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COUNTY FINANCIAL PLANNING

Mr. Stefan reviewed that this agenda item is listed periodically to present items that have an impact on the County's long term planning in various areas such as budgets, revenues, expenditures, debt issues, etc. He continued that during the month of January, the Consumer Price Index (CPI) figures for 2015 were released. The Committee reviewed the historical CPI numbers for two key indices the County monitors – The National CPI-U used to calculate the property tax cap and the Chicago Regional CPI-U used to calculate the rate adjustment for the host benefit fee at the landfill. The property tax cap CPI came in at 0.7% for 2015 which is lower than the 0.8% figure from last year. Pending any significant changes in the estimated EAV used for budget purposes when the final EAV figures are released, this allows for an increase of only \$146,000 for all of the various competing tax levies combined – both General Fund and non-General Fund levies. Mr. Stefan mentioned that this will be an additional hurdle for the upcoming budget process.

The host benefit fee CPI actually decreased by 0.3% in 2015, however, the Host Community Agreement does not allow for a decrease in the host benefit fee during any annual rate adjustment and, therefore the host benefit fee will remain the same at \$4.73 per ton for the next year of operations at the landfill from June, 2016 through May, 2017.

BUDGET FORM REVIEW

Mr. Hanson noted that in preparation for the FY 2017 budget process, he and Mr. Stefan are requesting input on which of the existing budget forms are most useful. Some of the forms take a good deal of effort for departments to complete and they'd like to make sure they are still providing useful information and have not become outdated as needs may have changed over the years. The budget form survey was distributed among the Committee Members. Mr. Hanson added that he will also be asking the entire County Board and County Department Heads to take the same survey with a goal in mind of identifying the forms that are most important to everyone and also identifying whether or not there are any forms that may have served their purpose and are no longer relevant to the budget review process.

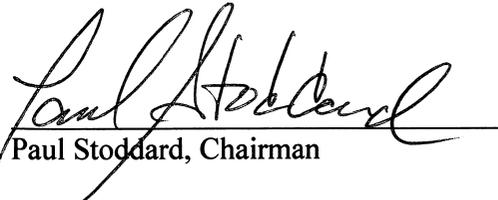
NEW BUSINESS

There were no new business items identified.

ADJOURNMENT

It was moved by Mrs. Tobias, seconded by Mr. Luebke, and it was carried unanimously to adjourn the meeting.

Respectfully submitted,



Paul Stoddard, Chairman



Tasha Sims, Recording Secretary

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IMO NETWORK SECURITY UPDATE

PRESENTED TO THE FINANCE COMMITTEE
FEBRUARY 3, 2016

ANDY VANATTA, NETWORK SECURITY SPECIALIST

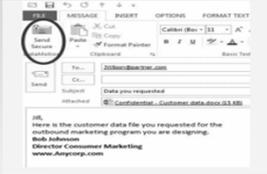
SECURITY REVIEW

- Perimeter Defenses
 - E-mail and Web Filtering
 - Firewalls
 - Remote Access
 - Guest Wifi
- Application Layer Defenses
 - Kaspersky Anti-Virus
- Internal Defenses
 - Local Security Policy
 - Password Policy
 - NTFS Permission Structure



CURRENT PROJECTS

- Data Motion E-mail Encryption
- 2016 Election
- Jail Expansion
- I AM RESPONDING



PREDICTED NETWORK SECURITY THREATS IN 2016

- Extortion Attacks (ransomware/shakedown)
- Data Sabotage
- Online credit card fraud
- IoT Devices
- NSA??

CONTINUING IMO SECURITY CHALLENGES

- Balancing 20+ diverse Departments' individual needs
- Granting Users enough access to do their job without allowing free reign of the network
- Securing network resources from outside vendors
- New Technology
- Mobile Devices
- New digital threats everyday

THANK YOU

ANDY VANATTA, NETWORK SECURITY SPECIALIST
815-899-0713
AVANATTA@DEKALBCOUNTY.ORG

DEKALB COUNTY GOVERNMENT
Quarterly Contracts Review
Contracts Expiring 10/01/15 to 12/31/15

Department	Service Provided	Vendor/Customer	Dollar Amount of Contract	Budgeted Amount	Original Date	Current Contract Start	Current Contract End	Bids or Quotes Solicited?	Bids or Quotes Received	Comments
1) Court Automation	Hardware/Software Maintenance on AS400 (Back-Up Machine)	Innovative Business Systems, Inc.	\$ 3,690	\$ 4,000	2011	10/01/15	09/30/15	None		Hardware/Software maintenance contract under \$30,000.
2) Court Automation	Hardware/Software Maintenance on two AS400's	Innovative Business Systems, Inc.	\$ 2,924	\$ 3,500	2011	01/01/16	12/31/18	None		Hardware/Software maintenance contract under \$30,000.
3) Court Automation	Maintenance for Case Management System	JANO	\$ 62,778	\$ 70,000	2002	01/01/16	12/31/17	None		Sole source vendor for software maintenance.
4) Court Automation	Maintenance on Replication Software for AS400	IT Solutions Group, Inc.	\$ 2,000	\$ 2,000	2013	03/15/15	03/14/16	None		Software maintenance contract under \$30,000.
5) Court Automation	Website Maintenance	Jeff Birtell	\$ 1,800	\$ 1,800	2010	01/01/16	12/31/16	None		Website maintenance contract under \$30,000.
6) Finance	Financial Software Maintenance	Sungard Public Sector Pentamation	\$ 18,328	\$ 21,300	2001	01/01/16	12/31/16	None		Sole source vendor for software maintenance.
7) Finance	Flexible Spending Plan Maintenance	Pay Flex Systems USA, Inc.	\$ 4,000	\$ 5,000	2012	01/01/16	12/31/16	None		Contract amount varies based on \$750 annual renewal fee plus \$4.75 per participant per month.
8) FMO	Elevator Maintenance	Kone Elevator	\$ 24,732	\$ 28,000		01/01/16	12/31/16	None		Auto-renewing contract under \$30,000 to be consolidated with future expiring elevator maintenance contracts to create one master contract in January 2019.
9) FMO	Generator Preventative Maintenance	Rush Power Systems, Inc.	\$ 11,425	\$ 12,700	2016	01/01/16	12/31/16	Written Quotes	2	No response received from third vendor.
10) IMO	Internet Access for Sycamore & DeKalb Campuses and at the Highway Department	NIUNet	\$ 5,400	\$ 5,400	2012	01/01/16	12/31/16	None		Under \$35,000 with extremely low cost for 500+ internet users.
11) Non-Departmental	Labor Attorney Retainer	Laner Muchin Dombrow	\$ 18,000	\$ 18,000	2002	01/01/16	12/31/16	None		Professional services contract for legal services.
12) Tort & Liability Fund	County Property Insurance	Erie Insurance	\$ 88,842	\$ 99,000		01/01/16	12/31/16	Quotes		Marketed by County's insurance agent. Three other companies responded their premiums would not be less than Erie's.
13) Tort & Liability Fund	Workers Compensation Administration Agreement	Go Self Insured, LLC	\$ 21,000	\$ 30,000	2015	01/01/16	12/31/16	None		Claims administration contract under \$30,000.

RESOLUTION R2016-XX

A RESOLUTION ABATING A PORTION OF THE PROPERTY TAX LEVY FOR THE 2015 TAX YEAR FOR THE 2005 HEALTH FACILITY RE-FINANCING BOND ISSUE

WHEREAS, DeKalb County Government did enter into a lease agreement with the DeKalb County Public Building Commission to cover the cost of repayment (principal, interest, and administrative costs) of the December 1, 1997, \$11,800,000 Health Facility Bond Issue; and

WHEREAS, the 1997 Health Facility Bond Issue was refinanced in 2005 and the bonds associated with the original 1997 issue have been retired, but the bonds issued in the 2005 Re-Financing are still outstanding and owing; and

WHEREAS, it was anticipated that these bonds would be retired by revenues generated by the operation of the DeKalb County Rehab and Nursing Center and a property tax levy by the County with a subsequent rental payment to the Public Building Commission; and

WHEREAS, it is mandated that in the event that non-property tax revenues are not sufficient to retire the debt, property taxes would be used to pay same; and

WHEREAS, the DeKalb County Clerk has been directed to automatically levy a property tax for the 2005 Re-Financing in each of the Tax Years 2007 through 2015 (payable 2008 through 2016) to fund this debt retirement; and

WHEREAS, DeKalb County Government may abate this property tax levy each year if sufficient monies are available in designated funds prior to the time the County Clerk extends taxes for the ensuing year; and

WHEREAS, the Finance Committee of the County Board has determined that as of January 1, 2016 the County Treasurer does have on deposit sufficient monies to make the required lease rental payments which come due from November 1, 2016 through October 31, 2017, inclusive; and

WHEREAS, the County Board does desire to abate a portion of the property tax levy for the 2015 Tax Year (payable in 2016) that would be required to be levied for the Nursing Home's share of the lease payment for the twelve month period ending October 31, 2017;

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Board that a portion of the \$969,656 property tax levy for the 2015 Tax Year (payable in 2016), which was levied for the lease agreement for the retirement of the debt on the 2005 Health Facility Re-Financing Bond Issue, is hereby abated in the amount of \$319,656, and that a certified copy of this resolution should be filed with the DeKalb County Clerk within fifteen days.

PASSED AT SYCAMORE, ILLINOIS, THIS 17TH DAY OF FEBRUARY, 2016, A.D.

ATTEST:

Chairman, DeKalb County Board

County Clerk

RESOLUTION R2016-XX

A RESOLUTION ABATING THE ENTIRE PROPERTY TAX LEVY FOR THE 2015 TAX YEAR FOR THE 2010 COURTHOUSE EXPANSION AND JAIL EXPANSION BOND ISSUE

WHEREAS, DeKalb County Government did sell \$16,000,000 in bonds on October 14, 2010 for the expansion of the Courthouse and for the study of the expansion of the Jail; and

WHEREAS, it was anticipated that these bonds would be retired mainly by sales tax revenues generated from sales at stores on the site of the former County Farm which is the southeast corner of Sycamore Road and Barber Greene Road in DeKalb; and

WHEREAS, it is mandated that in the event that non-property tax revenues are not sufficient to retire the debt, property taxes would be used to pay same; and

WHEREAS, the DeKalb County Clerk has been directed to automatically levy a property tax for the 2010 Bond Issue in each of the Tax Years 2010 through 2028 (payable 2011 through 2029) to fund this debt retirement; and

WHEREAS, DeKalb County Government may abate this property tax levy each year if sufficient monies are available in designated funds prior to the time the County Clerk extends taxes for the ensuing year; and

WHEREAS, the Finance Committee of the County Board has determined that as of January 1, 2016 the County Treasurer does have on deposit sufficient monies to make the required debt service payments which come due from January 1, 2016 through December 31, 2016, inclusive; and

WHEREAS, the County Board does desire to abate the property tax levy for the 2015 Tax Year (payable in 2016) that would be required to be levied for the principal and interest payments for the twelve month period ending December 31, 2016;

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Board that the \$1,209,265 property tax levy for the 2015 Tax Year (payable in 2016), which was levied for the retirement of the debt of (a) \$899,157 for the Build America Bond Issue and (b) \$310,108 for the Recovery Zone Bond Issue, is hereby abated in its entirety in the amount of \$1,209,265, and that a certified copy of this resolution should be filed with the DeKalb County Clerk within fifteen days.

PASSED AT SYCAMORE, ILLINOIS, THIS 17TH DAY OF FEBRUARY, 2016, A.D.

ATTEST:

Chairman, DeKalb County Board

County Clerk

DEKALB COUNTY GOVERNMENT

CAPITAL ASSET POLICY

February 17, 2016

1. The primary purpose of this Capital Asset Policy is to (a) provide direction to staff for handling discretionary areas within generally accepted accounting principles for governmental entities as applied to capital assets, and (b) to inform the public and readers of the County's financial statements of decisions made and implemented where such discretion is allowed within the accounting standards.
2. The intent of capitalizing assets owned by the County is to spread the cost of an asset over the useful life of the asset rather than show the entire acquisition cost as an expense in the year it was acquired.
3. The capitalization of an asset is accomplished by (a) recording the full value (cost) on the statement of net position, (b) showing each year, as an expense (depreciation), that part of the asset which is used (consumed) during a particular twelve month period, and (c) tracking on the statement of net position the sum of the annual expenses (accumulated depreciation) charged since the asset was first acquired and placed into service.
4. Capital assets with a value at or over \$1,000 and an anticipated useful life in excess of one year will be tracked on the County's computerized inventory system and an inventory tag will be applied, where practical, to those items.
5. Capital assets will be capitalized if the expected useful life exceeds one year and the value is at least \$10,000, except where the value must be at least (a) \$30,000 for computers and related equipment, or (b) \$30,000 for software, or (c) \$50,000 for traffic control signals per pole, or (d) \$50,000 for land improvements. Intangible assets exceeding these capitalization thresholds will be capitalized on a prospective basis from the effective date of this policy.
6. Capital assets exceeding the capitalization parameter will be reported on the County's Fiscal Year-End Financial Statements by increasing the value of total assets based on the historical cost in the year acquired. If an item is donated, it will be recorded at its estimated fair value at the time of the donation.
7. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life will not be added to the value of the asset.
8. Capital assets with a value under the applicable capitalization parameters will be expensed in the year purchased and recorded as such on the financial statements.

9. Capital assets that are capitalized on the Financial Statements will be depreciated starting with the fiscal year following acquisition with the exception of land and easements which will not be depreciated.
10. The straight-line method of depreciation will be used.
11. The projected useful life of the asset is set forth in Attachment A. Said attachment may be amended from time to time by the Finance Office.
12. For purposes of depreciating assets, no salvage value will be anticipated.
13. Definitions and Assumptions are set forth on Attachment B.
14. The DeKalb County Rehab & Nursing Center is exempt from this Capital Asset Policy to allow passage of their own policy which better conforms to their specific industry standards.

DEKALB COUNTY GOVERNMENT
Useful Life of Capital Assets for Depreciation
(Utilize Straight-Line Method)

Assets	Years of Useful Life
Air Handler	5
Audio Visual Sound System	5
Backhoe	20
Bobcat	10
Bridge	50
Building	40
Building Improvement	10
Car/SUV/Minivan	7
Chipper	7
Computer	3
Copy Machine	5
Crack Sealer	20
Easements	N/A
Excavator	20
Fiber Optic Cable	20
Fiber Optic Duct	7
File, Rotary	10
Flagpole	5
Furniture	10
Fuel Dispenser	10
Generator	10
GIS Equipment	5
Grader, Motor	20
Gross Station	7
Intangibles, Other	3
Land	N/A
Land Improvement	20
Lift	20
Micro-Camera	5
Micro-Reader/Printer	5
Micro-Scanner/Computer	3
Mower	10
Panic Alarm	5
Parking Lot - Hard Surface	20
Parking Lot - Resurface	10
Plotter	5
Plow	10
Postage Machine	10
Printer, Offset	10
Printer/Copier	5
Radio/Sound System	5
Road	20
Roller	15
Roof	20

DEKALB COUNTY GOVERNMENT
Useful Life of Capital Assets for Depreciation
(Utilize Straight-Line Method)

Assets	Years of Useful Life
Scanner	3
Server, Computer	3
Shelving Unit	25
Sidewalk	20
Signs	8
Skid Steer Loader	10
Snow Plow/Wing	10
Snow Blower	20
Software	3
Sound System	5
Storm Sewer	50
Street Light	15
Tailgate Spreader	10
Tar Machine	20
Telephone System	5
Tractor, Mowing	10
Traffic Signal	20
Trailer	20
Truck Conveyor	10
Truck Crane	20
Truck, Dump	10
Truck, Pick-Up	7
Wacker Roller	10
Walk/Bike Path	10
Wheel Loader	20
X-Ray Unit	5

Note: Items with an historical cost over \$10,000 will be depreciated, except for computers and related equipment and software where the threshold will be \$30,000, and land improvements and traffic signals where the threshold will be \$50,000.

**DEKALB COUNTY GOVERNMENT
CAPITAL ASSET POLICY**

DEFINITIONS AND ASSUMPTIONS

1. A bridge is defined as a structure over a waterway where the length is 20 feet or more and is capitalized separately from roads.
2. A culvert is defined as a structure where the length is less than 20 feet and the cost is capitalized as part of the cost of the road.
3. Driveways along a road are included as part of the cost of the road.
4. Curbs are included as part of the cost of the road.
5. The amount of land carried on the statement of net assets for roadways may appear low for the number of miles of roads maintained. However, the land for most roads and road right-of-ways is used by the County under easement agreements and the land itself is owned by adjoining land owners.
6. Interior roads and parking lots are treated as Land Improvements and depreciated as such.
7. An intangible asset can only be recognized as an asset if it is identifiable, meaning it can be sold, transferred, licensed, rented, exchanged, or it arises from contractual or other legal rights, and must have the following three characteristics to be categorized as such: a) it does not have a physical (tangible) substance, b) it is non-financial in nature, and c) it has an initial useful life that is greater than one year (for example, software or easements). Intangible assets are amortized rather than depreciated, however, the term depreciation is used throughout this policy for both tangible and intangible assets for simplicity.

01-20-2016

**Consumer Price Index - All Urban Consumers
U.S. City Average
Used for PTELL / Tax Cap Calculations**

**Consumer Price Index - All Urban Consumers
Original Data Value**

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2003 to 2015

For PTELL / Tax Cap Calculations

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2		% Increase Dec. to Dec.	% Increase Year Over Year (Dec. to Dec.)	% Increase Year-to-Date (Dec. to Dec.)
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0	183.3	184.6				
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9	187.6	190.2		3.3%		
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3	193.2	197.4		3.4%		
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6	200.6	202.6		2.5%		
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036	207.342	205.709	208.976		4.1%		
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228	215.303	214.429	216.177		0.1%		
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949	214.537	213.139	215.935		2.7%		
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179	218.056	217.535	218.576		1.5%		
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672	224.939	223.599	226.280		3.0%		
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601	229.594	228.850	230.338		1.7%		
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.957	232.367	233.548		1.5%		
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.736	236.384	237.088		0.8%		
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	237.017	236.265	237.769		0.7%	0.7%	0.7%

1.0% 3-Year Average (2013-2015)
1.5% 5-Year Average (2011-2015)
1.9% 10-Year Average (2006-2015)

01-20-2016

**Consumer Price Index - All Urban Consumers
Chicago-Gary-Kenosha, IL-IN-WI
Used for Landfill Host Agreement Calculations**

**Consumer Price Index - All Urban Consumers
Original Data Value**

Series Id: CUURA207SA0, CUUSA207SA0
 Not Seasonally Adjusted
 Area: Chicago-Gary-Kenosha, IL-IN-WI
 Item: All items
 Base Period: 1982-84=100
 Years: 2003 to 2015

For Landfill Host Fees Agreement Calculations

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	% Increase	
																% Increase Avg. to Avg.	Year-to-Date (Avg. to Avg.)
2003	182.7	184.1	184.8	183.4	183.4	184.1	184.1	184.5	186.1	185.8	185.6	185.5	184.5	183.8	185.3		
2004	185.4	186.4	186.3	187.2	188.7	189.1	189.2	190.2	190.0	190.8	190.7	189.6	188.6	187.2	190.1		2.2%
2005	189.9	190.5	191.3	193.2	193.3	194.0	194.2	195.8	198.3	197.9	197.3	196.4	194.3	192.0	196.7		3.0%
2006	197.5	197.2	197.6	197.7	198.4	199.0	199.3	200.4	199.6	197.5	197.9	197.8	198.3	197.9	198.8		2.1%
2007	199.401	200.630	202.483	204.019	205.686	206.092	205.561	205.813	206.454	206.696	207.821	207.155	204.818	203.052	206.583		3.3%
2008	208.757	209.526	211.542	212.662	214.932	215.738	217.459	215.971	215.465	213.363	209.053	205.959	212.536	212.193	212.878		3.8%
2009	207.616	207.367	207.462	207.886	209.809	211.010	210.906	211.441	211.345	211.708	212.206	211.185	209.995	208.525	211.465		-1.2%
2010	212.104	212.456	212.952	212.929	212.984	212.186	212.535	212.784	213.339	213.332	213.066	213.778	212.870	212.602	213.139		1.4%
2011	215.155	216.192	217.880	218.762	220.094	220.182	219.277	219.688	220.027	219.592	219.181	218.180	218.684	218.044	219.324		2.7%
2012	219.585	219.626	222.351	222.416	222.262	222.138	221.611	222.967	223.611	223.227	222.425	221.838	222.005	221.396	222.613		1.5%
2013	222.251	224.681	224.433	224.522	225.645	225.864	225.375	225.525	225.161	224.422	223.703	222.960	224.545	224.566	224.524		1.1%
2014	225.027	226.217	228.784	229.848	229.612	230.477	229.633	229.753	229.829	228.987	227.184	226.262	228.468	228.328	228.608		1.7%
2015	225.852	225.763	227.405	227.704	228.494	228.837	228.588	229.527	228.826	228.600	227.641	226.271	227.792	227.343	228.242		-0.3%

0.9% 3-Year Average (2013-2015)
 1.4% 5-Year Average (2011-2015)
 1.6% 10-Year Average (2006-2015)

DeKalb County Government
 Survey of Helpfulness of Budget Forms & Process
 February 3, 2016

Choose One		If Choose Keep	As you complete this form, please reflect on the Budget Process just completed and consider how you actually spent your time as part of your budget review.	
Delete	Keep	Scale 1-10 (Helpful)	Form #	Title
			MEETING	Finance Committee Setting Budget Parameters
			FORM i	Instructions for Departments
			FORM ii	Budget Calendar
			FORM iii	Quick Price Guide
			FORM iv	Quick Big Number Guide
			FORM v	Technology Standards Guide
			FORM vi	Form Submittal Requirements
			FORM A	Summary of Entire Department Budget
			FORM B	Line Item Detail for Each Department
			FORM C	Revenues
			FORM D	Department Organization Table
			FORM E	Request for Changes to Authorized Positions
			FORM F	Request for Additional Overtime
			FORM G	Equipment, Furniture, Vehicles
			FORM H	Commodities and Services
			FORM I	Tax Levy Request
			FORM J	Fund Balance Analysis
			FORM K	Inventory of Major Service Areas
			FORM L	Efficiency Ideas Implemented
			FORM M	Request for Items to be Included in 5 Yr Special Funding Plans
			FORM N	Request Funding for Outside Agencies
			FORM O	Suggestions for Study Issues by Board Members
			FORM P	Appeal of Administrative Recommendation
			FORM Q	Contract Inventory
			HAND-OUT	Budget Narrative – Administrative Recommendation
			WORKSHOP	Budget Q&A for Board Members
			MEETING	Budget Appeal Process by Committees
			MEETING	Quarterly Review of Contracts In Place