

DeKalb County Government

**FY 2010
BUDGET
PLAN**

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2010 BUDGET**

Adopted November 18, 2009

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1. The departmental requests are accepted as presented in the FY 2010 Budget Workbook that is distributed to the County Board (and available to the public) via the County's web site, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D.
2. Overall, the budget increase is less than 1% at just 0.7% (under \$500,000) with total county-wide expenditures budgeted at \$73.1 million. Specifically for the General Fund, the budget has decreased by 1.4% or about \$372,000 from 2009. General Fund revenues are projected at \$26,054,000 and expenses projected at \$25,979,400.
3. While the County attempts to maintain services during the economic down-turn, it is important to note that resources allocated to providing services are, for the most part, not being increased. When submitting budget requests for 2010, Department Heads were asked to not request increases in capital or non-salary operating costs. Compliance was overwhelming, except in areas where no alternatives currently exist – namely the Jail and Elections. The challenge for departments is now how to do more with the same money.
4. The revenues that have fallen off the most are sales tax, income tax, and revenues which are based on land-sale transactions. General Fund sales tax revenue is expected to be down \$1,200,000 in 2010 compared to the 2009 budget. Likewise, income tax will be down \$300,000 and Revenue Stamps down \$75,000.
5. Ironically, even though the housing market is depressed, the Equalized Assessed Value (EAV) for the County is expected to increase by 4.5%, from \$2.2 billion to \$2.3 billion. This includes about \$30 million (1.4%) in new construction. Assessed values used for tax purposes are still increasing for two reasons: (a) the assessment process lags 18 months (taxes paid in 2010 are actually assessments from January 1, 2009), and (b) assessments on homes utilize market-based sales, but on a three year average, so for taxes paid in 2010 that would be for sales in 2006 - 2008. The tax rate is expected to drop from 85 cents to 82 cents per \$100 of the Equalized Assessed Value. The average homeowner in the County will see an increase in assessed value of 3.6%. This would take the market value of a \$200,000 home to \$207,200. Using those changes in market value coupled with the reduced tax rate, *no increase is expected for the average homeowner for County property taxes.*

6. The increase in the Equalized Assessed Value mentioned above does not impact the property tax revenue to the County. Rather, property tax increases are controlled by the “Property Tax Cap” (officially called the Property Tax Extension Limitation Law, or informally called, P-TELL) approved by the voters in April, 1999. The limiting factors for the law in FY2010 is a cost-of-living-adjustment (COLA) rate of just 0.1%, plus new construction, currently estimated at 1.4%, for a total of 1.5%. This budget maximizes the tax levy within this limiting factor, which can be seen on Attachment A (Property Tax Levy Schedule) under Column E, “Adopted Legal Notice Publication”.
7. The Health Department has proposed some 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, Potable Water, Sewage, Immunizations, Lung Clinic, and Vital Records. These increases are approved and are expected to generate approximately \$50,000 in additional revenues.
8. This budget provides for pay increases for non-union employees by granting up to a 2.0% increase effective January 3, 2010. With the Cost-of-Living-Adjustment (COLA) at just 0.1%, the COLA and merit amount are combined into one increase of up to 2.0%. The starting salary ranges will not increase, but the top of the range will be adjusted 2.0%. Likewise, for those Exempt Employees who qualify by completing their annual work and continuing education requirements, a 2% increase will be given January 3, 2010.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$22,000 to \$22,500 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$40,000 to \$40,800; ESDA Director from \$40,000 to \$40,800; the part-time ESDA employee remains the same at \$2,600; the County Historian remains at \$6,500 and the stipend for a primary assistant is increased from \$3,900 to \$4,000 per year; the Board of Review is increased from \$9,500 to \$9,700 for the Assessment Year ending April 30, 2010 and to \$9,900 for the Assessment year starting May 1, 2010; 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. The County currently has six labor unions. One contract , with AFSCME employees at the Sycamore and Highway Campuses, expired on November 30, 2008 and that was just ratified by all parties in October, 2009. The contract with the Court Services Teamster Union was settled during 2009 and will expire November 30, 2010. The Rehab & Nursing Center AFSCME Union was also settled during 2009. It is a two year agreement ending December 31, 2010, but it contains a wage re-opener for January 1, 2010. The Highway Department road employees are represented by Local 150 of the Operating Engineers Union and their contract is in effect through November 30, 2010. The AFSCME Union at Public Health is currently under a contract that won't expire until December 31, 2012. The MAP Union (representing most of the Sheriff's personnel, except for clerical staff) is finishing the fourth year of a four year agreement which expires November 30, 2009 and is currently under negotiation.
11. Increases in Health Insurance costs for County employees has become a major budget challenge for most years. The County will spend about \$4,000,000 on health care for employees in 2009, with employees contributing another \$1,000,000. While renewal premiums are yet to be finalized with our provider (Blue Cross / Blue Shield), we have utilized trend information and are projecting an 8% increase over 2009. This budget continues to include a financial commitment to a Wellness Program that will hopefully assist with reducing employees' utilization of the health care system.
12. An Open Enrollment period for Health Insurance is authorized for the 2010 Plan Year. For employees eligible for Health Insurance but choose to participate in the Insurance Buyout Program, the payment to those employees will increase from \$2,100 to \$2,200.
13. As of January 1, 2010, term Life Insurance coverage for employees is raised from \$43,000 to \$44,000, with no change anticipated in the rate per thousand of coverage.
14. The buy-down provision for the "Paid Hours Off" (PHO) system that was available to employees in 2008 and 2009 is suspended for 2010. With the County needing to utilize its fund balances to make up for budget deficits in 2010 (and likely in 2011), it is important not to spend-down this balance any more than absolutely necessary.
15. Pension funds have experience large investment losses across the nation and the County's pension funds through the Illinois Municipal Retirement Fund (IMRF) is no exception. Because of that, large increases are necessary to make up for the lost funds. The County's regular IMRF rate will increase from 8.65% to 11.06% of covered salaries and the Sheriff's Law Enforcement Personnel (SLEP) rate will increase from 18.17% to 21.56% of covered salaries. This results in an increase of about \$750,000. However, IMRF has allowed employers to "phase-in" this rate increase over several years and that will reduce the first year's payment to about \$350,000 with the respective rates of 9.52% and 19.56%.

Additionally, as an internal matter, the County, through its “Rate Stabilization Fund”, will further subsidize the rates charged to departments by limiting their percentage for regular IMRF to 9.0%, up from 8.5% for 2009. This is possible as the County several years ago established a reserve fund to allow for more moderate rate increases each year until the rate charged equals the actuarial rate.

16. The County Engineer has requested that a new Assistant County Engineer position be set up and funded on a temporary 18 month basis. This is in anticipation of the County Engineer’s retirement during either 2010 or 2011. The annual cost of this temporary position is put at about \$110,000 with benefits. Because of the uncertainty of an exact retirement date for the County Engineer, this temporary position is only approved with a starting date no sooner than two months in advance of a formal retirement date submitted in writing by the County Engineer. The two month cost will be about \$18,000.
17. The Community Services Director has obtained additional Federal dollars through the Economic Stimulus Program. These additional grant dollars has allowed her to hire two and a half Case Managers to provide assistance to the County’s low income citizens. This budget formally recognizes the creation of those positions and notes that when the Federal dollars expire, the County will not be in a position to fund these additional staff.
18. The State’s Attorney is in a period of transition with the previous State’s Attorney appointed to be a Judge. The County’s Chief Civil Attorney was appointed the new State’s Attorney until the time of the next election, which will be the Fall of 2010. The new State’s Attorney has decided to contract out for legal work involving the Child Support case load and then continue to handle much of the rest of the civil work himself. This budget recognizes this interim staffing change, enjoys the \$39,000 in anticipated savings, but holds the position of Chief Civil Attorney as an authorized position until after the 2010 elections.
19. The Sheriff has expanded his police contract with Kishwaukee College by adding one additional patrol officer. The college requested this additional safety measure and has paid the entire cost. This budget formally recognizes this change which brings the number of officers on campus from 2 to 3 and notes that should this contract with Kishwaukee College be terminated, these positions would also be eliminated.
20. 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 buy Property insurance to cover those related risks.

21. The Health Department will receive \$385,000 (up from \$362,000 in FY 2009) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 9.0% department charge for IMRF and 7.65% for FICA. The Health Department will also receive \$210,000 (down from \$213,000 in FY 2009) for building maintenance costs. Both amounts are allocations from the County's General Fund.
22. Funding is continued in FY 2010 for several entities at the same level they were funded in 2009: Economic Development Corporation at \$45,000; Court Appointed Special Advocates (CASA) at \$35,000; Ag Extension at \$32,000; Soil & Water Conservation District at \$20,000; the Joiner History Room at \$14,000; the Health Department has not requested any funds for the Animal Control Program for the second year in a row; and Community Services continues at \$7,000 for their administrative fee for managing the Senior Services grants. Only the Children's Waiting Room (which comes from a special fee collected for that purpose) will receive an increase from \$20,400 to \$22,800.
23. During the 2009 year, the County decided to once again utilize the services of a Federal Lobbyist. This budget continues to fund a lobbyist out of the Opportunity Fund at a cost of \$50,000 (\$48,000 in fees plus \$2,000 for expenses).
24. The Facility Manager has requested \$13,000 in capital funds so that his staff can accept responsibility for mowing the Sycamore campus rather than contract for this service as has been done the last several years. With assurance that staffing levels are already in place to take on these duties, those funds are approved. The break-even point is less than one year as about \$20,000 is spent each year on the lawn mowing contract.
25. In 2004, the County contributed \$2,300,000 to the City of DeKalb to retire their obligation to the Illinois Tollway for the west access ramps at Peace Road and I-88. The County made that contribution by borrowing money from the Rehab & Nursing Center. This internal loan was set up to be repaid over a ten year period at 4% interest with the first annual payment made on July 1, 2005 in the amount of \$285,000. This payment amount continues for FY 2010. Monies to repay this loan come from sales tax revenue from retail sales at the former County Farm and County Home sites. The money is shared revenue with the City of DeKalb from a sales tax increase of ½ cent by the City effective January 1, 2004. That agreement also precludes the City from seeking any share of any future Public Safety Sales Tax that the voters may approve for a Jail Expansion project.
26. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when the asset 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 expenses 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 2010, the Asset Replacement Fund continues with \$889,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment with projected purchases of \$229,000 for 2010. As a “recommended practice” for all Departments, computer purchases which are replacement of existing machines are now encouraged to be done on a 5 year rotation.

27. The Opportunity Fund derives its money from sales tax monies generated from the County Farm property, the east side of Sycamore Road. The County receives 1.25% in sales tax from this property, with 0.75% going to the Opportunity Fund. (0.25% goes to the General Fund for operating expenses and 0.25% goes to the retirement of the loan which paid for the contribution to the City of DeKalb for the Tollway Access Ramps). This 0.75% is estimated to generate about \$1,200,000 for FY 2010. As the name implies, the Opportunity Fund is used to pay for expenses which will create the opportunity of either generating future revenues or significantly reducing future expenses. It also may be used for experimental programs to determine their value before becoming a part of the County’s operating costs. The monies may also be used to take advantage of opportunities where timing does not permit the expense to be incorporated into the normal budget cycle. Because the source of the money is not permanent in nature, it is desired that the expenses from this fund would not be re-occurring from year to year. The only other anticipated expenses for 2010 from this fund is \$50,000 for a lobbyist (discussed in Item #23 above) and a non-cash \$6,000 depreciation expense related to fiber cable placed in 2008 for the Health Facility campus. In previous years, a transfer was done to the Land Acquisition Fund to purchase properties on the Sycamore Campus. For 2010 the County Board has elected not to set aside any additional monies.
28. Funding of \$100,000 is allocated to the Five Year Special Projects Program from the General Fund with an additional \$140,000 anticipated in grants and reimbursements. Major projects for FY 2010 include \$76,000 for digital video recording units for squad cars (\$40,000 of that amount to come from grants), \$50,000 for expenses related to services and equipment needed if the County is successful in obtaining an \$11,000,000 Broadband Grant for a county-wide fiber network, \$20,000 for motion sensors and timers to reduce energy usage, \$20,000 to restore monuments at the County cemetery, \$10,000 to participate with other local governments for a bike path along Dresser Road in DeKalb to connect First Street with DeKalb’s new High School and the County’s Health Facility campus, \$25,000 for hazard mitigation should a grant application be successful, and \$100,000 for professional services related to expanding the landfill, though those expenses will be reimbursed 100%. The total appropriation for FY 2010 is \$345,000.

29. Funding for the Sycamore Campus Renewal & Replacement Program continues under the PBC Lease levy and is provided by the County at \$175,000, the same as in FY2009. Only one project is anticipated for 2010 and that is \$10,000 for a new roof on the portico at the back of the Courthouse. Requests of \$100,000 for hydro-thermal solar panels for the Legislative Center to reduce its high energy costs and \$40,000 for solar panels for the Maintenance Garage and Parking Lot Lights are denied. Both projects have a lengthy payback period (10 to 12 years) and it was felt that it may be beneficial to wait and revisit the projects in a future year as the technology continues to develop.
30. Even though the Public Safety Sales Tax referendum failed in the Spring of 2004 and again in the Fall of 2006 for expansion of the current jail, that building was still in need of much repair and updating. Over the last five years, almost \$1.6 million has been set aside to address the problems in a Public Safety Building Renewal & Replacement Fund. No new money is being set aside in 2010. A request for \$25,000 for the electrostatic painting of the cell bars is denied, but \$13,000 is appropriated for security fencing. An additional \$12,000 is appropriated for incidental items not anticipated at the time the budget is prepared. The appropriation for FY 2010 is \$25,000.
31. Neither of the Renewal & Replacement (R&R) Funds for the Public Health Department nor the Community Outreach Building are expected to be utilized to any great degree in 2010. Both buildings are too new to need the replacement of major items for a few more years, but it is important to continue to save for the day those repairs will be needed. The Public Health R&R Fund will receive \$250,000 (up from \$225,000 in 2009) and the Community Outreach Building R&R Fund will receive \$50,000, the same as in 2009.
32. While the buildings on the Health Facility Campus are in good repair, the parking lot is in need of repairs and a new surface. The funding for this will come evenly from both the Rehab & Nursing Center and the County Farm Fund. Engineering estimates have not yet been done to determine the extent of the work and hence a solid cost estimate, but preliminary thoughts are that the cost could range from \$300,000 to \$400,000. The County Board has decided to wait at least 2011 before moving forward with this project and therefore no monies are being appropriated in 2010.

33. For the past three years the County has set aside monies in a Building Fund for the Criminal Justice System. The 2009 budget had anticipated that the total monies set aside by the end of the year would be \$2,239,000. However, \$600,000 of that allocation during 2009 was from General Fund sales tax money that was anticipated to be received in excess of what was needed to balance the budget. With the downturn in the economy, sales tax receipts in 2009 have fallen sharply below the amounts needed to balance that 2009 budget. Hence, it is unlikely that the \$600,000 transfer to the Building Fund will occur and the balance for the building set-aside will be about \$1,650,000 by the end of 2009.

In October of 2009, the County Board passed a plan for funding both the Courthouse Expansion (estimated at \$12,000,000) and the Jail Expansion (estimated at \$30,000,000). The plan called for the selling of bonds in 2010 for the Courthouse, to be financed with sales tax receipts. The Jail expansion, to be financed with fees on the expected Landfill Expansion, could begin in late 2012. With those financing plans in place, the County has decided to close out the special Building Fund once the Courthouse Expansion bonds are sold in 2010 and transfer the Building Fund balance into the General Fund. The Finance Committee has requested that this balance (about \$1.65 million) that is placed in the General Fund, should be formally designated within the fund balance as earmarked for the Building Project. This will allow the money to be available at a later date should it be determined that it would be better to issue a lower amount of bonds and pay cash for the balance of the expansion project.

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

PROPERTY TAX LEVIES

2010 Budget
Based on
Column D

| (A) | (B) | (C) | (D) | (E) |
|---------------------------------------|------------|------------|------------|--------------|
| | Actual | Actual | Expected | Adopted |
| 1. Assessment Year | 2007 | 2008 | 2009 | Legal Notice |
| 2. Collection Year | 2008 | 2009 | 2010 | Publication |
| | | | | 2009 |
| | | | | 2010 |
| FUNDS: | | | | |
| 3. General | 4,903,569 | 7,360,155 | 7,540,000 | 7,560,000 |
| 4. Retirement (FICA) | 1,100,040 | 994,157 | 1,000,000 | 1,000,000 |
| 5. Retirement (IMRF) | 1,100,040 | 994,157 | 1,000,000 | 1,000,000 |
| 6. Tort & Liability | 800,161 | 859,151 | 850,000 | 920,000 |
| 7. PBC Lease | 1,834,929 | 175,090 | 175,000 | 175,000 |
| 8. Highway | 2,000,091 | 2,202,386 | 2,200,000 | 2,200,000 |
| 9. Aid to Bridges | 759,914 | 994,157 | 1,000,000 | 1,000,000 |
| 10. Federal Hwy Match | 999,941 | 795,282 | 800,000 | 800,000 |
| 11. Health | 465,040 | 492,233 | 495,000 | 495,000 |
| 12. Mental Health | 2,104,861 | 2,200,184 | 2,200,000 | 2,200,000 |
| 13. Senior Services | 495,279 | 521,966 | 520,000 | 520,000 |
| 14. Veterans Assistance | 600,173 | 640,013 | 640,000 | 720,000 |
| 15. Nursing Home | 0 | 0 | 0 | 0 |
| 16. Tax Cap Totals | 17,164,038 | 18,228,931 | 18,420,000 | 18,590,000 |
| 17. PBC Bonds - Not Capped | 454,614 | 479,900 | 500,000 | 500,000 |
| 18. ** TOTAL TAX LEVY | 17,618,652 | 18,708,831 | 18,920,000 | 19,090,000 |
| 19. Capped Dollar Change | 1,243,687 | 1,064,893 | 191,069 | 361,069 |
| 20. Capped Percent Change | 7.8% | 6.2% | 1.0% | 2.0% |
| 21. Total Dollar Change | 1,268,791 | 1,090,179 | 211,169 | 381,169 |
| 22. Total Percent Change | 7.8% | 6.2% | 1.1% | 2.0% |
| 23. Equalized Assessment ('000) | 2,085,383 | 2,202,386 | 2,300,000 | 2,400,000 |
| 24. Percent Change from prior year | 10.6% | 5.6% | 4.4% | 9.0% |
| 25. Property Tax Rate | 0.84486 | 0.84948 | 0.82261 | 0.79542 |
| 26. County Tax on \$200,000 Home | 563.24 | 566.32 | 548.41 | 530.28 |
| 27. County Tax on \$220 Cropland Acre | 1.86 | 1.87 | 1.81 | 1.75 |

DEKALB COUNTY GOVERNMENT

FY 2010 ADOPTED BUDGET

ALL FUNDS

01-V

| Fund # | Fund Name | Property Taxes | Other Revenues | Transfers Received | Total Received | Salaries & Benefits | Capital | Commodities & Services | Transfers Paid Out | Total Expenses |
|---------------------|---------------------------------|----------------|----------------|--------------------|----------------|---------------------|-----------|------------------------|--------------------|----------------|
| 1111 | General Fund | 9,540,000 | 14,694,000 | 1,820,000 | 26,054,000 | 19,030,000 | 239,600 | 5,259,800 | 1,450,000 | 25,979,400 |
| 1211 | Retirement | 0 | 40,000 | 0 | 40,000 | 500,000 | 0 | 0 | 0 | 500,000 |
| 1212 | Tort & Liability | 850,000 | 127,000 | 61,000 | 1,038,000 | 0 | 0 | 800,000 | 0 | 800,000 |
| 1213 | PBC Lease | 675,000 | 197,500 | 0 | 872,500 | 0 | 0 | 280,000 | 600,000 | 880,000 |
| 1214 | Micrographics | 0 | 171,000 | 0 | 171,000 | 77,000 | 39,000 | 112,400 | 0 | 228,400 |
| 1222 | Law Library | 0 | 36,000 | 0 | 36,000 | 0 | 5,000 | 26,500 | 0 | 31,500 |
| 1223 | Court Automation | 0 | 317,500 | 0 | 317,500 | 106,000 | 85,000 | 100,000 | 0 | 291,000 |
| 1224 | Child Support | 0 | 40,500 | 0 | 40,500 | 55,000 | 0 | 7,200 | 0 | 62,200 |
| 1225 | Probation Services | 0 | 90,000 | 0 | 90,000 | 0 | 40,000 | 144,000 | 9,000 | 193,000 |
| 1226 | Document Storage | 0 | 312,000 | 0 | 312,000 | 90,000 | 75,000 | 38,000 | 50,000 | 253,000 |
| 1227 | Tax Sale Automation | 0 | 11,000 | 0 | 11,000 | 0 | 2,000 | 0 | 0 | 2,000 |
| 1228 | GIS - Development | 0 | 53,000 | 0 | 53,000 | 34,000 | 1,500 | 34,000 | 0 | 69,500 |
| 1229 | Court Security | 0 | 430,000 | 0 | 430,000 | 405,000 | 2,300 | 11,600 | 32,000 | 450,900 |
| 1231 | Highway | 2,200,000 | 143,300 | 350,000 | 2,693,300 | 1,216,000 | 828,100 | 1,008,900 | 200,000 | 3,253,000 |
| 1232 | Engineering | 0 | 32,000 | 358,800 | 390,800 | 280,000 | 1,200 | 5,300 | 0 | 286,500 |
| 1233 | Aid to Bridges | 1,000,000 | 160,000 | 0 | 1,160,000 | 90,000 | 716,100 | 250,000 | 72,000 | 1,128,100 |
| 1234 | County Motor Fuel | 0 | 1,675,000 | 0 | 1,675,000 | 535,000 | 605,000 | 500,000 | 350,000 | 1,990,000 |
| 1235 | Fed Hwy Matching(s/b \$815,000) | 800,000 | 765,000 | 0 | 1,565,000 | 0 | 1,164,000 | 0 | 86,800 | 1,250,800 |
| 1241 | Public Health | 495,000 | 5,152,900 | 639,000 | 6,286,900 | 4,809,900 | 24,000 | 1,554,400 | 49,000 | 6,437,300 |
| 1242 | Community Mental Health | 2,200,000 | 30,000 | 0 | 2,230,000 | 150,000 | 58,500 | 1,957,800 | 52,000 | 2,218,300 |
| 1243 | Community Services | 0 | 694,400 | 7,200 | 701,600 | 322,000 | 2,700 | 374,300 | 6,000 | 705,000 |
| 1244 | Comm Svcs-Financial Aid | 0 | 200 | 0 | 200 | 0 | 0 | 0 | 200 | 200 |
| 1245 | Senior Services | 520,000 | 7,000 | 0 | 527,000 | 0 | 0 | 488,000 | 39,000 | 527,000 |
| 1246 | Veterans' Assistance | 640,000 | 0 | 0 | 640,000 | 228,000 | 7,700 | 154,600 | 178,000 | 568,300 |
| 1247 | Solid Waste Program | 0 | 113,400 | 0 | 113,400 | 38,300 | 0 | 113,700 | 12,000 | 164,000 |
| 1471 | Special Projects | 0 | 165,000 | 100,000 | 265,000 | 0 | 345,000 | 0 | 0 | 345,000 |
| 1472 | County Farm Land Sale | 0 | 10,000 | 0 | 10,000 | 0 | 200,000 | 50,000 | 50,000 | 300,000 |
| 1473 | Land Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1475 | Opportunity Fund | 0 | 1,280,000 | 0 | 1,280,000 | 0 | 6,000 | 50,000 | 0 | 56,000 |
| 1476 | Asset Replacement | 0 | 80,000 | 809,000 | 889,000 | 0 | 229,000 | 0 | 0 | 229,000 |
| 1477 | Tollway Loan | 0 | 370,000 | 0 | 370,000 | 0 | 285,000 | 0 | 0 | 285,000 |
| 1512 | Building Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,650,000 | 1,650,000 |
| 2501 | Rehab & Nursing Center | 0 | 16,168,000 | 0 | 16,168,000 | 8,500,300 | 651,800 | 7,277,100 | 177,000 | 16,606,200 |
| 2601 | Medical Insurance | 0 | 5,100,000 | 0 | 5,100,000 | 0 | 0 | 5,100,000 | 0 | 5,100,000 |
| 3774 | History Room | 0 | 7,000 | 14,000 | 21,000 | 12,000 | 3,000 | 7,000 | 0 | 22,000 |
| 3775 | Children's Waiting Room | 0 | 23,300 | 0 | 23,300 | 0 | 2,000 | 22,800 | 0 | 24,800 |
| 3776 | Drug Court | 0 | 195,000 | 10,000 | 205,000 | 67,000 | 1,500 | 108,300 | 1,000 | 177,800 |
| 3802 | St Attorney - Drug Prosecution | 0 | 5,000 | 0 | 5,000 | 0 | 0 | 5,600 | 0 | 5,600 |
| 3803 | Sheriff's Law Enforce Projects | 0 | 45,300 | 0 | 45,300 | 0 | 19,600 | 14,000 | 0 | 33,600 |
| * Sub-Totals * | | 18,920,000 | 48,741,300 | 4,169,000 | 71,830,300 | 36,545,500 | 5,639,600 | 25,855,300 | 5,064,000 | 73,104,400 |
| Use of Fund Balance | | | | | 1,274,100 | | | | | |
| ** Total Budget ** | | | | | 73,104,400 | | | | | |

DEKALB COUNTY GOVERNMENT

FY 2010 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

11-V

| Dept # | Department Name | Property Taxes | Other Revenues | Transfers Received | Total Received | Salaries & Benefits | Capital | Commodities & Services | Transfers Paid Out | Total Expenses |
|--------|------------------------------|------------------|-------------------|--------------------|-------------------|---------------------|----------------|------------------------|--------------------|-------------------|
| 1110 | County Board | 0 | 0 | 0 | 0 | 389,000 | 0 | 50,600 | 3,000 | 442,600 |
| 1210 | Finance | 0 | 0 | 0 | 0 | 553,000 | 4,000 | 72,500 | 20,000 | 649,500 |
| 1290 | Non-Departmental Services | 9,540,000 | 7,967,000 | 1,692,000 | 19,199,000 | 40,000 | 5,000 | 840,000 | 719,000 | 1,604,000 |
| 1310 | Information Management | 0 | 270,000 | 45,000 | 315,000 | 731,000 | 10,400 | 68,000 | 195,000 | 1,004,400 |
| 1410 | Supervisor of Assessments | 0 | 45,000 | 0 | 45,000 | 442,000 | 3,900 | 70,800 | 2,000 | 518,700 |
| 1510 | County Clerk | 0 | 595,000 | 0 | 595,000 | 573,000 | 1,400 | 40,200 | 0 | 614,600 |
| 1530 | Elections | 0 | 27,000 | 0 | 27,000 | 138,000 | 200 | 323,200 | 0 | 461,400 |
| 1710 | Planning | 0 | 70,000 | 0 | 70,000 | 430,000 | 1,800 | 37,400 | 6,000 | 475,200 |
| 1810 | Regional Office of Education | 0 | 90,000 | 0 | 90,000 | 139,000 | 6,000 | 37,600 | 4,000 | 186,600 |
| 1910 | Treasurer | 0 | 265,000 | 0 | 265,000 | 272,000 | 0 | 41,100 | 2,000 | 315,100 |
| 2210 | Judiciary | 0 | 67,000 | 0 | 67,000 | 439,000 | 5,500 | 110,900 | 0 | 555,400 |
| 2220 | Jury Commission | 0 | 0 | 0 | 0 | 37,000 | 1,000 | 91,400 | 0 | 129,400 |
| 2310 | Circuit Clerk | 0 | 2,265,000 | 0 | 2,265,000 | 1,123,000 | 10,000 | 97,900 | 0 | 1,230,900 |
| 2410 | Coroner | 0 | 3,000 | 0 | 3,000 | 136,000 | 0 | 65,500 | 6,000 | 207,500 |
| 2510 | ESDA | 0 | 30,000 | 0 | 30,000 | 94,000 | 10,000 | 32,100 | 0 | 136,100 |
| 2540 | Local Emergency Plan Comm | 0 | 25,000 | 0 | 25,000 | 13,000 | 0 | 12,000 | 0 | 25,000 |
| 2610 | Sheriff | 0 | 810,000 | 0 | 810,000 | 5,210,000 | 20,000 | 419,000 | 300,000 | 5,949,000 |
| 2620 | Sheriff's Merit Commission | 0 | 3,000 | 0 | 3,000 | 7,000 | 0 | 27,000 | 0 | 34,000 |
| 2630 | Sheriff's Auxiliary | 0 | 0 | 0 | 0 | 0 | 2,000 | 10,000 | 0 | 12,000 |
| 2670 | Sheriff's Communications | 0 | 1,055,000 | 0 | 1,055,000 | 2,200,000 | 7,900 | 131,000 | 123,000 | 2,461,900 |
| 2680 | Sheriff's Corrections | 0 | 181,000 | 74,000 | 255,000 | 2,211,000 | 25,000 | 1,165,000 | 0 | 3,401,000 |
| 2710 | State's Attorney | 0 | 406,000 | 0 | 406,000 | 1,547,000 | 7,500 | 119,200 | 0 | 1,673,700 |
| 2810 | Public Defender | 0 | 135,000 | 0 | 135,000 | 736,000 | 0 | 88,000 | 0 | 824,000 |
| 2910 | Court Services | 0 | 191,000 | 9,000 | 200,000 | 930,000 | 0 | 326,400 | 0 | 1,256,400 |
| 4810 | Facilities Management | 0 | 81,000 | 0 | 81,000 | 640,000 | 118,000 | 820,000 | 20,000 | 1,598,000 |
| 4910 | Community Outreach Bldg | 0 | 113,000 | 0 | 113,000 | 0 | 0 | 163,000 | 50,000 | 213,000 |
| | ** Total General Fund | 9,540,000 | 14,694,000 | 1,820,000 | 26,054,000 | 19,030,000 | 239,600 | 5,259,800 | 1,450,000 | 25,979,400 |

**DEKALB COUNTY HEALTH DEPARTMENT
2010 Revenues**

Attachment D

| Program | 2009 Fees | 2010 Proposed Fee Increases | Estimated Revenue Generated |
|---|--|---|--|
| ANIMAL CONTROL (Line Item 3531) Registration 1 year Registration 3 years Late Registration Impoundment/Pickup First Offense Additional Dog/One Pickup | 14.00 36.00 10.00 75.00 25.00 | 15.00 38.00 | Last Fee Increase 2008 \$17,700 |
| FOOD SANITATION (Line Item 3543) Class A Food Establishment Class B Food Establishment Class C Food Establishment Class D Food Establishment Class E Food Establishment 1 day 2-4 days 5+ days Plan Review - New Restaurant Plan Review - Established Restaurant Late Fee | 425.00 270.00 140.00 110.00 40.00 80.00 110.00 300.00 150.00 50% of cost of license | 450.00 290.00 150.00 120.00 85.00 120.00 175.00 | \$10,500 |
| POTABLE WATER (Line Item 3542) Well Permit Well Permit Inspection/Sample Well Inspection & Water Test Water Sample Test Water Sample with Collection | *100.00 130.00 130.00 40.00 60.00 | 100.00 150.00 150.00 50.00 70.00 | \$700 |
| SEWAGE (Line Item 3541) Septic Installer License Septic Permit - established Septic Permit - new Septic Inspection | 140.00 225.00 300.00 120.00 | 150.00 250.00 325.00 140.00 | \$2,000 |
| ADULT IMMUNIZATIONS Initial Travel Consultation Return Travel Consultation Immunizations (Tetanus/Diphtheria Hepatitis A & B, Hepatitis A, Hepatitis B, Twinrix-Hep A&B, Yellow Fever, Meningitis, Varicella, IPV Polio, Typhoid, Pneumonia, Gardasil, Zostovox, MMR, Rabies, Japanese Encephalitis) Flu Shots | Individual: 35.00 Family: 50.00 Individual: 25.00 Family: 40.00 Vaccine Cost + 15.00 35.00 /37.00 | 37.00 | \$5,000 |
| IMMUNIZATIONS Childhood Immunizations | 10.00 | 12.00 | Last Fee Increase 2005 \$6,000 |
| LUNG CLINIC T.B. Skin Test | 10.00 | 12.00 | Last Fee Increase 2005 \$4,000 |
| VITAL RECORDS First Copy (Birth) Second Copy (Birth) First Copy (Death) Second Copy (Death) | 12.00 3.00 14.00 8.00 | 14.00 4.00 15.00 | Last Fee Increase 2001 \$1,650 Last Fee Increase 2002 \$634 |

* State law prohibits increase

**DEKALB COUNTY GOVERNMENT
- FY 2010 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT**

| | | | | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|---|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| Department (#1476-5530) | | Actual FY 2007 | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 |
| Revenues | | | | | | | | | |
| R-7301 | Sheriff's Vehicles | 275,000 | 286,000 | 305,000 | 300,000 | 305,000 | 310,000 | 320,000 | 325,000 |
| R-7302 | Coroner's Vehicle | 5,000 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| R-7303 | Planning's Vehicles | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| R-7304 | Co. Administrator's Vehicle | 3,000 | 3,000 | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| R-7305 | Animal Control Vehicles | 6,000 | 10,000 | 10,000 | 10,000 | 10,000 | 12,000 | 12,000 | 12,000 |
| R-7332 | Sheriff's Information System | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| R-7335 | Network Infrastructure | 90,000 | 150,000 | 193,400 | 199,000 | 210,000 | 220,000 | 230,000 | 240,000 |
| R-7337 | Computer Replacement | 35,000 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-7338 | Facility Management Equipment | 0 | 175,000 | 20,000 | 20,000 | 25,000 | 25,000 | 30,000 | 35,000 |
| R-7342 | Financial System | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| R-7343 | Assessor/Treasurer Equipment | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 6,000 | 6,000 | 6,000 |
| R-7360 | Sheriff's Communication Center | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| A - 1 | Total General Fund Contributions | 560,000 | 799,000 | 697,400 | 698,000 | 720,000 | 739,000 | 764,000 | 784,000 |
| R-4539 | Communication Tower | 18,000 | 18,000 | 18,000 | 18,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| R-5047 | Vehicle Acquisition Fee (to D-7301) | 11,710 | 11,778 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| R-5501 | Interest (to D-7899) | 69,781 | 48,318 | 75,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| R-5511 | Sale of Capital Assets (to D-7301) | 40,750 | 6,050 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-5899 | Miscellaneous (to D-7899) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-5905 | Contr Fr: Veteran's Comm (to D-7335) | 0 | 0 | 2,900 | 3,000 | 3,000 | 3,000 | 4,000 | 4,000 |
| R-5921 | Contr Fr: Highway (to D-7335) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R-5931 | Contr Fr: Health (to D-7335) | 0 | 0 | 29,000 | 44,000 | 46,000 | 48,000 | 50,000 | 52,000 |
| R-5932 | Contr Fr: Mental Health (to D-7335) | 0 | 0 | 1,700 | 1,000 | 1,000 | 1,000 | 2,000 | 2,000 |
| R-5933 | Contr Fr: Comm Serv (to D-7335) | 0 | 0 | 0 | 3,000 | 3,000 | 3,000 | 4,000 | 4,000 |
| R-5941 | Contr Fr: Nursing Home (to D-7335) | 0 | 0 | 25,000 | 60,000 | 63,000 | 66,000 | 69,000 | 72,000 |
| A - 2 | Total All Revenue | 700,241 | 883,146 | 861,000 | 889,000 | 920,000 | 944,000 | 977,000 | 1,002,000 |
| Expenses | | | | | | | | | |
| E-7301 | Sheriff's Vehicles | 538,667 | 51,383 | 315,000 | 0 | 725,000 | 0 | 0 | 1,000,000 |
| E-7302 | Coroner's Vehicle | 0 | 0 | 0 | 0 | 40,000 | 0 | 0 | 0 |
| E-7303 | Planning's Vehicles | 17,189 | 0 | 0 | 0 | 24,000 | 0 | 0 | 28,000 |
| E-7304 | Co. Administrator's Vehicle | 0 | 0 | 0 | 0 | 21,000 | 0 | 0 | 0 |
| E-7305 | Animal Control Vehicles | 0 | 0 | 18,000 | 0 | 0 | 0 | 32,000 | 0 |
| E-7332 | Sheriff's Information System | 14,284 | 0 | 5,000 | 10,000 | 80,000 | 0 | 0 | 0 |
| E-7335 | Network Infrastructure | 89,889 | 93,511 | 100,000 | 115,000 | 415,000 | 145,000 | 230,000 | 900,000 |
| E-7337 | Computer Replacement | 1,115 | 0 | 0 | 5,000 | 5,000 | 0 | 0 | 0 |
| E-7338 | Facility Management Equipment | 0 | 0 | 59,499 | 65,000 | 20,000 | 18,000 | 42,000 | 23,000 |
| E-7342 | Financial System | 0 | 0 | 20,000 | 5,000 | 0 | 80,000 | 0 | 0 |
| E-7343 | Assessor/Treasurer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-7355 | Communication Tower | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-7360 | Sheriff's Communication Center | 0 | 5,422 | 5,000 | 20,000 | 60,000 | 20,000 | 300,000 | 0 |
| E-7899 | Miscellaneous Projects / Transfers | 0 | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 |
| B | Total Expenditures | 661,144 | 150,316 | 522,499 | 229,000 | 1,390,000 | 263,000 | 604,000 | 1,951,000 |
| C | Ending Balance | 1,086,633 | 1,819,463 | 2,157,964 | 2,817,964 | 2,347,964 | 3,028,964 | 3,401,964 | 2,452,964 |
| Designated Reserves at December 31st | | | | | | | | | |
| D-7301 | Sheriff's Vehicles | 323,793 | 576,238 | 578,238 | 890,238 | 482,238 | 804,238 | 1,136,238 | 473,238 |
| D-7302 | Coroner's Vehicle | 20,000 | 25,000 | 31,000 | 37,000 | 3,000 | 9,000 | 15,000 | 21,000 |
| D-7303 | Planning's Vehicles | 18,811 | 24,811 | 30,811 | 36,811 | 18,811 | 24,811 | 30,811 | 8,811 |
| D-7304 | Co. Administrator's Vehicle | 15,000 | 18,000 | 21,000 | 24,000 | 7,000 | 11,000 | 15,000 | 19,000 |
| D-7305 | Animal Control Vehicles | 12,000 | 22,000 | 14,000 | 24,000 | 34,000 | 46,000 | 26,000 | 38,000 |
| D-7332 | Sheriff's Information System | 25,716 | 55,716 | 80,716 | 100,716 | 50,716 | 80,716 | 110,716 | 140,716 |
| D-7335 | Network Infrastructure | 45,407 | 101,896 | 253,896 | 448,896 | 359,896 | 555,896 | 684,896 | 158,896 |
| D-7337 | Computer Replacement | 45,885 | 55,885 | 55,885 | 50,885 | 45,885 | 45,885 | 45,885 | 45,885 |
| D-7338 | Facility Management Equipment | 0 | 175,000 | 135,501 | 90,501 | 95,501 | 102,501 | 90,501 | 102,501 |
| D-7342 | Financial System | 40,000 | 60,000 | 60,000 | 75,000 | 95,000 | 35,000 | 55,000 | 75,000 |
| D-7343 | Assessor/Treasurer Equipment | 0 | 4,000 | 8,000 | 12,000 | 16,000 | 22,000 | 28,000 | 34,000 |
| D-7355 | Communication Tower | 36,000 | 54,000 | 72,000 | 90,000 | 112,000 | 134,000 | 156,000 | 178,000 |
| D-7360 | Sheriff's Communication Center | 412,240 | 506,818 | 601,818 | 681,818 | 721,818 | 801,818 | 601,818 | 701,818 |
| D-7899 | Miscellaneous Projects / Transfers | 91,781 | 140,099 | 215,099 | 256,099 | 306,099 | 356,099 | 406,099 | 456,099 |
| D | Total Designated Items | 1,086,633 | 1,819,463 | 2,157,964 | 2,817,964 | 2,347,964 | 3,028,964 | 3,401,964 | 2,452,964 |

**DEKALB COUNTY GOVERNMENT
- FY 2010 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

| Department (#1471-5240) | Actual | | Estimated | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|--|------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2007 | FY 2008 | FY 2009 | Adopted FY 2010 | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 |
| A Beginning Balance 12-01 | \$994,413 | \$1,027,985 | \$1,040,823 | \$1,005,348 | \$925,348 | \$985,348 | \$1,091,348 | \$1,221,348 |
| Receipts: | | | | | | | | |
| B Contr. from General Fund | 200,000 | 200,000 | 350,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| C State Grant | 0 | 3,324 | 0 | 40,000 | 0 | 0 | 0 | 0 |
| D Donations | 4,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E Reimbursements | 17,813 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| F Interest | 71,185 | 36,003 | 20,000 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| G Miscellaneous | 0 | 8,391 | 0 | 0 | 0 | 0 | 0 | 0 |
| H Total Revenue | 293,953 | 247,718 | 370,000 | 265,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| I Total Available | 1,288,366 | 1,275,703 | 1,410,823 | 1,270,348 | 1,055,348 | 1,115,348 | 1,221,348 | 1,351,348 |
| Intended Uses: | | | | | | | | |
| 7012 Landscaping & Equipment | 18,055 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7106 Storage Facilities & Equip | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7129 Relocation Costs | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7150 Americans Disability Compliance | 4,067 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7232 Bike Path - Hlth Fac / Dresser Rd | 0 | 10,000 | 15,000 | 10,000 | 0 | 0 | 0 | 0 |
| 7321 Comprehensive Plan Update | 0 | 5,000 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 7322 Space Study | 12,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7324 Waste Study / Landfill Expansion | 23,008 | 8,619 | 25,000 | 100,000 | 0 | 0 | 0 | 0 |
| 7325 Hazard Mitigation | 0 | 5,915 | 7,475 | 25,000 | 0 | 0 | 0 | 0 |
| 7326 Fee/Ind Cost/Best Pract Study | 7,825 | 13,825 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7328 Ground Water Management Plan | 11,577 | 2,880 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7335 Network & Web Infrastructure | 9,150 | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 0 |
| 7336 Signage | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7339 Imaging System | 0 | 0 | 10,000 | 10,000 | 20,000 | 0 | 0 | 0 |
| 7342 Update Financial System | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 7349 State's Attorney Database | 6,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7351 Update Telephone System | 25,713 | 7,054 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7359 Reverse 9-1-1 Alert Email System | 0 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 7368 CAD Message Switch & Server | 35,260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7369 Filing Systems | 8,004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7372 Squad Car Laptops | 0 | 75,211 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 7373 Radio System Installation | 0 | 16,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7374 Communication System & Tower | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| 7375 Digital Patroller / Digital Recording | 28,240 | 0 | 0 | 76,000 | 30,000 | 24,000 | 0 | 0 |
| 7381 Emergency Generator - COB | 60,000 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7401 Building Security | 10,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7405 Fire Extingulsher Testing | 0 | 4,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7406 Energy Reduction Program | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| 7409 Panic Alarm System | 0 | 27,335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7412 Wireless Access Points | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 7413 Contour Maps | 0 | 0 | 160,000 | 0 | 0 | 0 | 0 | 0 |
| 7414 Broadband Network | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 |
| 7415 Cemetery Monument Restoration | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 | 0 |
| 7990 Capital Contingency | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| J Total Expenditures | 260,381 | 234,880 | 405,475 | 345,000 | 70,000 | 24,000 | 0 | 0 |
| K Ending Balance | 1,027,985 | 1,040,823 | 1,005,348 | 925,348 | 985,348 | 1,091,348 | 1,221,348 | 1,351,348 |

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

| Department (#8400-7410) | | | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|-------------------|-------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual FY 2007 | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 |
| A. Beginning Balance 12-01 | \$63,986 | \$276,207 | \$336,264 | \$361,264 | \$591,264 | \$801,264 | 1,006,264 | 1,206,264 |
| Receipts: | | | | | | | | |
| 4731 Lease Payment - County | 175,000 | 150,000 | 175,000 | 175,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 4761 DeKalb County - 1995 Debt Service | 204,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5501 Interest | 71,472 | 80,816 | 70,000 | 65,000 | 60,000 | 55,000 | 50,000 | 50,000 |
| B. Total Revenue | 451,104 | 230,816 | 245,000 | 240,000 | 210,000 | 205,000 | 200,000 | 200,000 |
| C. Total Available | 515,090 | 507,023 | 581,264 | 601,264 | 801,264 | 1,006,264 | 1,206,264 | 1,406,264 |
| Projects: | | | | | | | | |
| 7832 Parking Lot Construction | 6,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7834 Concrete Replacement & Repair | 6,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7836 Courthouse Reconfiguration | 56,637 | 104,499 | 55,000 | 0 | 0 | 0 | 0 | 0 |
| 7838 Situation Room | 768 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7839 Storage Reconfiguration | 0 | 5,880 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7840 Judicial Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7841 General Painting | 17,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7844 Moveable Wall Divider - Gathertorium | 0 | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 |
| 7845 Fire Alarm/Sprinkler Update | 42,968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7846 Elevator Upgrades | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 7847 Courthouse Carpet/Tile Replacement | 32,220 | 23,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7848 Roof - Courthouse Portico | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 7851 Admin Bldg Windows/Sliding/Caulking | 39,609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7853 Telephone Room Air Conditioning | 0 | 11,970 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7854 Legislative Ctr (Server Rm A/C) | 0 | 19,997 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7855 Parking Lot Maintenance | 1,022 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 |
| 7858 HVAC Upgrades | 8,731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7865 Dehumidification - Courthouse | 4,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7866 Boiler Replacement | 3,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7872 Courthouse Furniture Refinishing | 11,823 | 5,273 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 7873 Treasurer's Customer Counter Area | 6,440 | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 |
| 7874 Mapping Room Reconfiguration | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 7876 Solar Panels - Garage & Parking Lot | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7877 Hydro-Thermal Solar for Legis Ctr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Total Expenditures | 238,883 | 170,759 | 220,000 | 10,000 | 0 | 0 | 0 | 0 |
| E. UnDesignated Ending Balance | 276,207 | 336,264 | 361,264 | 591,264 | 801,264 | 1,006,264 | 1,206,264 | 1,406,264 |

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

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

| Department (#8450-7450) | Actual FY 2007 | Actual FY 2008 | Estimated FY 2009 | YEAR 1 Adopted FY 2010 | YEAR 2 Projected FY 2011 | YEAR 3 Projected FY 2012 | YEAR 4 Projected FY 2013 | YEAR 5 Projected FY 2014 |
|---------------------------------------|-------------------|-------------------|----------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| A. Beginning Balance 12-01 | \$540,662 | \$737,501 | \$979,551 | \$1,125,551 | \$1,360,551 | \$1,645,551 | \$1,980,551 | 2,345,551 |
| Receipts: | | | | | | | | |
| 4732 Lease Payment | 175,000 | 200,000 | 225,000 | 250,000 | 275,000 | 300,000 | 325,000 | 350,000 |
| 5501 Interest & Misc | 36,024 | 33,598 | 20,000 | 25,000 | 30,000 | 35,000 | 40,000 | 45,000 |
| 5999 Transfer for Nature Trail | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. Total Revenue | 211,024 | 243,598 | 245,000 | 275,000 | 305,000 | 335,000 | 365,000 | 395,000 |
| C. Total Available | 751,686 | 981,099 | 1,224,551 | 1,400,551 | 1,665,551 | 1,980,551 | 2,345,551 | 2,740,551 |
| Projects: | | | | | | | | |
| 7831 Landscaping Improvements | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 |
| 7832 Parking Lot Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7834 Sidewalks / Concrete Work | 14,185 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 |
| 7839 Storage Areas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7841 General Painting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7848 Roof | 0 | 0 | 40,000 | 0 | 0 | 0 | 0 | 0 |
| 7851 Windows | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7856 Nature Trail | 0 | 1,548 | 34,000 | 0 | 0 | 0 | 0 | 0 |
| 7861 Emergency Power System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7862 Telephone System | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 7863 Security System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7990 Capital Contingency | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| D. Total Expenditures | 14,185 | 1,548 | 99,000 | 40,000 | 20,000 | 0 | 0 | 0 |
| E. Ending Balance | 737,501 | 979,551 | 1,125,551 | 1,360,551 | 1,645,551 | 1,980,551 | 2,345,551 | 2,740,551 |
| F. Designated for Nature Trail | 25,455 | 33,907 | 0 | 0 | 0 | 0 | 0 | 0 |
| G. UnDesignated Ending Balance | 712,046 | 945,644 | 1,125,551 | 1,360,551 | 1,645,551 | 1,980,551 | 2,345,551 | 2,740,551 |

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR COMMUNITY OUTREACH BUILDING

| Department (#8440-7440) | Actual FY 2007 | Actual FY 2008 | Estimated FY 2009 | YEAR 1 Adopted FY 2010 | YEAR 2 Projected FY 2011 | YEAR 3 Projected FY 2012 | YEAR 4 Projected FY 2013 | YEAR 5 Projected FY 2014 |
|--|-------------------|-------------------|----------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| A. Beginning Balance 12-01 | \$0 | \$0 | \$0 | \$50,000 | \$102,000 | \$155,000 | \$210,000 | 266,000 |
| Receipts: | | | | | | | | |
| 5501 Interest & Misc | 0 | 0 | 0 | 2,000 | 3,000 | 5,000 | 6,000 | 7,000 |
| 5901 Contribution from Co General Fund | 0 | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| B. Total Revenue | 0 | 0 | 50,000 | 52,000 | 53,000 | 55,000 | 56,000 | 57,000 |
| C. Total Available | 0 | 0 | 50,000 | 102,000 | 155,000 | 210,000 | 266,000 | 323,000 |
| Projects: | | | | | | | | |
| 7831 Landscaping Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7832 Parking Lot Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7834 Sidewalks / Concrete Work | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7839 Storage Areas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7841 General Painting | 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 |
| 7856 Nature Trail | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7861 Emergency Power System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7862 Telephone System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7863 Security System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E. Ending Balance | 0 | 0 | 50,000 | 102,000 | 155,000 | 210,000 | 266,000 | 323,000 |

DEKALB COUNTY GOVERNMENT

- FY 2010 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 2007 | Actual FY 2008 | Estimated FY 2009 | Adopted FY 2010 | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 |
| A. Beginning Balance 12-01 | \$43,319 | (\$1,788) | \$171,936 | \$175,180 | \$153,180 | \$155,180 | 157,180 | 159,180 |
| Receipts: | | | | | | | | |
| 5501 Interest | 4,019 | 4,678 | 5,000 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5901 General Fund | 0 | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5939 Opportunity Fund | 300,000 | 250,000 | 300,000 | 0 | 0 | 0 | 0 | 0 |
| B. Total Revenue | 304,019 | 454,678 | 305,000 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| C. Total Available | 347,338 | 452,890 | 476,936 | 178,180 | 155,180 | 157,180 | 159,180 | 161,180 |
| Projects: | | | | | | | | |
| 7951 Roof Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7952 Garage Floor & Drain | 0 | 19,346 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 7953 Fire Alarm Update | 742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7954 Remodel Jail T-Block | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7955 Relocate Corrections Security Room | 59,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7956 Upgrade Jail Security Cameras | 0 | 14,721 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7957 Remodel 1st Floor Support Staff | 27,245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7958 Caulk Concrete Panels | 24,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7960 Jail Door Upgrades | 107,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7961 Jail Shower Valve Replacement | 0 | 60,469 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7962 Water Heater Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7963 Commo Center Air Conditioning | 0 | 31,660 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7964 Widen Sallyport Doorway | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7965 Transfer Switch Replacement | 12,818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7966 Carpet and Tile Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7967 Electrical & Computer Cabling | 5,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7968 Remodel Old Evidence Room | 78,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7969 Relocate Armory | 15,942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7970 Office Relocations | 17,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7971 Guard Corridor Control Upgrades | 0 | 0 | 120,000 | 0 | 0 | 0 | 0 | 0 |
| 7972 Boiler Replacement | 0 | 154,758 | 11,756 | 0 | 0 | 0 | 0 | 0 |
| 7973 Generator | 0 | 0 | 135,000 | 0 | 0 | 0 | 0 | 0 |
| 7974 Fencing & Repairs | 0 | 0 | 9,000 | 13,000 | 0 | 0 | 0 | 0 |
| 7975 Food Pantry Expansion | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 |
| 7976 Painting - Cell Bars | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7990 Capital Contingency | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 |
| D. Total Expenditures | 349,126 | 280,954 | 301,756 | 25,000 | 0 | 0 | 0 | 0 |
| E. Ending Balance | (1,788) | 171,936 | 175,180 | 153,180 | 155,180 | 157,180 | 159,180 | 161,180 |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
HIGHWAY EQUIPMENT REPLACEMENT**

| Equipment | Model Year | Years in Cycle | Adopted FY 2010 | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 |
|-----------------------------|------------|----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 1 Dump Truck | 1999 | 12 | 191,200 | | | | |
| 2 Dump Truck | 2000 | 12 | | | 202,600 | | |
| 3 Dump Truck | 2002 | 12 | | | | | 214,000 |
| 4 Dump Truck | 2004 | 12 | | | | | |
| 5 Dump Truck | 2005 | 12 | | | | | |
| 6 Dump Truck | 2006 | 12 | | | | | |
| 7 Dump Truck | 2007 | 12 | | | | | |
| 8 Dump Truck | 2007 | 12 | | | | | |
| 9 Dump Truck | 2008 | 12 | | | | | |
| 10 Dump Truck | 2009 | 12 | | | | | |
| 11 Dump Truck | 2009 | 12 | | | | | |
| 12 Dump Truck (4x4) | 1998 | 20 | | 196,900 | | | |
| 13 Dump Truck (6x6) | 2000 | 20 | | | | 210,000 | |
| 14 Dump Truck (1 Ton) | 1999 | 12 | | | | | |
| 15 Dump Truck (1 Ton) | 2000 | 12 | | | 50,000 | | |
| 16 Dump Truck (1 Ton) | 2003 | 12 | | | | | 55,000 |
| 17 Dump Truck (1 Ton) | 2005 | 12 | | | | | |
| 18 Dump Truck (1 Ton) | 2008 | 12 | | | | | |
| 19 Shop Truck | 1997 | 12 | | | | | |
| 20 Lift Truck | 1992 | 12 | 13,000 | | | | |
| 21 Pick Up Truck | 2000 | 9 | 33,800 | | | | |
| 22 Pick Up Truck | 2002 | 9 | | 35,000 | | | |
| 23 Pick Up Truck | 2004 | 9 | | | 36,200 | | |
| 24 Pick Up Truck | 2007 | 9 | | | | | 39,000 |
| 25 Pick Up Truck | 2007 | 9 | | | | | |
| 26 Pick Up Truck | 2007 | 9 | | | | | |
| 27 Pick Up Truck | 2008 | 9 | | | | | |
| 28 Pick Up Truck | 2009 | 9 | | | | | |
| 29 Pick Up (Serv.Body) | 2005 | 9 | | | | 37,500 | |
| 30 Utility Truck | 2001 | 8 | | 41,200 | | | |
| 31 Utility Truck | 2004 | 8 | | | | 44,900 | |
| 32 Utility Truck | 2007 | 8 | | | | | |
| 33 Utility Truck | 2009 | 8 | | | | | |
| 34 Trailer | 1989 | 15 | 26,000 | | | | |
| 35 Tractor | 1996 | 12 | | 37,800 | | | |
| 36 Tractor | 2000 | 12 | | | | 42,000 | |
| 37 Tractor | 2002 | 12 | | | | | |
| 38 Tractor | 2004 | 12 | | | | | |
| 39 Tractor | 2006 | 12 | | | | | |
| 40 Tractor | 2008 | 12 | | | | | |
| 41 Mower Deck (BW) | 2005 | 5 | | 13,600 | | | |
| 42 Mower Deck (BW) | 2006 | 5 | | | 14,400 | | |
| 43 Mower Deck (BW) | 2007 | 5 | | | | 15,200 | |
| 44 Mower Deck (BW) | 2008 | 5 | | | | | 16,000 |
| 45 Mower Deck (6') | 1997 | 10 | 9,000 | | | | |
| 46 Mower Deck (6') | 1999 | 10 | | 10,400 | | | |
| 47 Mower Deck (6') | 2000 | 10 | | | 11,000 | | |
| 48 Motor Grader | 1995 | 20 | | | | | |
| 49 Wheel Loader (4CY) | 1992 | 10 | 199,900 | | | | |
| 50 Wheel Loader (4CY) | 2005 | 10 | | | | | |
| 51 Excavator | 2009 | 10 | | | | | |
| 52 Loader/Backhoe | 2008 | 10 | | | | | |
| 53 Loader/Util. w/trailer | 2002 | 8 | | 57,500 | | | |
| 54 Loader/Util. w/trailer | 2008 | 8 | | | | | |
| 55 Chip Spreader | 1982 | 20 | | | | | 144,000 |
| 56 Shoulder Machine | 1996 | 20 | | | | | |
| 57 Asphalt Distributor | 1960 | 20 | | | | 165,000 | |
| 58 Roller - Rubber Tired | 1959 | 15 | | | 65,000 | | |
| 59 Roller - Rubber Tired | 1999 | 15 | | | | | |
| 60 Roller - Steel w/trailer | 1998 | 15 | | | | | 80,000 |
| 61 Snowblower | 1980 | 20 | | | | | 170,000 |
| 62 Pavement Router | 2004 | 10 | | | | | |
| 63 Chipper | 2007 | 5 | | | 37,800 | | |
| 64 Compressor | 1973 | 10 | | 12,000 | | | |
| 65 Crack Filler | 2004 | 5 | | 46,500 | | | |
| 66 Lawn Tractor | 1984 | 10 | | | | | |
| 67 Lawn Mower | 2003 | 5 | | 20,000 | | | |
| 68 Misc Tools & Equip | | | 6,500 | 7,000 | 7,500 | 8,000 | 8,500 |
| 69 Total | | | 479,400 | 477,900 | 424,500 | 522,600 | 726,500 |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

| Project Description | Project Cost | Funding Source | YEAR 1 Adopted FY 2010 | YEAR 2 Proposed FY 2011 | YEAR 3 Proposed FY 2012 | YEAR 4 Proposed FY 2013 | YEAR 5 Proposed FY 2014 |
|---|--------------|-----------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 1 SOMONAUK RD | | | | | | | |
| A. ROW I-88 - Perry (Shoulders) | 225,000 | Local | 225,000 | | | | |
| B. R.O.W Rt 30 - Suydam | 200,000 | Local | | 200,000 | | | |
| C. Rt 30 - Suydam - shoulders | 420,000 | Local | | | 420,000 | | |
| D. Rt 30 - Suydam | 900,000 | Federal | | | | | |
| | 225,000 | Local | | | | 225,000 | |
| E. R.O.W.-North St - Bethany | 200,000 | Local | | | 200,000 | | |
| F. - North St - Bethany | 500,000 | Local | | | | 500,000 | |
| G. I-88 - Perry - Shoulders | 220,000 | Local | | | 200,000 | | |
| H. R.O.W. - Perry - Rt 30 | 200,000 | Local | | | | 200,000 | |
| I. Perry - Rt 30 | 576,000 | Federal | | | | | |
| | 144,000 | Local | | | | | 144,000 |
| 2 GLIDDEN RD | | | | | | | |
| A. R.O.W. Base Line -Rt72 | 60,000 | Local | 60,000 | | | | |
| B. Rt 64 - Base Line - Shoulders | 200,000 | Local | | 200,000 | | | |
| C. Base Line - Rt 72 - Shoulders | 200,000 | Local | | | 200,000 | | |
| D. R.O.W. Rt 72 - Cherry Valley | 100,000 | Local | | | 100,000 | | |
| E. Rt 72 - Cherry Valley | 400,000 | Local | | | | 400,000 | |
| F. Roundabout @ Rich Rd. | 481,500 | Federal | | | | | |
| | 53,500 | Local | 53,500 | | | | |
| G. Intersection @ Bethany Rd. | 675,000 | Federal | | | | | |
| | 75,000 | Local | | 75,000 | | | |
| H. Rich - Rt 64 - Shoulders | 100,000 | Local | 100,000 | | | | |
| 3 KESLINGER RD | | | | | | | |
| A. Br. over Kishwaukee R. Pipeline Project | 0 500,000 | Local Others | 0 | | | | |
| 4 PLANK RD | | | | | | | |
| A. R.O.W Relocation @ M.R. | 10,000 | Local | | 10,000 | | | |
| B. Relocation @ M.R. | 1,000,000 | Local | | | 550,000 | 450,000 | |
| C. Airport Rd Intersection | 250,000 | Local | | | | 150,000 | |
| 5 COLTONVILLE ROAD | 1,840,000 | Federal | | | | | |
| A. Br. over Kishwaukee River | 460,000 | Local | | 460,000 | | | |
| 6 MALTA RD | | | | | | | |
| A. Old State - Rt.72 | 760,000 | Local | | | | 760,000 | |
| B. Br. over UPRR | 2,000,000 | Others | | | | | |
| | 500,000 | Local | | | | | |
| C. Fairview to Rt.38 | 500,000 | Local | | | | | |
| 7 OLD STATE ROAD | 1,000,000 | Federal | | | | | |
| A. Br. over Owens Creek | 250,000 | Local | | 250,000 | | | |
| 8 SUYDAM ROAD | 1,100,000 | Local | | | | | 1,100,000 |
| A. Rt. 23 to Rollo (80,000#) | 300,000 | T.A.R.P. | | | | | |
| B. Br. over Buck Branch | 500,000 | Local | | 500,000 | | | |
| C. Br. over Indian Cr. | 1,500,000 | Local | | | 1,500,000 | | |
| 9 E. COUNTY LINE ROAD | 2,400,000 | Federal | | | | | |
| A. Br. over Union Ditch | 62,000 | Local | 7,000 | 5,000 | 50,000 | | |
| Kane County Project | 418,000 | Others | | | | | |
| 10 SHABBONA ROAD | 300,000 | Federal | | | | | |
| A. Br. 1/2 mi. N. of Chicago Rd. | 120,000 | Local | 120,000 | | | | |
| 11 FIVE POINTS ROAD | 1,600,000 | Federal | | | | | |
| A. Br. over Kishwaukee R. | 400,000 | Local | | 400,000 | | | |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

| Project Description | Project Cost | Funding Source | YEAR 1 Adopted FY 2010 | YEAR 2 Proposed FY 2011 | YEAR 3 Proposed FY 2012 | YEAR 4 Proposed FY 2013 | YEAR 5 Proposed FY 2014 |
|-----------------------------------|-------------------|----------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 12 PERRY ROAD | | | | | | | |
| A. Bridge over Kish. Branch | 300,000 | Local | | | | | 300,000 |
| B. Bridge over Young's Creek | 500,000 | Local | 500,000 | | | | |
| C. W. Co. Line - Somonauk (S) | 2,400,000 | Federal | | | | | |
| | 600,000 | Local | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 13 WATERMAN ROAD | | | | | | | |
| A. Perry - Duffy Rd. (Int. Patch) | 400,000 | Local | 400,000 | | | | |
| B. Perry - Duffy Rd. | 1,120,000 | Federal | | | | | |
| | 280,000 | Local | | 280,000 | | | |
| 14 AIRPORT RD | | | | | | | |
| A. Ext R.O.W Rt 64 - Plank Rd | 375,000 | Local | | | | 50,000 | 325,000 |
| B. Rt 64 - Plank Rd. | 1,650,000 | Local | | | | | |
| C. Bridge on new alignment | 240,000 | Others | | | | | |
| Over Blue Heron Creek | 60,000 | Local | | 60,000 | | | |
| D. Bridge over E. Br. Trib. Cr. | 300,000 | Local | | | | | 300,000 |
| E. Bridge Replacement | 180,000 | Others | | | | | |
| Over Union Ditch | 20,000 | Local | | | | 40,000 | |
| 15 GOELITZ RD | 90,000 | Others | | | | | |
| A. Culvert @ Rt 38 | 10,000 | Local | | | | | 20,000 |
| 16 BASE LINE RD | 400,000 | Others | | | | | |
| A. Bridge over Kishwaukee R. | 100,000 | Local | | 100,000 | | | |
| 17 GURLER RD | | | | | | | |
| A. Bridge Replacement | 504,900 | Others | | | | | |
| Over Kishwaukee River | 56,100 | Local | 56,100 | | | | |
| B. Culvert Replacement | 180,000 | Others | | | | | |
| Over Drainage Ditch | 20,000 | Local | | | | | 40,000 |
| 18 GOV. BEVERIDGE RD | 180,000 | Others | | | | | |
| A. Bridge Replacement | 20,000 | Local | | 40,000 | | | |
| 19 CREGO ROAD | 400,000 | Others | | | | | |
| A. Culvert @ Rt 30 | 0 | Local | | 0 | | | |
| 20 ROLLO ROAD | | | | | | | |
| A. Bridge Replacement | 300,000 | Local | | | 300,000 | | |
| 21 WEST COUNTY LINE ROAD | | | | | | | |
| A. Bridge Replacement | 300,000 | Local | | | | 300,000 | |
| 22 KANE ROAD | 80,000 | Others | | | | | |
| A. Culvert Replacement | 80,000 | Local | 80,000 | | | | |
| 23 SOUTH FIRST STREET | | | | | | | |
| A. Resurface Perry - Gurler | 500,000 | Federal | | | | | |
| | 200,000 | Local | 200,000 | | | | |
| 24 Total Projects | 34,911,000 | All | 1,901,600 | 2,680,000 | 3,620,000 | 3,175,000 | 2,329,000 |

DEKALB COUNTY GOVERNMENT

- FY 2010 BUDGET -

**2005 BOND ISSUE
A REFINANCING OF 1997 HEALTH FACILITY BONDS**

| County Tax Levy Year | Paid to PBC Oct 31st Fiscal Year | PBC Retires Fiscal Year | Principal Dec 1st | Interest Dec 1st | Interest Jun 1st | Expense | Total Payment |
|---|---|--|------------------------------|-----------------------------|-----------------------------|----------------|--------------------------|
| 2004 | 2005 | 2006 | 0 | 139,686 | 139,686 | 0 | 279,372 |
| 2005 | 2006 | 2007 | 0 | 139,686 | 139,686 | 0 | 279,372 |
| 2006 | 2007 | ** 2007 | 0 | 139,686 | 139,686 | 0 | 279,372 |
| 2007 | 2008 | 2008 | 685,000 | 139,686 | 127,699 | 25,000 | 977,385 |
| 2008 | 2009 | 2009 | 705,000 | 127,699 | 115,361 | 25,000 | 973,060 |
| 2009 | 2010 | 2010 | 730,000 | 115,361 | 101,856 | 25,000 | 972,217 |
| 2010 | 2011 | 2011 | 760,000 | 101,856 | 86,656 | 25,000 | 973,512 |
| 2011 | 2012 | 2012 | 790,000 | 86,656 | 70,856 | 25,000 | 972,512 |
| 2012 | 2013 | 2013 | 820,000 | 70,856 | 54,456 | 25,000 | 970,312 |
| 2013 | 2014 | 2014 | 855,000 | 54,456 | 37,356 | 25,000 | 971,812 |
| 2014 | 2015 | 2015 | 885,000 | 37,356 | 19,656 | 25,000 | 967,012 |
| 2015 | 2016 | 2016 | 925,000 | 19,656 | 0 | 25,000 | 969,656 |
| 2016 | 2017 | 2017 | 0 | 0 | 0 | 0 | 0 |
| | | | 7,155,000 | 1,172,640 | 1,032,954 | 225,000 | 9,585,594 |

Less Escrow Amounts (698,430)

Total Lease Payments 8,887,164

Note: This re-finances the 1997 Bond Issue with a new average interest rate of 3.62% generating a savings of \$503,899.

The first 5 interest payments are paid from the Escrow Account.

Bonds are callable for Bonds due December 1, 2015 & 2016.

The interest rate on callable bonds is 3.70% and 3.85%, respectively.

** The fiscal year was extended to 13 months to end December 31, 2007 which changes the fiscal year that the principal payment is made.

These bonds were sold by the Public Building Commission.

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
BOND PAYMENT SCHEDULE — 2005 BOND ISSUE**

| | | Lease Payment Year 2008 | Lease Payment Year 2009 | Lease Payment Year 2010 | Lease Payment Year 2011 | Lease Payment Year 2012 | Lease Payment Year 2013 | Lease Payment Year 2014 | Lease Payment Year 2015 | Lease Payment Year 2016 |
|--|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Lease Year Expenses (Nov - Oct) | | | | | | | | | | |
| A | Lease Year - Revenue | | | | | | | | | |
| | Nov 1 - Lease Payment | 977,385 | 973,060 | 972,218 | 973,513 | 972,513 | 970,313 | 971,813 | 967,013 | 969,656 |
| B | Lease Year - Expense | | | | | | | | | |
| | Dec 1 - Principal | 685,000 | 705,000 | 730,000 | 760,000 | 790,000 | 820,000 | 855,000 | 885,000 | 925,000 |
| | Dec 1 - Interest | 139,686 | 127,699 | 115,361 | 101,856 | 86,656 | 70,856 | 54,456 | 37,356 | 19,656 |
| | Dec 1 - Admin Cost | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Sub-Total December 1st Expense | 849,686 | 857,699 | 870,361 | 886,856 | 901,656 | 915,856 | 934,456 | 947,356 | 969,656 |
| C | Year After Lease Yr - Expense | | | | | | | | | |
| | June 1 - Interest | 127,699 | 115,361 | 101,856 | 86,656 | 70,856 | 54,456 | 37,356 | 19,656 | 0 |
| D | Total Expense | 977,385 | 973,060 | 972,217 | 973,512 | 972,512 | 970,312 | 971,812 | 967,012 | 969,656 |
| E | Difference Revenue v Expense | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| F | Fiscal Year Expenses (Jan - Dec) | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| | Bonds | 685,000 | 705,000 | 730,000 | 760,000 | 790,000 | 820,000 | 855,000 | 885,000 | 925,000 |
| | Interest | 279,372 | 255,398 | 230,722 | 203,712 | 173,312 | 141,712 | 108,912 | 74,712 | 39,312 |
| | Admin Expense | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Total Fiscal Year Expense | 989,372 | 985,398 | 985,722 | 988,712 | 988,312 | 986,712 | 988,912 | 984,712 | 989,312 |
| G | Fiscal Year Expense Allocation | | | | | | | | | |
| | Nursing Home Bonds | 75% | 513,750 | 528,750 | 547,500 | 570,000 | 592,500 | 615,000 | 641,250 | 693,750 |
| | Nursing Home Interest | 75% | 209,529 | 191,549 | 173,042 | 152,784 | 129,984 | 106,284 | 81,684 | 29,484 |
| | Nursing Home Admin Expense | 75% | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 |
| | Total Expense for Nursing Home Bonds | | 742,029 | 739,049 | 739,292 | 741,534 | 741,234 | 740,034 | 741,684 | 741,984 |
| | Public Health Bonds | 25% | 171,250 | 176,250 | 182,500 | 190,000 | 197,500 | 205,000 | 213,750 | 231,250 |
| | Public Health Interest | 25% | 69,843 | 63,850 | 57,681 | 50,928 | 43,328 | 35,428 | 27,228 | 9,828 |
| | Public Health Admin Expense | 25% | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 |
| | Total Expense for Public Health Bonds | | 247,343 | 246,350 | 246,431 | 247,178 | 247,078 | 246,678 | 247,228 | 247,328 |
| | Total Fiscal Year Expense | | 989,372 | 985,399 | 985,723 | 988,712 | 988,312 | 986,712 | 988,912 | 989,312 |
| H | Difference Revenue v Expense | 0 | (1) | (1) | 0 | 0 | 0 | 0 | 0 | 0 |

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

**LOAN FROM NURSING HOME IN 2004
Proceeds to Pay City of DeKalb Tollway Debt**

| <u>Year</u> | <u>Due Date</u> | <u>Interest Rate</u> | <u>Interest Charge</u> | <u>Principal</u> | <u>Payment</u> | <u>Balance</u> |
|-------------|-----------------|----------------------|------------------------|------------------|----------------|----------------|
| 0 | 07-01-2004 | | | | | 2,300,000 |
| 1 | 07-01-2005 | 4.00% | 92,000 | 193,000 | 285,000 | 2,107,000 |
| 2 | 07-01-2006 | 4.00% | 84,280 | 200,720 | 285,000 | 1,906,280 |
| 3 | 07-01-2007 | 4.00% | 76,251 | 208,749 | 285,000 | 1,697,531 |
| 4 | 07-01-2008 | 4.00% | 67,901 | 217,099 | 285,000 | 1,480,432 |
| 5 | 07-01-2009 | 4.00% | 59,217 | 225,783 | 285,000 | 1,254,649 |
| 6 | 07-01-2010 | 4.00% | 50,186 | 234,814 | 285,000 | 1,019,835 |
| 7 | 07-01-2011 | 4.00% | 40,793 | 244,207 | 285,000 | 775,628 |
| 8 | 07-01-2012 | 4.00% | 31,025 | 253,975 | 285,000 | 521,653 |
| 9 | 07-01-2013 | 4.00% | 20,866 | 264,134 | 285,000 | 257,519 |
| 10 | 07-01-2014 | 4.00% | 10,301 | 257,519 | 267,820 | 0 |
| | | | 532,820 | 2,300,000 | 2,832,820 | |

Loan is repaid from County's 50% share of the City of DeKalb's 0.5 cent sales tax increase implemented on 01-01-2004 for retail sales on the site of the former County Farm and County Home on Sycamore Road in DeKalb.

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

| <u>Date</u> | <u>Project Completed / Building Opened</u> |
|-------------|--|
| 12-31-2009 | Treasurer's Office Reconfigure Space -Major Remodel |
| 10-31-2009 | Assessor's Office - New Furniture |
| 2-17-2009 | Circuit Clerk Second Floor Remodel |
| 01-13-2009 | Community Outreach Building |
| 01-01-2008 | Court Services Conference Room made into Two Offices |
| 10-01-2008 | Legislative Server Room Expanded into Breakroom |
| 10-31-2007 | Moved Jail Control Room to 2nd Floor |
| 08-31-2007 | Remodeled 1st Floor Circuit Clerk Office |
| 05-31-2007 | Sheriff's Support Staff to Remodeled Evidence Room |
| 01-10-2007 | Dismantled Radio Tower-East of Public Safety Bldg. |
| 11-10-2006 | Coltonville-DeKalb County Historical Marker |
| 09-15-2005 | Sycamore Campus - Two Additional Parking Lots |
| 06-29-2005 | Rehab & Nursing Center - Nature Trail Completed |
| 02-25-2005 | Sheriff's Office - Detectives Situation Room |
| 09-08-2003 | Courthouse - Third Floor West Courtroom and Offices |
| 04-25-2002 | Legislative Center |
| 03-01-2001 | Transportation (Highway) Facility |
| 10-18-2000 | Demolition of Sycamore Road Nursing Home |
| 06-22-2000 | Sheriff's Office - Communication Center |
| 04-30-2000 | Health Facility Maintenance & Storage |
| 03-09-2000 | Rehab & Nursing Center |
| 06-22-1999 | Health Department & Multi-Purpose Room |
| 02-03-1999 | Home Health Care to Kish Hlth Systems Bldg |
| 06-24-1998 | Joiner History Room to Sycamore Library |
| 05-29-1996 | Purchased Highway Building - Waterman |
| 11-21-1995 | Purchased Miller Road Tower Site |
| 11-01-1994 | Conference Room East |
| 11-01-1992 | Sycamore Campus Garage |
| 08-15-1992 | Communication Tower at Public Safety Bldg |
| 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 (Corrected Date) |
| 02-01-1980 | Public Safety Building |
| 10-01-1979 | Ben Gordon Mental Health Center |

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

**SALES TAX REVENUE FROM COUNTY FARM PROPERTY
(EAST SIDE OF SYCAMORE ROAD)**

| Years | Audited Fiscal Year | Projection of County Revenue in 1995 | Actual County Revenue | Revenue without Sharing Agreement | Net Gain from Sharing Agreement | Status |
|-------|---------------------|--------------------------------------|-----------------------|-----------------------------------|---------------------------------|--------|
| 0 | 1993 | 0 | 0 | 0 | 0 | Actual |
| 1 | 1994 | 0 | 0 | 0 | 0 | Actual |
| 2 | 1995 | 45,000 | 0 | 0 | 0 | Actual |
| 3 | 1996 | 210,938 | 136,864 | 34,216 | 102,648 | Actual |
| 4 | 1997 | 531,836 | 391,387 | 78,277 | 313,110 | Actual |
| 5 | 1998 | 545,132 | 846,822 | 169,364 | 677,458 | Actual |
| 6 | 1999 | 558,760 | 872,048 | 183,448 | 688,600 | Actual |
| 7 | 2000 | 572,729 | 1,003,020 | 190,664 | 812,356 | Actual |
| 8 | 2001 | 587,047 | 1,034,884 | 197,014 | 837,870 | Actual |
| 9 | 2002 | 601,724 | 1,066,585 | 208,932 | 857,653 | Actual |
| 10 | 2003 | 616,767 | 1,076,590 | 213,883 | 862,707 | Actual |
| 11 | 2004 | 632,186 | 1,274,589 | 242,187 | 1,032,402 | Actual |
| 12 | 2005 | 647,990 | 1,706,444 | 290,184 | 1,416,260 | Actual |
| 13 | 2006 | 664,190 | 1,788,263 | 356,259 | 1,432,004 | Actual |
| 14 | 2007 | 680,795 | 1,870,087 | 319,104 | 1,550,983 | Actual |
| 15 | 2008 | 697,815 | 1,815,323 | 320,933 | 1,494,390 | Actual |
| 16 | 2009 | 715,260 | | | | |
| 17 | 2010 | 733,142 | | | | |
| 18 | 2011 | 751,471 | | | | |
| 19 | 2012 | 770,258 | | | | |
| 20 | 2013 | 789,514 | | | | |
| 21 | 2014 | 809,252 | | | | |
| 22 | 2015 | 829,483 | | | | |
| 23 | 2016 | 850,220 | | | | |
| 24 | 2017 | 871,476 | | | | |
| 25 | 2018 | 893,263 | | | | |
| 26 | 2019 | 915,595 | | | | |
| 27 | 2020 | 938,485 | | | | |
| 28 | 2021 | 961,947 | | | | |
| 29 | 2022 | 985,996 | | | | |
| 30 | 2023 | 1,010,646 | | | | |
| 31 | 2024 | 1,035,912 | | | | |
| 32 | 2025 | 1,061,810 | | | | |
| 33 | 2026 | 1,088,355 | | | | |
| 34 | 2027 | 1,115,564 | | | | |
| 35 | 2028 | 1,143,453 | | | | |
| 36 | 2029 | 1,172,039 | | | | |
| 37 | 2030 | 1,201,340 | | | | |
| 38 | 2031 | 1,231,374 | | | | |
| 39 | 2032 | 1,262,158 | | | | |
| 40 | 2033 | 1,293,712 | | | | |
| | Totals | 32,024,634 | 14,882,906 | 2,804,465 | 12,078,441 | |

Shared Revenue based on 40 year agreement with City of DeKalb dated 10-20-1993.

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

**SPECIAL TAX REVENUE FROM COUNTY HOME PROPERTY
(WEST SIDE OF SYCAMORE ROAD)**

| Years | Fiscal Year | Land Lease Revenue | Local Sales Tax Revenue | Total Revenue To Share | County's Share of Revenues | City of DeKalb Expenses | County's Net Income | County's Debt Payment |
|---------------|-------------|--------------------|---------------------------------------|------------------------|----------------------------|-------------------------|---------------------|-----------------------|
| 0 | 1997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 1998 | 0 | 0 | 0 | 0 | 0 | 0 | 901,781 |
| 0 | 1999 | (78,950) | 0 | (78,950) | (39,475) | 0 | (39,475) | 1,024,427 |
| 1 | 2000 | 52,500 | 0 | 52,500 | 52,500 | 0 | 52,500 | 1,018,883 |
| 2A | 2001 | 13,125 | 0 | 13,125 | 13,125 | 0 | 13,125 | 0 |
| 2B | 2001 | 8,750 | 2,690 | 11,440 | 5,720 | 2,083 | 3,637 | 1,017,508 |
| 3 | 2002 | 105,000 | 205,164 | 310,164 | 155,082 | 25,000 | 130,082 | 1,019,943 |
| 4 | 2003 | 105,000 | 246,854 | 351,854 | 175,927 | 25,000 | 150,927 | 1,016,183 |
| 5 | 2004 | 105,000 | 296,817 | 401,817 | 200,909 | 25,000 | 175,909 | 1,016,343 |
| 6 | 2005 | 105,000 | 356,006 | 461,006 | 230,503 | 25,000 | 205,503 | 1,020,183 |
| 7 | 2006 | 105,000 | 456,966 | 561,966 | 280,983 | 25,417 | 255,566 | 1,017,703 |
| 8 | 2007 | 105,000 | 460,961 | 565,961 | 282,981 | 30,000 | 252,981 | 976,518 |
| 9 | 2008 | 105,000 | 450,484 | 555,484 | 277,742 | 30,000 | 247,742 | 977,385 |
| 10 | 2009 | 105,000 | | | | 30,000 | | 973,060 |
| 11 | 2010 | 105,000 | | | | 30,000 | | 972,217 |
| 12 | 2011 | 105,000 | | | | 30,417 | | 973,512 |
| 13 | 2012 | 105,000 | | | | 35,000 | | 972,512 |
| 14 | 2013 | 105,000 | | | | 35,000 | | 970,312 |
| 15 | 2014 | 105,000 | | | | 35,000 | | 971,812 |
| 16 | 2015 | 105,000 | | | | 35,000 | | 967,012 |
| 17 | 2016 | 105,000 | | | | 35,416 | | 969,656 |
| 18 | 2017 | 105,000 | | | | 40,000 | | 0 |
| 19 | 2018 | 105,000 | | | | 40,000 | | 0 |
| 20 | 2019 | 105,000 | | | | 40,000 | | 0 |
| 21 | 2020 | 115,500 | | | | 40,000 | | 0 |
| 22 | 2021 | 115,500 | Agreement with DeKalb ends 10-31-2021 | | | 36,667 | | 0 |
| 23 | 2022 | 115,500 | 0.25% | 0 | 0.25% | 0 | | 0 |
| Totals | | 2,231,925 | 2,475,942 | 3,206,367 | 1,635,997 | 650,000 | 1,448,497 | 18,776,950 |

1. Based on 20 year Intergovernmental Agreement with the City of DeKalb approved by the County Board on June 16, 1999. The agreement activated on November 1, 2001 when the required 50,000 gross square feet was approved for occupancy.
2. The County Board approved a lease agreement for the land for 50 years. The lease is recorded with the DeKalb County Recorder, Document #2001-003661, March 13, 2001.
3. The County and City of DeKalb will evenly split the net income each year, from November 1, 2001 through October 31, 2021, or until total net income equals total Debt Service payments for the 1997 Health Facility Bond Issue, whichever comes first. Local Sales Tax was 2.0% prior to 01-01-2004 and 2.5% after 12-31-2003.
4. The data applicable for the sharing of revenue appears for years 2B (11-01-2001) and after; it is reflective of the date the cash is received by the County, not date collected by the retail store.
5. The 1999 Land Lease negative amount refers to non-TIF pre-development costs.

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
HISTORICAL PERSPECTIVE:
ENDING FUND BALANCES**

| <u>FUNDS</u> | <u>AUDITED FY 1985</u> | <u>AUDITED FY 1990</u> | <u>AUDITED FY 1995</u> | <u>AUDITED FY 2000</u> | <u>AUDITED FY2005</u> | <u>AUDITED FY 2008</u> |
|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|----------------------------|
| Aid to Bridges | 530,657 | 492,041 | 516,937 | 1,012,419 | 1,399,584 | 1,284,689 |
| Animal Control | 8,268 | 17,174 | 21,233 | 30,980 | 0 | 0 |
| Asset Replacement | 0 | 0 | 0 | 0 | 564,000 | 1,819,462 |
| Bond Proceeds (1995) | 0 | 0 | 0 | 252,055 | 0 | 0 |
| Building Fund | 0 | 0 | 0 | 0 | 0 | 1,143,293 |
| Child Support | 0 | 27,891 | 7,343 | 72,133 | 23,511 | 30,279 |
| Childrens Waiting Room | 0 | 0 | 0 | 0 | 2,885 | 13,327 |
| Community Services | 2,243 | 1,189 | 6,451 | 22,095 | 40,097 | 28,445 |
| Comm Serv-Fin Aid | 53,893 | 11,882 | 13,423 | 14,030 | 16,425 | 17,232 |
| County Farm | 0 | 0 | 1,752,760 | 1,158,228 | 920,696 | 794,435 |
| County Motor Fuel | 586,085 | 1,083,470 | 747,303 | 1,533,801 | 1,774,932 | 2,690,773 |
| Court Automation | 28,087 | 119,369 | 178,389 | 86,082 | 198,470 | 528,704 |
| Court Security | 0 | 0 | 72,734 | 303,150 | 177,823 | 560,818 |
| Debt Service | 0 | 0 | 0 | 1,285,528 | 775,877 | 0 |
| Document Storage | 0 | 0 | 270,498 | 561,098 | 119,845 | 193,684 |
| Drug Court | 0 | 0 | 0 | 0 | 0 | 251,545 |
| Drug Prosecution | 0 | 21,043 | 34 | 5,885 | 5,333 | 4,541 |
| Engineering | 77,239 | 13,452 | 103,704 | 105,483 | 236,903 | 320,850 |
| Facilities Management | 196,312 | 650,844 | 1,077,737 | 743,165 | 640,540 | Gen. Fund |
| Fed Hwy Matching Tax | 348,258 | 240,937 | 236,718 | 1,411,877 | 1,149,770 | 1,884,721 |
| General Fund | 1,156,125 | 2,348,266 | 3,300,401 | 4,186,063 | 6,117,185 | 11,486,261 |
| GIS Development | 0 | 0 | 284,611 | 460,647 | 579,518 | 590,966 |
| Health | 156,941 | 494,153 | 1,487,689 | 1,518,642 | 3,102,065 | 2,029,649 |
| Highway | 480,218 | 271,469 | 897,733 | 936,020 | 1,827,483 | 2,267,609 |
| History Room | 0 | 0 | 5,997 | 3,352 | 2,056 | 12,227 |
| Land Acqusion | 0 | 0 | 0 | 0 | 0 | 488,388 |
| Law Library | 31,595 | (2,164) | 1,389 | 57,501 | 115,197 | 171,910 |
| Medical Insurance | 0 | 150,712 | 696,136 | (250,699) | 275,566 | 600,394 |
| Mental Health | 327,998 | 401,347 | 693,505 | 1,296,734 | 1,689,122 | 2,140,993 |
| Micrographics | 10,976 | 253 | 77,927 | 45,141 | 191,774 | 270,903 |
| Nursing Home | 712,558 | 215,611 | 1,613,626 | 5,723,603 | 9,213,682 | 3,727,809 |
| Opportunity Fund | 0 | 0 | 0 | 0 | 2,127,911 | 3,246,401 |
| PBC Lease | (10,934) | 58,197 | 7,198 | 93,135 | 573,659 | 305,728 |
| Probation Services | 0 | 0 | 64,818 | 243,914 | 555,409 | 768,310 |
| Retirement | 621,516 | 475,006 | 686,533 | 1,293,130 | 2,457,141 | 2,053,404 |
| Senior Services | 0 | 0 | 0 | 212,414 | 282,016 | 418,580 |
| Law Enforce Projects | 0 | 0 | 0 | 0 | 72,119 | 171,432 |
| Solid Waste Program | 0 | 0 | 26,943 | 50,433 | 44,281 | 110,474 |
| Special Projects | 0 | 614,324 | 1,451,836 | 1,763,573 | 908,103 | 1,040,823 |
| Tax Sale Automation | 0 | 0 | 8,840 | 22,006 | 44,226 | 71,090 |
| Tollway Access Loan | 0 | 0 | 0 | 0 | (1,940,637) | (1,016,249) |
| Tort & Liabilty | (59,175) | 2,066,937 | 1,623,101 | 1,275,922 | 2,257,911 | 3,225,111 |
| Veterans Assistance | 0 | 0 | 0 | 0 | 0 | 170,084 |
| Working Cash | 0 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| TOTAL | 5,258,860 | 9,973,403 | 18,133,547 | 27,729,540 | 38,742,478 | 46,119,095 |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

| <u>FUNDS</u> | <u>AUDITED FY 1985</u> | <u>AUDITED FY 1990</u> | <u>AUDITED FY 1995</u> | <u>AUDITED FY2000</u> | <u>AUDITED FY 2005</u> | <u>AUDITED FY 2008</u> |
|------------------------|----------------------------|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|
| Aid to Bridges | 439,573 | 463,948 | 520,902 | 962,691 | 1,693,618 | 755,932 |
| Animal Control | 8,268 | 17,070 | 23,612 | 35,884 | 0 | 0 |
| Asset Replacement | 0 | 0 | 0 | 0 | 564,000 | 1,855,821 |
| Bond Proceeds (1995) | 0 | 0 | 0 | 248,203 | 0 | 0 |
| Building Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Child Support | 0 | 42,801 | 1,421 | 70,347 | 24,272 | 19,774 |
| Childrens Waiting Room | 0 | 0 | 0 | 0 | 1,535 | 11,352 |
| Community Services | 5,316 | 17,122 | 26,668 | 58,352 | 44,553 | 43,840 |
| Comm Serv-Fin Aid | 1,099 | 11,882 | 13,390 | 14,030 | 9,159 | 17,027 |
| County Farm | 0 | 0 | 1,851,195 | 1,150,734 | 917,148 | 642,049 |
| County Motor Fuel | 524,710 | 1,017,880 | 700,759 | 1,632,516 | 1,650,578 | 2,552,152 |
| Court Automation | 0 | 117,892 | 169,531 | 104,967 | 189,554 | 532,048 |
| Court Security | 0 | 0 | 65,745 | 292,130 | 168,129 | 526,807 |
| Debt Service | 0 | 0 | 0 | 1,285,528 | 552,126 | 0 |
| Document Storage | 0 | 25,242 | 261,445 | 555,914 | 113,756 | 172,894 |
| Drug Court | 0 | 0 | 0 | 0 | 0 | 242,006 |
| Drug Prosecution | 0 | 0 | 34 | 5,885 | 6,455 | 4,660 |
| Engineering | 15,921 | 38,888 | 43,296 | 26,946 | 173,727 | 324,202 |
| Facilities Management | 196,312 | 639,592 | 1,077,737 | 767,407 | 674,379 | MVD to GEN |
| Fed Hwy Matching Tax | 357,232 | 274,276 | 333,034 | 1,461,246 | 1,231,207 | 1,873,203 |
| General Fund | 1,005,829 | 1,940,535 | 3,063,122 | 3,486,782 | 4,944,345 | 10,258,492 |
| GIS Development | 0 | 0 | 290,572 | 476,480 | 580,103 | 592,638 |
| Health | 90,554 | 410,989 | 1,227,402 | 1,154,385 | 2,731,646 | 1,388,934 |
| Highway | 513,889 | 230,473 | 1,051,908 | 820,092 | 1,868,983 | 2,470,907 |
| History Room | 0 | 0 | 6,251 | 3,588 | 4,675 | 12,636 |
| Land Acquisition | 0 | 0 | 0 | 0 | 0 | 488,338 |
| Law Library | 31,249 | 3,462 | 3,476 | 57,286 | 116,839 | 170,724 |
| Medical Insurance | 8,209 | 348,645 | 718,905 | 109,717 | 528,566 | 922,815 |
| Mental Health | 337,626 | 401,962 | 696,888 | 1,309,487 | 1,690,219 | 2,211,246 |
| Micrographics | 16,148 | 13,390 | 90,441 | 47,550 | 194,110 | 272,052 |
| Nursing Home | 656,384 | 174,703 | 1,656,281 | 3,987,018 | 2,810,242 | 3,727,809 |
| Opportunity Fund | 0 | 0 | 0 | 712,964 | 2,118,408 | 2,817,931 |
| PBC Lease | 16,185 | 58,197 | 7,198 | 93,135 | 573,659 | 299,098 |
| Probation Services | 0 | 0 | 63,373 | 241,439 | 569,902 | 755,914 |
| Retirement | 613,368 | 446,020 | 741,882 | 1,295,907 | 2,468,087 | 2,044,149 |
| Senior Services | 0 | 0 | 0 | 245,932 | 330,278 | 476,443 |
| Law Enforcement Proj. | 0 | 0 | 0 | 0 | 79,370 | 185,014 |
| Solid Waste Program | 0 | 0 | 26,941 | 55,520 | 45,312 | 85,529 |
| Special Projects | 0 | 962,615 | 1,471,903 | 1,861,845 | 951,139 | 1,048,321 |
| Tax Sale Automation | 0 | 0 | 8,840 | 22,006 | 44,226 | 71,090 |
| Tollway Access Loan | 0 | 0 | 0 | 0 | 166,363 | 372,904 |
| Tort & Liability | 21,094 | 2,011,221 | 1,623,101 | 1,331,081 | 2,618,656 | 3,784,991 |
| Veteran's Assistance | 0 | 0 | 0 | 0 | 0 | 251,423 |
| Working Cash | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| TOTAL | 5,058,966 | 9,868,805 | 18,037,253 | 26,184,994 | 33,649,324 | 44,483,165 |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
HISTORICAL PERSPECTIVE:
INTEREST EARNED**

| <u>FUNDS</u> | <u>AUDITED FY 1985</u> | <u>AUDITED FY 1990</u> | <u>AUDITED FY 1995</u> | <u>AUDITED FY 2000</u> | <u>AUDITED FY 2005</u> | <u>AUDITED FY 2008</u> |
|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Aid to Bridges | 0 | 35,269 | 12,146 | 38,356 | 26,802 | 36,052 |
| Animal Control | 509 | 629 | 499 | 613 | 0 | 0 |
| Asset Replacement | 0 | 0 | 0 | 0 | 0 | 48,317 |
| Bond Proceeds (1995) | 0 | 0 | 0 | 15,481 | 523 | 0 |
| Building Fund | 0 | 0 | 0 | 0 | 0 | 37,320 |
| Child Support | 0 | 2,123 | 149 | 2,992 | 712 | 201 |
| Childrens Waiting Room | 0 | 0 | 0 | 0 | 0 | 308 |
| Community Services | 0 | 0 | 385 | 369 | 112 | 34 |
| Comm Serv-Fin Aid | 693 | 910 | 0 | 482 | 496 | 154 |
| County Farm | 0 | 0 | 104,127 | 70,862 | 19,013 | 21,019 |
| County Motor Fuel | 36,478 | 70,582 | 22,488 | 72,899 | 33,129 | 70,236 |
| Court Automation | 507 | 7,377 | 5,653 | 5,373 | 2,795 | 11,345 |
| Court Security | 0 | 0 | 0 | 2,363 | 0 | 14,192 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Document Storage | 0 | 0 | 5,863 | 23,408 | 1,987 | 172 |
| Drug Court | 0 | 0 | 0 | 0 | 0 | 6,629 |
| Drug Prosecution | 0 | 0 | 0 | 0 | 0 | 172 |
| Engineering | 0 | 1,248 | 1,088 | 784 | 2,343 | 6,222 |
| Fed Hwy Matching Tax | 0 | 19,245 | 8,433 | 74,767 | 22,153 | 45,226 |
| General Fund | 363,298 | 39,377 | 335,790 | 530,529 | 196,310 | 271,272 |
| GIS Development | 0 | 0 | 0 | 0 | 0 | 17,195 |
| Health | 0 | 26,825 | 48,966 | 43,233 | 59,039 | 39,475 |
| Highway | 22,774 | 20,146 | 42,310 | 49,459 | 40,147 | 55,793 |
| History Room | 0 | 0 | 0 | 0 | 0 | 483 |
| Land Acquisition | 0 | 0 | 0 | 0 | 0 | 30,671 |
| Law Library | 0 | 386 | 0 | 0 | 0 | 4,702 |
| Medical Insurance | 380 | 0 | 26,249 | 16,533 | 6,312 | 17,724 |
| Mental Health | 19,565 | 20,363 | 25,142 | 52,876 | 35,480 | 57,802 |
| Micrographics | 323 | 1,100 | 2,934 | 1,724 | 3,278 | 2,612 |
| Nursing Home | 28,078 | 22,894 | 33,816 | 270,644 | 270,835 | 176,236 |
| Opportunity Fund | 0 | 0 | 0 | 0 | 44,663 | 92,005 |
| Probation Services | 0 | 0 | 1,209 | 8,865 | 11,045 | 22,771 |
| Retirement | 0 | 26,296 | 12,846 | 45,453 | 57,323 | 64,573 |
| Senior Services | 0 | 0 | 0 | 8,003 | 4,838 | 9,957 |
| Law Enforcement Proj. | 0 | 0 | 0 | 0 | 0 | 4,812 |
| Solid Waste Program | 0 | 0 | 2 | 1,582 | 450 | 922 |
| Special Projects | 0 | 15,862 | 0 | 0 | 0 | 36,003 |
| Tax Sale Automation | 0 | 0 | 0 | 0 | 0 | 1,862 |
| Tollway Access | 0 | 0 | 0 | 0 | 0 | 10,010 |
| Tort & Liability | 0 | 131,021 | 80,750 | 63,909 | 63,650 | 119,420 |
| Veterans Assistance | 0 | 0 | 0 | 0 | 0 | 2,547 |
| TOTAL | 472,605 | 441,653 | 770,845 | 1,401,559 | 903,435 | 1,336,446 |

**DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

| <u>FUNDS</u> | <u>AUDITED FY 1985</u> | <u>AUDITED FY 1990</u> | <u>AUDITED FY 1995</u> | <u>AUDITED FY2000</u> | <u>AUDITED FY2005</u> | <u>AUDITED FY2008</u> |
|----------------------|----------------------------|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| Aid to Bridges | 245,569 | 57,893 | 225,173 | 593,155 | 660,126 | 755,932 |
| Fed Hwy Matching Tax | 245,569 | 284,589 | 447,402 | 593,155 | 767,405 | 994,712 |
| General Fund | 1,257,351 | 1,424,164 | 2,213,465 | 2,733,270 | 5,806,498 | 9,083,860 |
| Health | 114,243 | 131,360 | 0 | 275,228 | 356,070 | 462,210 |
| Highway | 491,671 | 568,569 | 894,805 | 1,186,319 | 1,534,810 | 2,200,000 |
| Mental Health | 462,310 | 603,305 | 929,390 | 1,281,224 | 1,680,305 | 2,200,000 |
| Nursing Home | 0 | 0 | 345,118 | 0 | 0 | 0 |
| PBC Lease | 1,387,997 | 1,379,857 | 988,259 | 1,289,520 | 1,804,327 | 600,815 |
| Retirement | 758,060 | 1,157,857 | 1,314,981 | 1,501,877 | 378 | 0 |
| Senior Services | 0 | 0 | 0 | 296,577 | 383,696 | 525,000 |
| Tort & Liability | 384,368 | 131,021 | 0 | 500,629 | 516,150 | 795,980 |
| Veterans Assistance | 0 | 0 | 0 | 0 | 0 | 650,000 |
| TOTAL | 5,347,138 | 5,738,615 | 7,358,593 | 10,250,954 | 13,509,765 | 18,268,509 |

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

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

| TAX YEAR | COLLECTIBLE | A | | EQUALIZED ASSESSED VALUE (EAV) | B | | C | TOTAL PTELL LIMIT |
|----------|-------------|----------------------------|-------|--------------------------------|--------------|------------|----------------|-------------------|
| | | CONSUMER PRICE INDEX (CPI) | | | NEW PROPERTY | | | |
| | | ACTUAL | LIMIT | | ACTUAL VALUE | % INCREASE | VOTER APPROVED | |
| 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% | 1,313,044,036 | 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% | 7.20% |
| 2009 | 2010 | 0.1% | 0.1% | (4) | (4) | (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 is the first year the "tax cap" law is effective for DeKalb County, following 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) 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. Tax EAV and New Property amounts for Tax Year 2009 will not be available until May 1, 2010.
5. For more information, see the Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

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

| BUDGET FISCAL YEAR | TAX RATE | TAXABLE EAV | % EAV CHANGE | PROPERTY TAX DOLLARS LEVIED | AMOUNT DOLLAR CHANGE | PERCENT DOLLAR CHANGE |
|-----------------------------------|---------------------|------------------------|-------------------------|--|-------------------------------------|--------------------------------------|
| 1978 | 0.70300 | 393,533,527 | | 2,766,541 | | |
| 1979 | 0.74500 | 441,785,193 | 12.3% | 3,291,300 | 524,759 | 19.0% |
| 1980 | 0.71250 | 445,767,925 | 0.9% | 3,176,096 | -115,204 | -3.5% |
| 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 | 765,082 | 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 | 511,772,339 | 3.2% | 5,496,947 | 167,761 | 3.1% |
| 1989 | 1.09000 | 533,276,705 | 4.2% | 5,812,716 | 315,769 | 5.7% |
| 1990 | 1.07150 | 569,179,545 | 6.7% | 6,098,760 | 286,044 | 4.9% |
| 1991 | 1.06350 | 635,111,601 | 11.6% | 6,754,413 | 655,653 | 10.8% |
| 1992 | 0.98230 | 688,582,560 | 8.4% | 6,763,947 | 9,534 | 0.1% |
| 1993 | 0.90550 | 763,443,943 | 10.9% | 6,912,983 | 149,036 | 2.2% |
| 1994 | 0.84220 | 831,026,613 | 8.9% | 6,952,367 | 39,384 | 0.6% |
| 1995 | 0.82270 | 895,337,685 | 7.7% | 7,365,943 | 413,576 | 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% | 8,257,058 | 406,073 | 5.2% |
| 1998 | 0.83540 | 1,069,488,971 | 5.8% | 8,934,511 | 677,453 | 8.2% |
| 1999 | 0.83430 | 1,133,173,030 | 6.0% | 9,454,062 | 519,551 | 5.8% |
| 2000 | 0.84970 | 1,186,265,246 | 4.7% | 10,079,696 | 625,634 | 6.6% |
| 2001 | 0.85310 | 1,249,858,572 | 5.4% | 10,662,543 | 582,847 | 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% |

**DEKALB COUNTY, ILLINOIS
FY 2010 BUDGET
TAXABLE ASSESSED VALUE BY CATEGORY**

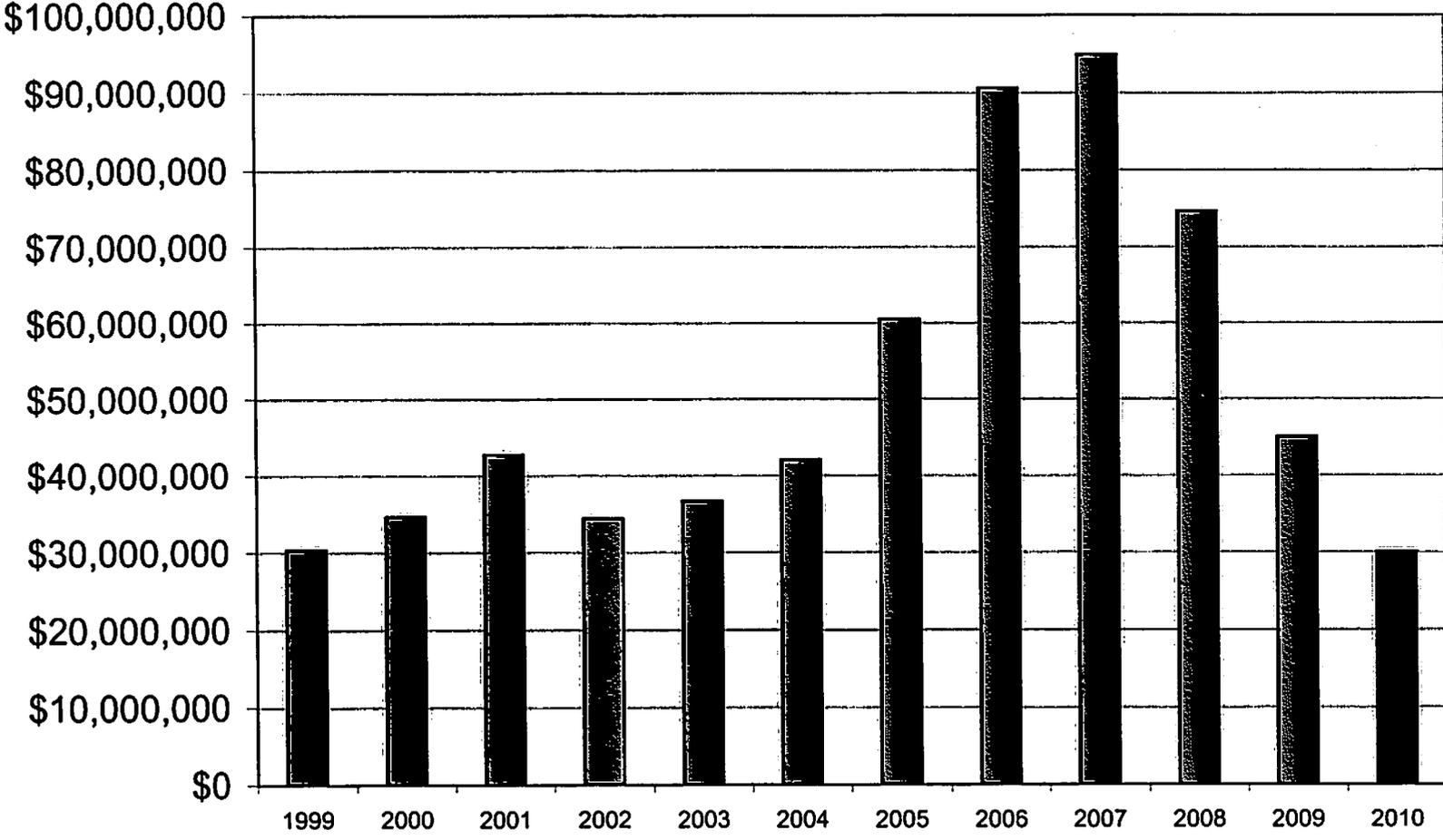
| Assess Tax Year | Year Tax Paid | Total | Ag Land | Residential | Commercial | Industrial | Railroad |
|-----------------------|---------------------|---------------|-------------|---------------|-------------|------------|-----------|
| 1984 | 1985 | 499,211,496 | 153,688,700 | 228,762,141 | 97,267,706 | 18,770,841 | 722,108 |
| 1985 | 1986 | 487,007,042 | 143,831,074 | 226,212,263 | 97,483,780 | 18,702,258 | 777,667 |
| 1986 | 1987 | 495,692,099 | 147,601,129 | 228,559,394 | 98,754,622 | 19,821,742 | 955,212 |
| 1987 | 1988 | 511,772,339 | 149,127,331 | 240,599,644 | 101,260,769 | 19,872,227 | 912,368 |
| 1988 | 1989 | 533,276,705 | 138,508,494 | 262,688,093 | 109,188,530 | 21,429,515 | 1,462,073 |
| 1989 | 1990 | 569,179,545 | 130,352,784 | 295,679,175 | 118,472,376 | 23,139,112 | 1,536,098 |
| 1990 | 1991 | 635,111,601 | 126,989,909 | 353,929,808 | 128,286,339 | 24,341,745 | 1,563,800 |
| 1991 | 1992 | 688,582,560 | 121,581,623 | 403,689,847 | 135,733,840 | 25,895,107 | 1,682,143 |
| 1992 | 1993 | 763,443,943 | 132,516,799 | 460,367,152 | 142,560,386 | 26,375,582 | 1,624,024 |
| 1993 | 1994 | 831,026,613 | 144,199,552 | 502,840,484 | 155,199,560 | 26,912,206 | 1,874,811 |
| 1994 | 1995 | 895,337,685 | 158,247,836 | 538,423,931 | 160,473,867 | 36,144,060 | 2,047,991 |
| 1995 | 1996 | 954,991,517 | 168,354,611 | 583,407,868 | 165,041,994 | 36,139,053 | 2,047,991 |
| 1996 | 1997 | 1,010,532,207 | 167,972,359 | 628,854,120 | 172,210,981 | 37,671,960 | 3,822,787 |
| 1997 | 1998 | 1,069,488,971 | 169,781,790 | 668,678,583 | 190,118,535 | 37,208,912 | 3,701,151 |
| 1998 | 1999 | 1,133,173,030 | 183,194,341 | 702,284,388 | 199,353,408 | 44,217,515 | 4,123,378 |
| 1999 | 2000 | 1,186,265,246 | 195,384,214 | 727,513,640 | 212,503,430 | 46,454,534 | 4,409,428 |
| 2000 | 2001 | 1,249,858,572 | 199,547,123 | 765,252,681 | 228,111,824 | 52,492,898 | 4,454,046 |
| 2001 | 2002 | 1,313,044,436 | 191,626,485 | 820,157,802 | 242,661,679 | 54,004,976 | 4,593,494 |
| 2002 | 2003 | 1,375,430,314 | 184,132,566 | 878,662,817 | 251,511,908 | 56,143,887 | 4,979,136 |
| 2003 | 2004 | 1,463,872,794 | 179,372,123 | 962,959,707 | 260,825,393 | 55,901,734 | 4,813,837 |
| 2004 | 2005 | 1,534,517,472 | 171,844,272 | 1,028,197,143 | 271,009,331 | 58,328,147 | 5,138,579 |
| 2005 | 2006 | 1,699,140,609 | 169,546,332 | 1,165,342,918 | 295,117,125 | 64,404,403 | 4,729,831 |
| 2006 | 2007 | 1,886,297,529 | 175,711,419 | 1,311,061,564 | 322,219,148 | 72,500,720 | 4,804,678 |
| 2007 | 2008 | 2,085,383,221 | 189,921,029 | 1,462,320,762 | 345,116,024 | 82,359,236 | 5,666,170 |
| 2008 | 2009 | 2,202,386,290 | 203,845,285 | 1,535,018,848 | 372,112,052 | 84,452,347 | 6,957,758 |

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PERCENT OF TOTAL FOR EACH CATEGORY

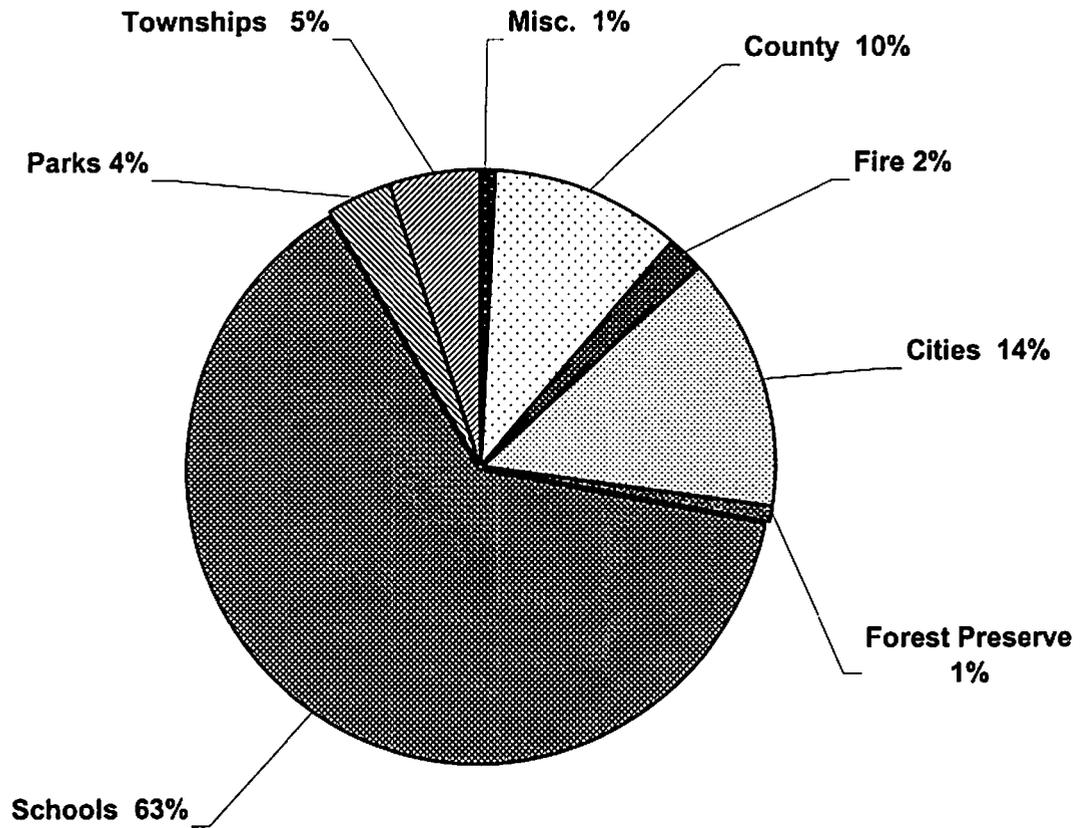
| | | | | | | | |
|------|------|------|-----|-----|-----|----|----|
| 1984 | 1985 | 100% | 31% | 46% | 19% | 4% | 0% |
| 1989 | 1990 | 100% | 23% | 52% | 21% | 4% | 0% |
| 1994 | 1995 | 100% | 18% | 60% | 18% | 4% | 0% |
| 1999 | 2000 | 100% | 16% | 61% | 18% | 4% | 0% |
| 2004 | 2005 | 100% | 11% | 67% | 18% | 4% | 0% |
| 2008 | 2009 | 100% | 9% | 70% | 17% | 4% | 0% |

DEKALB COUNTY, ILLINOIS NEW CONSTRUCTION ASSESSED VALUE



ACTUAL VALUE 1999-2009 PROJECTED VALUE FOR 2010

**Allocation of Property Taxes in DeKalb County Based on the 2008
Tax Year Payable in 2009**



| | | | |
|----------------------|---------------|------------|----------------|
| ■ Misc. 1% | ▣ County 10% | ▤ Fire 2% | ▥ Cities 14% |
| ▦ Forest Preserve 1% | ▧ Schools 63% | ▨ Parks 4% | ▩ Townships 5% |

DEKALB COUNTY GOVERNMENT

FY 2010 BUDGET

DEKALB COUNTY REFERENDUMS

| <u>Date</u> | <u>Ballot Question</u> | <u>Type</u> | <u>YES</u> | <u>%</u> | <u>NO</u> | <u>%</u> | <u>TOTAL</u> |
|-------------|--|-------------|------------|----------|-----------|----------|--------------|
| 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 | 70% | 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 | 55% | 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 Veteran's Tax Levy | Binding | 7,373 | 63% | 4,396 | 37% | 11,769 |
| 03-21-2006 | Increase Forest Prs Levy to 6 Cents for Land Acquisiton (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 |

DEKALB COUNTY GOVERNMENT
FY 2010 BUDGET
~BUDGET MONITORING PERCENTAGES~

| Period Ending | Personal Services (6000-6999) | | Commodities & Services (8000-9999) |
|---------------|----------------------------------|-------------|---------------------------------------|
| | Payrolls | Percentages | |
| January 31 | 2.0 | 8.0% | 0.0 - 8.3% |
| February 28 | 4.0 | 16.7% | 8.3 - 16.7% |
| March 31 | 6.0 | 25.0% | 16.7 - 25.0% |
| April 30 | 8.0 | 33.3% | 25.0 - 33.3% |
| May 31 | 10.0 | 38.5% | 33.3 - 41.7% |
| June 30 | 13.0 | 50.0% | 41.7 - 50.0% |
| July 31 | 15.0 | 57.7% | 50.0 - 58.3% |
| August 31 | 17.0 | 65.4% | 58.3 - 66.7% |
| September 30 | 19.0 | 73.1% | 66.7 - 75.0% |
| October 31 | 22.0 | 84.6% | 75.0 - 83.3% |
| November 30 | 24.0 | 92.3% | 83.3 - 91.7% |
| December 31 | 26.0 | 100.0% | 91.7 - 100.0% |
| THIRTEENTH | | | 100.0% |

NOTE: The above represents targets 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 a one-time expense at a given point during the year.