

DeKalb County Government



FY 2019 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2019 BUDGET
Adopted Budget October 17, 2018**

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Budget Basis

1. The 2019 Budget represents revenues and expenditures from 81 cost centers across 50 different and independent funds. Revenues have been estimated realistically, but on the conservative side. Expenditures have been estimated realistically, but on the aggressive side to provide somewhat of a cushion for unexpected events. The vision is that expenses should reflect a “pay as you go” philosophy and not delay financial obligations for future generations. Much planning has been done to smooth out expenses in the long-term and minimize large “bumps” in expenditures in future years which are then difficult to deal with from a budget perspective with the Asset Replacement Fund being a prime example of this type of strategy.
2. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 2.1% for the 2018 levy year for 2019 collections. This amount (\$462,000 total for all levies) is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. This increase is incorporated into the property tax levies found on Attachment A. An additional 0.8% (\$186,000 total for all levies) is included to account for the increase from new construction. Another 1.1% (\$240,000 total for all levies) has been included to account for the possible early dissolution of some parcels in one of the City of DeKalb’s Tax Increment Financing Districts, as well as an additional contingency for new construction should that end up at higher levels than current estimates.
3. Property tax levies for all but three non-General Fund levies are seeing an increase of at least 2.5% from their 2017 tax year extensions. This group includes levies for PBC Lease which is increasing by \$10,000 or 10.3%, the Highway Funds (Highway, Aid to Bridges, and Federal Highway Matching) which are increasing by a combined \$96,000 or 2.9%, Public Health which is increasing by \$10,000 or 2.6%, Senior Services which is increasing by \$10,000 or 2.5%, and Veterans Assistance which is increasing by \$12,000 or 2.5%. Two levies will remain flat for 2018 – the Retirement-FICA levy (\$100,000) and the Retirement-IMRF levy (\$100,000). The Tort & Liability levy is decreasing from \$500,000 to \$10,000 as explained in Item #36 below. See Attachment A for exact levies.

The Mental Health Fund levy is subject to a separate tax cap calculation from other levies subject to the tax cap. Accordingly, that levy is increased by \$75,000 or 2.9% to capture both the allowable cost-of-living adjustment (\$53,000) and the expected new construction component (\$22,000). An additional 0.5% (\$12,000) has been included as a contingency for new construction. This will continue to provide a funding source for the joint effort with Court Services to fund the “Specialized Care & Treatment” line item as outlined in Item #38 below.

The General Fund captures the remaining increase from both the allowable cost-of-living adjustment (\$310,000) and new construction dollars (\$124,000).

4. The assessed value for the County is expected to increase to \$2,064,000,000 or 5% for the 2018 levy year which funds the FY 2019 budget. This is the fourth consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market continues on its path to recovery from the recession. New construction EAV is rebounding as well and is expected to account for 0.8% of the growth in the County's assessed value at approximately \$13 million. The value of the average home is expected to increase about 5% in tax year 2018. Looking back three years, the value of a \$200,000 home in 2015 will be increasing to over \$237,000 in tax year 2018.
5. During 2012, the County's outside independent auditing firm, Sikich LLP of Naperville, Illinois, conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year and recommended that the target should be re-evaluated and refined periodically to address changes in the operating or financing environment of the County.

Over time, all seven factors of the target fund balance calculation have fluctuated based on operating results and economic factors, the most significant of which was the leverage category which provides a credit to the fund balance target based on the amount of fund balance available to the General Fund from other funds.

During one of those interim periodic reviews, the definition of the ideal fund balance level was clarified and, as contemplated when the 2018 budget was passed, a review was conducted as of the audited financial statements for the year ended December 31, 2017. This recent review, based on the original model established in 2012, yielded the following results:

- The target unrestricted fund balance in the General Fund shall be established as 25% of total expenditures as identified in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds from the most recently completed audited financial statements.

At the end of 2017, the unrestricted fund balance was \$7,211,142 or 26% of total expenditures. Due to the balanced budget approved for 2018, the fund balance is projected to remain relatively flat. That level of utilization would leave the fund balance at \$7.2 million which, based on budgeted expenditures for 2018 of \$28,130,500, would equate to 26% of General Fund expenditures which exceeds the 25% target level.

6. The goal for the 2019 Budget was to present a balanced budget for the third consecutive year. This allows the County to maintain a strong fund balance to adequately meet cash flow needs and unexpected emergencies. With that as the guideline, departments then submitted their overall requests for 2019 and, with their cooperation, the goal of a balanced budget was accomplished. It is represented by the originally submitted budget requests which are accepted as presented in the FY 2019 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, along with the highlights and exceptions as noted in the following paragraphs and in attached schedules A to D.

Salaries & Benefits

7. As of January 1, 2019, five of the six labor contracts are already in place and this budget implements the salary increases in those contracts. The contract with the Operating Engineers Union (Highway Department) includes a 2.75% increase effective January 1, 2019. The contract with the MAP Union for Court Services (Probation) Department includes a 2.96% increase to the pay scales effective December 1, 2018 plus step movements. There are three separate contracts with AFSCME groups. The Public Health and Sycamore & Highway Campuses contracts include a 2% increase effective January 1, 2019, and the Nursing Home Campus contract includes a 1.75% increase effective January 1, 2019. The contract for the MAP Union for Sheriff's Officers expires on December 31, 2018 and negotiations are just beginning.
8. Non-union increases are being set at 2% for 2019, effective with the pay period beginning December 23, 2018. The Exempt Department Heads will also receive a 2% increase in pay as of the same date.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees. Those salaries and any associated increases are: Conflict Assistant Public Defenders from \$26,000 to \$26,500 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$46,400 to \$47,400; ESDA Director from \$47,000 to \$48,000; the County Historian from \$7,600 to \$7,800; the Board of Review is increased from \$10,800 to \$11,000 for the Assessment Year starting May 1, 2019; the Board of Review Alternates remain at their same per diem of \$70; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.

10. This budget implements salary changes previously granted by the County Board for Elected Officials. As required by law, these salaries must be set prior to the election and the County establishes these salaries in the Fall prior to the deadline for filing for office so candidates for those positions will be aware of the salary for the four-year term.

11.
 - A. For the 2019 Plan Year, the County marketed its health insurance plans to both the traditional markets and to the Intergovernmental Personnel Benefit Cooperative (IPBC) a pool of local governments that has been in existence since the late 1970s and is currently comprised of about 134 municipal members. The County continues to experience high claims experience due to some high cost claimants with serious medical conditions.

 - B. Currently, the County is responsible for the first \$95,000 of each claimant's cost during any calendar year. Insurance then kicks in to cover any claims incurred over the \$95,000 stop loss level. Many insurers would not even bid on the County's plan due to being uncompetitive because of the high reinsurance premiums they would need to charge from an underwriting perspective. However, the IPBC has developed an internal pooling mechanism to address this issue. IPBC members, are responsible for only the first \$35,000 of any claimant's cost during any calendar year. Then there is an internal pooling tier that applies for any claims between \$35,000 and \$125,000 in any given year. Reinsurance is then purchased for the pool as a whole only for claims in excess of \$125,000. The County has an opportunity for some cost savings by switching to the IPBC as a result of the internal pooling tier where the County would only have to pay the IPBC blended rate for that tier rather than absorb the entire cost of that risk tier.

 - C. Some other advantages of the IPBC pool are the additional savings available on life insurance and dental insurance premiums, maintaining the Blue Cross Blue Shield PPO network, and savings on other ancillary products and services such as wellness programs, employee assistance programs, and benefits consulting services, as well as providing an electronic open enrollment platform to streamline the annual open enrollment process.

 - D. Some of the challenges of the IPBC pool include a change in pharmacy benefit managers and corresponding drug formularies, a change in dental insurance carriers from Blue Cross Blue Shield to MetLife, a change in life insurance carriers from MetLife to Standard Life, and having to issue new insurance cards.

E. Weighing both the pros and cons of changing the County's health insurance plans, it is recommended that the County move its medical, dental, and life insurance plans to the IPBC effective January 1, 2019 due not only to the benefits described above, but also to the 18-month rate decrease being offered. Since the IPBC runs on a July 1st to June 30th Plan Year, County insurance rates charged to employees and departments can be guaranteed not to be higher than a negative blended rate decrease of minus 7% on average through December 31, 2020, however, there will be slightly lower decreases for the full family tier as 2019 is the fifth and final year of the five-year phase in to a four-tier premium system.

F. In 2013, the County added an optional employee Health Savings Account compatible High-Deductible Health Insurance Plan. For 2019, in order to maintain the High Deductible Health Plan as a Health Savings Account compatible plan, the single deductible will remain at \$2,700 and the family deductible will continue to be twice the single deductible at \$5,400. The traditional PPO Plan has a \$750/\$1,500 deductible provision for single/family coverage respectively.

G. Offering a High-Deductible Plan allows for the provision of the employer contributing some portion of the premium savings from a PPO plan into a Health Savings Account for the employee. The County's contribution to the Health Savings Account was set at 100% of premium savings for 2013, 95% for 2014, 90% for 2015, 85% for 2016, 80% for 2017, and 75% for 2018. For 2019, the percentage is established at 70%.

H. Employees will continue to pay 25% of the total health insurance premium costs for the PPO and HDHP plans and the County will be responsible for the remaining 75% of the cost. However, the premium differential between the PPO Plan and the HDHP Plans is adjusted to reflect claim activity.

I. In 2015, the County approved moving from a two-tier premium system for health insurance to a four-tier premium system by adding premium tiers for "Employee & Spouse" and "Employee & Children" coverage categories in addition to the existing "Employee Only" and "Family" tiers. However, due to the cost impact of the higher premium on the full "Family" tier, the four-tier premium system was to be phased in over a period of five years resulting in approximately an additional \$16 to \$20 per month being added to the employee cost for the full "Family" tier for each of the next five years in addition to the required rate increase or decrease for that particular year. 2019 marks the fifth and final year of the five-year phase in to the four-tier premium system.

- J. Since the phase in plan was designed to be cost neutral, all collective bargaining units were given the option of remaining on the two-tier premium system or adopting the four-tier premium system. The two MAP unions have elected to remain on the two-tier premium system but all other County employees on the health insurance plans are on the four-tier premium system.
- K. Effective with the 2017 Plan Year, dental insurance became a separate election for employees. This gave employees an option to elect dental insurance only if they desired it and it removed the dental premium cost from the affordability calculations of the Affordable Care Act
- L. The concept of a “Basic” Health Insurance Plan offering a lower monthly premium in exchange for higher out-of-pocket costs became a reality in 2018 as the County began to offer a third health plan available on a voluntary basis. With a premium cost of only \$55 per month for 2019, this plan offers coverage that provides minimum essential coverage at an affordable cost in such a way as to meet one of the Affordable Care Act’s safe harbor thresholds. This plan essentially eliminates any penalties from being assessed against the County if employees receive subsidies from the insurance exchange.
12. Employees in positions that are eligible for Health Insurance may elect to participate in the County’s Insurance Buyout Program. The payment to those employees electing this option for 2019 will be \$3,000, the same amount it has been since 2014.
13. As of January 1, 2019, term Life Insurance coverage for employees in positions eligible for Health Insurance will be \$50,000, the same as it has been since 2016. By moving the County’s group term life insurance coverage to the IPBC, the County will experience a 20% rate decrease from 14 cents/\$1,000 of coverage to 11.2 cents/\$1,000 of coverage resulting in savings of \$8,000 per year. Accordingly, this budget authorizes the County’s group term life insurance coverage to be moved to the IPBC program in addition to its medical program.
14. A. In 2008 pension funds experienced large investment losses across the nation and the County’s pension funds managed by the Illinois Municipal Retirement Fund (IMRF) were no exception. Because of that, large increases were necessary beginning in 2010 to make up for the lost funds. That higher level of funding continued through 2018. However, beginning in 2019, those investment losses have all been recognized and rates are returning to pre-recession levels. The IMRF rate is decreasing from 10.36% to 8.13%. This 21.5% decrease in the contribution rate will save the County more than \$450,000 in 2019. The Sheriff’s Law Enforcement Personnel (SLEP) rate is decreasing from 19.42% to 17.57%. This 9.5% decrease in the contribution rate will save the County more than \$165,000 in 2019.

B. Recent changes in the IMRF definition of earnings has resulted in a change to the way insurance buyout payments are reported. In the past, those buyout payments were required to be reported to IMRF as pensionable earnings as long as the buyout payment was less than the cost of enrolling an employee in an insurance plan as was the case with the County. Beginning in 2018 and for future years, insurance buyout payments are only reportable to IMRF as pensionable earnings if the governing board passes a Resolution to that effect. Since the County does not have such a Resolution on file with IMRF, almost \$48,000 in pension contributions will be saved in 2019 alone.

C. In early 2017, the Sheriff began the multi-year transition of converting Communications Division staff from SLEP pension coverage to IMRF pension coverage. In 2019 alone, budgeted savings for the five Communications Deputy positions, converted since the effective date of the change, will be almost \$23,000. This is an annual savings moving forward. The 18 remaining positions will eventually be converted so the savings will continue to grow in future years.

Staffing Levels

15. The Sheriff has requested the addition of one Correction's Deputy at a cost of \$103,000 (with benefits). The Deputy would become the Prison Rape Elimination Act (PREA) Coordinator to assist the Department in meeting U.S. Department of Justice Standards. The lack of available funding necessitates the denial of this request.
15. The Public Defender has requested two personnel changes. He has requested one additional Level Two Attorney at a cost of \$120,000 (with full benefits) and one upgrade from a Level One Attorney to a Level Two Attorney at a cost of \$35,800 (with applicable benefits). The lack of available funding necessitates the denial of these two requests. However, prior to the 2020 budget process, County Administration is to research compensation and staffing levels for the Public Defender's Office.
17. In 2018, the State's Attorney was allocated \$60,000 for each of two years from the Opportunity Fund to start a Diversion Program with the intent that said program will become self-supporting. The funding included the addition of a full-time Diversion Coordinator and that position and funding mechanism is continued for the last of the two year implementation period but for 2019, the amount is "up to" \$60,000 less new program revenues, with unused appropriations rolled to 2020.

18. The Assessment's Office has requested the addition of a part-time 29 hour per week (out of a 40 hour work week) Administrative Clerk C (Job Class #5511) employee at a cost of \$24,000 (with applicable benefits). While the lack of available funding necessitates the denial of this request as a permanent staff addition, circumstances allow for this request to be approved for a 15 month period starting January 7, 2019, but then terminates March 31, 2020. This will at least allow additional assistance during the busy quadrennial assessment year. Funding comes from the timing of the election cycles where the General Fund has to provide funds for two elections in both 2018 and 2020, but only one election in 2019. This one year dip in expenses allows the County the ability to provide one-time funding to Assessments and to set aside some funds for reserves.
19. This budget memorializes changes in the Treatment Court program that has occurred during 2018. The salary of the Director has now been split 50% to Drug Court and 50% to Mental Health Court from the previous 100% charge to Drug Court. Additionally, a Drug Court Probation Officer and a Mental Health Court Counselor have been approved under the Adult Redeploy Illinois Grant starting October 1, 2018 and running at least through June 30, 2019. The total costs, with benefits, of \$83,000 and \$88,000 respectively are paid entirely by grant funds.
20. This budget also memorializes a change in the Veteran's Assistance Commission Office during 2018. The Administrative Assistant/Clerk position was changed from two part-time positions (totaling 46.50 hours per week) to one full-time position (totaling 40 hours per week) with full benefits, at a cost of \$26,000.
21. The Facility Management Office has requested hiring the replacement for a retiring employee two months early for training purposes at a cost of \$5,600 plus health insurance would start two months early at a cost of up to \$5,100. While job overlap may be considered an ideal situation, difficult budget realities do not permit such overlap. A three week overlap is approved, but only if monies can be identified within the department's operating budget during 2019.
22. The Court Service Department was successful in securing a "Hope Probation Grant" in 2017. This budget memorializes additional personnel actions already taken during 2018 as a result of the Grant. The Drug Testing Technician hours were increased from 20 to 27.5 hours per week and the rate of pay increased from \$13.26 per hour to \$14.26 per hour. This total increase of \$500 was paid 82% by the Hope Grant and 18% by the Probation Services Fund.
23. The Highway Department is expected to take on the lead agency role for the DeKalb Sycamore Area Transportation Study (DSATS) beginning in 2019 as the responsibility is moved from the City of DeKalb. It is important to note that employee salary and benefit costs are paid by the DSATS grant funds and should have no financial impact to the County.

The current DSATS employee will be transitioned to a County employee and that position is now added to the County's authorized positions. To provide maximum flexibility over time as the function and responsibility evolve within the County structure, three positions are created on the organizational table, but only one position of the three, is authorized to be filled at any point in time. The three positions are DSATS Level I (pay grade of AS9), DSATS Level II (pay grade of AS10), and DSATS Level III (pay grade of AS11). The County Engineer is charged with developing specific criteria for each level during the first six months of overseeing DSATS, and the County Engineer is also allowed the discretion for which level to fill when, as well as for an employee's movement between levels.

The additional responsibilities undertaken by the County Engineer for the DSATS program, also necessitates an additional stipend for the County Engineer. The stipend will be set by the Highway Committee in consultation with the County Administrator after a new DSATS IGA is in place so all responsibilities are known. To the extent other overhead funds are available from DSATS to cover administrative and workload costs, the County Engineer, in collaboration with the County Administrator, is authorized to hire additional staff or make additional stipend payments, as long as all of the County's costs are covered.

24. The County Clerk has requested four personnel changes, asking for pay upgrades for three positions at a cost of \$9,000 plus increasing the hours for one position from 26 hours per week to 35 hours per week with full benefits at a cost of \$37,000. The lack of funding necessitates the denial of these four requests. However, in light of the number of requests made, we would encourage a whole-office staffing review be done during 2019 by the County Clerk, with the assistance of Administration. The first goal would be to look at how duties and responsibilities are allocated between staff to see if some type of reorganization could be identified that would allow for inter-office staff movement as workloads ebb and flow. The second goal would be to accomplish this with a net zero cost, but to have compensation reflective of responsibilities undertaken by staff.
25. The opening of the Jail Expansion in mid-2018, with the potential for an additional 40 to 45 inmates, necessitated the need for additional staffing. This staffing level was ramped up during the 3 year planning and construction cycle prior to the facility opening. In summary, the additional staffing included 8 Corrections Officers (2 in 2015, 4 in 2016, and 2 in 2017) and 1 Maintenance II Worker for the Facility Management Department in 2017. This staffing level is now part of the permanent authorized staff and monies for these positions has been allocated from the Landfill Host Benefit Fee.

26. The Regional Office of Education (ROE) began processing payroll for their Agency funded employees in 2018. Accordingly, the 3.5 full-time equivalent employees listed as authorized positions that are funded by ROE Agency funds are approved for removal from the list of authorized positions as they no longer flow through the County's payroll system. The net effect on the County's budget is zero since the associated reimbursement revenue from ROE is also removed from the budget.
27. This budget memorializes a change made by the Judiciary when filling the Part-Time Jury Commission Clerk position. This part-time position previously had an authorized health insurance slot allocated to it, but that allocation is now eliminated for this position. Accordingly, the authorized health insurance slot for the Jury Commission is reduced from one to zero with this budget.
28. As part of the planning process for the FY 2019 budget, the DeKalb County Forest Preserve District increased its property tax levy to capture allowable growth from CPI increases with the intent to contract with the Sheriff's Office for additional safety patrols at various forest preserves. With the accumulation of the 2017 tax levy collected in 2018 plus the second year's levy in 2018 to be collected in 2019, the additional full-time Sheriff's Deputy is able to be hired in 2019 at a cost of \$105,000 which includes full benefits.

Operating Issues

29. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when equipment or software needs to be replaced, enough monies are available to do so. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenditures from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2019, the Asset Replacement Fund continues with \$759,000 placed into this fund to cover such items as police cars, computers and network equipment, software, and police communication equipment, with purchases of \$830,000.
30. A sundry of expenditure reductions are being made to original departmental requests as reflected on the summary fund schedules, the most significant of which include: reducing Election costs by \$100,000 to better mirror expenses from previous election cycles; removing \$10,000 from FMO capital for HVAC because of the major HVAC equipment replacements being planned for over the next several years; and increasing the food program budget in Corrections by \$115,000.

31. The Health Department has proposed various fee increases (Attachment D) as part of their annual review to match costs with fees charged. Their request includes increases for Animal Control, Food Sanitation, and Real Estate Inspections. These increases are approved and are expected to generate about \$14,000 in revenues.
32. The County currently has sales tax sharing agreements with the City of DeKalb to share revenues generated by the former “County Farm & Home” properties. This money pays for bond debt costs for the Courthouse Expansion and certain fixed costs for the City, but the revenues exceed the amount of money for existing obligations. For 2019, the revenues which exceed obligations will be placed in the General Fund and that amount is estimated to be \$347,000.
33. The Community Host Benefit Fee (for the Landfill) is now fully effective and the maximum allowed per year tons is anticipated for 2018 less an estimated \$50,000 in revenue for the impact of the change in waste haulers for the City of DeKalb. At the projected volume, the County expects to receive about \$2,449,000. For 2019, the allocation of fees collected goes to multiple places, though the allocation is shifting from previous years: about \$135,000 (down \$75,000 from the prior formula calculation of \$210,000 and which is now directed to the County General Fund) will go towards the County’s Solid Waste Program for education and special recycling collections and projects; about \$30,000 (down \$75,000 from the prior formula calculation of \$105,000 and which is now directed to the County General Fund) will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; \$500,000 will be used for Jail operating costs for 2019; \$22,000 will go towards computer equipment as the portion remaining from the 2018 total of \$50,000 in saving from delayed hiring of Jail Transition Team members; and \$1,584,400 will be paid out to the Jail Debt Service Fund for future principal and interest costs.
34. In addition to the above paragraph, in 2017 the County Board approved allowing additional tonnage for Special Waste above the regular 500,000 ton per year limit. The monies generated from that waste, estimated at \$57,000, is designated to pay off internal County loans for a new Sheriff’s Radio Communication System which is expected to be operational in 2019 at a cost not to exceed \$4,000,000.
35. Drug Court, in their 2018 budget submission, noted that by January of 2018 they expected to exhaust their fund balance which they have been using for operations. They expected to be \$80,000 short during 2018 between revenues and expenses. During 2018, Drug Court was successful in securing additional grant funding to balance future budgets, however, the current estimated deficit stands at \$63,000. This deficit will be reduced as much as possible through internal funding sources such as participant contributions and donations, and may take several years to come to fruition.

36. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance, Worker's Compensation Insurance, and Unemployment Insurance. Provisions are made within the Tort & Liability Insurance Fund to cover claims against the County. The County will continue to purchase Property Insurance on a fully insured basis to cover any property related risks. When average actual expenses are looked at using 3, 5, and 10 year averages, \$500,000 should be a sufficient amount to fund claims and expenses of this fund. The Tort & Liability Insurance tax levy for tax year 2018, to be collected in 2019, has been reduced from \$500,000 to \$10,000. The remaining \$490,000 will be transferred from General Fund operating revenues such as sales tax and income tax. The General Fund will then replace that lost revenue by increasing its levy by the \$490,000 that was previously levied in the Tort & Liability Insurance Fund. This method provides the County with the greatest flexibility in managing its restricted tax levies.
37. It is noted that some IMRF pensions can become inflated by practices of departments with either separate Boards or under an elected official. This budget continues with a change made in 2018 that the financial responsibility for those payouts, and for additional assessments, will need to be borne by Departments within their budgeted dollars.
38. In the 2016 Budget, an arrangement was worked out between Court Services and the Community Mental Health Board for covering costs of residential placements for juveniles, the cost of which is now accounted for in Non-Departmental cost center (1290) of the General Fund. That concept was expanded in 2017 so that the first \$75,000 of placement cost was to be paid by Court Services, as well as any costs that exceed \$200,000. The Mental Health Board was responsible for costs between \$75,000 and \$200,000. To help the Mental Health Board cover those costs, their tax levy, within the tax cap parameters, was maximized. This arrangement continues for 2019. (See item #3 addressing first \$75,000.)
39. The Sheriff's 2019 budget for housing inmates in other counties will only reflect nominal expenses as the new Jail opened in mid-2018. Therefore, while 2018 is on pace to spend around \$642,000 for housing inmates outside of DeKalb County, only \$3,000 is budgeted in 2019. The remaining \$639,000 in budgetary savings of not having to house inmates in other Counties is being used to fund increased jail operating costs generated by the Jail Expansion.
40. A new fee was approved for 2018 to assist with funding the Court Appointed Special Advocate (CASA) program. The fee was set at \$30 per applicable case, with the expectation that this fee would generate at least \$30,000 per year. However, that amount is falling far short and is on track to generate just \$18,000 during 2018. Because that fee was designed to cover \$30,000 of the County's \$40,000 contribution to CASA, the shortfall of \$12,000 will now need to be funded by the County's General Fund for 2018 and 2019 and perhaps beyond.

41. A new arrangement with the DeKalb Sycamore Area Transportation Study (DSATS) is expected to name the DeKalb County Highway Department as the Lead (Fiscal) Agent. That means that funds will pass-through the County (both revenues and expenses for a net cost of zero) for the operation of DSATS, including personnel costs. A cost center has been added to the Highway Funds in this budget to reflect that activity.
42. Many grants allow a “de minimis” charge of 10% to cover overhead costs that an entity incurs to administer the grant and the program being funded. This overhead charge has been assessed infrequently in prior years, but this budget now establishes that as a requisite for grant applications, when the grant parameters so allow. Once this policy has been in place for a year, data will be available as to the amount of revenue this will generate for the General Fund. This charge could become an important component in helping to balance the General Fund so that all programs, across our various funds, are contributing to covering the overhead costs associated with grants.
43. In anticipation of the loss of the remaining airline fuel sales tax revenue being received from fuel purchasing operations by United Airlines, all airline fuel sales tax revenue has been factored out of the budget effective with fuel sales occurring during the month of October 2018. In that vein, the 2019 budget includes only the core County sales tax revenue as part of its ¼ percent sales tax revenue estimates. This amounts to a very stable and predictable \$2.4 million that has been increased by a modest 3% growth factor to \$2,472,000 for 2019. This represents a significant reduction of 21% from the \$3,130,000 included in the 2018 budget, not to mention even higher numbers from year gone by.
44. The impact of the Wayfair vs. South Dakota Supreme Court decision on internet sales taxes has also been incorporated into the 2019 budget. The County would receive its portion of the increased sales tax as part of the per capita local use tax distribution received from the State of Illinois. The estimate for the 2019 budget is that an additional \$78,000 will be received as a result of this decision based on the County’s unincorporated population as a percent of State-wide population.

Boards & Agency Funding

45. The Health Department will receive \$330,700 to offset IMRF and FICA charges for their employees. This amount is based on an 8.13% department charge for IMRF and 7.65% for FICA. The County also expects to spend \$168,000 for maintenance and utility costs of the Health Department and Multi-Purpose Room. The retirement amount is transferred to the Health Department from the County’s General Fund, but the maintenance costs are paid directly by the General Fund. The Animal Control program has no subsidy in 2019, save for the vehicle replacement program cost of \$9,000.

46. Funding is provided in FY 2019 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as in 2018), with \$5,000 of this coming from the Opportunity Fund; (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as in 2018), though in 2019, \$22,000 will come from the General Fund and \$18,000 will come from a dedicated Court fee of \$30 per applicable case; (c) Ag Extension is approved at \$32,000 (up from \$31,000 in 2018); (d) Soil & Water Conservation District is approved at \$28,000 (up from \$27,000 in 2018); (e) the Joiner History Room is approved at \$12,000 (up from \$9,000 in 2018 to reflect their move to the new DeKalb County History Center building); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as in 2018) from the Opportunity Fund; (g) the Local Emergency Planning Committee is approved for \$2,400 (up from \$2,000 in 2018 which leverages four times that amount in State dollars), and (h) Community Action is granted \$7,000 (same as 2018) for their administrative fee for managing the Senior Services grants.

Debt Service - Bonds

47. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). The sales tax allocation of 0.75% is expected to generate about \$1,246,000 in 2019. In addition to sales tax revenue, the Federal Government is scheduled to pay 35% of the interest cost for bonds sold under the “Build America Bonds” Program, and 45% of the interest costs for bonds sold under the “Recovery Zone Bonds” Program. Both interest rebate programs were part of the Federal Economic Stimulus Package approved in 2009. However, because of Federal budget shortfalls, rebates were reduced by 8.7% in 2013, 7.2% in 2014, 7.3% in 2015, 6.8% in 2016, 6.9% in 2017, and 2018 will be at 6.6% (just over \$15,000). While the shortfall is of some concern, the requirements at the time of the bond sale were that the projected annual sales tax revenue had to be 25% more than the bond payment for that year. This gives some cushion to offset the rebate cutback, as well as if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029, subject to a call provision in December, 2020.

48. The County sold \$33,905,000 in bonds in June, 2017 to pay for the Jail Expansion project which opened in the Summer of 2018. Construction activity in 2016 and the first half of 2017, was funded with cash and internal borrowing. In total, bonds and cash (landfill revenues from 2014 and 2015) generated the \$36,000,000 to cover the total “all-in” project costs authorized by the County Board. The bonds were issued for 30 years at a very favorable average interest cost of 3.6% and all debt will be retired using revenues from the Landfill Host Benefit Fee Agreement and sales tax on the County Farm property. Annual debt service payments are initially about \$1.2 million and go as high as \$3.2 million when the County Farm sales tax revenue stream comes into play in the years 2030 through 2034. The bonds will be fully retired on January 15, 2047, subject to a call provision in January, 2026.

Capital & Special Projects

49. The Jail Expansion began construction in the Spring of 2016 and was finished in the Summer of 2018. On August 17, 2018 the last of the inmates being held in other counties were brought back and housed in the County’s Jail. However, as with any new building, finishing touches and minor tweaks are being identified and made as the building is being used. The 2019 budget anticipates and estimates (\$425,000 used as a place-holder) final expenses to truly finish the building. Total “all-in” project costs will not exceed the Board cap of \$36,000,000 and some funds may be returned (see next item).
50. During 2019, the Jail Expansion Construction Fund is expected to be closed out. If any funds remain from staying under the \$36,000,000 expense budget, those funds will be placed in the PBC Renewal & Replacement Fund for the Public Safety Building to pay for needed updates on the 40 year old building. Anticipated projects for that building are covered below. Additionally, more than \$36,000,000 of revenues has been received in that fund (from interest revenue and landfill revenues) and those must be transferred out as they exceed the cap previously authorized by the County Board. With the Jail Expansion close-out, those funds (about \$225,000) will be moved to the County Farm Fund to help cover expenses with developing County-owned land, providing for records storage, and to build and improve parking lots and property on County campuses.

51. Planned uses for the Opportunity Fund in 2019 include (a) \$50,000 to pay towards the salary and benefits of the Economic Development Coordinator in the Community Development Office; (b) \$5,000 of the County's \$45,000 annual contribution to the DeKalb County Economic Development Corporation of which the County is a charter member; (c) \$15,000 for a contribution to the DeKalb Area Convention & Visitors Bureau; (d) \$52,000 for an additional fourth year (July 1, 2019 through June 30, 2020) of a trial program for implementing a Business Incubator Program that is hoped to eventually be self-sustaining; (e) \$50,000 to fund implementation initiatives that emerged during 2017 and 2018 when the County, along with a grant from the Community Foundation and cost-sharing with NIU, funded a process to seek a Community Economic Development Strategy (CEDS) certification. The certification, if awarded, may help in grant opportunities for the County and the communities within the County; (f) \$10,000 for marketing the County Farm property vacant lots, (g) \$60,000 for the second year of implementing a State's Attorney Diversion Program, and (h) up to \$38,000 as a contribution to the new DeKalb County History Center Building Fund (which will include space for the Joiner History Room), subject to approval by the Health & Human Services Committee once a formal operating agreement is worked out. The total budget for the Opportunity Fund is \$280,000.

52. There are four Renewal & Replacement Funds in place for various County sites and buildings. Several projects were requested and approved for 2019 with the largest project described in the next paragraph below because of its significant cost. Projects for the old Jail include \$30,000 to begin demolition of the kitchen, \$30,000 for Work Release bathroom repairs, and \$40,000 for flooring updates. The other projects, which are not specifically defined but include things normal to a campus, are concrete replacement and repair (\$15,000); general painting (\$15,000); carpet and other flooring (\$20,000); security items (\$15,000); energy efficiency measures (\$10,000); landscaping (\$10,000), miscellaneous (\$10,000), and contingency (\$20,000). The total appropriation for the four funds, which will actually be part of the budget of the Public Building Commission and not of the County, is \$215,000. This does not include the cooling system upgrades described in the next paragraph.

53. The Facility Management Office Director has requested the replacement over a two-year period of eight chillers used for various County Buildings at an estimated cost of \$1,130,000. The request is that half of the units would be replaced in 2019 (\$530,000) and the other half in 2020 (\$600,000). This is being necessitated by an environmental regulatory change that no longer permits the sale of new R22 refrigerant in the United States. It is also noted that all eight systems are systems which are beginning to age out, with one placed in service in 1997, three in 1998, two in 2001, one in 2004 and one in 2005. The size of the capital cost of this project is of concern along with the fact that many of the systems have not yet reached the end of their useful life. The quandary is how do you continue to use what life remains of the systems, yet prepare for the change-over in an expedient fashion, as a change-over to a new system would not be a quick process and temporary solutions for cooling buildings, when a breakdown happens, are not readily apparent.

The replacement of these eight cooling units is approved from Renewal and Replacement funds. The Public Building Commission is requested to manage this project, including the project specifications, the bidding, the prioritization of which units are replaced first, and the number of years over which the replacement should occur.

54. Like the recent past years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2019. Projects that are approved include security camera recorder system for parking lots and key office areas (\$15,000), continuation of the County's participation with connector bike paths being constructed by municipalities (\$25,000), energy use reduction (\$10,000), and miscellaneous items and contingencies (\$15,000). The total budget for these items is \$65,000.
55. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2019, the purchase of five major equipment items, plus small miscellaneous items, costing \$578,000 has been requested and accepted as part of the Highway budget. Seven projects are included in the Transportation Improvement Plan at an estimated cost of \$6,648,000 of which \$2,455,000 is the local cost. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website. In addition, the Highway Department began to set aside an annual amount of \$100,000 beginning in 2015 to build up a "Renewal & Replacement Fund" for capital needs for the Highway's buildings and grounds. The annual set aside amount will continue at \$100,000 for 2019 with no expenses planned.

56. In 2018, \$300,000 was appropriated to build a storage building on the Highway Campus for the Sheriff, FMO, IMO, and the Highway Building. With bids far exceeding the monies available, alternative solutions are now being sought, including looking at the purchase of existing buildings. The 2018 appropriation is rolled over to 2019 and the Highway Committee is again authorized to find and implement a solution.
57. The County Farm Fund also includes other projects. An appropriation of \$25,000 is made for marketing County-owned land on the former County Farm property to maximize sales tax revenue from the special “tax sharing agreement” with the City of DeKalb before it expires in 2033. The full-size basement in the new Jail was largely anticipated to accommodate long-term records storage. An appropriation of \$75,000 is made to begin building the shelving and storage cages. An amount of \$125,000 is appropriated for re-surfacing the Sycamore campus parking lots in 2019. During 2018, dirt was stock-piled on county-owned property on Gurler Road in anticipation that the Sheriff may pursue this location for a gun firing range. An appropriation of \$25,000 is made in 2019 for that possibility. The total appropriation for the County Farm Fund (including the storage building above), totals \$550,000.
58. As noted above in the paragraph about Special Waste revenues from the Landfill, the Sheriff was approved in 2017 for a new Radio Communication System that should be operational during 2019. The total cost is projected not to exceed \$4,000,000 and monies will be spent in both 2018 and 2019. Since the Special Waste revenues will need to accumulate over many years to ultimately pay for the system, monies to initially pay for the system will be obtained from internal borrowing (at an initial interest rate of 3%) and then those borrowed funds will be paid back over time from the Special Waste revenues.
59. The Nursing Home Expansion Fund is a new fund being added for 2019 as the expansion project moves into the construction phase. A mid-year \$13 million bond issue is being planned to fund the \$15 million project, in addition to a \$2 million cash contribution from Nursing Home reserves. A total of \$11 million is projected to be spent in 2019 with gap financing before the bonds are issued to be provided by internal borrowing (at an initial interest rate of 3%) to be repaid entirely by Nursing Home operating revenue.

Alternatives & Appeal Process

60. There were several budget requests by Departments that were denied in order for the Finance Committee's "balanced budget" goal to be met for the General Fund. That goal was to use no reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wants to fund any of the denied funding requests, two options exist: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserves for one year to maintain vital services in anticipation that another year would see more economic recovery and therefore not necessitate the cuts currently being contemplated.
61. County Board Members, Department Heads, and Outside Agencies were once again offered an "appeal process" to object to the Budget as originally submitted by Administration. All appeals that were submitted by the September 26, 2018 (September 21st for the Law & Justice Committee) deadline were heard by the appropriate County Board Standing Committee and, if successful at that level, were considered by the Finance Committee at its October 3, 2018 meeting.

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2019 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2015	2016	2017	2018	2018
2. Collection Year	2016	2017	2018	2019	2019
FUNDS:					
3. General	12,711,419	13,183,869	14,157,999	15,082,000	15,310,000
4. Retirement (FICA)	99,607	100,020	99,697	100,000	100,000
5. Retirement (IMRF)	99,607	100,020	99,697	100,000	100,000
6. Tort & Liability	596,076	596,960	498,683	10,000	10,000
7. PBC Lease	173,964	174,198	99,697	110,000	110,000
8. Highway	1,718,225	1,667,435	1,758,173	2,078,000	2,078,000
9. Aid to Bridges	859,200	833,624	682,543	636,000	636,000
10. Federal Hwy Match	859,200	833,624	813,703	636,000	636,000
11. Health	397,558	384,836	375,389	385,000	385,000
12. Senior Services	427,336	413,838	404,885	415,000	415,000
13. Veterans Assistance	516,669	500,844	487,671	500,000	500,000
14. Nursing Home	0	0	0	0	0
15. County Tax Cap Totals	18,458,863	18,789,268	19,478,137	20,052,000	20,280,000
16. Mental Health (Separate Tax Cap)	2,414,954	2,458,299	2,548,475	2,623,000	2,635,000
17. PBC Bonds - Not Capped	656,677	0	0	0	0
18. ** TOTAL TAX LEVY	21,530,493	21,247,567	22,026,612	22,675,000	22,915,000
19. County Capped Dollar Change	304,446	330,405	688,869	573,863	801,863
20. County Capped Percent Change	1.7%	1.8%	3.7%	2.9%	4.1%
21. Total Dollar Change	369,750	(282,926)	779,045	648,388	888,388
22. Total Percent Change	1.7%	-1.3%	3.7%	2.9%	4.0%
23. Equalized Assessment ('000)	1,741,386	1,859,109	1,966,416	2,064,435	2,086,286
24. Percent Change from prior year	2.7%	6.8%	5.8%	5.0%	6.1%
25. Property Tax Rate	1.23640	1.14289	1.12014	1.09836	1.09836
26. Market Value of \$200,000 Home since 2015	200,000	213,520	225,840	237,087	239,616
27. County Tax on this Home	750.08	744.86	776.03	802.12	811.38
28. Average Assessed Value of Cropland Acre	410	430	453	480	480
29. County Tax per Cropland Acre	5.07	4.92	5.08	5.28	5.28

FY 2019 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2019 Total Expenses
1111	General Fund	15,282,000	12,330,500	1,559,000	29,171,500	22,857,900	151,500	4,764,000	1,398,100	29,171,500
1211	Retirement	0	10,000	0	10,000	0	0	100,000	0	100,000
1212	Tort & Liability	10,000	141,400	569,100	720,500	0	0	969,000	0	969,000
1213	PBC Lease	110,000	95,000	0	205,000	0	110,000	92,500	0	202,500
1214	Micrographics	0	203,000	0	203,000	118,000	10,000	85,500	24,800	238,300
1219	Circuit Clerk Electronic Citation	0	15,500	0	15,500	0	20,000	10,000	0	30,000
1221	Circuit Clerk Operations	0	30,400	0	30,400	0	0	44,500	0	44,500
1222	Law Library	0	60,000	0	60,000	0	0	52,600	0	52,600
1223	Court Automation	0	240,000	0	240,000	289,000	88,000	97,000	5,000	479,000
1224	Child Support	0	12,100	0	12,100	55,000	0	7,200	0	62,200
1225-A	Probation Services	0	195,000	0	195,000	16,000	1,000	115,300	63,500	195,800
1225-B	HOPE Probation Program	0	200,000	0	200,000	157,900	0	42,100	0	200,000
1226	Document Storage	0	227,500	0	227,500	101,000	0	129,000	0	230,000
1227	Tax Sale Automation	0	31,000	0	31,000	43,000	7,000	8,000	3,000	61,000
1228	GIS - Development	0	4,000	0	4,000	0	0	88,000	0	88,000
1229	Court Security	0	561,000	0	561,000	494,000	0	10,300	18,700	523,000
1231	Highway	2,078,000	182,000	400,000	2,660,000	1,574,000	751,400	909,400	107,000	3,341,800
1232	Engineering	0	72,200	367,800	440,000	303,000	37,100	75,000	0	415,100
1233	Aid to Bridges	636,000	10,000	0	646,000	135,000	394,000	490,000	8,000	1,027,000
1234	County Motor Fuel	0	1,644,000	0	1,644,000	609,000	1,007,600	500,000	400,000	2,516,600
1235	Federal Highway Matching	636,000	15,000	0	651,000	0	1,976,400	430,000	359,800	2,766,200
1236	R & R Highway Facilities	0	1,000	100,000	101,000	0	0	0	0	0
1237	DSATS Transportation	0	300,000	0	300,000	150,000	5,000	145,000	0	300,000
1241	Public Health	385,000	2,819,100	376,900	3,581,000	3,156,400	9,200	551,000	65,000	3,781,600
1242	Community Mental Health	2,623,000	7,600	39,000	2,669,600	223,700	0	2,287,000	283,900	2,794,600
1243	Community Action	0	353,100	47,100	400,200	241,800	0	115,200	43,200	400,200
1244	Comm Action - Revolving Loans	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	415,000	500	0	415,500	0	0	408,500	7,000	415,500
1246	Veterans' Assistance	500,000	3,000	0	503,000	336,300	14,000	152,200	8,500	511,000
1247	Solid Waste Program	0	25,400	135,000	160,400	52,000	0	81,500	18,000	151,500
1248	Landfill Host Benefit	0	2,531,000	0	2,531,000	0	22,000	30,000	2,426,400	2,478,400
1471	Special Projects	0	2,000	0	2,000	0	65,000	0	0	65,000
1472	County Farm Land Sale	0	3,000	225,000	228,000	0	525,000	25,000	0	550,000
1475	Opportunity Fund	0	66,000	0	66,000	0	0	168,000	112,000	280,000
1476	Asset Replacement	0	81,300	677,700	759,000	0	830,000	0	0	830,000
1478	DATA Fiber Optic Network	0	395,000	0	395,000	0	62,000	237,000	43,000	342,000
1483	Transportation Grant	0	1,272,500	0	1,272,500	31,800	515,000	725,500	200	1,272,500
1485	Jail Expansion	0	2,000	0	2,000	0	425,000	0	225,000	650,000
1491	Radio Communication System	0	1,000	57,000	58,000	0	3,150,000	102,000	0	3,252,000
1501	Build America Bonds 2010	0	974,000	0	974,000	0	972,000	1,000	0	973,000
1505	Recovery Zone Bonds 2010	0	313,000	0	313,000	0	311,000	1,000	0	312,000
1506	Alternate Revenue Bonds 2017	0	8,000	1,584,400	1,592,400	0	1,199,000	1,000	0	1,200,000
2501	Rehab & Nursing Center	0	16,078,100	0	16,078,100	9,626,200	300,000	5,275,700	2,206,000	17,407,900
2502	Rehab & Nursing Center Expansion	0	13,000,000	2,000,000	15,000,000	0	9,000,000	2,000,000	0	11,000,000
2601-A	Medical Insurance-Employees	0	6,130,000	0	6,130,000	0	0	5,885,000	0	5,885,000
2601-B	Medical Insurance-Retirees/COBRA	0	107,000	0	107,000	0	0	352,000	0	352,000
3774	History Room	0	3,000	12,000	15,000	8,500	1,500	3,000	0	13,000
3775	Children's Waiting Room	0	30,000	0	30,000	0	0	30,000	0	30,000
3776-A	Drug Court	0	222,000	88,000	310,000	272,400	2,000	46,600	1,000	322,000
3776-B	Sober Living Home	0	23,000	0	23,000	7,900	0	6,800	1,400	16,100
3776-C	Mental Health Court	0	267,000	0	267,000	238,000	0	29,000	0	267,000
3777	Court Appointed Special Advocates	0	18,000	0	18,000	0	0	18,000	0	18,000
3802	St Attorney - Drug Prosecution	0	5,000	0	5,000	0	0	4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	280,000	0	280,000	0	11,000	50,000	409,500	470,500
9999	Non-General - Fund Bal Utilized	0	0	0	0	0	0	0	0	0
** Total Budget **		22,675,000	61,606,400	8,238,000	92,519,400	41,097,800	21,972,700	27,751,000	8,238,000	99,059,500

FY 2019 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2019 Total Expenses
1110	Administration	0	5,400	4,800	10,200	490,000	0	40,500	2,300	532,800
1210	Finance	0	2,400	10,000	12,400	511,000	0	50,700	17,600	579,300
1290	Non-Departmental Services	15,510,000	6,421,000	861,000	22,792,000	174,400	4,000	452,500	849,700	1,480,600
1310	Information Management	0	330,000	105,000	435,000	835,000	2,000	75,600	151,000	1,063,600
1410	Supervisor of Assessments	0	46,500	0	46,500	452,000	0	69,900	2,700	524,600
1510	County Clerk	0	651,000	0	651,000	414,000	0	38,000	0	452,000
1530	Elections	0	20,000	0	20,000	138,000	0	300,000	0	438,000
1710	Community Development	0	63,000	50,000	113,000	402,000	0	30,000	7,700	439,700
1810	Regional Office of Education	0	12,100	0	12,100	82,000	0	33,000	7,800	122,800
1910	Treasurer	0	231,100	3,000	234,100	292,000	0	39,400	0	331,400
2210	Judiciary	0	45,000	0	45,000	494,000	0	100,000	3,200	597,200
2220	Jury Commission	0	0	0	0	27,000	0	111,100	0	138,100
2310	Circuit Clerk	0	1,252,000	0	1,252,000	1,106,000	0	84,300	0	1,190,300
2410	Coroner	0	24,000	0	24,000	174,000	0	96,700	7,000	277,700
2510	ESDA	0	32,000	0	32,000	109,000	10,000	32,600	2,000	153,600
2540	Local Emergency Plan Comm	0	9,600	0	9,600	12,000	0	0	0	12,000
2610	Sheriff	0	700,600	342,500	1,043,100	5,671,000	8,500	374,500	275,000	6,329,000
2620	Sheriff's Merit Commission	0	0	0	0	4,000	0	21,000	0	25,000
2630	Sheriff's Auxiliary	0	0	0	0	0	0	8,000	0	8,000
2670	Sheriff's Communications	0	1,307,000	12,000	1,319,000	2,584,000	3,500	131,100	37,000	2,755,600
2680	Sheriff's Corrections	0	173,000	123,700	296,700	4,033,000	10,000	927,900	8,000	4,978,900
2710	State's Attorney	0	306,000	42,000	348,000	1,714,000	0	104,800	0	1,818,800
2810	Public Defender	0	102,000	0	102,000	995,000	0	61,900	4,100	1,061,000
2910	Court Services	0	437,800	5,000	442,800	1,455,000	0	141,500	0	1,596,500
4810	Facilities Management	0	79,000	0	79,000	670,000	63,500	790,500	23,000	1,547,000
4820	Facilities Management - Jail Exp.	0	0	0	0	0	0	400,000	0	400,000
4910	Comm Outreach Building	0	80,000	0	80,000	19,500	50,000	80,500	0	150,000
4920	Public Health Facility	0	0	0	0	0	0	168,000	0	168,000
4999	EAV Contingency for TIF/New Cons	(228,000)	0	0	(228,000)	0	0	0	0	0
** Total General Fund **		15,282,000	12,330,500	1,559,000	29,171,500	22,857,900	151,500	4,764,000	1,398,100	29,171,500

**DEKALB COUNTY GOVERNMENT
FY 2019 BUDGET
Health Department Fee Increases**

Program	2018 Fees	2019 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration - 1 year altered	19.00	20.00	} \$10,800
Registration - 1 year unaltered	38.00	40.00	
Registration - 3 years altered	51.00	52.00	
Registration - 3 years unaltered	102.00	104.00	
Late Registration	15.00		
Inpoundment/Pickup First Offense	80.00		
Additional Dog/One Pickup	30.00		
Relinquishment Fee - altered	50.00		
Relinquishment Fee - unaltered	75.00		
Replacement Tag Fee	10.00		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	800.00	} 250.00	} \$2,900
Class B Food Establishment (catering)	600.00		
Class B Food Establishment (no catering)	500.00		
Class C Food Establishment	400.00		
Class D Food Establishment	200.00		
Bed & Breakfast Establishment	150.00		
<i>*Food Pantries are exempt from fee</i>			
Class E Food Establishment	1 day 55.00		
<i>*Application must be received 7 days prior to the event to avoid late fee</i>	2-4 days 115.00		
<i>*Not-for-profit, Non-PHF, Sampling Only - 50% for Class E</i>	5+ days 160.00		
<i>*Restaurant Late Fee - 50% of cost of license</i>			
Vending Machine Permit	25.00		
Mobile/Seasonal with Food Preparation	280.00		
Mobile/Seasonal without Food Preparation	180.00		
Plan Review - New Restaurant	500.00		
Plan Review - Established	300.00		
Non-Compliance Fee	100.00		
Cottage Food Registration Fee	25.00		
POTABLE WATER (Line Item 3542)			
Water Well Permit* / Inspection / Sample	295.00		
<i>*\$100 well permit fee - State Statute</i>			
Water Well Sealing Permit	90.00		
Water Sample with Collection	75.00		
Geothermal Well (up to 10 holes)	100.00		
<i>*\$10 each additional hole</i>			
Non-Community Water Sample (Nitrate)	25.00		
SEWAGE (Line Item 3541)			
Septic Installer/Pumper License	170.00		
Septic Permit - Contractor Installed	390.00		
Septic Permit - Homeowner Installed	490.00		
REAL ESTATE INSPECTIONS (3551 and 3552)			
Well Inspection and One (1) Water Test Sample	175.00		} TBD
Additional Water Sample Test at time of Scheduled Inspection	40.00		
Septic Inspection	165.00		
Site Verification - External (new 2018)	40.00		
Site Verification - Internal (new 2019)	0.00		
		20.00	
CLINIC SERVICES			
Medicaid, Medicare, health Insurance and self-pay for immunizations, TB, maternal and child clinical services, and drug testing	Internal - Variable		
VITAL RECORDS			
Birth Certificate - First Copy	16.00		
Birth Certificate - Each Additional Copy	8.00		
Death Certificate - First Copy	21.00		
Death Certificate - Each Additional Copy	17.00		
TOTAL			\$13,700

DEKALB COUNTY GOVERNMENT
- FY 2019 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Department (#1476-5530)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Revenues								
R-730'Sheriff's Vehicles	240,000	245,000	245,000	240,000	240,000	240,000	250,000	250,000
R-730:Coroner's Vehicle	7,000	7,000	7,000	7,000	7,000	7,000	8,000	8,000
R-730:Comm Development's Vehicles	6,000	6,000	6,000	6,000	7,000	7,000	8,000	8,000
R-730:Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
R-730:Animal Control Vehicles	7,000	7,000	9,000	9,000	10,000	10,000	11,000	11,000
R-733:Sheriff's Information System	25,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000
R-733:IMO - Network Infrastructure	157,000	145,000	147,000	144,700	150,000	153,000	156,000	160,000
R-733:ROE - Network Infrastructure	7,000	5,000	5,000	5,500	6,000	6,000	6,000	6,000
R-733:Computers, Wireless, Security	55,000	56,000	57,000	56,200	60,000	62,000	65,000	67,000
R-733:Facility Management Equipment	18,000	19,000	20,000	20,000	20,000	22,000	24,000	26,000
R-734:Financial System	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
R-736(Sheriff's Communication Center	15,000	19,000	15,000	15,000	15,000	15,000	20,000	20,000
A - 1 Total General Fund Contributions	552,000	549,000	551,000	543,400	555,000	562,000	588,000	601,000
R-452(State's Attorney Technology Fee	9,659	9,375	10,000	10,000	10,000	10,000	10,000	10,000
R-453:Communication Tower	29,600	0	0	0	0	0	0	0
R-504:Vehicle Acquisition Fee & Alt Fuel (to D-7301)	14,908	15,134	12,000	12,000	12,000	12,000	12,000	12,000
R-550:Interest (to D-7415 & D-7856)	17,770	51,245	50,000	50,000	50,000	50,000	50,000	50,000
R-551: Sale of Capital Assets (to D-7301)	36,551	24,702	0	1,500	0	0	0	0
R-589:Miscellaneous (to D-7899)	0	0	0	0	0	0	0	0
R-589:ROE Agency Funds (to D-7335 - Network)	0	0	5,000	5,500	6,000	6,000	6,000	6,000
R-589:ROE Agency Funds (to D-7337 - Computers)	0	0	2,200	2,300	2,400	2,400	2,500	2,500
R-590:Contr Fr: Veteran's (to D-7335 - Network)	4,000	3,500	4,000	4,500	4,500	4,500	5,000	5,000
R-590:Contr Fr: Veteran's (to D-7337 - Computers)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
R-592:Contr Fr: Highway (to D-7335) - Network	6,000	6,000	7,500	7,000	8,000	8,000	9,000	9,000
R-593:Contr Fr: Health (to D-7335 - Network)	32,000	30,000	33,800	35,000	35,000	35,000	36,000	36,000
R-593:Contr Fr: Health (to D-7337 - Computers)	16,000	19,000	19,000	20,000	21,000	23,000	25,000	27,000
R-593:Contr Fr: Mental Health (to D-7335)	1,500	1,500	1,200	1,100	1,500	1,500	2,000	2,000
R-593:Contr Fr: Comm Action (to D-7335)	2,500	3,000	3,000	1,700	2,000	2,000	2,000	2,000
R-594:Contr Fr: Nursing Home (to D-7335)	60,000	56,000	48,500	50,000	50,000	50,000	55,000	55,000
R-595:Contr Fr: Probation Services (to D-7337)	7,000	7,000	12,000	10,000	10,000	10,000	10,000	10,000
R-597:Contr Fr: Treatment Court (to D-7337)	0	0	2,000	1,000	2,000	2,100	2,200	2,300
R-597:Contr Fr: Law Enforce Projects (to D-7301)	44,697	0	0	0	0	0	0	0
A - 2 Total All Revenue	838,185	779,456	765,200	759,000	773,400	782,500	818,700	833,800
Expenses								
E-730'Sheriff's Vehicles	492,323	4,388	375,000	0	845,000	145,000	65,000	800,000
E-730:Coroner's Vehicle	0	0	0	50,000	0	0	0	0
E-730:Comm Development's Vehicles	0	0	0	28,000	0	30,000	0	0
E-730:Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
E-730:Animal Control Vehicles	0	30,133	29,410	0	0	0	0	0
E-733:Sheriff's Information System	0	0	0	10,000	10,000	25,000	10,000	10,000
E-733:Network Infrastructure	73,953	110,780	362,000	260,000	463,000	295,000	375,000	363,000
E-733:Computers (Desktop Systems)	79,562	51,091	152,000	135,000	71,000	96,000	106,000	209,000
E-733:Facility Management Equipment	0	13,468	0	80,000	72,000	36,000	13,000	34,000
E-734:Financial System	2,720	0	10,000	10,000	0	0	150,000	0
E-735:Communication Tower	0	0	0	0	0	0	0	10,000
E-736(Sheriff's Communication Center	26,598	11,500	25,000	150,000	25,000	0	0	0
E-741:Cemetery Restoration	0	0	3,000	7,000	3,000	0	3,000	0
E-785:Bike Path Resurfacing	31,246	0	0	100,000	40,000	0	0	0
E-789:Miscellaneous Projects / Transfers In	0	0	0	0	0	0	0	0
E-789:Miscellaneous Projects / Transfers Out	0	0	0	0	0	0	0	0
B Total Expenditures	706,402	221,360	956,410	830,000	1,529,000	627,000	722,000	1,426,000
C Ending Balance December 31st	4,690,527	5,248,623	5,057,413	4,986,413	4,230,813	4,386,313	4,483,013	3,890,813
Designated Reserves at December 31st								
D-730'Sheriff's Vehicles	1,095,241	1,375,689	1,257,689	1,511,189	918,189	1,025,189	1,222,189	684,189
D-730:Coroner's Vehicle	36,225	43,225	50,225	7,225	14,225	21,225	29,225	37,225
D-730:Community Development's Vehicles	28,187	34,187	40,187	18,187	25,187	2,187	10,187	18,187
D-730:Co. Administrator's Vehicle	29,400	29,400	29,400	29,400	29,400	29,400	29,400	29,400
D-730:Animal Control Vehicles	40,667	17,534	(2,876)	6,124	16,124	26,124	37,124	48,124
D-733:Sheriff's Information System	251,427	276,427	301,427	316,427	331,427	331,427	346,427	366,427
D-733:Network Infrastructure	1,281,270	1,420,490	1,313,490	1,308,490	1,108,490	1,079,490	981,490	899,490
D-733:Computers (Desktop Systems)	202,895	247,179	201,379	169,879	208,279	225,779	238,479	152,279
D-733:Facility Management Equipment	165,378	170,910	190,910	130,910	78,910	64,910	75,910	67,910
D-734:Financial System	163,778	178,778	183,778	188,778	203,778	218,778	83,778	98,778
D-735:Communication Tower	233,200	233,200	233,200	233,200	233,200	233,200	233,200	223,200
D-736(Sheriff's Communication Center	922,638	930,138	920,138	785,138	775,138	790,138	810,138	830,138
D-741:Cemetery Restoration	17,869	22,992	24,992	22,992	24,992	29,992	31,992	36,992
D-785:Bike Path Resurfacing / Connector Asst	93,874	129,746	164,746	99,746	94,746	129,746	164,746	199,746
D-789:Miscellaneous Projects / Transfers	128,478	138,728	148,728	158,728	168,728	178,728	188,728	198,728
D Total Designated Items	4,690,527	5,248,623	5,057,413	4,986,413	4,230,813	4,386,313	4,483,013	3,890,813

DEKALB COUNTY GOVERNMENT
- FY 2019 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A Beginning Balance January 1st	\$436,490	\$419,462	\$441,962	\$418,962	\$355,962	\$329,962	\$288,962	\$267,962
Receipts:								
B Contr. from Evergreen Village Fund	0	24,430	0	0	0	0	0	0
C State Grant	0	3,784	0	0	0	0	0	0
D Donations	0	0	0	0	0	0	0	0
E Reimbursements / Landfill Expansion	0	0	0	0	0	0	0	0
F Interest	1,644	3,931	3,000	2,000	4,000	4,000	4,000	4,000
G Sale of Property	0	0	0	0	0	0	0	0
H Miscellaneous	0	0	0	0	0	0	0	0
I Total Revenue	1,644	32,145	3,000	2,000	4,000	4,000	4,000	4,000
J Total Available	438,134	451,607	444,962	420,962	359,962	333,962	292,962	271,962
Intended Uses:								
7102 Landscaping	0	0	0	0	0	0	0	0
7106 Storage Facilities & Equip	0	0	0	0	0	0	0	0
7121 Bldg Remodel - Courthouse	0	0	0	0	0	0	0	0
7121 Bldg Remodel - Legislative Center	0	0	0	0	0	0	0	0
7129 Relocation Costs	0	0	0	0	0	0	0	0
7232 Bike Path	0	0	25,000	25,000	20,000	15,000	15,000	15,000
7321 Comprehensive Plan Update	0	0	0	0	0	0	0	0
7323 Salary Study	0	0	0	0	0	0	0	0
7325 Hazard Mitigation	1,815	0	0	5,000	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	0	0	0	0	0	20,000	0	0
7328 Ground Water Management Plan	0	0	0	0	0	0	0	0
7329 Storm Water Study	0	0	0	0	0	0	0	0
7333 Mobile Web App	0	0	0	0	0	0	0	0
7334 Databases	0	0	0	0	0	0	0	0
7335 Network & Web Infrastructure	0	0	0	0	0	0	0	0
7336 Signage	0	0	0	5,000	0	0	0	0
7375 Digital Patroller / Digital Recording	0	0	0	0	0	0	0	0
7377 Squad High Band Repeaters	0	0	0	0	0	0	0	0
7401 Security Systems	11,761	512	1,000	15,000	0	0	0	0
7406 Energy Reduction Program	5,096	9,133	0	10,000	10,000	10,000	10,000	10,000
7414 Broadband Network	0	0	0	0	0	0	0	0
7415 Cemetery Restoration	0	0	0	0	0	0	0	0
7858 HVAC Upgrades	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
K Total Expenditures	18,672	9,645	26,000	65,000	30,000	45,000	25,000	25,000
L Ending Balance December 31st	419,462	441,962	418,962	355,962	329,962	288,962	267,962	246,962

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A. Beginning Balance January 1st	\$1,035,203	\$1,114,976	\$1,337,895	\$1,334,706	\$1,179,706	\$699,706	794,706	724,706
Receipts:								
4731 Lease Payment - County	175,000	175,000	100,000	110,000	105,000	110,000	110,000	115,000
5501 Interest & Transfers	610	15,120	15,000	15,000	15,000	15,000	15,000	15,000
5967 Contr Fr: PBC Cap Imp Reserve	19,142	48,750	30,000	30,000	0	0	0	0
B. Total Revenue	194,752	238,870	145,000	155,000	120,000	125,000	125,000	130,000
C. Total Available	1,229,955	1,353,846	1,482,895	1,489,706	1,299,706	824,706	919,706	854,706
Projects:								
7832 Parking Lot Construction / Repair	0	0	0	0	0	0	0	0
7834 Concrete Replacement & Repair	0	0	10,000	0	0	20,000	0	20,000
7836 Courthouse Reconfiguration	0	12,804	0	0	0	0	0	0
7837 Legis Ctr / Admin Bldg Reconfige	11,916	2,167	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7844 Conf Rm Updates / Gathertorium	0	0	20,000	0	0	0	0	0
7846 Elevator Upgrades	0	0	0	0	0	0	175,000	0
7847 Flooring (Leg Ctr & Admin)	970	0	0	20,000	0	0	0	0
7848 Roofs	0	0	0	0	0	0	0	100,000
7855 Parking Lot Maintenance	0	0	0	0	0	0	20,000	0
7858 HVAC Upgrades & Software	102,093	980	78,479	0	0	0	0	0
7859 Condensor Replacement & Engineering	0	0	29,710	270,000	600,000	0	0	0
7866 Video / Sound System	0	0	0	0	0	0	0	0
7875 Energy Conservation Projects	0	0	10,000	10,000	0	10,000	0	0
7990 Capital Contingency / Admin	0	0	0	10,000	0	0	0	0
D. Total Expenditures	114,979	15,951	148,189	310,000	600,000	30,000	195,000	120,000
E. Ending Balance December 31st	1,114,976	1,337,895	1,334,706	1,179,706	699,706	794,706	724,706	734,706

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR HEALTH FACILITY
(NON-NURSING HOME AREAS)

Department (#8450-7450)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A. Beginning Balance January 1st	\$2,922,897	\$3,313,130	\$3,256,601	\$3,257,001	\$3,012,001	\$2,972,001	\$2,992,001	2,922,001
Receipts:								
4732 Lease Payment	400,000	0	0	0	0	0	0	0
5501 Interest & Misc	6,159	50,975	50,000	50,000	50,000	50,000	50,000	50,000
5901 Contribution from County	0	0	0	0	0	0	0	0
B. Total Revenue	406,159	50,975	50,000	50,000	50,000	50,000	50,000	50,000
C. Total Available	3,329,056	3,364,105	3,306,601	3,307,001	3,062,001	3,022,001	3,042,001	2,972,001
Projects:								
7831 Landscaping Improvements	0	6,255	1,148	5,000	5,000	0	10,000	0
7832 Parking Lot Maintenance	0	0	850	0	0	5,000	0	0
7834 Sidewalks / Concrete Work	2,475	8,695	0	5,000	5,000	0	0	20,000
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	500	3,025	5,000	20,000	10,000	0	0
7844 Salubrity Conference Room	0	0	0	0	0	0	0	0
7847 Carpet / Tile Replacement	0	0	0	0	60,000	0	0	0
7848 Roof / Attic	2,790	0	0	0	0	0	100,000	0
7851 Windows	0	0	0	5,000	0	0	0	50,000
7856 Nature Trail	0	0	0	0	0	0	0	0
7857 Multi-Purpose Room Refurbishment	10,661	0	12,000	0	0	0	0	0
7858 HVAC Upgrades & Software	0	14,923	31,802	0	0	0	0	0
7859 Condensor Replacement & Engineering	0	0	0	260,000	0	0	0	0
7863 Security System	0	63,299	775	5,000	0	0	10,000	0
7957 Reconfigure Update Staff & Visitor Areas	0	13,832	0	5,000	0	15,000	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	15,926	107,504	49,600	295,000	90,000	30,000	120,000	70,000
E. Ending Balance December 31st	3,313,130	3,256,601	3,257,001	3,012,001	2,972,001	2,992,001	2,922,001	2,902,001

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR COMMUNITY OUTREACH BUILDING

Department (#8440-7440)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A. Beginning Balance January 1st	\$232,913	\$250,873	\$273,061	\$296,997	\$308,997	\$345,997	\$382,997	399,997
Receipts:								
5501 Interest & Misc	120	1,976	2,000	2,000	2,000	2,000	2,000	2,000
5901 Contribution from Co General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
B. Total Revenue	50,120	51,976	52,000	52,000	52,000	52,000	52,000	52,000
C. Total Available	283,033	302,849	325,061	348,997	360,997	397,997	434,997	451,997
Projects:								
7831 Landscaping Improvements	5,310	1,341	0	5,000	5,000	3,000	0	10,000
7832 Parking Lot Maintenance	0	0	0	0	0	2,000	0	0
7834 Sidewalks / Concrete Work	12,000	4,655	0	10,000	0	0	15,000	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	1,855	414	425	10,000	10,000	10,000	10,000	10,000
7847 Carpet / Tile Replacement	0	0	0	0	0	0	0	0
7848 Roof	0	0	0	0	0	0	0	0
7851 Windows	0	0	0	0	0	0	0	0
7858 HVAC Upgrades & Software	12,995	23,378	20,864	0	0	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7863 Security System	0	0	6,775	10,000	0	0	10,000	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	32,160	29,788	28,064	40,000	15,000	15,000	35,000	20,000
E. Ending Balance December 31st	250,873	273,061	296,997	308,997	345,997	382,997	399,997	431,997

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A. Beginning Balance January 1st	\$115,352	\$115,409	\$116,274	\$102,273	\$42,273	(\$2,727)	(2,727)	(2,727)
Receipts:								
5501 Interest	57	865	1,000	0	0	0	0	0
5986 Jail Expansion Fund (Closeout)	0	0	0	40,000	0	0	0	0
B. Total Revenue	57	865	1,000	40,000	0	0	0	0
C. Total Available	115,409	116,274	117,274	142,273	42,273	(2,727)	(2,727)	(2,727)
Projects:								
7858 HVAC Upgrades & Software	0	0	15,001	0	0	0	0	0
7951 Roof Replacement	0	0	0	0	0	0	0	0
7953 Fire Alarm Update	0	0	0	0	0	0	0	0
7955 Relocate Corrections Security Room	0	0	0	0	0	0	0	0
7956 Upgrade Jail Security Cameras	0	0	0	0	0	0	0	0
7957 Remodel 1st Floor - Records Storage	0	0	0	0	0	0	0	0
7960 Jail Door Upgrades	0	0	0	0	0	0	0	0
7961 Jail Shower & Bathroom Updates	0	0	0	30,000	0	0	0	0
7962 Water Heater Replacement	0	0	0	0	0	0	0	0
7963 Commo Center Air Conditioning	0	0	0	0	0	0	0	0
7964 Sallyport Door	0	0	0	0	0	0	0	0
7966 Carpet and Tile Replacement	0	0	0	40,000	31,000	0	0	0
7967 Electrical & Computer Cabling	0	0	0	0	0	0	0	0
7971 Guard Corridor Control Upgrades	0	0	0	0	0	0	0	0
7973 Generator	0	0	0	0	0	0	0	0
7974 Fencing & Repairs	0	0	0	0	0	0	0	0
7975 Kitchen Demolition	0	0	0	30,000	14,000	0	0	0
7978 Live Scan Booking Equipment	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	0	0	0	0	0
D. Total Expenditures	0	0	15,001	100,000	45,000	0	0	0
E. Ending Balance December 31st	115,409	116,274	102,273	42,273	(2,727)	(2,727)	(2,727)	(2,727)

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
HIGHWAY BUILDINGS & GROUNDS

Department (#1236-3580)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Adopted FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
A. Beginning Balance January 1st	\$100,077	\$200,622	\$300,622	\$400,622	\$451,622	\$432,622	\$431,622	532,622
Receipts:								
5501 Interest	545	0	0	1,000	1,000	1,000	1,000	1,000
5921 Contribution from Highway (3510)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
B. Total Revenue	100,545	100,000	100,000	101,000	101,000	101,000	101,000	101,000
C. Total Available	200,622	300,622	400,622	501,622	552,622	533,622	532,622	633,622
Projects:								
7111 Shop Drain - DeKalb	0	0	0	0	0	20,000	0	0
7111 Shop Drain - Waterman	0	0	0	0	0	0	0	0
7112 Flooring - DeKalb	0	0	0	0	0	10,000	0	0
7113 A/C Units - DeKalb	0	0	0	0	80,000	0	0	0
7114 Overhead Doors - 5 for Cold Storage	0	0	0	50,000	0	0	0	0
7114 Overhead Doors - 4 for DeKalb	0	0	0	0	40,000	0	0	0
7114 Overhead Doors - 4 for Waterman	0	0	0	0	0	40,000	0	0
7115 Roof - DeKalb (New/Maint)	0	0	0	0	0	0	0	0
7115 Roof - Salt Bin (New/Maint)	0	0	0	0	0	12,000	0	0
7116 Security - Keypad System Replace	0	0	0	0	0	20,000	0	0
7225 Parking Lot Resurface - DeKalb	0	0	0	0	0	0	0	0
7401 Security System (Cameras)	0	0	0	0	0	0	0	0
7721 Crane	0	0	0	0	0	0	0	0
7804 Gasoline Pumps	0	0	0	0	0	0	0	15,000
7834 Sidewalks / Concrete Work	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7952 Garage Floor & Drains	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	0	0	0	0	0
D. Total Expenditures	0	0	0	50,000	120,000	102,000	0	15,000
E. Ending Balance December 31st	200,622	300,622	400,622	451,622	432,622	431,622	532,622	618,622

**DeKalb County Government
FY 2019-2023 Budget
Highway Equipment Replacement**

#	Equipment	Year Purchased	Years in Cycle	2019	2020	2021	2022	2023
283	Dump Truck	2015	12					
287	Dump Truck	2016	12					
297	Dump Truck	2017	12					
236	Dump Truck	2007	12	245,000				
304	Dump Truck	2018	12					
243	Dump Truck	2008	12		249,000			
251	Dump Truck	2009	12			253,000		
252	Dump Truck	2009	12				258,000	
261	Dump Truck	2011	12					263,000
266	Dump Truck	2014	12					
273	Dump Truck	2015	12					
274	Dump Truck	2016	12					
203	Dump Truck (4x4)	1998	20	200,000				
192	Dump Truck (6x6)	2000	20			200,000		
284	Dump Truck (1 ton)	2015	12					
221	Dump Truck (1 ton)	2005	12		61,000			
245	Dump Truck (1 ton)	2008	12	60,500				
268	Dump Truck (1 ton)	2014	12					
294	Dump Truck (1 ton)	2017	12					
299	Lift Truck	2017	12					
257	Shop Truck	2011	12				85,000	
290	Shop Truck	2016	12					
278	Pick-up Truck	2015	9					
280	Pick-up Truck	2015	9					
277	Pick-up Truck	2015	9					
300	Pick-up Truck	2018	9					
259	Pick-up Truck w/liftgate	2011	9			54,000		
264	Pick-up Truck w/liftgate	2012	9	50,000				
267	Pick-up Truck (Signs)	2014	9					65,000
270	Pick-up Truck (Signs)	2015	9					
271	Pick-up Truck	2014	9					58,000
272	Pick-up Truck	2014	9					58,000
293	Admin Car	2017	8					
263	Admin Car	2011	6					
262	Trailer	2011	15					
295	Tractor	2017	12					
286	Tractor	2016	12					
302	Tractor	2018	12					
281	Tractor	2015	12					
235	Tractor	2006	12		50,000			
248	Tractor	2008	12			52,000		
253	Mower Deck w/Batwing	2010	12			21,000		
258	Mower Deck w/Batwing	2011	12					24,000
265	Mower Deck w/Batwing	2014	12					
269	Mower Deck w/Batwing	2015	12					
285	Mower Deck w/Batwing	2016	12					
301	Mower Deck w/Batwing	2018	12					
298	Wheel Loader	2017	10				245,000	
260	Wheel Loader	2010	10					
256	Excavator	2009	10			200,000		
249	Loader/Backhoe	2008	10		160,000			
246	Loader/Util. w/trailer (wheel)	2008	10		64,000			
282	Grader	2015	20					
275	Loader/Util. w/trailer (track)	2015	10					
303	Shoulder Machine (Road Widener)	2018	20					
201	Roller - Rubber Tired	1999	15		85,000			
289	Roller - Steel w/trailer (291)	2017	15					
292	Snowblower	2017	20					
861195	Pavement Router	2005	10					
240	Chipper	2007	10		40,000			
96	Barricade Trailer	1973	10	12,000				
296	Crack Filler	2017	10					
195	Lawn Tractor (Kuborn)	1984	10		5,000			
288	Lawn Mower (Exmark)	2016	8					
305	Sprayer	2018	15					
NA	Misc Tools & Equip	n/a	n/a	10,500	11,000	11,500	12,000	12,000
Total				578,000	725,000	791,500	600,000	480,000

**DEKALB COUNTY GOVERNMENT
FY 2019-2023 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>	<u>Proposed FY 2022</u>	<u>Proposed FY 2023</u>
1 AIRPORT ROAD							
A. Realignment S of Rt 64 - ROW	80,000	Local			80,000		
B. Realignment S of Rt 64	1,000,000	Local				1,000,000	
C. Rt 64 - Swanson Rd - ROW	175,000	Local				175,000	
D. Bridge over E. Br. Trib. Cr.	250,000	Local					250,000
E. Rt 64 - Mt Hunger Rd	900,000	Local					900,000
F. Mt Hunger Rd - Swanson Rd	700,000	Local					700,000
2 ANDERLAND ROAD							
A. Bridge Repairs over S Branch of Kishwaukee River	40,000	Local	40,000				
	40,000	Other	40,000				
3 BARBER GREENE ROAD							
B. Peace Road to Somonauk Road	400,000	Local/Other					400,000
4 BASE LINE ROAD							
A. Bridge over Coon Creek	360,000	Federal	360,000				
	90,000	Local	90,000				
5 CHICAGO ROAD							
A. Shabbona to Rt 23	1,350,000	Local			1,350,000		
6 GLIDDEN ROAD							
A. Route 64 to Route 72	1,400,000	Local				1,400,000	
7 HAUMESSER ROAD							
A. Bridge Repairs over S Branch of Kishwaukee River	10,000	Local	10,000				
	10,000	Other	10,000				
8 JOHNSON ROAD							
A. Box Culvert over Lee Slough Creek	15,000	Local	15,000				
	15,000	Other	15,000				
9 LEE ROAD / WEST COUNTY LINE ROAD							
A. Rt 30 to Lee; Lee to Tower Rd	700,000	Local				700,000	
10 MCGIRR ROAD							
A. Bridge over Battle Creek	480,000	Federal			480,000		
	96,000	TBP			96,000		
	24,000	Local			24,000		
11 MCNEAL ROAD							
A. Bridge over S Branch of Kishwaukee River	2,400,000	Federal		2,400,000			
	480,000	TBP		480,000			
	120,000	Local		120,000			
12 MOTEL ROAD							
A. Bridge over E Branch of Kishwaukee River	880,000	Federal		880,000			
	220,000	Local		220,000			
13 NEW LEBANNON ROAD							
A. Bridge over Coon Creek	520,000	Federal			520,000		
	104,000	TBP			104,000		
	26,000	Local			26,000		
14 NORTH STATE ROAD							
A. Genoa City Limits to McHenry County	900,000	Local					900,000
15 PEACE ROAD							
A. Rt 64 Intersection Improvements	1,895,000	Federal	1,895,000				
	400,000	Local	400,000				

**DEKALB COUNTY GOVERNMENT
FY 2019-2023 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

	<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>	<u>Proposed FY 2022</u>	<u>Proposed FY 2023</u>
16	PEARL STREET							
	B. Bridge Deck Replacements Over Kishwaukee River	1,280,000	Federal		1,280,000			
		320,000	Other		320,000			
17	PERRY ROAD							
	A. Bridge over a Br. of the Battle Creek	400,000	Local			400,000		
	D. Bridge over Drainage Ditch	400,000	Local				400,000	
18	PLANK ROAD							
	A. Safety Shoulders E of Lindgren Rd	1,873,000	Federal	1,873,000				
		400,000	Local	400,000				
	B. Relocation E of Lindgren Rd	6,000,000	Local/Other		250,000	750,000	3,000,000	2,000,000
19	SECOND STREET							
	A. Shabbona Road to Rt 38	400,000	Local					400,000
20	SOMONAUK ROAD							
	C. Bridge over Buck Branch	750,000	Local		750,000			
	D. Chicago Rd to Rt 30	1,000,000	Local				1,000,000	
21	SOUTH FIRST STREET							
	A. Box Culvert over Afton Drainage Ditch	350,000	Local		350,000			
	B. Perry Rd to the City of DeKalb	850,000	Local			850,000		
22	SUYDAM ROAD							
	A. Bridge over Indian Creek	800,000	Federal			800,000		
		200,000	Local			200,000		
	B. Rollo Rd to Rt 23	1,200,000	Federal			1,200,000		
		300,000	Local			300,000		
	C. Rt 23 to Gletty Rd	1,000,000	Federal				1,000,000	
		250,000	Local				250,000	
23	WATERMAN ROAD - Duffy Rd to Perry Rd							
	B. Grading Shoulders & Ditches	1,500,000	Local	1,500,000				
	C. Hot Mix Asphalt Paving	1,750,000	Local			1,750,000		
24	WATERMAN ROAD							
	A. Bridge Repairs over S Branch of Kishwaukee River	30,000	Local				30,000	
		30,000	Other				30,000	
25	WEST SUYDAM ROAD / ROLLO ROAD							
	A. Lee County Line to Chicago Road	1,000,000	Federal					1,000,000
		250,000	Local					250,000
	Totals							
		38,413,000	Total	6,648,000	7,050,000	8,930,000	8,985,000	6,800,000
		23,950,000	Local	2,455,000	1,690,000	5,730,000	7,955,000	5,800,000

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

2010 A&B BOND ISSUE

\$16,000,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	426,405	318,477	440,000	1,184,882	296,974	887,908	296,974	887,908
2012	316,453	316,453	510,000	1,142,906	252,528	890,378	252,528	890,378
2013	313,495	313,495	520,000	1,146,990	250,458	896,532	230,546	916,444
2014	309,309	309,309	545,000	1,163,618	247,527	916,091	229,581	934,037
2015	303,832	303,832	580,000	1,187,664	243,693	943,971	226,512	961,152
2016	297,133	297,133	615,000	1,209,266	239,004	970,262	222,632	986,634
2017	289,353	289,353	655,000	1,233,706	233,558	1,000,148	217,793	1,015,913
2018	279,757	279,757	700,000	1,259,514	226,841	1,032,673	212,323	1,047,191
2019	268,417	268,417	745,000	1,281,834	218,903	1,062,931		
2020	255,231	255,231	790,000	1,300,462	209,673	1,090,789		
2021	240,260	240,260	845,000	1,325,520	199,193	1,126,327		
2022	223,402	223,402	900,000	1,346,804	187,393	1,159,411		
2023	204,547	204,547	960,000	1,369,094	174,194	1,194,900		
2024	183,475	183,475	1,020,000	1,386,950	159,444	1,227,506		
2025	160,066	160,066	1,090,000	1,410,132	143,058	1,267,074		
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758		
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284		
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172		
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059		
2030	0	0	0	0	0	0		
	4,417,746	4,309,818	16,000,000	24,727,564	3,594,390	21,133,174	1,888,888	7,639,658

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2029.
- Proceeds from Bond Issue are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

2010A BUILD AMERICA BOND ISSUE

\$10,030,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 35% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 35% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	218,805	163,423	440,000	822,228	133,780	688,448	133,780	688,448
2012	161,399	161,399	510,000	832,798	112,979	719,819	112,979	719,819
2013	158,441	158,441	520,000	836,882	110,909	725,973	102,091	734,791
2014	154,255	154,255	545,000	853,510	107,978	745,532	100,150	753,360
2015	148,778	148,778	580,000	877,556	104,144	773,412	96,802	780,754
2016	142,079	142,079	615,000	899,158	99,455	799,703	92,642	806,516
2017	134,299	134,299	655,000	923,598	94,009	829,589	87,664	835,934
2018	124,703	124,703	700,000	949,406	87,292	862,114	81,705	867,701
2019	113,363	113,363	745,000	971,726	79,354	892,372		
2020	100,177	100,177	790,000	990,354	70,124	920,230		
2021	85,206	85,206	845,000	1,015,412	59,644	955,768		
2022	68,348	68,348	900,000	1,036,696	47,844	988,852		
2023	49,493	49,493	960,000	1,058,986	34,645	1,024,341		
2024	28,421	28,421	1,020,000	1,076,842	19,895	1,056,947		
2025	5,012	5,012	205,000	215,024	3,509	211,515		
2026	0	0	0	0	0	0		
	1,692,779	1,637,397	10,030,000	13,360,176	1,165,561	12,194,615	807,813	6,187,323

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2025.
6. Proceeds from Bond Series A are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
7. Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

2010B RECOVERY ZONE BOND ISSUE

\$5,970,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 45% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 45% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	207,600	155,054	0	362,654	163,194	199,460	163,194	199,460
2012	155,054	155,054	0	310,108	139,549	170,559	139,549	170,559
2013	155,054	155,054	0	310,108	139,549	170,559	128,454	181,654
2014	155,054	155,054	0	310,108	139,549	170,559	129,431	180,677
2015	155,054	155,054	0	310,108	139,549	170,559	129,710	180,398
2016	155,054	155,054	0	310,108	139,549	170,559	129,990	180,118
2017	155,054	155,054	0	310,108	139,549	170,559	130,129	179,979
2018	155,054	155,054	0	310,108	139,549	170,559	130,617	179,491
2019	155,054	155,054	0	310,108	139,549	170,559		
2020	155,054	155,054	0	310,108	139,549	170,559		
2021	155,054	155,054	0	310,108	139,549	170,559		
2022	155,054	155,054	0	310,108	139,549	170,559		
2023	155,054	155,054	0	310,108	139,549	170,559		
2024	155,054	155,054	0	310,108	139,549	170,559		
2025	155,054	155,054	885,000	1,195,108	139,549	1,055,559		
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758		
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284		
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172		
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059		
2030	0	0	0	0	0	0		
	2,724,967	2,672,421	5,970,000	11,367,388	2,428,829	8,938,559	1,081,074	1,452,336

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2025 thru 2029.
- Proceeds from Bond Series B are for bond issuance costs and expansion of the Courthouse.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2019 BUDGET -

2017 BOND ISSUE

\$33,905,000

Fiscal Year	Principal Due Jan 15	Interest Due Jan 15	Interest Due July 15	Total Debt Service Payment	Outstanding Year-End Principal Balance
2017	0	0	0	0	33,905,000
2018	0	609,037	599,053	1,208,090	33,905,000
2019	0	599,053	599,053	1,198,106	33,905,000
2020	375,000	599,053	589,678	1,563,731	33,530,000
2021	405,000	589,678	579,553	1,574,231	33,125,000
2022	440,000	579,553	568,553	1,588,106	32,685,000
2023	470,000	568,553	556,803	1,595,356	32,215,000
2024	505,000	556,803	544,178	1,605,981	31,710,000
2025	545,000	544,178	530,553	1,619,731	31,165,000
2026	595,000	530,553	515,678	1,641,231	30,570,000
2027	630,000	515,678	506,228	1,651,906	29,940,000
2028	380,000	506,228	500,528	1,386,756	29,560,000
2029	700,000	500,528	490,028	1,690,556	28,860,000
2030	2,135,000	490,028	458,003	3,083,031	26,725,000
2031	2,240,000	458,003	423,003	3,121,006	24,485,000
2032	2,355,000	423,003	384,734	3,162,738	22,130,000
2033	2,480,000	384,734	344,434	3,209,169	19,650,000
2034	2,280,000	344,434	307,384	2,931,819	17,370,000
2035	1,075,000	307,384	289,244	1,671,628	16,295,000
2036	1,110,000	289,244	270,513	1,669,756	15,185,000
2037	1,150,000	270,513	250,388	1,670,900	14,035,000
2038	1,190,000	250,388	229,563	1,669,950	12,845,000
2039	1,235,000	229,563	207,950	1,672,513	11,610,000
2040	1,275,000	207,950	185,638	1,668,588	10,335,000
2041	1,325,000	185,638	162,450	1,673,088	9,010,000
2042	1,370,000	162,450	138,475	1,670,925	7,640,000
2043	1,420,000	138,475	112,738	1,671,213	6,220,000
2044	1,470,000	112,738	86,094	1,668,831	4,750,000
2045	1,525,000	86,094	58,453	1,669,547	3,225,000
2046	1,585,000	58,453	29,725	1,673,178	1,640,000
2047	1,640,000	29,725	0	1,669,725	0
2048	0	0	0	0	0
	33,905,000	11,127,712	10,518,675	55,551,388	

- Bond pricing was done on 06-21-2017 and the bond sale closed as of 07-12-2017.
- The County received a rating of Aa1 from Moody's for this sale.
- The Net Interest Cost was 3.56% for General Obligation Alternate Bonds, Series 2017.
- The True Interest Cost was 3.59% for General Obligation Alternate Bonds, Series 2017.
- The All Inclusive Interest Cost was 3.62% for General Obligation Alternate Bonds, Series 2017.
- The Bond Yield for Arbitrage Purposes was 3.40% for General Obligation Alternate Bonds, Series 2017.
- Bonds are callable as of 01-15-2026 for Bonds due January 15, 2027 thru 2047.
- Proceeds from Bond Issue are for bond issuance costs, and renovation and expansion of the Jail.

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

HISTORICAL PERSPECTIVE:

ENDING FUND BALANCES

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2017</u>
Aid to Bridges	492,041	1,012,419	1,399,584	1,553,057	2,055,326	2,550,156
Alt Revenue Bonds 2017	0	0	0	0	0	1,815,581
Asset Replacement	0	0	564,000	2,888,608	4,558,744	5,248,624
Broadband Grant	0	0	0	75,792	0	0
Build America Bonds	0	0	0	1,636,385	1,091,951	1,094,427
Child Support	27,891	72,133	23,511	11,839	18,371	9,552
Childrens Waiting Room	0	0	2,885	18,425	4,633	14,895
Cir. Clk. Electronic Cit.	0	0	0	0	74,008	106,536
Cir. Clk. Oper. & Admin.	0	0	0	55,802	184,927	229,718
Community Action	1,189	22,095	40,097	32,254	49,700	72,226
Comm Action-Fin Aid	11,882	14,030	16,425	6,793	32,693	43,512
Comm. Outreach Bldg.	0	0	0	(981,182)	0	0
County Farm	0	1,158,228	920,696	767,021	554,204	528,575
County Motor Fuel	1,083,470	1,533,801	1,774,932	2,587,806	3,263,000	2,093,181
Court Automation	119,369	86,082	198,470	745,502	405,222	212,856
Court Security	0	303,150	177,823	580,077	63,108	134,376
Courthouse Expansion	0	0	0	13,803,699	0	0
Data Fiber Optic Network	0	0	0	0	886,466	1,127,010
Document Storage	0	561,098	119,845	310,844	616,442	652,486
Drug Prosecution	21,043	5,885	5,333	5,248	14,310	16,131
Engineering	13,452	105,483	236,903	347,308	666,745	641,412
Facilities Management	650,844	743,165	640,540	MVD TO GEN	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	240,937	1,411,877	1,149,770	1,668,413	2,780,132	3,332,278
FEMA Grant Evergreen	0	0	0	0	3,819	0
General Fund	2,348,266	4,186,063	6,117,185	10,765,654	8,210,480	7,497,797
GIS Development	0	460,647	579,518	544,281	441,208	409,316
Health	494,153	1,518,642	3,102,065	2,209,411	2,253,158	2,273,533
Highway	271,469	936,020	1,827,483	3,217,597	2,639,656	2,087,784
Highway Facilities R&R	0	0	0	0	100,077	301,798
History Room	0	3,352	2,056	39,853	37,100	41,856
Jail Expansion	0	0	0	399,985	943,138	4,589,331
Landfill Host Benefits	0	0	0	0	5,929	1,099,746
Law Enforce Projects	0	0	72,119	231,732	543,273	668,699
Law Library	(2,164)	57,501	115,197	145,929	5,405	(7,280)
Medical Insurance	150,712	(250,699)	275,566	975,318	2,106,750	3,073,117
Mental Health	401,347	1,296,734	1,689,122	2,277,000	3,147,611	3,041,764
Micrographics	253	45,141	191,774	202,744	122,110	72,237
Miscellaneous Depts.	217,174	1,768,563	975,877	0	0	0
Nursing Home	215,611	5,723,603	9,213,682	3,207,218	9,341,324	10,724,355
Opportunity Fund	0	0	2,127,911	3,218,548	3,447,232	3,283,247
PBC Lease	58,197	93,135	573,659	283,871	226,719	320,382
Probation Services	0	243,914	555,409	635,738	490,250	466,964
Radio Communication	0	0	0	0	0	156,572
Recovery Zone Bonds	0	0	0	242,629	351,960	338,879
Retirement	475,006	1,293,130	2,457,141	1,586,324	508,875	602,539
Senior Services	0	212,414	282,016	383,715	170,299	140,683
Solid Waste Program	0	50,433	44,281	77,004	86,065	160,815
Special Projects	614,324	1,763,573	908,103	1,028,219	436,490	441,962
Tax Sale Automation	0	22,006	44,226	83,994	181,510	215,968
Tollway Access Loan	0	0	(1,940,637)	(384,606)	0	0
Tort & Liability	2,066,937	1,275,922	2,257,911	3,988,369	6,636,286	6,731,121
Transportation Grant	0	0	0	0	273	1,210
Treatment Courts	0	0	0	325,527	148,868	(15,944)
Veterans Assistance	0	0	0	319,304	628,206	695,920
TOTAL	9,973,403	27,729,540	38,742,478	62,119,049	60,534,048	69,337,905

**DEKALB COUNTY GOVERNMENT
FY 2019 BUDGET
HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2017</u>
Aid to Bridges	463,948	962,691	1,693,618	1,521,442	3,135,891	3,473,760
Alt Revenue Bonds 2017	0	0	0	0	0	1,810,291
Asset Replacement	0	0	564,000	2,892,032	4,560,879	5,253,136
Broadband Grant	0	0	0	378,279	0	0
Build America Bonds	0	0	0	1,636,200	753,157	1,094,427
Child Support	42,801	70,347	24,272	1,324	17,018	7,546
Childrens Waiting Room	0	0	1,535	16,565	993	12,475
Cir. Clk. Electronic Citation	0	0	0	0	72,718	105,513
Cir. Clk. Oper. & Admin.	0	0	0	53,581	182,653	227,532
Community Action	17,122	58,352	44,553	44,701	39,263	40,922
Comm Action-Fin Aid	11,882	14,030	9,159	6,783	32,693	43,512
Comm. Outreach Bldg.	0	0	0	37,355	0	0
County Farm	0	1,150,734	917,148	767,021	554,204	528,575
County Motor Fuel	1,017,880	1,632,516	1,659,578	2,691,643	3,276,361	2,181,986
Court Automation	117,892	104,967	189,554	709,445	350,881	158,016
Court Security	0	292,130	168,129	559,029	37,762	92,707
Courthouse Expansion	0	0	0	13,945,228	0	0
Data Fiber Optic Network	0	0	0	0	896,846	1,163,481
Document Storage	25,242	555,914	113,756	293,143	597,759	639,275
Drug Prosecution	0	5,885	6,455	5,248	14,619	16,547
Engineering	38,888	26,946	173,727	352,145	179,973	190,596
Enhanced Drug Court	0	0	0	63,715	0	0
Facilities Management	639,592	767,407	674,379	MVD TO GEN	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	274,276	1,461,246	1,231,207	1,899,529	3,434,941	3,701,813
FEMA Grant Evergreen	0	0	0	0	38,114	0
General Fund	1,940,535	3,486,782	4,944,345	9,420,914	7,396,412	6,625,001
GIS Development	0	476,480	580,103	548,299	441,208	409,316
Health	410,989	1,154,385	2,731,646	1,394,591	1,740,509	1,877,045
Highway	230,473	820,092	1,868,983	3,340,319	3,117,975	2,135,720
Highway Facilities R&R	0	0	0	0	100,077	301,798
History Room	0	3,558	4,675	40,451	37,086	41,967
Jail Expansion	0	0	0	399,934	896,853	7,639,890
Landfill Host Benefit	0	0	0	0	38,366	1,034,303
Law Enforcement Proj.	0	0	79,370	264,704	624,432	692,582
Law Library	3,462	57,286	116,839	146,977	15,716	225
Medical Insurance	348,645	109,717	528,566	1,353,106	3,538,158	4,410,943
Mental Health	401,962	1,309,487	1,690,219	2,353,552	3,242,654	3,124,341
Micrographics	13,390	47,550	194,110	204,992	130,463	77,374
Miscellaneous Depts.	217,070	1,569,615	752,127	0	0	0
Nursing Home	174,703	3,987,018	2,810,242	2,969,998	4,900,873	5,326,759
Opportunity Fund	0	0	2,118,408	3,211,030	3,427,601	3,282,759
PBC Lease	58,197	93,135	573,659	284,153	160,348	320,382
Probation Services	0	241,439	569,902	635,700	491,466	460,434
Radio Communication	0	0	0	0	0	27
Recovery Zone Bonds	0	0	0	242,604	279,702	338,879
Retirement	446,020	1,259,907	2,468,087	1,584,229	538,586	602,539
Senior Services	0	245,932	330,278	462,508	205,561	178,835
Solid Waste Program	0	55,520	45,312	55,795	103,988	162,403
Special Projects	962,615	1,861,845	951,139	1,043,253	439,128	441,962
Tax Sale Automation	0	22,006	44,226	83,994	181,510	215,968
Tollway Access Loan	0	0	166,363	635,229	0	0
Tort & Liability	2,011,221	1,331,081	2,618,656	4,435,557	6,891,602	7,322,975
Transportation Grant	0	0	0	0	19,236	9,916
Treatment Courts	0	0	0	302,804	164,188	907
Veterans Assistance	0	0	0	325,953	625,918	701,368
TOTAL	9,868,805	25,236,000	33,658,325	63,615,054	57,926,345	68,478,727

**DEKALB COUNTY GOVERNMENT
FY 2019 BUDGET
HISTORICAL PERSPECTIVE:
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2017</u>
Aid to Bridges	35,269	38,356	26,802	10,175	9,565	23,263
Alt Revenue Bonds 2017	0	0	0	0	0	5,590
Asset Replacement	0	0	0	19,145	13,226	51,245
Broadband Grant	0	0	0	33	0	0
Build America Bonds	0	0	0	191	1,157	1,265
Child Support	2,123	2,992	712	29	19	8
Childrens Waiting Room	0	0	0	105	8	93
Cir. Clk. Electronic Cit.	0	0	0	0	19	780
Cir. Clk. Oper. & Admin.	0	0	0	19	70	660
Community Action	0	369	112	15	14	316
Comm Action-Fin Aid	910	482	496	329	763	754
Comm. Outreach Bldg.	0	0	0	2,380	0	0
County Farm	0	70,862	19,013	6,844	1,164	1,988
County Motor Fuel	70,582	72,899	33,129	11,589	13,505	13,302
Court Automation	7,377	5,373	2,795	3,514	112	1,754
Court Security	0	2,363	0	3,800	373	394
Courthouse Expansion	0	0	0	2,105	0	0
Data Fiber Optic Network	0	0	0	0	1,777	4,506
Document Storage	0	23,408	1,987	465	1,110	2,138
Drug Prosecution	0	0	0	37	30	136
Engineering	1,248	784	2,343	264	71	1,126
Evergreen Village Oper	0	0	0	0	79	0
Fed Hwy Matching Tax	19,245	74,767	22,153	10,149	12,161	37,776
FEMA Grant Evergreen	0	0	0	0	602	12
FEMA Grant Montoya	0	0	0	0	1	0
General Fund	39,377	530,529	196,310	56,190	22,775	89,363
GIS Development	0	0	0	3,640	1,374	3,880
Health	26,825	43,233	59,039	8,615	5,766	18,593
Highway	20,146	49,459	40,147	18,022	10,918	27,149
Highway Facilities R&R	0	0	0	0	77	1,175
History Room	0	0	0	232	113	427
Jail Expansion	0	0	0	53	266	75,624
Landfill Host Benefit	0	0	0	0	1,499	13,122
Law Enforcement Proj.	0	0	0	1,766	1,900	7,114
Law Library	386	0	0	1,248	0	0
Medical Insurance	0	16,533	6,312	4,717	13,336	23,144
Mental Health	20,363	52,876	35,480	15,988	10,497	29,159
Micrographics	1,100	1,724	3,278	317	39	632
Miscellaneous Depts.	629	16,094	5,430	284	0	0
Neutral Exchange Prog	0	0	0	0	6	0
Nursing Home	22,894	270,644	270,835	85,687	20,457	62,352
Opportunity Fund	0	0	44,663	32,320	12,682	28,794
PBC Lease	0	0	0	3,039	877	3,223
Probation Services	0	8,865	11,045	5,258	1,149	3,003
Recovery Zone Bonds	0	0	0	25	348	346
Retirement	26,296	45,453	57,323	14,710	2,131	2,337
Senior Services	0	8,003	4,838	2,209	742	1,797
Solid Waste Program	0	1,582	450	532	123	40
Special Projects	15,862	0	0	8,073	1,385	3,931
Tax Sale Automation	0	0	0	491	483	1,854
Tollway Access	0	0	0	3,612	0	0
Tort & Liability	131,021	63,909	63,650	34,232	23,095	60,675
Transportation Grant	0	0	0	0	16	483
Treatment Courts	0	0	0	1,982	500	0
Veterans Assistance	0	0	0	975	2,304	4,652
TOTAL	441,653	1,401,559	908,342	375,405	190,684	609,973

**DEKALB COUNTY GOVERNMENT
FY 2019 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2017</u>
Aid to Bridges Fund	57,893	593,155	660,126	995,508	837,137	830,957
Community Mental Health Fund	603,305	1,281,224	1,680,305	2,189,918	2,366,931	2,450,427
Federal Highway Matching Tax	284,589	593,155	767,405	796,357	837,137	830,957
General Fund	1,424,164	2,733,270	5,806,497	9,903,323	12,659,438	13,419,397
Highway Fund	568,569	1,186,319	1,534,810	2,189,915	1,674,252	1,662,084
Nursing Home Fund	0	0	0	0	0	0
PBC Lease Fund	1,379,857	1,289,520	1,804,327	677,943	803,521	173,651
Public Health Fund	131,360	275,228	356,070	492,863	388,580	383,603
Retirement Fund	1,157,857	1,501,877	378	0	0	0
Senior Services Fund	0	296,577	383,696	517,728	418,484	412,513
Tort & Liability Fund	131,021	500,629	516,150	915,899	677,812	595,038
Veterans Assistance Fund	0	0	0	666,082	503,113	499,243
TOTAL	5,738,615	10,250,954	13,509,763	19,345,537	21,166,404	21,257,871

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

**HISTORICAL PERSPECTIVE: "TAX CAP" SUMMARY
PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)**

TAX YEAR	COLLECTIBLE	<u>A</u>		EQUALIZED ASSESSED VALUE (EAV)	<u>B</u> NEW PROPERTY		<u>C</u> VOTER APPROVED	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI-U) ACTUAL	LIMIT		ACTUAL VALUE	% INCREASE		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,436	34,358,084	2.7%	0.0%	6.1%
2002	2003	1.6%	1.6%	1,375,430,314	36,610,746	2.8%	0.0%	4.4%
2003	2004	2.4%	2.4%	1,463,872,794	42,008,431	3.1%	0.0%	5.5%
2004	2005	1.9%	1.9%	1,534,517,472	60,470,056	4.1%	0.0%	6.0%
2005	2006	3.3%	3.3%	1,699,140,609	90,587,859	5.9%	0.0%	9.2%
2006	2007	3.4%	3.4%	1,886,297,529	94,867,269	5.6%	3.6%	12.6%
2007	2008	2.5%	2.5%	2,085,383,221	74,595,640	4.0%	0.0%	6.5%
2008	2009	4.1%	4.1%	2,202,386,290	45,191,551	2.2%	0.0%	6.3%
2009	2010	0.1%	0.1%	2,230,373,366	27,472,895	1.2%	0.0%	1.3%
2010	2011	2.7%	2.7%	2,146,459,168	37,442,885	1.7%	0.0%	4.4%
2011	2012	1.5%	1.5%	2,029,063,723	13,588,240	0.6%	0.0%	2.1%
2012	2013	3.0%	3.0%	1,861,945,488	11,119,707	0.5%	0.0%	3.5%
2013	2014	1.7%	1.7%	1,726,500,218	8,461,501	0.5%	0.0%	2.2%
2014	2015	1.5%	1.5%	1,695,232,717	9,310,517	0.5%	0.0%	2.0%
2015	2016	0.8%	0.8%	1,741,385,699	15,021,113	0.9%	0.0%	1.7%
2016	2017	0.7%	0.7%	1,859,108,676	19,857,614	1.1%	0.0%	1.8%
2017	2018	2.1%	2.1%	1,966,416,016	29,710,487	1.6%	0.0%	3.7%
2018	2019	2.1%	2.1%	(4)	(4)	(4)	0.0%	(4)

NOTES

1. Law first became effective for the 1991 tax year, collectible 1992, and initially only applied to Dupage, Kane, Lake, McHenry, and Will Counties.
2. The 2000 tax year was the first year the "tax cap" law was effective for DeKalb County, following the April, 1999 referendum.
3. Increases in property tax extensions are limited to the sum of, **(A)** the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceeding the levy year, **(B)** the percentage of new property over the prior year EAV, and **(C)** the limitation can be increased for a taxing body with voter approval or via a successful referendum approving a new or expanded tax levy. The CPI used is for all urban consumers for all items as published by the United States Department of Labor.
4. Taxable EAV and New Property amounts for Tax Year 2018 will not be available until May 1, 2019.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

**HISTORICAL PERSPECTIVE:
CHANGES IN EQUALIZED ASSESSED VALUE AND DOLLARS LEVIED**

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY TAX DOLLARS EXTENDED	DOLLAR AMOUNT CHANGE	PERCENT CHANGE
1981	0.68090	483,659,368	8.5%	3,293,237	117,141	3.7%
1982	0.76970	527,259,863	9.0%	4,058,319	765,083	23.2%
1983	0.79840	536,040,165	1.7%	4,279,745	221,426	5.5%
1984	0.85090	510,956,353	-4.7%	4,347,728	67,983	1.6%
1985	1.07710	499,211,496	-2.3%	5,377,007	1,029,279	23.7%
1986	1.10780	487,007,042	-2.4%	5,395,064	18,057	0.3%
1987	1.07510	495,692,099	1.8%	5,329,186	-65,878	-1.2%
1988	1.07610	508,144,359	2.5%	5,496,947	167,761	3.1%
1989	1.09000	527,735,458	3.9%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	7.9%	6,098,759	286,043	4.9%
1991	1.06350	635,111,601	11.6%	6,754,412	655,653	10.8%
1992	0.98230	688,582,560	8.4%	6,763,947	9,535	0.1%
1993	0.90550	763,443,943	10.9%	6,912,985	149,038	2.2%
1994	0.84220	831,026,613	8.9%	6,952,369	39,384	0.6%
1995	0.82270	895,337,685	7.7%	7,365,943	413,574	5.9%
1996	0.82210	954,991,517	6.7%	7,850,985	485,042	6.6%
1997	0.81710	1,010,532,207	5.8%	8,257,059	406,073	5.2%
1998	0.83540	1,069,488,971	5.8%	8,934,511	677,452	8.2%
1999	0.83430	1,133,173,030	6.0%	9,454,063	519,552	5.8%
2000	0.84970	1,186,265,246	4.7%	10,079,696	625,633	6.6%
2001	0.85310	1,249,858,572	5.4%	10,662,543	582,848	5.8%
2002	0.86716	1,313,044,436	5.1%	11,386,196	723,653	6.8%
2003	0.86685	1,375,430,314	4.8%	11,922,918	536,722	4.7%
2004	0.85734	1,463,872,794	6.4%	12,550,367	627,449	5.3%
2005	0.86786	1,534,517,472	4.8%	13,317,463	767,096	6.1%
2006	0.85466	1,699,140,609	10.7%	14,521,875	1,204,412	9.0%
2007	0.86677	1,886,297,529	11.0%	16,349,861	1,827,986	12.6%
2008	0.84486	2,085,383,221	10.6%	17,618,652	1,268,791	7.8%
2009	0.84948	2,202,386,290	5.6%	18,708,831	1,090,179	6.2%
2010	0.85390	2,230,373,366	1.3%	19,045,158	336,327	1.8%
2011	0.90523	2,146,459,168	-3.8%	19,430,392	385,234	2.0%
2012	0.96943	2,029,063,723	-5.5%	19,670,352	239,960	1.2%
2013	1.08923	1,861,945,488	-8.2%	20,280,869	610,516	3.1%
2014	1.20126	1,726,500,218	-7.3%	20,739,757	458,888	2.3%
2015	1.24825	1,695,232,717	-1.8%	21,160,742	420,986	2.0%
2016	1.23640	1,741,385,699	2.7%	21,530,493	369,750	1.7%
2017	1.14289	1,859,108,676	6.8%	21,247,567	-282,926	-1.3%
2018	1.12014	1,966,416,016	5.8%	22,026,612	779,045	3.7%

DEKALB COUNTY, ILLINOIS

FY 2019 BUDGET

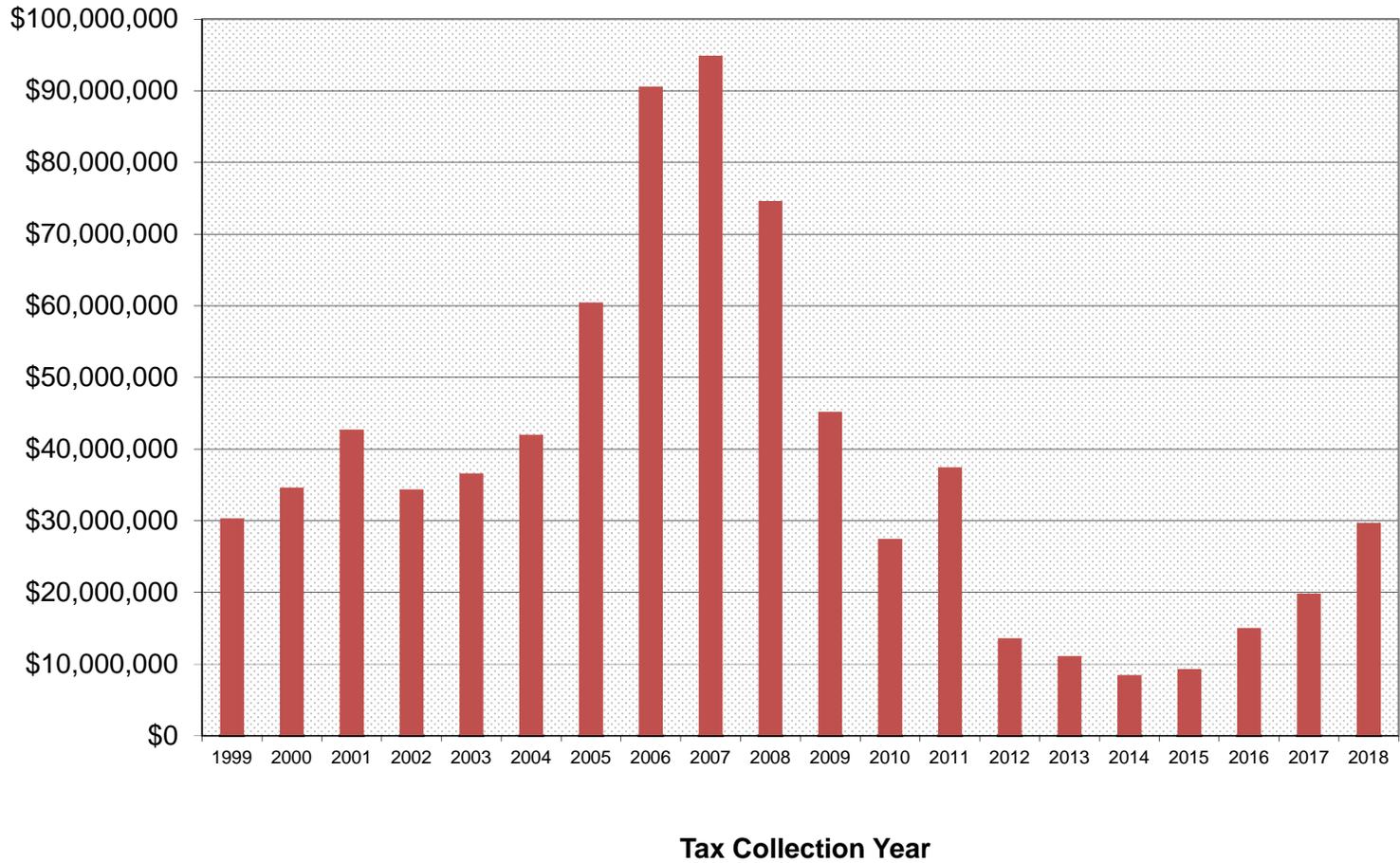
TAXABLE ASSESSED VALUE BY CATEGORY

<u>Year Tax Assessed</u>	<u>Year Tax Paid</u>	<u>Total Taxable EAV</u>	<u>Ag Land</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Railroad</u>	<u>Windfarms</u>
<u>Dollar Amounts:</u>								
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108	0
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098	0
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991	0
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	0
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	0
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	0
2014	2015	1,695,232,717	242,825,462	1,058,676,740	295,757,699	62,468,830	13,597,374	21,906,612
2015	2016	1,741,385,699	250,644,358	1,084,596,587	305,223,369	64,932,636	14,943,765	21,044,984
2016	2017	1,859,108,676	264,353,757	1,153,841,246	327,859,871	76,611,007	16,277,794	20,165,001
2017	2018	1,966,416,016	276,103,067	1,214,939,256	348,764,896	90,305,745	16,709,421	19,593,631

Percentage of Total:

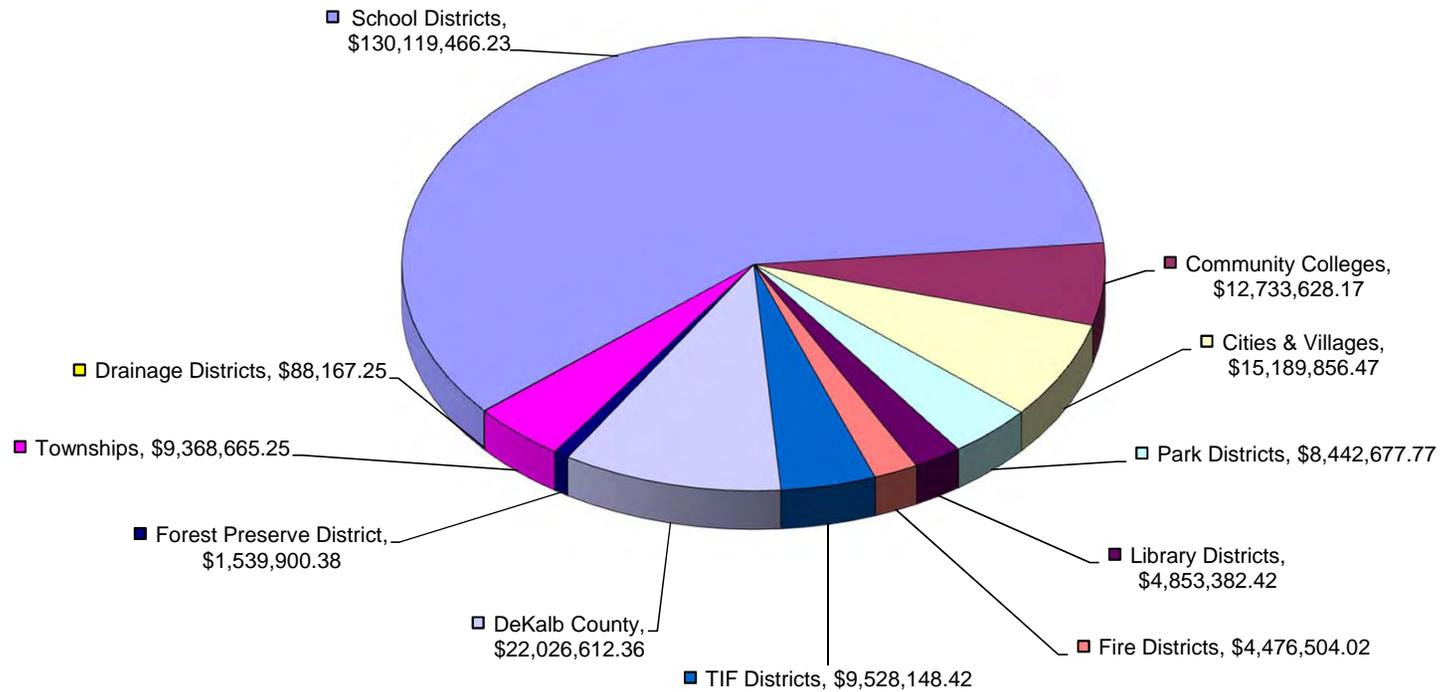
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2014	2015	100.0%	14.3%	62.5%	17.4%	3.7%	0.8%	1.3%
2015	2016	100.0%	14.4%	62.3%	17.5%	3.7%	0.9%	1.2%
2016	2017	100.0%	14.2%	62.1%	17.6%	4.1%	0.9%	1.1%

**DEKALB COUNTY, ILLINOIS
NEW CONSTRUCTION ASSESSED VALUE
Tax Collection Years 1999 to 2018**



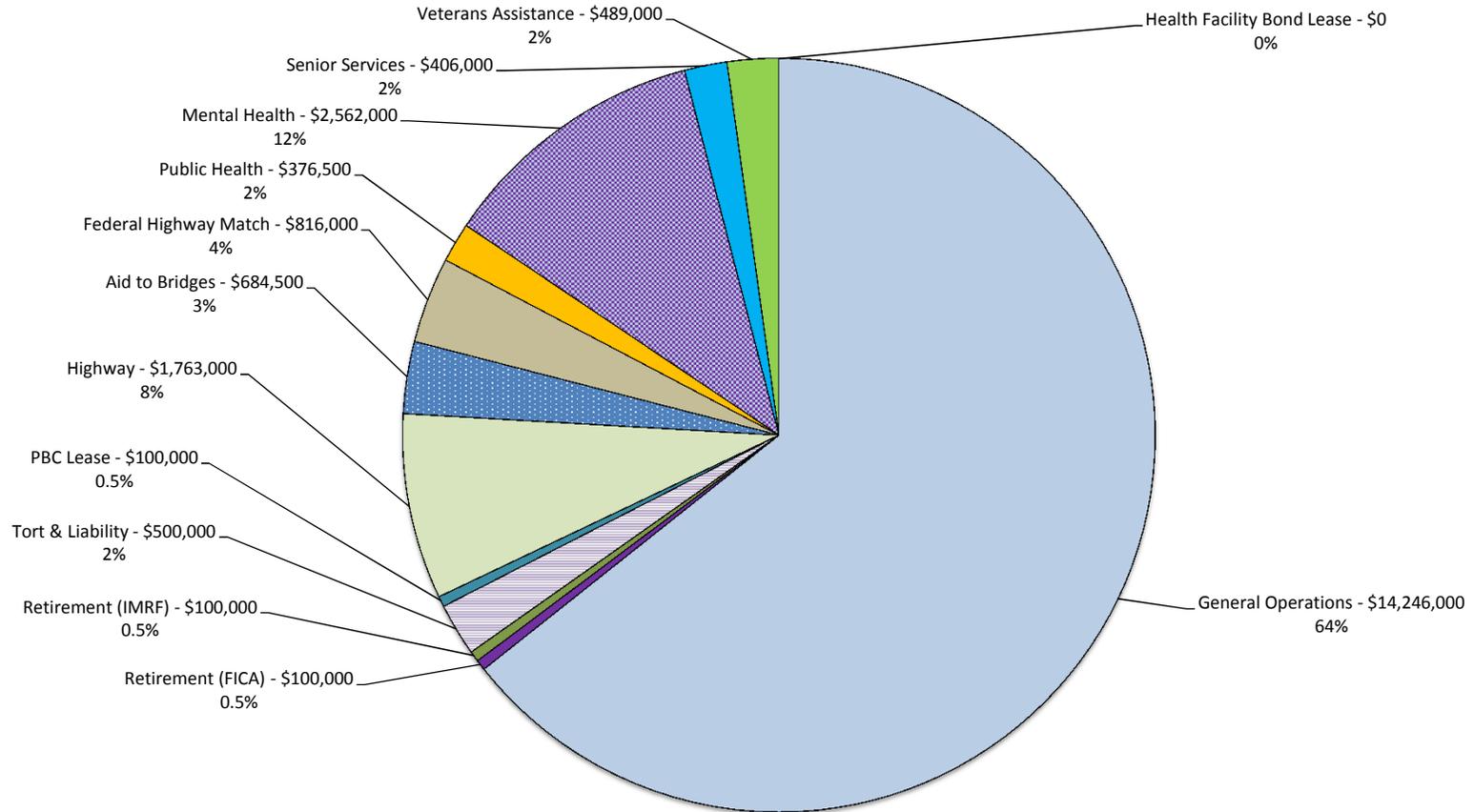
2018 Property Tax Distributions

Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2017 Tax Dollars to be Collected and Distributed in 2018: \$218,367,008.74

**DeKalb County Property Tax Levy of \$22,143,000
Based on 2017 Tax Year, Payable in 2018**



General Operations - \$14,246,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$500,000
PBC Lease - \$100,000	Highway - \$1,763,000	Aid to Bridges - \$684,500	Federal Highway Match - \$816,000
Public Health - \$376,500	Mental Health - \$2,562,000	Senior Services - \$406,000	Veterans Assistance - \$489,000
Health Facility Bond Lease - \$0			

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

DEKALB COUNTY REFERENDUMS

Date	Ballot Question	Type	YES	%	NO	%	TOTAL
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	71%	8,506	30%	28,823
11-02-1993	Extension Service 3% Tax Levy	Binding	3,030	30%	7,052	70%	10,082
11-05-1996	Nursing Home - Keep Ownership	Advisory	17,777	70%	7,744	30%	25,521
04-01-1997	Senior Services 2.5% Tax Levy	Binding	9,479	62%	5,726	38%	15,205
11-04-1997	Public Safety 0.5% Sales Tax - Tax Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	56%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veterans Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Preserve Levy to 6 Cents for Land Acquisition (from 3.25 Cents)	Binding	6,163	52%	5,639	48%	11,802
11-07-2006	Public Safety 0.5% Sales Tax - Jail	Binding	10,656	43%	13,902	57%	24,558
04-04-2017	Public Health \$500,000 Tax Cap Increase	Binding	6,111	44%	7,762	56%	13,873

DEKALB COUNTY GOVERNMENT

FY 2019 BUDGET

~BUDGET MONITORING PERCENTAGES~

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
January 31	2.0	7.7%	0.0% - 8.3%
February 28	4.0	15.3%	8.3% - 16.7%
March 31	6.0	23.0%	16.7% - 25.0%
April 30	8.0	30.7%	25.0% - 33.3%
May 31	11.0	42.1%	33.3% - 41.7%
June 30	13.0	49.8%	41.7% - 50.0%
July 31	15.0	57.5%	50.0% - 58.3%
August 31	17.0	65.1%	58.3% - 66.7%
September 30	19.0	72.8%	66.7% - 75.0%
October 31	21.0	80.5%	75.0% - 83.3%
November 30	24.0	92.0%	83.3% - 91.7%
December 31	26.0	99.6%	91.7% - 100.0%
THIRTEENTH PERIOD	26.1	100.0%	100.0%

NOTE: The above represents target percentages that managers may use when monitoring department budgets. The percentages show the approximate percent of a budget which should not be exceeded at various points in time. The capital portion (accounts 7000-7999) for a department's budget is not shown, as those expenditures are more often one-time expenditures at any given point during the year.

**DEKALB COUNTY GOVERNMENT
FY 2019 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
05-31-2018	Land Acquisition - 221 N. Walnut Street, Sycamore, IL
05-17-2018	Ribbon-Cutting for Jail Expansion
12-20-2017	Sober Living House - Certificate of Occupancy
12-30-2016	Land Donation - 15 acres adjacent to Landfill
08-17-2016	Ribbon-Cutting for Business Incubator Program
06-15-2016	Ground Breaking for Jail Expansion
12-11-2015	State Street Parking Lot - Sycamore
08-31-2015	Salubrity Board Room - Health Department
05-30-2014	Land Acquisition - Evergreen Village Mobile Home Park
11-26-2013	Land Acquisition - 10615 Thompson Road, Sycamore, IL
09-30-2013	Broadband Fiber Optic Network Completed
11-11-2012	Courthouse Expansion Dedication
04-04-2011	Ground Breaking for Courthouse Expansion
09-30-2010	Community Outreach Building - Storage Area
01-13-2009	Community Outreach Building
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
03-09-2000	Rehab & Nursing Center
06-22-1999	Health Department & Multi-Purpose Room
06-24-1998	Joiner History Room to Sycamore Library
05-29-1996	Purchased Highway Building - Waterman
11-01-1994	Conference Room East
11-01-1992	Sycamore Campus Garage
08-15-1992	Communication Tower at Public Safety Building
09-03-1991	Voluntary Action Center Kitchen
11-21-1990	Highway Salt Storage Building
06-26-1988	Voluntary Action Center Garage
07-18-1987	Joiner History Room Established
06-14-1987	Courthouse Restoration Dedication
04-15-1984	Administration Building Conversion
02-01-1980	Public Safety Building
10-01-1979	Ben Gordon Mental Health Center