FILED
DEC 10 2024
DeKalb County Clerk

ORDINANCE 2024-059 **PASSED: DECEMBER 9, 2024**

ADOPTING THE ANNUAL BUDGET AND NON-BARGAINING UNIT PAY PLAN OF THE CITY OF DEKALB, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government and may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, the City duly adopted the budget officer and annual budget powers and procedures provided by the Illinois Municipal Code (65 ILCS 5/8-2-9.1 through 8-2-9.10); and

WHEREAS, the City's Budget Officer prepared the tentative annual budget for the fiscal year beginning January 1, 2025, through December 31, 2025 (the "2025 Fiscal Year") in the attached and incorporated Exhibit A (the "2025 FY Budget"); and

WHEREAS, the City complied with all applicable statutory requirements for the public inspection, notice, and hearing of the 2025 FY Budget; and

WHEREAS, the City's corporate authorities find that approving the 2025 FY Budget is in the City's best interests for the protection of the public health, morals and welfare; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEKALB, ILLINOIS:

SECTION 1: The recitals to this ordinance are true, material, adopted and incorporated as Section 1 to this ordinance.

SECTION 2: The City's corporate authorities adopt and approve the 2025 FY Budget. The City's corporate authorities further authorize and direct the Executive Assistant to file with the DeKalb County Clerk a certified copy of this ordinance and the 2025 FY Budget within 30 days of the adoption of this ordinance.

SECTION 3: This ordinance shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provision of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the City's corporate authorities that to the extent this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 4: This ordinance shall be in full force and effect from and after its passage as provided by law.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 9th day of December 2024 and approved by me as Mayor on the same day. First Reading passed on November 25, 2024, by an 8-0 roll call vote. Aye: Zasada, Larson, Smith, Perkins, Powell, Verbic, Walker, Barnes. Nay: None. Second Reading passed on December 9, 2024, by a 7-0-1 roll call vote. Aye: Larson, Smith, Perkins, Powell, Verbic, Walker, Barnes. Nay: None. Absent: Zasada.

CITY OF DEKALB STATE OF ILLINOIS

COHEN BARNES, Mayor

ATTEST:

Ruth A. Scott, Executive Assistant

ord 24-59

Certificate of the Publisher

Daily Chronicle

Description:BUDGET HEARING
2207796
RUTH SCOTT

CITY OF DEKALB
ATTN: RUTH SCOTT
164 E LINCOLN HIGHWAY
DEKALB IL 60115

Shaw Media certifies that it is the publisher of the Daily Chronicle. The Daily Chronicle is a secular newspaper, has been continuously published daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of DeKalb, County of DeKalb, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 2 time(s) in the Daily Chronicle, namely one time per week for two successive week(s). Publication of the notice was made in the newspaper, dated and published on
11/19/2024 11/29/2024

This notice was also placed on a statewide public notice website as required by 715 ILCS 5/2.1.
In witness, Shaw Media has signed this certificate by Laura Shaw, its Publisher, at DeKalb, Illinois, on
29th day of November, A.D. 2024

Shaw Media By: Laura Shaw

Laura Shaw, Publisher

Account Number 40609 Amount $176.70

NOTICE OF PUBLIC HEARING
City of DeKalb, Illinois
Tentative Annual Budget for the Fiscal Year January 1, 2025, through December 31, 2025

The Corporate Authorities of the City of DeKalb, DeKalb County, Illinois will conduct Public Hearings at 6:00 p.m. on November 25, 2024, and December 9, 2024, at the DeKalb Public Library, 309 Oak Street, Yusunas Meeting Room (Lower Level), DeKalb, Illinois, regarding the adoption of the Annual Budget for the City of DeKalb for the fiscal year beginning on January 1, 2025, and ending December 31, 2025.

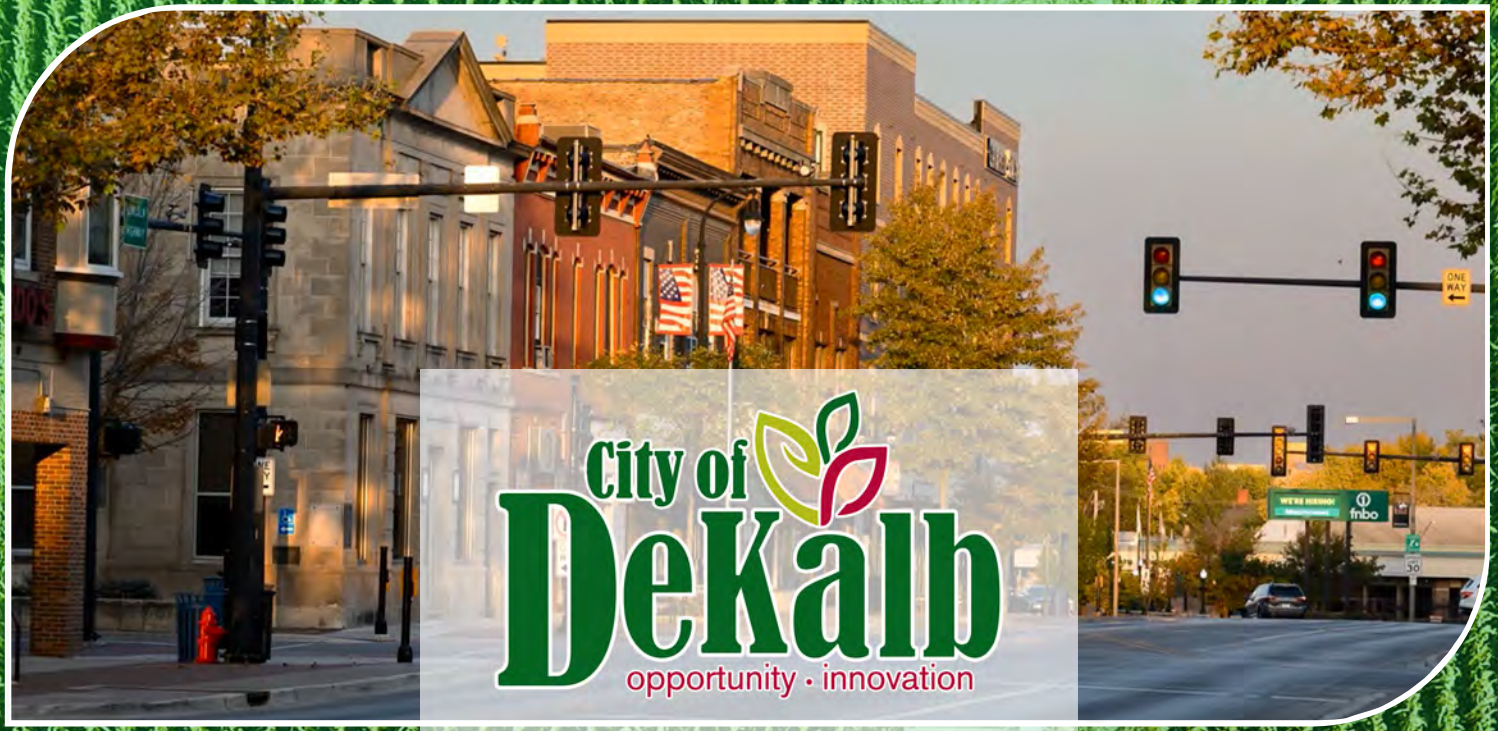
Said Public Hearings are being held in accordance with the applicable provisions of the Illinois Compiled Statutes including Chapter 65, Section 5/8-2-9.1 through 8-2-9.10, and the applicable provisions of the City Code of Ordinances.

The Tentative Annual Budget for the Fiscal Year Ending December 31, 2025, is available for public inspection in the City of DeKalb Finance Division, 164 E. Lincoln Highway, DeKalb, Illinois, during normal City of DeKalb business office hours of 8:00 a.m. to 5:00 p.m., Monday through Friday (excluding November 28 and November 29).

The 2025 tentative budget document is also available on the City's website at: www.cityofdekalb.com on the Budget & Annual Reports page. If further information is needed, please contact Susan Hauman, Director of Financial Services, at (815) 748-2388.

BY ORDER OF THE CORPORATE AUTHORITIES OF THE CITY OF DEKALB.
Bill Nicklas, City Manager
City of DeKalb

(Published in the Daily Chronicle Nov. 19, 29, 2024) 2207796



City of DeKalb

opportunity · innovation

2025 BUDGET





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Introduction



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of DeKalb
Illinois

For the Fiscal Year Beginning

January 01, 2024



Executive Director

PRINCIPAL OFFICIALS

Mayor
Cohen Barnes

City Council
Alderman Carolyn Zasada, Ward One
Alderman Barbara Larson, Ward Two
Alderman Tracy Smith, Ward Three
Alderman Gregory Perkins, Ward Four
Alderman Andre Powell, Ward Five
Alderman Mike Verbic, Ward Six
Alderman John Walker, Ward Seven

Executive Assistant
Ruth Scott

City Manager
Bill Nicklas

Executive Team
Susan Hauman, Director of Financial Services
David Byrd, Police Chief
Mike Thomas, Fire Chief
Bryan Faivre, Director of Utilities & Transportation
Andy Raih, Director of Streets & Facilities
Michelle Anderson, Human Resource Director
Jeremy Alexander, I.T. Director
Dan Olson, Planning Director
Bob Redel, Assistant City Manager
Dawn Harper, Chief Building Official
Zac Gill, City Engineer
John Donahue/Matt Rose, City Attorneys

Section One

Transmittal Letter

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Date: November 18, 2024

TO: Honorable Mayor Cohen Barnes
DeKalb City Council

FROM: Bill Nicklas
City Manager

RE: Letter of Transmittal: Fiscal Year 2025 Budget

The Annual Budget for Fiscal Year 2025 extends from January 1, 2025 through December 31, 2025. This Budget document compiles the numerical and narrative budgets for each governmental, proprietary, and fiduciary fund in one volume for easy reading and reference. In the creation of this budget, Director of Financial Services Susan Hauman and Human Resources Director Michelle Anderson were particularly helpful.

The City's fiscal year budget is the outcome of a very transparent process that encompasses about five months every calendar year. It begins in earnest only a month after the presentation and approval of the previous fiscal year's audit in late June and continues through the adoption of the annual budget in early December. The first threshold is a presentation of very provisional General Fund revenue and spending projections before a joint meeting of the City Council and the Finance Advisory Committee (FAC) in mid-August. At this annual August meeting, the City Manager and Finance staff share projections regarding the City's General Fund revenues that are largely speculative because a large portion of the general revenues are tied to state-shared revenues (e.g., the 1% state sales tax, local use tax, and state income tax) or local revenues collected by the state and later remitted to the City (e.g., home rule tax) with a typical 2-3 month lag. In truth, our City officials are looking at key income categories that reflect consumer spending in April and May of the current fiscal year and using those early numbers to predict revenues and expenditures at a forward point about 8 months ahead.

Nevertheless, the City Manager, Director of Financial Services Susan Hauman, Human Resources Director Michelle Anderson, and Senior Accountant Meagan Challand are obliged to lead a thoughtful, organization-wide review of "interior" trends in locally generated revenues and year-on-year department spending. This continuing analysis in concert with all the City's department heads and directors over the past few months has contributed significantly to the forecasting in the pages that follow.

I. GENERAL FUND OVERVIEW

A. General Fund Revenues

The City's General Fund is particularly worthy of attention as it supports the operating departments whose services our local residents and businesses encounter most often in any given year. In FY2025, as in recent years, the City's general operations are funded by certain major revenue sources, which comprise $35,786,970 or 70.17% of the total General Fund revenues. The following table highlights those revenues and has not changed since the joint Council/FAC meeting on August 19:

Major General Fund Revenues - 2025							
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Proposed	2025/2024 Amt. Chge.*	% of Total FY25 Rev.
Property Taxes							
Fire Pension Levy	3,520,454	3,672,401	3,865,258	4,215,632	4,552,883	337,251	8.93%
Police Pension Levy	2,912,595	3,083,738	3,245,669	3,507,827	3,788,453	280,626	7.43%
Total	6,433,049	6,756,139	7,110,927	7,723,459	8,341,336	617,877	16.35%
Sales & Use Taxes							
State Sales Tax	6,205,962	6,626,891	6,976,228	6,881,105	7,530,521	649,416	14.77%
Home Rule Sales tax	7,675,584	8,592,479	8,859,855	8,869,638	9,480,387	610,749	18.59%
Gross Receipts Taxes							
Municipal Utility Tax	2,528,658	2,463,148	2,723,375	2,636,400	2,847,312	210,912	5.58%
Other Income							
Investment Interest	14,549	304,166	1,242,953	400,000	500,000	100,000	0.98%
Intergovernmental							
Federal--ARPA	1,511,017	1,997,435	1,837,285	1,019,023	-	(1,019,023)	0.00%
SAFER	-	851,566	908,602	961,089	-	(961,089)	0.00%
State Income Tax	5,787,319	6,565,145	6,435,093	6,728,430	7,087,414	358,984	13.90%
Summary							
Total Major Revenues	30,156,138	34,156,969	36,094,318	35,219,144	35,786,970		70.17%
Other Rev Sources		12,922,561	13,244,943	14,458,901	15,215,196		29.83%
Total Gen Fund Rev		47,079,530	49,339,261	49,678,045	**51,002,166**		**100.00%**

Comments:

Police and Fire Property Tax Levies. In 2024, the Illinois State Legislature failed, once again, to produce an enactment that would address the long-term structural problem in the unfunded state pension obligations. Even the rumored possibility of bringing the assets of the Police and Fire downstate public safety pension funds to a 90% funding level by 2050 instead of 2040 through an agreed bill at the eleventh hour failed to materialize. As a result, no state legislative action in the veto session this fall will alter the City's actuarial responsibilities as laid out in the annual actuarial reports for the active and retired "lives" covered by the City's police and fire pension boards. There will be an upward spike in the City's pension obligations, partly owing to new hires but primarily owing (in 2024) to the imperatives of the closed amortization system.

The City will meet 100% of its pension obligations, but the City property tax levies will not cover the entirety of that obligation. The balance will be paid from other General Fund revenues as indicated in the table that follows:

Fiscal Year		Actuarial Required Contribution	City's Adopted Tax Levy	Shortfall $	Shortfall %
2022	Fire Pension	$4,415,632	$3,720,878	$694,754	15.73%
	Police Pension	$3,707,827	$3,124,439	$583,388	15.73%
	Total	$8,123,459	$6,845,317	$1,278,142	15.73%
	increase over PY	2.87%	4.95%		
2023	Fire Pension	$4,933,015	$3,869,713	$1,063,302	21.55%
	Police Pension	$3,901,382	$3,249,417	$651,965	16.71%
	Total	$8,834,397	$7,119,130	$1,715,267	19.42%
	increase over PY	8.75%	4.00%		
2024	Fire Pension	$5,343,974	$4,215,632	$1,128,342	21.11%
	Police Pension	$4,130,481	$3,507,827	$622,654	15.07%
	Total	$9,474,455	$7,723,459	$1,750,996	18.48%
	increase over PY	7.25%	8.49%		
2025	Fire Pension	$5,802,043	$4,552,883	$1,249,160	21.53%
	Police Pension	$4,615,568	$3,788,453	$827,115	17.92%
	Total	$10,417,611	$8,341,336	$2,076,275	19.93%
	increase over PY	9.95%	8.00%		

As in every fiscal year since 2013, the City of DeKalb's property tax levy is entirely dedicated toward the funding of Fire and Police pensions. In terms of the total General Fund revenues, in 2003, 12% of all operating revenues were dedicated toward state Fire and Police pensions; the total in 2024 was 20%.

As shown in the table above, the state (Fire and Police) pension obligations to be covered by the 2024 levy increased by $943,156 or 9.95%. The proposed 2024 City pension levies (see commentary below) will conservatively increase by only $617,877 or 8%, creating a funding shortfall that must be covered by sales and use taxes and any other available General Fund revenues.

In 2024, DeKalb's unfunded state pension liabilities are as follows:

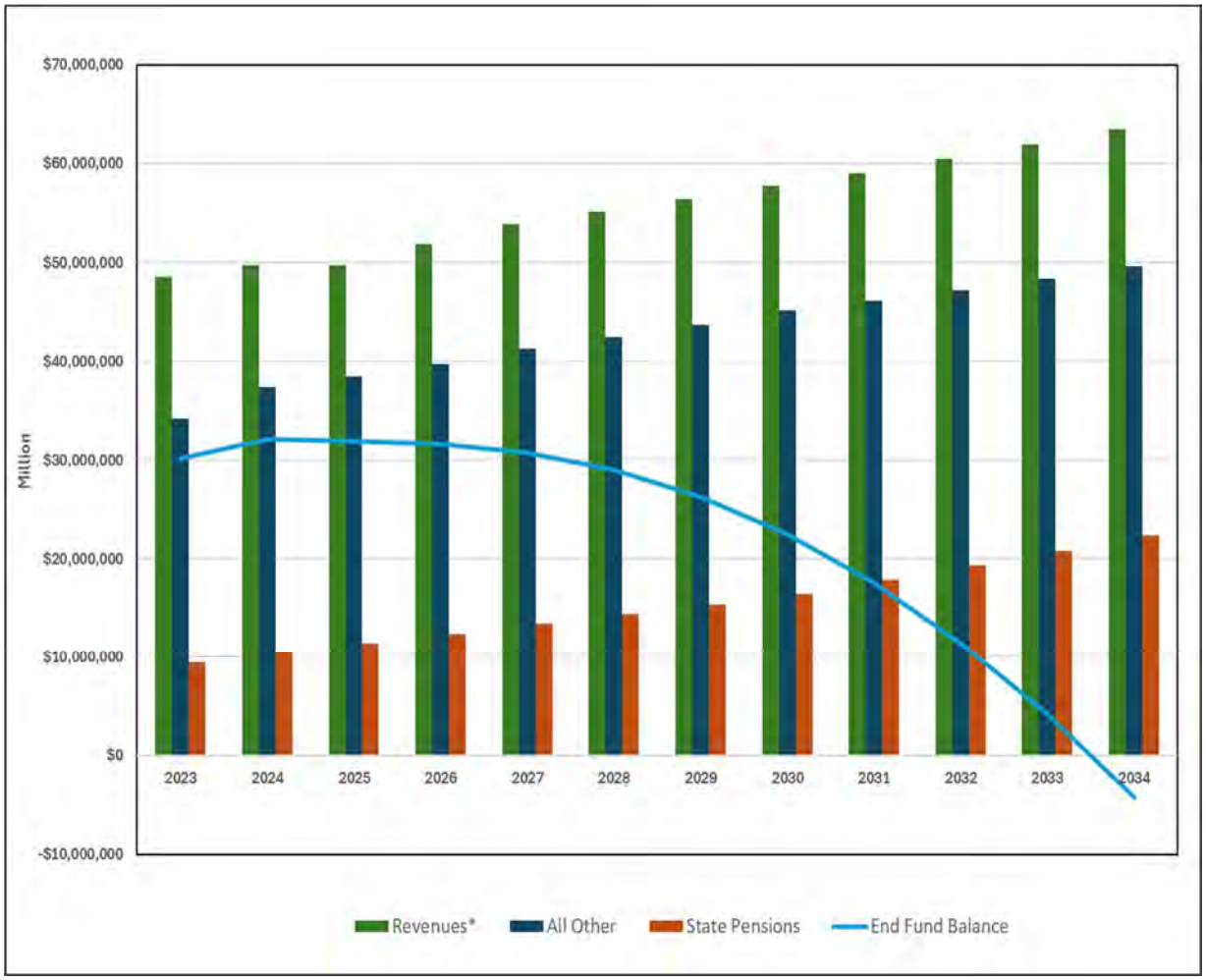
Fire: $58,732,996 (41.6% funded, up from 41% in 2023)
Police: $46,588,471 (52.8% funded, down from 53.6% in 2023)
Total: $105,321,467 (the total in 2023 was $98,504,265)
With a fiduciary obligation of such enormous magnitude that is growing toward a million every year, one truly feels that the City's annual contribution is like paying only interest on a growing credit card debt.

DeKalb is not alone. Across the entire state, the combined total of Fire and Police liabilities in 2018 was about $960,000,000. Currently, it is well over a billion dollars. The solution is beyond local municipal resources. **The answer, which cannot come soon enough, is a different amortization model. Amortizing a pension system as if every obligation needs to be paid on a certain date – whether it is 2040 or 2050 – is fiscally and politically foolhardy.**

The resolution of this fiscal challenge rests with the State of Illinois and will require the collaboration of the Associated Fire Fighters of Illinois (AFFI), Fraternal Order of Police (FOP), municipalities across the state (aligned with the Illinois Municipal League or IML), and the Illinois legislature. Negotiations within

and between such large, vested interests need to begin – the outcome will be years away, but the clock is ticking.

The City's operating reserve will diminish as the annual pension obligation increases and the City meets the 100% funding target each year. It is estimated that the City's General Fund balance will steadily diminish over the next ten years to a point where it will no longer exceed the policy threshold of 25% of the annual General Fund expenditures (see table below).



a) Proposed City Levy for 2024

The City's emphasis on local property tax reduction, spearheaded in recent years by Mayor Barnes, has informed the annual levy discussions conducted by local taxing bodies for the past three levy seasons. The City has provided leadership since 2018 when the Council realized the community was at an economic crossroad: if unaddressed the property tax burden on local businesses, homeowners, and renters alike would put DeKalb in a non-competitive economic position. At that time, DeKalb's aggregate tax rate was nearly 20% higher than the aggregate rates of the City's nearest geographical competitors, which averaged about $9.0009 per $100 EAV. The progress led by the City of DeKalb in reducing the aggregate property tax rate is illustrated in the table below:

Comparative Aggregate Property Tax Rates						
Tax Year	2019	2020	2021	2022	2023	Net Reduction 2019-2023
DeKalb (DeKalb Township)	11.73467	11.49927	11.06613	10.10570	9.41308	19.78%
Sycamore (Sycamore Township)	9.84235	9.77037	9.64824	9.47706	9.04633	8.09%
Sycamore (Cortland Township)	9.64770	9.64770	9.52282	9.35187	8.93058	7.43%
Geneva (Kane County)	8.68532	8.53759	8.49917	8.41604	8.26989	4.78%
St Charles (Kane County)	8.25342	8.23009	8.15575	8.07417	8.00342	3.03%
Batavia (Kane County)	9.01840	8.82530	8.86462	8.73185	8.58089	4.85%
Bloomington (McLean County)	8.66174	8.95227	8.94064	8.83602	8.47261	2.18%

More than any other factor including the substantial "equalization factors" applied to the EAV of properties in DeKalb Township in recent years, the ability of local taxing bodies to realize the benefit of new construction in their levy decisions while lowering their property tax rates is the continuing development of industrial values on DeKalb's southside. The impact of Meta alone on local taxing bodies is portrayed in the tables below:

Meta Project Impact on Local Taxable Value			
Tax Year	2022	2023	Net Increase From Prior Year
Taxable Value	39,444,591.00	197,515,525.00	158,070,934.00

Actual Taxes Contributed by Meta to Local Taxing Bodies				
Taxing Body	2022	2023	Total Taxes Paid In TY2022 & TY2023	Net Increase From Prior Year
School District 428	2,403,524.60	7,111,506.81	9,515,031	4,707,982.21
County	381,689.53	1,127,592.94	1,509,282	745,903.41
City of DeKalb	353,419.59	1,016,194.48	1,369,614	662,774.89
CC 523 Kishwaukee	240,115.00	732,347.71	972,463	492,232.71
DeKalb Library	194,110.78	445,756.71	639,867	251,645.93
Afton Road & Bridge	147,735.77	340,235.18	487,971	192,499.41
Kish Water Reclam District	56,508.32	119,192.59	175,701	62,684.27
Afton Township	43,140.55	99,030.59	142,171	55,890.04
Forest Preserve	27,275.93	80,246.98	107,523	52,971.05
Afton-Pierce Multi Twp	12,764.27	24,911.15	37,675	12,146.88

The City's estimated EAV in 2024 is $1,317,537,149 (after abatements) largely owing to the continuing extraordinary EAV growth from Meta (DeKalb Data Center). The following table tracks the City's EAV growth over the past 10 years:

Year	Rate-Setting EAV: City	City Levy	City Rate	% Difference: City Rate
2014	464,966,381	4,270,540	1.02450	
2015	468,077,742	5,094,730	1.19420	16.56%
2016	503,861,829	5,565,384	1.20210	0.66%
2017	529,629,464	6,004,594	1.22680	2.05%
2018	547,947,687	6,017,140	1.18830	-3.14%
2019	585,726,839	6,269,649	1.15410	-2.88%
2020	610,333,062	6,522,507	1.06868	-7.40%
2021	694,171,673	6,845,317	0.98612	-7.73%
2022	794,561,930	7,119,130	0.89599	-9.14%
2023	952,383,378	7,723,459	0.81096	-9.49%
2024*	1,317,537,149	8,341,336	0.63310	-21.93%

*Estimated

A provisional breakdown of DeKalb's estimated EAV is shown in the table below:

DeKalb EAV 2024

Afton Township (Meta Only)	
Pre-Equalization 2024 EAV	$459,509,233
2024 Multiplier	9.35%
Subtotal	$502,473,346
New Construction (included in EAV)	$261,993,708
Minus E-Zone	$65,000,000
Subtotal (Afton Township)	$437,473,346
DeKalb Township	
2024 EAV	$1,049,792,400
Plus State Assessed	$3,172,740
Subtotal	$1,052,965,140
New Construction (included in EAV)	$26,182,848
Minus E-Zone	$104,060,661
Subtotal (DeKalb Township)	$948,904,479
Minus Exemptions	-$64,840,676
Total EAV DeKalb & Afton Townships	$1,317,537,149

The estimated impact of **the City's proposed levy of $8,341,336** on a theoretical householder with a home carrying an EAV of $136,575 (which includes a DeKalb Township equalization factor or "multiplier" of 1.1469) is illustrated in the table that follows:

City of DeKalb—Theoretical DeKalb Taxpayer							
Year	**Base EAV**	**Equalization Factor**	**New EAV**	**Homestead**	**Final EAV**	**DeKalb Rate**	**DeKalb Tax**
2019	$97,906	1.0351	$101,343	-$6,000	$95,343	1.1549	$1,101.11
2020	$101,343	1.0409	$105,488	-$6,000	$99,488	1.06868	$1,063.21
2021	$105,488	1.0162	$107,197	-$6,000	$101,197	0.98612	$997.92
2022	$107,197	1.0662	$114,293	-$6,000	$108,293	0.89599	$970.30
2023	$114,293	1.0953	$125,185	-$6,000	$119,185	0.81096	$966.54
2024	$125,185	1.1469	$142,575	-$6,000	$136,575	0.63310	$864.66

The 2017 City tax rate of $1.2268 per $100 EAV was the highest over the past ten City fiscal years. **If the proposed levy ($8,341,336) and corresponding rate (0.63310) are approved by the Council, the City's rate will have decreased by 48% since 2017.** The projected $101.88 dollar decrease in the out-of-pocket taxes for the DeKalb portion of the theoretical taxpayer's obligation in the table, above, is a by-product of DeKalb's recent industrial growth and the determination of its Mayor and Council to roll back taxes for the average homeowner despite the impact of the state pension crisis.

b) State Sales Tax and Home Rule Sales Tax. As the recent FY2023 Audit reported, Sales and Use tax revenues were significantly understated in the FY2023 Budget. it is expected that the City's 1% sales tax will increase by about $600,000 to $650,000 over the revised FY2024 estimate of about $7.5 million. The home rule tax will increase by about $610,000 in FY2025 over the revised 2024 estimate. The projections for the amended 2024 budget as well as the 2023 budget have proven to be very conservative.

c) Municipal Utility Tax. This category includes electric (ComEd) and gas (Nicor) tax receipts. The tax is based on kilowatt hours (electric) and therms (gas). The estimated 2025 revenues are partly based on the monthly averages for the past 5 years, but also anticipate higher kilowatt hours generated from Building 3 of the Meta development which is just now being energized (a 50% discount was part of the Meta incentive package).

d) State Income Tax. This tax is allocated on a per capita basis by the State of Illinois. The population used since 2022 is 40,290. The Illinois Municipal League's per capita estimate of $175.91 was used to formulate the 2025 projected amount. Municipal distributions are made from the state Treasurer's Local Government Distributive Fund (LGDF) which currently distributes about 6.47% of all state income taxes collected to municipalities on a per capita basis. The City of DeKalb and the other 1,295 municipalities in Illinois are united in seeking the restoration of the 10% rate that prevailed for decades until the housing crisis of 2008.



B. General Fund Expenditures-Overview

a) Personnel. An historical overview of the City's staffing plan over the past four years is shown in the following table:

	2022		2023		2024		2025	
	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	5	1	5	0	5	0	4	0
Human Resources Department	2	2	3	1	3	1	4	1
Finance Department	6	0	6	0	6	0	6	0
Information Technology Department	3	1	3	1	3	1	3	1
Police Department	84	10	91	9	95	8	98	7
Fire Department	62	1	64	0	73	0	76	0
Public Works Department	35	17	36	18	39	18	39	16
Community Development Dept	8	0	7	0	7	0	7	0
TOTAL	205	32	215	29	231	28	237	25
FTE	221		229		245		249	

With respect to Fire and Police staffing levels, there is no question that actual budgeted levels have increased in the past 5 years, in accordance with Council direction:

	2020	2024
Police (FT Sworn)	60	73
Fire (Union FF/P & Officers)	54	68

The projected staffing in the table below reflects the Council's prior commitments to a fourth Fire station and Police shift levels sufficient to meet patrol, investigative, and community policing objectives:

	2025	2026	2027
Police (FT Sworn)	75	78	80
Fire (Union FF/P & Officers)	71	74	77

The 2024-2027 Fire contract projects a gradual rise in minimum shift coverage to establish the full staffing of Station #4 over time. By October 1, 2024, the minimum daily department shift will be 16; by April 1, 2025, the minimum daily department shift is 19; by October 1, 2026, the minimum daily department shift is 20; and by October 1, 2027, the minimum daily department shift is 21.

The recently negotiated labor contract with FOP Lodge 115 only maintained City wage levels in relation to those of comparable northern Illinois cities. Including pension costs and the projected new hires, but not including overtime costs, the fiscal impact of the FOP contract settled in November 2023 averaged $362,500 per year through 2026, The recent negotiated labor contract with IAFF Local 1236 only targeted the mid-range of the City's comparable cities beginning in 2025 because both the Union and management were aware of the fiscal impact of the hiring needed to open the new fire station and to raise minimum shift levels to NFPA standards. Including pension costs and the projected new hires but not including overtime costs, the fiscal impact of the IAFF wage package settled in December 2023 averaged $584,019 per year through 2027. As the Council will recall, the Fire contract had to "catch up" the City's firefighter/paramedics in relation to our 9 comparable cities against which Local 1236 placed last in 2023

in take-home pay, because the Local voluntarily took no wage increases in 2020 or 2021 to help the City through its COVID crisis. Similarly, AFSCME Local #813 took no wage increases in 2020 or 2021.

On October 14, the City Council approved a new, three-year agreement with AFSCME Labor Council 31 representing Local #813. The agreement runs from January 1, 2025 through December 31, 2027. Based on recent compensation changes for similar municipal positions in comparable Illinois cities, AFSCME employees will receive a 1% equity adjustment and a 3% cost-of-living adjustment in 2025, and COLA increases of 3% in FY2026 and FY2027.

b) Transfers Out. As predicted in the fall of 2023, the City's aggregate, general obligation debt service increases by about $263,249 in 2025 to redeem the bond for Fire Station #4 construction:

Outstanding General Obligation Debt							
Fiscal Year	**General Fund Debt Service***	**Principal**	**Assumed Rate**	**Assumed Yield**	**Assumed Interest**	**Total Debt Service**	**Aggregate Debt Service**
		1-Jan			1/1 & 7/1		
2023	$1,851,919						$1,851,919
2024	$1,862,841				$135,656	$135,656	$1,998,497
2025	$1,861,121	$195,000	5.00%	4.14%	$205,625	$400,625	$2,261,746
2026	$1,863,782	$205,000	5.00%	4.09%	$195,625	$400,625	$2,264,407
2027	$1,865,256	$215,000	5.00%	4.05%	$185,125	$400,125	$2,265,381
2028	$1,458,244	$225,000	5.00%	4.00%	$174,125	$399,125	$1,857,369
2029	$1,457,211	$235,000	5.00%	4.01%	$162,625	$397,625	$1,854,836
2030	$1,458,000	$245,000	5.00%	4.07%	$150,625	$395,625	$1,853,625
2031		$260,000	5.00%	4.12%	$138,000	$398,000	$398,000
2032		$275,000	5.00%	4.16%	$124,625	$399,625	$399,625
2033		$290,000	5.00%	4.21%	$110,500	$400,500	$400,500
2034		$300,000	5.00%	4.35%	$95,750	$395,750	$395,750
2035		$320,000	5.00%	4.35%	$80,250	$400,250	$400,250
2036		$335,000	5.00%	4.59%	$63,875	$398,875	$398,875
2037		$350,000	5.00%	4.59%	$46,750	$396,750	$396,750
2038		$370,000	5.00%	4.75%	$28,750	$398,750	$398,750
2039		$390,000	5.00%	4.75%	$9,750	$399,750	$399,750
2040							
Total	**$13,678,374**	**$4,210,000**			**$1,907,656**	**$6,117,656**	**$19,796,030**

The City's Ground Emergency Medical Transportation (GEMT) Fund is reimbursing the General Fund for a number of years for this increase, which will only last through 2027, when an equivalent amount of debt falls off as other G.O. bond notes are retired. **At the Council's direction, the draft FY2025 General Fund budget allocates $2.0 million from the General Fund balance for additional street repairs and $500,000 for Public Works fleet replacements in response to Council concerns at the strategic planning workshop of April 27, 2024. These general revenue shifts will be accounted as "Transfers Out" and expensed to the General Fund.**

For a sharper view of the projected FY2025 Budget revenues and expenditures in relation to the General Fund balance and the FY2024 Amended Budget, the following table is offered:

	Amended Budget 2024	Projected Budget 2025
Starting General Fund Balance	**31,944,118**	**33,833,918**
Revenues		
Property Taxes	7,723,459	8,341,336
Sales & Use Taxes	20,629,582	22,133,690
Gross Receipts Taxes	3,454,283	3,681,733
Intergovernmental		
CARES Act	-	-
ARPA Grant	1,019,023	-
SAFER Grant	961,089	-
All Other (Inc. Income Tax)	8,096,144	8,596,881
Licenses & Permits	1,060,866	999,960
Service Charges	4,376,905	4,515,972
Fines	496,420	509,211
Other Income	801,387	909,495
General Fund Operating Revenue	**48,619,158**	**49,688,276**
Transfer from GEMT Fund	500,000	750,000
Transfer from Transportation Fund	52,490	53,802
Transfer from SSA #3 Fund	500	500
Transfer from SSA #4 Fund	500	500
Transfer from SSA #6 Fund	500	500
Transfer from SSA #14 Fund	500	500
Transfer from CDBG Fund	77,297	77,297
Transfer from Water Fund	279,500	279,500
Transfer from Refuse Fund	147,600	151,290
Total Revenues	**49,678,045**	**51,002,166**
Expenses		
Personnel	38,387,026	42,160,327
Commodities	1,126,510	1,129,410
Contractual Services	4,411,253	4,636,067
Equipment	193,550	185,750
Debt Service *	471,409	470,748
General Fund Operating Expenditures	**44,589,748**	**48,582,302**
Transfer to Emergency Assistance Program	50,000	
Transfer to Debt Service Fund	1,998,497	2,262,376
Transfer to Capital Projects Fund	950,000	2,000,000
Transfers to Capital Equipment Fund	200,000	500,000
Total Expenses	**47,788,245**	**53,344,678**
Net Change	**1,889,800**	**(2,342,513)**
Ending Fund Balance	**33,833,918**	**31,491,406**

The impact of the unresolved state pension crisis and the more aggressive General Fund balance allocations for street repairs is seen in the five-year General Fund projection that follows:

	FY22 Actual	FY23 Actual	FY24 Amended Budget	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Starting Fund Balance	$ 19,625,868	$ 25,317,478	$ 31,944,118	$ 33,833,918	$ 31,491,406	$ 31,209,875	$ 30,022,213	$ 27,804,764
Revenues by Category								
Property Taxes	$ 6,756,139	$ 7,110,927	$ 7,723,459	$ 8,341,336	$ 9,008,643	$ 9,729,334	$ 10,507,681	$ 11,348,295
Sales & Use Taxes	$ 19,635,533	$ 20,352,977	$ 20,629,582	$ 22,133,690	$ 22,894,793	$ 23,457,261	$ 24,033,984	$ 24,625,334
Gross Receipts Taxes	$ 3,304,467	$ 3,483,243	$ 3,454,283	$ 3,681,733	$ 3,804,225	$ 3,931,445	$ 4,063,578	$ 4,200,818
Intergovernmental								
CARES Act	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ARPA Grant	$ 1,997,435	$ 1,837,285	$ 1,019,023	$ -	$ -	$ -	$ -	$ -
SAFER Grant	$ 771,938	$ 908,602	$ 961,089	$ -	$ -	$ -	$ -	$ -
All Other (Inc. Income Tax)	$ 8,056,908	$ 7,973,633	$ 8,096,144	$ 8,596,881	$ 8,494,053	$ 8,509,941	$ 8,476,735	$ 8,504,467
Licenses & Permits	$ 1,044,722	$ 996,269	$ 1,060,866	$ 999,960	$ 1,000,589	$ 1,001,231	$ 1,001,886	$ 1,002,553
Service Charges	$ 3,911,785	$ 3,645,458	$ 4,376,905	$ 4,515,972	$ 4,593,639	$ 4,672,750	$ 4,753,331	$ 4,835,411
Fines	$ 448,960	$ 525,182	$ 496,420	$ 509,211	$ 515,862	$ 522,646	$ 529,566	$ 536,625
Other Income	$ 568,659	$ 1,870,856	$ 801,387	$ 909,495	$ 913,644	$ 917,842	$ 922,090	$ 926,388
Transfers In	$ 582,980	$ 634,829	$ 1,058,887	$ 1,313,889	$ 1,569,017	$ 1,574,272	$ 1,179,659	$ 1,185,180
Total Revenues	$ 47,079,526	$ 49,339,261	$ 49,678,045	$ 51,002,166	$ 52,794,465	$ 54,316,722	$ 55,468,509	$ 57,165,071
Expenditures by Category								
Personnel	$ 32,608,690	$ 35,323,115	$ 38,387,026	$ 42,160,327	$ 44,339,108	$ 46,648,469	$ 49,116,648	$ 51,756,270
Commodities	$ 964,864	$ 951,985	$ 1,126,510	$ 1,129,410	$ 1,105,588	$ 1,127,700	$ 1,150,254	$ 1,173,259
Contractual Services	$ 4,514,631	$ 3,759,810	$ 4,411,253	$ 4,636,067	$ 4,707,367	$ 4,800,492	$ 4,895,480	$ 4,992,368
Equipment	$ 102,698	$ 223,970	$ 193,550	$ 185,750	$ 189,465	$ 193,254	$ 197,119	$ 201,062
Debt Service *	$ 516,754	$ 503,741	$ 471,409	$ 470,748	$ 470,060	$ 469,088	$ 469,088	$ 469,088
Transfers Out #	$ 2,680,280	$ 1,950,000	$ 3,198,497	$ 4,762,376	$ 2,264,407	$ 2,265,381	$ 1,857,369	$ 1,854,836
Total Expenditures	$ 41,387,916	$ 42,712,620	$ 47,788,245	$ 53,344,678	$ 53,075,995	$ 55,504,384	$ 57,685,958	$ 60,446,883
Net Change	**$ 5,691,610**	**$ 6,626,641**	**$ 1,889,800**	**$ (2,342,513)**	**$ (281,530)**	**$ (1,187,662)**	**$ (2,217,449)**	**$ (3,281,812)**
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 25,317,478**	**$ 31,944,118**	**$ 33,833,918**	**$ 31,491,406**	**$ 31,209,875**	**$ 30,022,213**	**$ 27,804,764**	**$ 24,522,952**
vs. Reserve Policy 25%	61.17%	75.24%	70.80%	59.03%	58.80%	54.09%	48.20%	40.57%

* Payment on Library bonds; previously reported under transfers

Includes annual trsfr to Debt Service Fund. In FY24 $1 MM of fund balance > streets ($950K) and Migrant Aid ($50K). In FY25, another $2 MM > streets and $500K > fleet

II. CAPITAL FUNDS OVERVIEW

A. Motor Fuel Tax Fund (Fund 210). The City's annual budget has 30 funds including the General Fund that are expected to account for $118 million in expenditures in 2024. The projected overall operating expenses in the General Fund in 2025 are $53,339,124. The next largest annual expenditures come from the Transportation Fund (Fund 200 – about $24 million); Water Operations ((Fund 600 – about $7 million), Health Insurance (Fund 710 – about $7.5 million) and the two pension funds (a combined $10 million+), and the Library Fund (Fund 900 – about $4 million). The City's capital funds fall next in the pecking order and are probably better known to our residents and businesses because of their broadly recognized physical impacts.

The City receives a per capita allocation of Illinois Motor Fuel Tax (MFT) revenues on a monthly basis from a State tax on gasoline purchases. These funds can only be used for certain costs related to street maintenance and improvement projects, as set forth by the State of Illinois. The annual MFT allotment to the City in FY2025 is projected to be flat at $1,700,000. According to the Illinois Municipal League, gas prices which lingered around $3.85 per gallon across Illinois for the first half of this year (but have since dropped) have not significantly depressed the number of gallons pumped, which is the basis for the MFT calculation.

About $618,000 of the FY2025 state MFT allocation will be used to defray the City's electrical charges for streetlights ($333,000) and road salt purchases ($285,000) which have levelled since the annualized inflation rate peaked in June of 2022. An additional allocation for street supplies and commodities ($133,000) can be considered part of the annual street maintenance work.

FY2024 was the State MFT-designated year for annual street maintenance which is alternated with the City's Capital Projects Fund (Fund 400). **In FY2025, the MFT Fund will contribute $1.5 million to street maintenance. Fund 400 will contribute another $1 million in home rule motor fuel taxes and an additional $2 million transfer from the City's General Fund balance, resulting in a historic street maintenance budget of $4.5 million available between Funds 210 and 400.**

B. Capital Projects Fund (Fund 400). The local motor fuel tax rate of 9.5 cents per gallon is split between road expenditures (7 cents), airport expenditures (1.5 cents), and vehicle replacement (1 cent). Proceeds from the local tax on motor fuel can be used for any public capital improvement. In FY2025 a total of $940,000 is projected in local motor fuel tax revenue, an increase of less than one percent from FY2024.

As noted above, in FY2025 a transfer of $2,000,000 is projected from the General Fund balance to increase the allocation for the street maintenance program. Aside from the Fund 400 allocation for street and alley maintenance in FY2025 ($2,500,000), the fund will also support the purchase of IT equipment such as PC replacements, network infrastructure upgrades, public safety cameras ($140,000), miscellaneous building improvements ($75,000), the non-TIF architectural improvement program started in 2023 ($70,000), and the annual Barb City Manor allocation ($50,000).

C. Capital Equipment Replacement Fund (Fund 420). The City's GEMT Fund has supported Fire Department vehicle and equipment needs for several years and will continue to do so. The Police and Public Works departments rely upon the one cent per gallon local fuel tax which will raise an estimated $120,000 in 2025. Another source of annual revenue in Fund 420 consists of lease payments from telecommunication companies with antennae on the City's water towers ("Rental Income") and sales of surplus property (such as old vehicles put out of service or land sales). In FY2023, payments from the DeKalb County E-911 board totaling several hundred thousand dollars were shifted under new auditing rules to the General Fund because of their personnel content, reducing the recurrent funding sources. A new dedicated funding source – cannabis tax payments – began accruing in FY2024 and is projected to accrue about $250,000 in FY2025.

In FY2025, with the help of a $500,000 transfer from the General Fund balance, the following vehicle expenses are planned:

- Police Squad Replacements/Upfitting: $275,000

  2012 and 2013 Chevrolet Impalas
  - #319
  - #320
  - #321
  - #342

- Public Works: $900,000
    - P23- 2001 Sterling Dump Truck (Inoperable)
    - P22- 2001 Sterling Dump Truck
    - P15.1- 2004 International Dump Truck (Inoperable)
    - P25- 2004 International Dump Truck



III. WATER FUNDS OVERVIEW

A. Water Operations Fund. The Water Operations Fund provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides approximately 1.1 billion gallons of water annually to DeKalb residents. The City's Public Water System is a modern, state-of-the-art water supply and serves a population of over 40,000 permanent residents plus non-resident students at Northern Illinois University. Water provided to the residents of DeKalb comes from six deep wells drawing water from deep sandstone aquifers, and three shallow wells that draw water from sand and gravel aquifers. Groundwater is treated at one of five ion-exchange/iron removal water treatment plants. The treatment process produces a high quality water supply by reducing the amount of hardness and iron in the water.

Before leaving the treatment plant, groundwater is treated with chlorine and phosphate to ensure the safety of the water supply within our distribution system. In addition, fluoride is added to the water to promote the development of strong teeth.

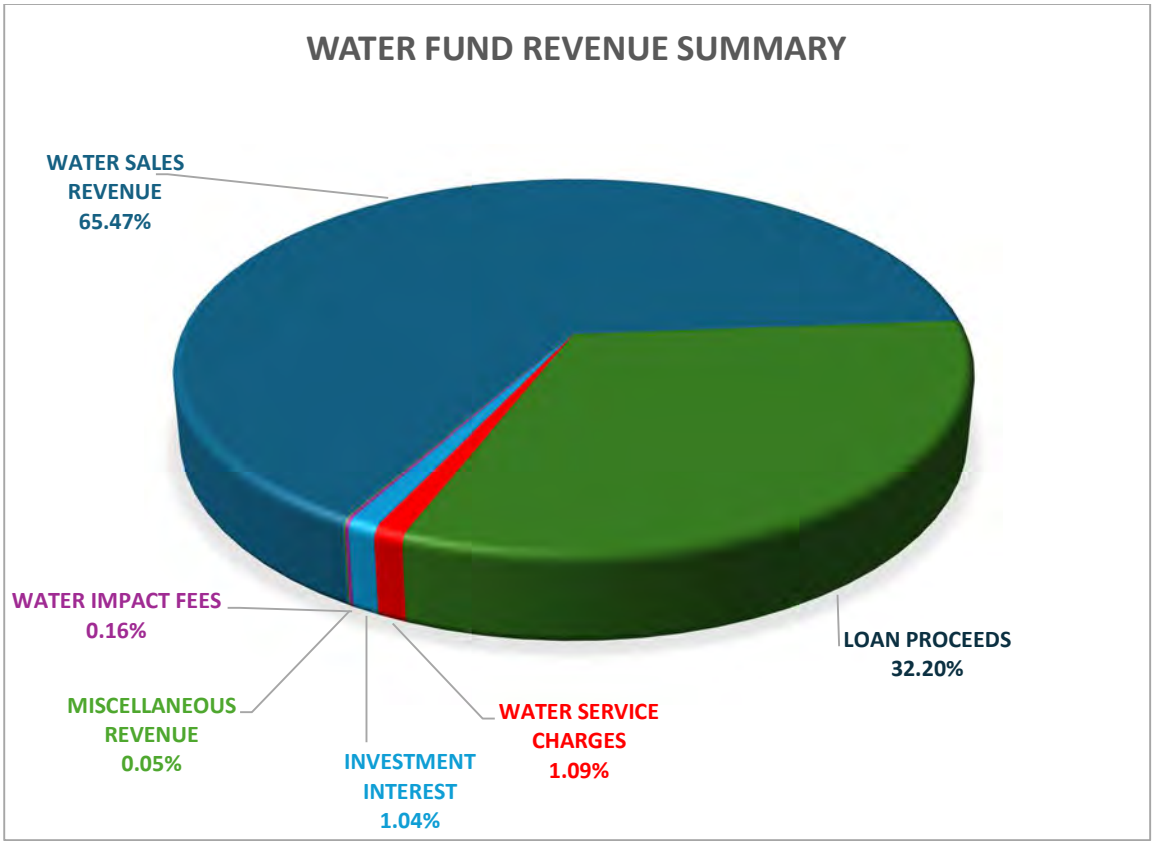
After treatment, the water enters the distribution system for use or is stored in one of the City's four elevated water towers. The four towers have the ability to store a total of 5.75 million gallons. The elevated towers also maintain system pressures for fire protection.

The Utility staff maintain over 181 miles of water main making up the City's water distribution system. Included in this system are over 2,500 hydrants, 3,000 valves, and 11,000 service lines and metered accounts. Ensuring all these assets are adequately maintained is critical to a safe, uninterrupted water supply to our community and the ability to always provide fire protection.

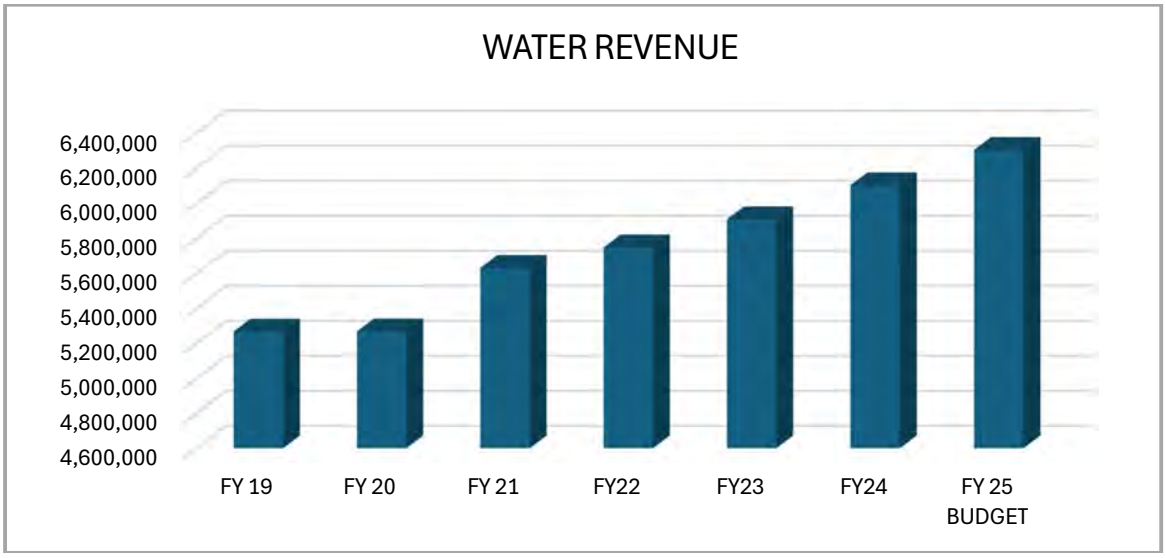
DeKalb's water is monitored for microbial, inorganic and organic chemicals, pesticides and herbicides and radioactive contaminants. Over 13,000 water analyses are performed annually on the City's drinking water for over 100 different contaminants. We are pleased to inform you that the City of DeKalb's drinking water meets or exceeds all federal and state drinking water standards. View the water quality report (PDF) online.

In April 2024, DeKalb won first place in the Illinois Section American Water Works Association (ISAWWA) State Water Taste Test Competition. Water samples were judged on the basis of clarity, taste, and odor. This award recognizes the hard work that the City's Utility staff put in every day to ensure that the water provided to the citizens of DeKalb is not only safe and reliable, but good tasting as well. The DeKalb Water Division was honored to represent the community of DeKalb and the State of Illinois and at the National American Water Works Association ACE24 Conference and Expo held in Anaheim, California on June 12, 2024. The DeKalb samples were judged to be in the top six public water authorities in the United States and Canada!

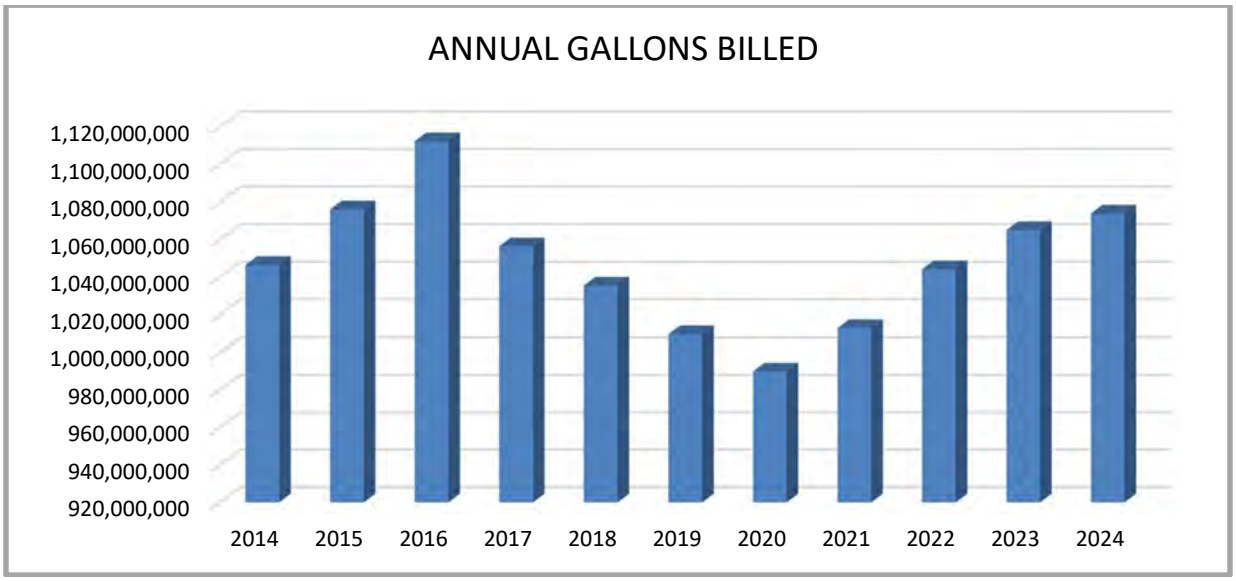




The primary source of funding for the Water Operations Fund is water sales, accounting for over 65% of the total revenue. The Water Department experienced an increase in water sales of approximately 3.3% in 2024 over the prior year. This is the fifth straight year that water sales have increased. Prior to this, water sales decreased an average of 1.5% annually over the past 10 years. Water use is expected to increase over the next few years because of new development in the area.



The chart that follows depicts the number of gallons billed to DeKalb residents annually over the past ten years *(Note: 2024 water sales are projected based on sales-to-date):*



Debt Service: The City has retired its bonded debt but still makes loan payments to the IEPA through the Water Fund, as well as payments on a capital loan and several capital leases.

Illinois Environmental Protection Agency Loan #L17-4045: From 2012 through 2014, the City received $271,891 in loan proceeds for the replacement of water mains on Hollister Drive. The debt service is based on a 20-year amortization schedule with interest at 2.295%. Semi-annual principal and interest payments are due April 26th and October 26th. The outstanding principal balance as of December 31, 2024, is $134,685.

Illinois Environmental Protection Agency Loan #L17-5473: In 2019, the City received $693,150 in loan proceeds for the replacement of approximately 4,100 feet of water main and services on Joanne Lane, Golfview Place, and Ilehamwood Drive. The debt service is based on a 20-year amortization schedule with interest at 1.84%. Semi-annual principal and interest payments are due June 30 and December 30. The outstanding principal balance as of December 31, 2024, is $530,433.

John Deere loader loan: In late 2020, the City opted to purchase a 2020 John Deere 4WD loader for Water Department use. Due to the high cost ($189,960), the City determined that financing the purchase was the best option. The debt payments are based on a 5-year repayment schedule with interest at 2.60%. The outstanding principal balance as of December 31, 2024, is $30,087.

Capital Leases: In the period 2020-2021, the City took delivery of three Chevy Silverado pickup trucks at a gross cost of $128,420 as part of the City's overall capital lease plan. One vehicle was delivered in 2020 and two more in 2021, all with a 5-year lease schedule and variable buy-out options at the end of the term. The outstanding principal balance as of December 31, 2024, is $54,391.

Loan Debt Service to Maturity

	IEPA Loan #L17-4045		IEPA Loan #L17-5473		John Deere Loader		
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Total**
2024	15,172	3,353	31,648	10,197	39,217	1,422	101,009
2025	15,522	3,002	32,233	9,612	30,087	392	90,848
2026	15,880	2,644	32,829	9,017			60,370
2027	16,247	2,278	33,436	8,410			60,371
2028	16,622	1,903	34,054	7,792			60,371
2029	17,005	1,519	34,683	7,162			60,369
2030	17,398	1,126	35,324	6,521			60,369
2031	17,800	725	35,977	5,868			60,370
2032	18,210	314	36,642	5,203			60,369
2033			37,320	4,526			41,846
2034			38,009	3,836			41,845
2035			38,712	3,133			41,845
2036			39,428	2,418			41,846
2037			40,156	1,689			41,845
2038			40,899	947			41,846
2039			20,732	191			20,923
Total	**$149,856**	**$16,864**	**$562,082**	**$86,522**	**$69,304**	**$1,814**	**$886,442**

Capital Lease Debt Service to Maturity

	2024	2025	2026	Total
Principal	$21,578	$32,769	$21,622	$75,969
Interest	$4,027	$3,201	$495	$7,723
Total	**$25,605**	**$35,970**	**$22,115**	**$83,692**

B. Water Construction Fund

Water Construction Fund 610 receives impact fee revenue from new construction activity. Expenditures are restricted to the construction of new water infrastructure (water mains, wells, water towers, and water treatment plants). In FY2024, no monies were expended from this fund. The Water Construction Fund is expected to end the FY2024 budget year with a fund balance of $1,099,822. In FY2025, purchase of a new emergency diesel generator has been budgeted for the West Lincoln Highway Water Treatment Plant, to service both the water treatment plant and Well No. 10. The generator will increase emergency pumping capacity by over 3 million gallons per day (MGD), bringing the total emergency capacity from 6.7 MGD to over 9.7 MGD.

C. Water Capital Fund

The capital portion of the Water Fund was split into its own fund in FY2016.5. The City Council supported the creation of the Water Capital Fund to track and finance water-related expenses pertaining to fleet, equipment and upgrades of existing water infrastructure such as water mains, wells, treatment plants and water towers.

To provide a funding source to finance the capital improvements, the Council approved a water rate increase of 4.5% each year over a five-year period (2016-2020) with the stipulation that 2/3 of each year's rate increase (or 3% of the 4.5% annual increase), would be directed into the Water Capital Fund (Fund 620). The remaining 1.5% would be directed into the Water Operations Fund (Fund 600). It should be noted that the rate increase in 2016 was only 2.2% and not 4.5%, so only 1.47% of this rate increase was directed into the Water Capital Fund. Subsequent rate increases since 2020 have been tied to the CPI and follow the same guidelines noted above with two-thirds of the revenue directed to Fund 620 and one third to Fund 600. In 2021, the CPI was 2.5% and in 2022, the CPI was 7.2%. However, in light of the severe impact of rapidly rising inflation in the first two fiscal quarters of 2022, the Council elected to increase the 2022 rate by only 3.5%. In 2023, the CPI was 5.4%, and Council again elected to increase the 2023 rate by only 3.5%. In 2024, Council elected to increase the water rate by the CPI of 3.3%.

The table below details the revenue that has been generated each year for the Water Capital Fund since the creation of this fund:

Fiscal Year	Annual Water Rate Increase	Water Operations Fund 600 Annual Revenue 33% of Rate Increase	Water Capital Fund 620 Annual Revenue 67% of Rate Increase	Total Annual Revenue Generated from Rate Increase
2016.5	**2.20%**	$19,782	$39,563	$59,345
2017	**4.50%**	$80,156	$160,313	$240,470
2018	**4.50%**	$153,982	$307,964	$461,946
2019	**4.50%**	$228,001	$456,001	$684,002
2020	**4.50%**	$301,255	$602,510	$903,765
2021	**2.50%**	$367,592	$735,183	$1,102,775
2022	**3.50%**	$413,204	$866,509	$1,279,713
2023	**3.50%**	$432,605	$977,687	$1,410,292
2024	**3.30%***	$504,167	$1,009,848	$1,514,015
Total		**$2,500,744**	**$5,155,578**	**$7,656,322**

*Amounts from FY 2016.5 - 2023 are based on actual amounts from the financial statements. The 2024 projection is based on anticipated 2024 operating results.

Major accomplishments during FY2024 include:

- Water main replacement across the river at the North First Street bridge.
- Well No. 7 and Well No.13 maintenance and repair.
- Lead service line replacements.
- Purchase of a new hydro excavator/jetting truck for water distribution repairs and storm sewer maintenance.
- Lining of the 16-inch cast iron water main running under the I-88 Tollway near Crego Road ($288,780)

Since the creation of the Water Capital Fund in 2016, over 12 million dollars of water capital improvements have been completed. Projects include water main replacement, well maintenance, tower painting, vehicle equipment replacements, water meters and lead service line replacements to name a few.

Over $5 million of water capital improvements are included in the FY2025 proposed Budget. About $3.1 million of this expenditure will be covered by principal loan forgiveness awarded to the City by the IEPA, to be used for lead water service line replacements. The money will allow the City to replace all known lead service lines in the community.

Tentative FY2025 Projects	Estimated Costs
Water Main Replacements	$1,000,000
Routine Meter Replacements and New Water Meter Purchases	$80,000
Lead Service Line Replacements - 200	$3.100,000
Water System Improvements	$250,000
SCADA Upgrade (including Baxter & Woodman water system modelling)	$505,000
Replace – 2 pickup trucks	$140,000
TOTAL	**$5,075,000**

The Water operating and capital funds have been keeping pace with industrial development over the past five years while also tending aggressively to the repair and replacement of aging underground infrastructure. The water system modeling authorized by the City Council nearly a year ago (Resolution 2023-098; October 23, 2023) is nearly complete. The consultant study by Baxter & Woodman has expanded in scope to include the realistic prospect of the industrial development of roughly 2,100 acres south of I-88 and east of IL Route 23, as well as roughly 405 acres north of I-88 and east of Peace Road in the next 5 to 10 years. A multi-phased expansion of the City's water system to satisfy an increase in the average daily water demand and elevated storage needs will be presented to the City Council early in the first quarter of 2025.



IV. CITY-WIDE FUND BALANCES

The proposed FY2025 Budget comprises 30 funds with proposed revenues of $136,171,724 and proposed expenditures of $136,998,061.

CITY OF DEKALB

FUND BALANCE SUMMARY

FUND	FUND NAME	FUND BALANCE PROJECTED 12/31/2024	2025 BUDGETED REVENUES	2025 BUDGETED EXPENSES	FUND BALANCE PROJECTED 12/31/2025	% CHANGE	
100	General	$33,833,918	$51,002,166	$53,344,678	$31,491,406	-6.92%	**1**
110	American Rescue Plan Act	$143,112	$0	$143,112	$0	0.00%	
130	GEMT	$1,922,544	$1,554,487	$2,515,000	$962,031	-49.96%	**2**
140	Emergency Assistance Progr	$50,000	$0	$0	$50,000	0.00%	
150	Station 4 Construction Fund	$1,181,979	$25,000	$1,123,000	$83,979	-92.90%	**3**
200	Transportation	$3,221,269	$25,114,066	$25,114,066	$3,221,269	0.00%	
210	Motor Fuel Tax	$1,356,926	$1,835,000	$3,151,000	$40,926	-96.98%	**4**
223	SSA #3 (Heritage Ridge)	$1,594	$1,000	$500	$2,094	31.37%	**5**
224	SSA #4 (Knolls)	$10,550	$5,500	$5,500	$10,550	0.00%	
226	SSA #6 (Greek Row)	$22,900	$12,000	$11,500	$23,400	2.18%	
229	Market Square SSA #29	$78,815	$50,000	$50,000	$78,815	0.00%	
230	Hunter Ridgebrook SSA #30	$71,992	$50,000	$50,000	$71,992	0.00%	
234	SSA #14 (Heartland Fields)	$14,498	$2,000	$2,500	$13,998	-3.45%	
262	TIF District #3	$1,834,546	$921,526	$705,050	$2,051,022	11.80%	**6**
280	CDBG	$0	$392,400	$392,400	$0	0.00%	
285	Housing Rehab	$37,613	$0	$15,000	$22,613	-39.88%	**7**
290	Foreign Fire Insurance Tax	$88,506	$79,000	$78,991	$88,515	0.01%	
300	Debt Service	$132,407	$2,262,376	$2,264,551	$130,232	-1.64%	
400	Capital Projects	$588,268	$2,955,000	$3,469,211	$74,057	-87.41%	**8**
420	Capital Equipment Rep.	$423,686	$1,300,000	$1,517,068	$206,618	-51.23%	**9**
600	Water Operations	$27,952,185	$9,628,302	$9,290,604	$28,289,883	1.21%	
610	Water New Construction	$1,099,822	$45,000	$700,000	$444,822	-59.56%	**10**
620	Water Capital	$7,004,899	$6,411,300	$5,075,000	$8,341,199	19.08%	**11**
650	Airport	$31,967,737	$2,047,900	$1,808,033	$32,207,604	0.75%	
680	Refuse & Recycling	$143,372	$2,697,634	$2,761,679	$79,327	-44.67%	**12**
700	Worker's Comp / Liability	$1,384,815	$1,250,000	$1,607,000	$1,027,815	-25.78%	**13**
710	Health Insurance	$1,475,022	$7,435,057	$7,432,057	$1,478,022	0.20%	
830	Police Pension	$53,309,626	$7,825,712	$5,039,399	$56,095,939	5.23%	
850	Fire Pension	$41,348,839	$6,979,867	$5,110,228	$43,218,478	4.52%	
900	DeKalb Public Library	$20,036,404	$4,289,431	$4,220,934	$20,104,901	0.34%	
		$230,737,844	**$136,171,724**	**$136,998,061**	**$229,911,507**	**-0.36%**	

- **Note 1:** In FY2025 the General Fund balance will be reduced from $33,833,918 (projected as of December 31, 2024) to $31,491,406 (projected as of December 31, 2025) or $2,342,513 (6.92%).
- **Note 2:** Transfer $750,000 to General Fund to partially offset the cost of bonded debt service associated with the construction of Station 4. Additionally, in FY2025 the GEMT Fund will support the purchase of a new Rosenbauer fire truck ($1.6 million) and associated upfitting.

- **Note 3:** Construction expenses associated with Fire Station 4.
- **Note 4:** The MFT Fund will contribute $1.5 million to street maintenance in FY2025.
- **Note 5:** Building fund balance for larger landscape maintenance project.
- **Note 6:** 151 N Fourth Street private property rehabilitation project 50% completed in 2024.
- **Note 7:** FY2025 is expected to expend ($15,000) on special projects.
- **Note 8:** For 2025, the Council has committed to increasing the overall street maintenance program from $2.5 million to $4.5 million.
- **Note 9:** Replacement of aging fleet - $275,000 (4) Police Squad Replacements/Upfitting and $900,000 (4) Public Works Dump Trucks.
- **Note 10:** In FY2025, purchase of a new emergency diesel generator has been budgeted for the West Lincoln Highway Water Treatment Plant, to service both the water treatment plant and Well No. 10.
- **Note 11:** Transfer from the Water Fund of $5,075,000 to fund roughly $4.3 million of water capital improvements, with $2.3 million allocated for lead service line replacements.
- **Note 12:** This fund operates at a near breakeven and has maintained virtually no ending balance (net position) over the last several years.
- **Note 13:** Contributions from the General Fund, Transportation Fund, Water Fund and Airport Fund provide revenue to this fund in an amount sufficient to cover expenses. According to the City's fund balance policy, this fund should maintain a reserve of $1.0 million. For FY 2025, contributions from other funds have been calculated such that the ending net position at 12/31/2025 is $1.02 million.

V. CONCLUSION

The preparation of the annual City Budget involves many authors. The City Manager is especially grateful to Susan Hauman, Director of Financial Services, for her detailed data collection, analysis, and projections. In this work, she was very faithfully assisted by Senior Accountant, Meagan Challand. Human Resource Director Michelle Anderson was particularly helpful in her guidance on personnel matters and cost projections for essential City benefits. Executive Assistant Ruth Scott was remarkable as always for her responsive and unselfish service. All City department heads and directors are commended for their numerical forecasting and narratives. As in any fiscal year, the overall City staff assistance has been indispensable. It is our shared hope that the 2025 City Budget will be a reliable guide to the City's services in 2025.

Section Two

The Community We Serve

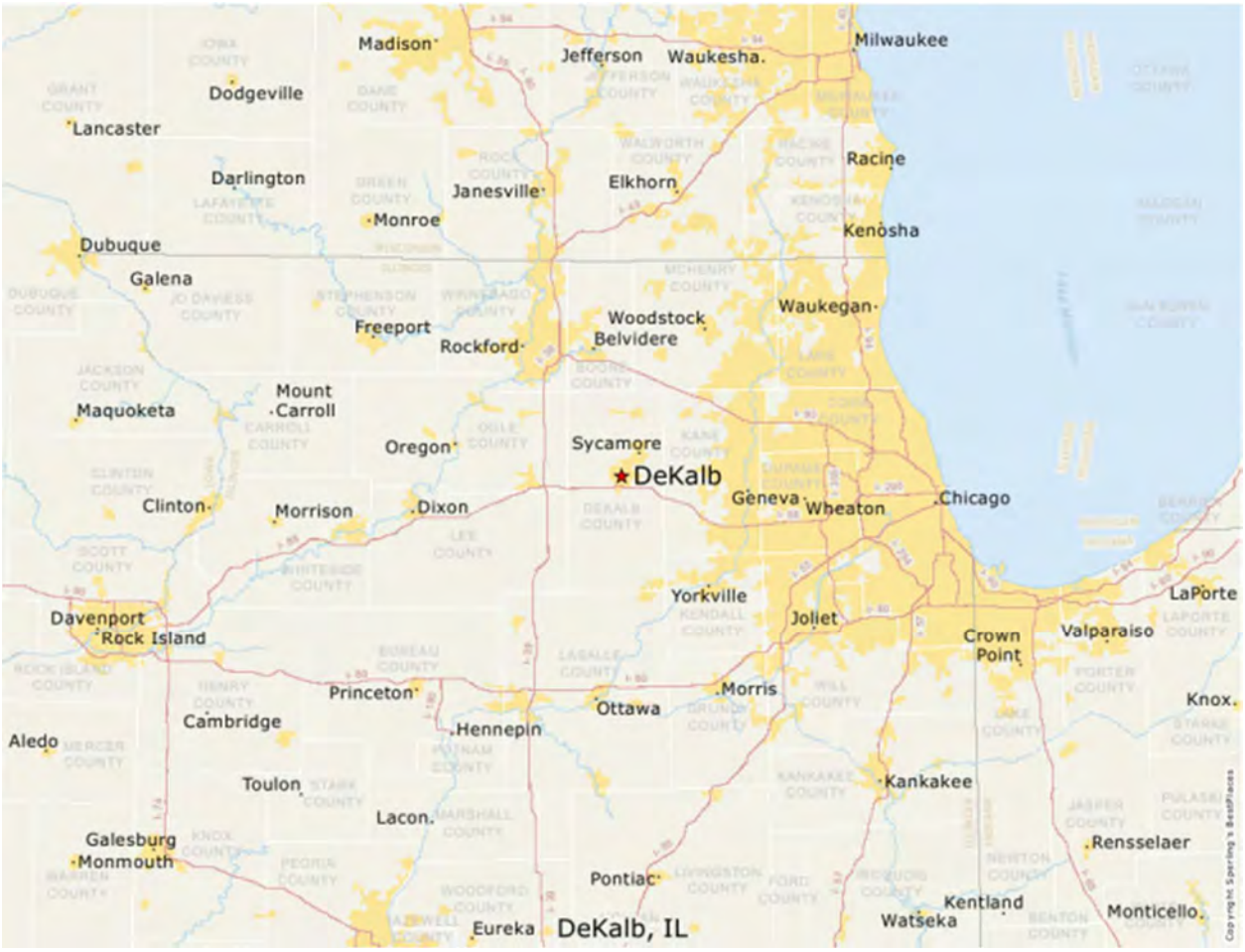
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The Community We Serve

Overview

The City of DeKalb is an urban community with a vital commercial and industrial base situated in a rural setting. It is located approximately 60 miles west of downtown Chicago. The City's current land area is 17.75 square miles, all of which is located within DeKalb County. Neighboring communities include Sycamore, Malta, and Cortland.

The City of DeKalb was incorporated in 1856 and since that time has continued to expand as new residents move farther west of the Chicago area to find a congestion-free community with a premium quality of life. The regional road system serving the City includes Annie Glidden Road, Peace Road, State Routes 23 & 38, and two full interchange connections with I-88.



The DeKalb Taylor Municipal Airport accommodates private aircraft from one-seater planes to large corporate aircraft.



DeKalb's downtown is the heart of the community, playing host to numerous annual events and providing unique dining, shopping, entertainment, and residential alternatives. The community offers excellent City services, easy mobility around the town, and access to cultural, sports and educational activities.



DeKalb is home to Northern Illinois University, which enrolled 15,415 students in the Fall of 2024 including 11,349 undergraduates, 3,728 graduate students, and 338 College of Law students. Fifty percent (50%) of Northern's undergraduates are first generation college students. Only 4,042 students currently live on campus. NIU employs about 2,900 faculty and staff at the DeKalb campus. NIU's operations, capital projects and visitor spending generate over $400 million in local economic impact. The marriage of community and university provides DeKalb with a solid foundation as a regional hub with major retailing and employment opportunities.



The DeKalb Community Unit School District No. 428 serves the City of DeKalb with seven elementary schools, two middle schools, and one high school. Kishwaukee Community College, the DeKalb Public Library (a discretely presented component unit), and the DeKalb Park District all serve the DeKalb community and provide expanding opportunities for its residents.



Council-Manager Form of Government

The City of DeKalb's municipal government operates under the Council-Manager form of government that combines the strong political leadership of elected officials in the form of a council or board, with the strong managerial experience of an appointed local government manager. The Council-Manager form establishes a representative system where all policy is concentrated in the elected City Council and the Council hires a professionally trained manager to oversee the delivery of public services. Under the Council-Manager form of government, those duties not specifically reserved by the elected body pass to the City Manager and his or her professional staff.

Home Rule Authority

The City of DeKalb is a home rule unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home rule status allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically permitted in the state statutes. Home Rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state and shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a home rule community that pertain to finance are the ability to issue bonds without referendum, an exemption from property tax caps under the Property Tax Extension Law Limit (PTELL), and the ability to establish taxes and fees with local public approval and without state legislative action.

Population

DeKalb was incorporated in 1856 and designated a City in 1877. At the first decennial census after that designation, the population of DeKalb was 1,598 (1880). Since the beginning of the twentieth century, the City's population has generally increased at each decennial census except in 1920 and 2020, as shown in the table below:

Census Year	Population	Change	% Change
1900	5,904	NA	NA
1910	8,102	2,198	37.23%
1920	7,871	(231)	-2.85%
1930	8,536	665	8.45%
1940	9,146	610	7.15%
1950	11,567	2,421	26.47%
1960	18,408	6,841	59.14%
1970	32,949	14,541	78.99%
1980	33,157	208	0.63%
1990	35,076	1,919	5.79%
2000	39,018	3,942	11.24%
2010	44,095	5,077	13.01%
2020	40,290	(3,805)	-8.63%

Demographics & Housing

In addition to raw population counts, the U.S. Census Bureau typically publishes demographic and housing data as part of its **"American Community Survey (ACS)."** Based on ACS data and information shared by the DeKalb County Housing Authority, the following demographic information has been derived:

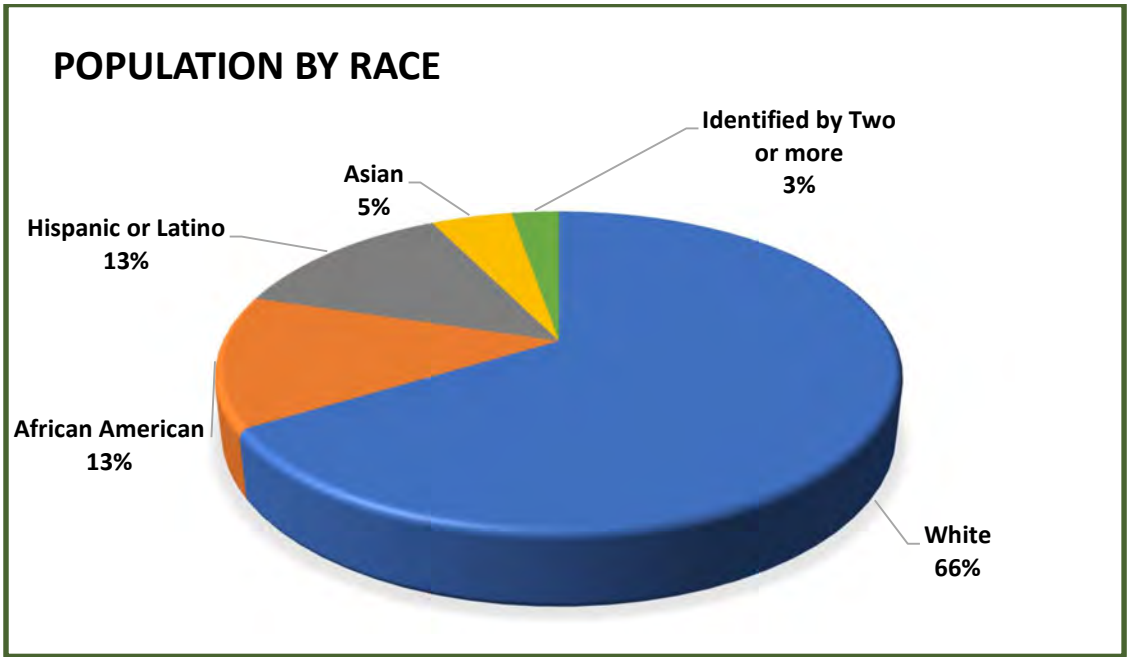
	DeKalb	DeKalb County
Population	40,290	100,420
Growth	-8.63%	-4.51%
Population by Age		
Less than 10 Years	9.7%	12.1%
10-19 Years	15.3%	15.0%
20-34 Years	39.7%	28.6%
35-54 Years	17.5%	22.7%
55-64 Years	8.7%	10.4%
65 Years and Older	9.1%	11.2%
	100%	100.0%
Median Age	25	31
Educational Attainment		
High School Diploma or Higher	92.4%	92.4%
Bachelor's Degree or Higher	38.9%	31.4%
Household Incomes		
Median Household Income	$45,020	$61,086
Housing		
Owner-Occupied Units	6,200	21,746
Renter Occupied Units	9,299	16,406
Median Value, Owner-Occupied	$157,900	$173,100
Median Gross Rent	$903	$924
Household Income by Age		
Under 25 years	$19,864	$24,963
25-44 Years	$44,083	$65,834
45-64 Years	$83,468	$86,188
65 Years and over	$46,625	$51,360
Rent Expense as Percentage of Income		
Less than 15%	11.7%	12.9%
15% to 25%	20.4%	24.3%
25% to 35%	20.0%	20.9%
35% or more	47.9%	41.9%
	100.0%	100.0%
Context for Affordability		
Median Household Income	$44,222	$61,086
80% MHI*	$35,378	$48,869
30% of 80%--Rent/Month**	$884	$1,722
30% of 80% Home Purchase**	$106,133	$146,606
Rate of Persons in Poverty	28.5%	

*Affordability in this context assumes a household earning 80% of the median household income can still rent or own without being cost-burdened in terms of non-housing demands on income (e.g., education, health, etc.).

**What a household earning 80% of the median household income can afford using 30% of their income for housing costs.

Race & Ethnicity

DeKalb is a diverse, welcoming community. The racial and ethnic diversity of the community has not changed substantially in recent years. About 66% of the population identifies as White, 13% identify as Black or African American, 13% identify as Hispanic or Latino, and 5% identify as Asian.





Economic Factors

1. Assessed Valuations and Property Tax Relief

The City's emphasis on local property tax reduction, spearheaded in recent years by Mayor Barnes, has informed the annual levy discussions conducted by local taxing bodies for the past three levy seasons. The City has provided leadership since 2018 when the Council realized the community was at an economic crossroad: if unaddressed the property tax burden on local businesses, homeowners, and renters alike would put DeKalb in a non-competitive economic position. At that time, DeKalb's aggregate tax rate was nearly 20% higher than the aggregate rates of the City's nearest geographical competitors, which averaged about $9.0009 per $100 EAV. The progress led by the City of DeKalb in reducing the aggregate property tax rate is illustrated in the table below:

Comparative Aggregate Property Tax Rates						
Tax Year	2019	2020	2021	2022	2023	Net Reduction 2019-2023
DeKalb (DeKalb Township)	11.73467	11.49927	11.06613	10.10570	9.41308	19.78%
Sycamore (Sycamore Township)	9.84235	9.77037	9.64824	9.47706	9.04633	8.09%
Sycamore (Cortland Township)	9.64770	9.64770	9.52282	9.35187	8.93058	7.43%
Geneva (Kane County)	8.68532	8.53759	8.49917	8.41604	8.26989	4.78%
St Charles (Kane County)	8.25342	8.23009	8.15575	8.07417	8.00342	3.03%
Batavia (Kane County)	9.01840	8.82530	8.86462	8.73185	8.58089	4.85%
Bloomington (McLean County)	8.66174	8.95227	8.94064	8.83602	8.47261	2.18%

More than any other factor including the substantial "equalization factors" applied to the EAV of properties in DeKalb Township in recent years, the ability of local taxing bodies to realize the benefit of new construction in their levy decisions while lowering their property tax rates is the continuing development of industrial values on DeKalb's southside. The impact of Meta alone on local taxing bodies is portrayed in the tables below:

Meta Project Impact on Local Taxable Value			
Tax Year	2022	2023	Net Increase From Prior Year
Taxable Value	39,444,591.00	197,515,525.00	158,070,934.00

Actual Taxes Contributed by Meta to Local Taxing Bodies				
Taxing Body	2022	2023	Total Taxes Paid In TY2022 & TY2023	Net Increase From Prior Year
School District 428	2,403,524.60	7,111,506.81	9,515,031	4,707,982.21
County	381,689.53	1,127,592.94	1,509,282	745,903.41
City of DeKalb	353,419.59	1,016,194.48	1,369,614	662,774.89
CC 523 Kishwaukee	240,115.00	732,347.71	972,463	492,232.71
DeKalb Library	194,110.78	445,756.71	639,867	251,645.93
Afton Road & Bridge	147,735.77	340,235.18	487,971	192,499.41
Kish Water Reclam District	56,508.32	119,192.59	175,701	62,684.27
Afton Township	43,140.55	99,030.59	142,171	55,890.04
Forest Preserve	27,275.93	80,246.98	107,523	52,971.05
Afton-Pierce Multi Twp	12,764.27	24,911.15	37,675	12,146.88

The City's estimated EAV in 2024 is $1,317,537,149 (after abatements) largely owing to the continuing extraordinary EAV growth from Meta (DeKalb Data Center). The following table tracks the City's EAV growth over the past 10 years:

Year	Rate-Setting EAV: City	City Levy	City Rate	% Difference: City Rate
2014	464,966,381	4,270,540	1.02450	
2015	468,077,742	5,094,730	1.19420	16.56%
2016	503,861,829	5,565,384	1.20210	0.66%
2017	529,629,464	6,004,594	1.22680	2.05%
2018	547,947,687	6,017,140	1.18830	-3.14%
2019	585,726,839	6,269,649	1.15410	-2.88%
2020	610,333,062	6,522,507	1.06868	-7.40%
2021	694,171,673	6,845,317	0.98612	-7.73%
2022	794,561,930	7,119,130	0.89599	-9.14%
2023	952,383,378	7,723,459	0.81096	-9.49%
2024*	1,317,537,149	8,341,336	0.63310	-21.93%

***Estimated**

A provisional breakdown of DeKalb's estimated EAV is shown in the table that follows:

DeKalb EAV 2024

Afton Township (Meta Only)	
Pre-Equalization 2024 EAV	**$459,509,233**
2024 Multiplier	**9.35%**
Subtotal	**$502,473,346**
New Construction (included in EAV)	**$261,993,708**
Minus E-Zone	**$65,000,000**
Subtotal (Afton Township)	**$437,473,346**
DeKalb Township	
2024 EAV	**$1,049,792,400**
Plus State Assessed	**$3,172,740**
Subtotal	**$1,052,965,140**
New Construction (included in EAV)	**$26,182,848**
Minus E-Zone	**$104,060,661**
Subtotal (DeKalb Township)	**$948,904,479**
Minus Exemptions	**-$64,840,676**
Total EAV DeKalb & Afton Townships	**$1,317,537,149**

The estimated impact of the City's proposed levy of $8,341,336 on a theoretical householder with a home carrying an EAV of $136,575 (which includes a DeKalb Township equalization factor or "multiplier" of 1.1469) is illustrated in the table that follows:

City of DeKalb—Theoretical DeKalb Taxpayer							
Year	Base EAV	Equalization Factor	New EAV	Homestead	Final EAV	DeKalb Rate	DeKalb Tax
2019	$97,906	1.0351	$101,343	-$6,000	$95,343	1.1549	$1,101.11
2020	$101,343	1.0409	$105,488	-$6,000	$99,488	1.06868	$1,063.21
2021	$105,488	1.0162	$107,197	-$6,000	$101,197	0.98612	$997.92
2022	$107,197	1.0662	$114,293	-$6,000	$108,293	0.89599	$970.30
2023	$114,293	1.0953	$125,185	-$6,000	$119,185	0.81096	$966.54
2024	$125,185	1.1469	$142,575	-$6,000	$136,575	0.63310	$864.66

The 2017 City tax rate of $1.2268 per $100 EAV was the highest over the past ten City fiscal years. If the proposed levy ($8,341,336) and corresponding rate (0.63310) are approved by the Council, the City's rate will have decreased by 48% since 2017. The projected $101.88 dollar

decrease in the out-of-pocket taxes for the City of DeKalb portion of the theoretical taxpayer's obligation in the table, above, is a by-product of DeKalb's recent industrial growth and the determination of its Mayor and Council to roll back taxes for the average homeowner despite the impact of the state pension crisis.

2. State Pensions and the Annual City Property Tax Levy

In approaching its annual levy, the City Council has had to contend with the downstate pension crisis as well as its annual operating needs in recent decades. **The Downstate Fire and Police Pensions** are part of a unique, closed amortization system. Under the Illinois Pension Code, the Illinois Department of Insurance annually defines actuarial required contributions, which include a "normal" cost (based on mortality tables, investment returns, beneficiary longevity, etc.) plus an amount sufficient to steadily bring the total assets of a pension fund up to 90% of the total actuarial liabilities of the fund by the end of the 2040 fiscal year, even though the fund will obviously be needed indefinitely into the future.

As the arbitrary 90% funding date of 2040 approaches, the annual funding obligation increases independent of normal cost calculations. The downstate pension funding method is akin to paying the minimum amount of one's credit card (i.e., an increasing interest cost plus the dollars one can afford). In this system, a municipality absorbing routine payroll increases resulting from cost-of-living adjustments or staffing increases is hard-pressed to keep pace with the ever-increasing annual dollar impact to reach the 90% threshold at the arbitrary due date.

The City will meet 100% of its pension obligations in 2025, but the City property tax levies will not cover the entirety of that obligation. The balance will be paid from other General Fund revenues as indicated in the table that follows:

Actual City Pension Funding and Pension Obligations

	2023 Actuarial Obligation	2023 Levy Funding	Shortfall*	Shortfall %
Fire Pension	$4,933,015	$3,869,713	$1,063,302	21.55%
Police Pension	$3,901,382	$3,249,417	$651,965	16.71%
Total	$8,834,397	$7,119,130	$1,715,267	19.42%
Increase over PY	8.75%	4.00%		
	2024 Actuarial Obligation	2024 Levy Funding	Shortfall*	Shortfall %
Fire Pension	$5,343,974	$4,215,632	$1,128,342	21.11%
Police Pension	$4,130,481	$3,507,827	$622,654	15.07%
Total	$9,474,455	$7,723,459	$1,750,996	18.48%
Increase over PY	7.25%	8.49%		

	2025 Actuarial Obligation	2025 Levy Funding	Shortfall*	Shortfall %
Fire Pension	$5,802,043	$4,552,883	$1,249,160	21.53%
Police Pension	$4,615,568	$3,788,453	$827,115	17.92%
Total	$10,417,611	$8,341,336	$2,076,275	19.93%
Increase over PY	9.95%	8.00%		
*To be paid from General Fund revenues other than property taxes				

In summary, as in every fiscal year since 2013, the City of DeKalb's property tax levy is entirely dedicated toward the funding of Fire and Police pensions. In terms of the total General Fund revenues, in 2003, 12% of all operating revenues were dedicated toward state Fire and Police pensions; the total in 2024 was 20%.

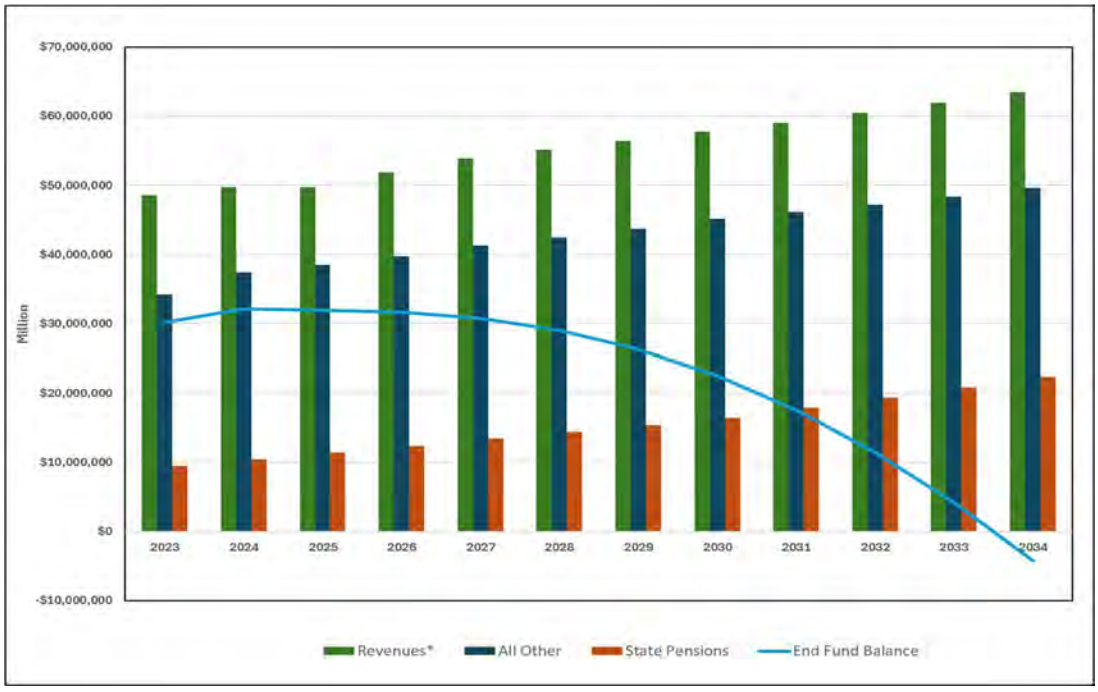
As the table above shows, the state (Fire and Police) pension obligations to be covered by the 2024 levy increased by $943,156 or 9.95%. The proposed 2024 City pension levies (see commentary below) will conservatively increase by only $617,877 or 8%, creating a funding shortfall that must be covered by sales and use taxes and any other available General Fund revenues.

In 2024, DeKalb's unfunded state pension liabilities are as follows:

Fire: $58,732,996 (41.6% funded, up from 41% in 2023)
Police: $46,588,471 (52.8% funded, down from 53.6% in 2023)
Total: $105,321,467 (the total in 2023 was $98,504,265)

With a fiduciary obligation of such enormous magnitude that is growing toward a million every year, one truly feels that the City's annual contribution is like paying only interest on a growing credit card debt. DeKalb is not alone. Across the entire state, the combined total of Fire and Police liabilities in 2018 was about $960,000,000. Currently, it is well over a billion dollars. The solution is beyond local municipal resources. **The answer, which cannot come soon enough, is a different amortization model. Amortizing a pension system as if every obligation needs to be paid on a certain date – whether it is 2040 or 2050 – is fiscally and politically foolhardy.**

The resolution of this fiscal challenge rests with the State of Illinois and will require the collaboration of the Associated Fire Fighters of Illinois (AFFI), Fraternal Order of Police (FOP), municipalities across the state (aligned with the Illinois Municipal League or IML), and the Illinois legislature. Negotiations within and between such large, vested interests need to begin – the outcome will be years away, but the clock is ticking. **The City's operating reserve will diminish as the annual pension obligation increases and the City meets the 100% funding target each year. It is estimated that the City's General Fund balance will steadily diminish over the next ten years to a point where it will no longer exceed the policy threshold of 25% of the annual General Fund expenditures (see table below).**



4. Employment

The City's principal employers have been stable, and due to new development are projected to increase over the next several years as the Meta data center campus develops and as Kraft Heinz and other properties within the ChicagoWest Business Center build out. The top tax-paying employers are shown below:

	2023			2014		
	EAV	**Rank**	**% Total EAV**	**EAV**	**Rank**	**% Total EAV**
Taxpayer						
Meta	$204,554,086	1	19.42%			
Ferrara	$34522635	2	3.28%			
3M	$32,1126,313	3	3.05%	$13,132,839	1	2.82%
Target	$17,105,435	4	1.62%	$10,073,509	2	2.17%
Amazon	$14,000,000	5	1.33%			
Oak Crest	$12,006,163	6	1.14%	$4,941,552	7	1.06%
Goodyear	$8,860,625	7	0.84 %	$6,236,026	4	1.34%
Nestle	$8,212,407	8	0.78%	$6,030,714	5	1.30%
University Village	$7,653,900	9	0.73%	$3,892,173	8	0.84%
Panduit	$7,584,298	10	0.72%	$6,673,504	3	1.44%
Total	$346,625,862		32.91%	$50,980,317		13.66%

Strategic Goals and Long-Range Planning

The "DeKalb 2025 Strategic Plan," adopted in February 2016, attempted to set direction for City policy, budgeting, and program development for a 10-year period. **A mission statement** was created to:

Deliver high quality municipal services to those who live, work, learn in, or visit our community.

Core values identified in the plan, which remain in place today, included:

- **Integrity:** The state of being honest, fair, and ethical in every situation, even if it's unpopular.
- **Professionalism**: Serving with the highest level of respect, skill, and judgment in each situation.
- **Excellence**: The expectation of engaging in outstanding levels of performance.
- **Service**: Providing City services at the highest level for the advancement of the community.
- **Collaboration**: Working together to benefit from the resources, knowledge, wisdom and understanding of others.
- **Accountability**: Taking responsibility for our decisions and actions while doing everything possible to achieve the desired results.

Since the plan's inception, the Community has changed dramatically. An ever-changing fiscal climate, including the COVID-19 pandemic in 2020 and 2021 and the inflationary spiral owing to supply side deficiencies and slow central bank countermeasures in 2022 and 2023, forced the City to change course in many areas since the planning exercise of 2016. Twice-annual joint meetings between the City Council and Finance Advisory Committee (FAC) have identified priorities for individual fiscal years. A longer-term financial planning process gave rise to the City's Financial Plan for 2022-2024, in collaboration with the FAC. Additionally, dramatic industrial investment which has increased the City's EAV by an estimated $732 million since 2019 (from $585,726,839 in 2019 to an estimated $1,317,537,149 in 2024) prompted a Comprehensive Land-Use Plan Update in 2022 and additional textual changes to the City's Unified Development Ordinance in 2024.

The fruit of the City's financial prudence and planning was a bond rating upgrade by Moody's in September 2023 as the City issued general obligation bonds to fund the construction of a fourth

fire station. The history behind the upgrade is instructive. In the 1990s, the City's rating was Aa2. For a Police station building bond in 2012 the rating was Aa3. The rating then dropped to A1 in 2017 when Moody's did a periodic rating review. In 2018 Moody's gave the City a "negative outlook" which requires a rating review within about 2 years. In 2020, the City issued a public offering to "scoop" the entire 2020 G.O. Bond debt service in the face of the Covid crisis and spread it over 2028, 2029, and 2030. This involved a rating review and Moody's downgraded the City from A1 to A2, primarily because the City was struggling with the state pension "ramp" without the reserves we now have, or the certain EAV increases that have since materialized. The rating upgrade assured better pricing for the Fire Station #4 bonds, but it also sent an important message to business prospects and state agencies: DeKalb is fiscally strong.

General Fund Long-Range Financial Plan

The City's rising pension obligations and their drain on financial resources was a key item discussed in the City's 2022-2024 Financial Plan. In order to maintain pace with increasing annual contributions and maintain existing City services, several assumptions for future revenue and expenditures within the General Fund were made:

Revenue Assumptions

- Owing to DeKalb's extraordinary EAV gains from recent industrial development, the City property tax levy can increase by 8.0% in the 2024 and 2025 tax years while assuring a lower tax rate and lower actual tax dollars demanded of city taxpayers.
- Sales and use taxes will grow at an average annual pace of about 5-6%, exclusive of known new developments. This category includes sales tax, home rule sales tax, local use tax, hotel/motel tax, and restaurant/bar tax.
- Intergovernmental revenues should grow at about 4%, exclusive of short-term grant revenue such as SAFER grants.

Expenditure Assumptions

- In the past twelve months, cost of living increases for personnel from all three of the City's unions (IAFF Local 1236; FOP Lodge 115; AFSCME Local 813) have been negotiated in the context of three-year contracts. Equity adjustments have been made to bring DeKalb's wages in line with comparable northern Illinois cities, and cost of living adjustments will average 2.5-3.0% in 2025-2027.
- Staffing levels of the Fire Department will increase in the period 2024-2027 to gradually staff the new Fire Station 4 in DeKalb's fast-growing southeast sector. An additional 9 firefighters will be hired in the fourth quarter of 2024 to provide minimum staffing for the new Station 4.
- Staffing levels in the Police Department are expected to rise from an authorized level of 73 sworn officers by the end of 2024 to 75 sworn officers in the third quarter of 2025.
- Personnel costs are assumed to rise from 86% of the overall 2024 General Fund budget to 86.8% of the General Fund budget in 2025 (excluding transfers).

- Police and fire pension contributions will be funded at 100% of the actuary's annual recommendation.

Water and Capital Funds
Long-Range Financial Plans

Beyond the General Fund, the City's Water Fund (enterprise fund) as well as capital-intensive funds (Capital Projects Fund, Capital Equipment Replacement Fund, and Motor Fuel Tax Fund) were reviewed in 2024, giving rise to the following assumptions:

Revenue Assumptions

- The City will continue to increase water rates annually in accordance with the consumer price index, subject to City Council approval.
- The City will continue to allocate 1/3 of any rate increase to the Water Operations Fund (600), and 2/3 to the Water Capital Fund (620).
- An additional $2,000,000 of capital funding from the City's General Fund will be needed in 2025 to raise all sectors of DeKalb's street network above the "failing" threshold. An additional $500,000 per year from the City's General Fund will be needed for Public Works fleet purchases sufficient to keep the City's snowplowing force at full strength. The opening of 2 cannabis dispensaries in 2024 will aid in this effort by providing an estimated $250,000 annually.
- In the period 2026-2030, a floor of $3.5 million in capital funding will be needed for street maintenance. Another $1.6 million per year will be needed to reverse the obsolescence of a major portion of the Public Works and Police fleets.

Expenditure Assumptions

- Debt service on the City's existing IEPA loans will continue at annual amounts of $60,370 through 2032 and then $41,845 through 2039.
- A new IEPA low-interest loan will be sought to address the need for additional daily water supply and circulation in the City's southeast area over the next 5-10 years.
- Lead service lines have been a target of Water Department activity over the past 2 years, using funds provided through the American Recovery Plan Act. Approximately 160 known lead service lines remain, and the City has received notice of a $3.1 million grant from the Illinois Environmental Protection Agency to fund their replacement in the years ahead.
- The City will continue to fund major water improvements at an average of about $2.0 million annually. In October 2023 the City Council authorized an engineering services contract in the amount of $154,800 for a comprehensive and strategic upgrading of the current Water Model and Master Plan. The completed plan will be presented early in the first quarter of 2025 and will provide a roadmap that identifies needed improvements to the existing water system including well capacity, treatment capacity, and elevated storage to address expanding industrial demand in particular.

The City government operates in a fluid environment and must continually revisit and refine its financial plans. Annual “condition indexes” of the City’s paved roads will be conducted to strengthen the predictive basis of the street maintenance modeling described in this section for future public policy considerations. Additionally, the water model which will be published early in 2025 will need to be updated every 3-5 years if the present period of dynamic industrial development continues.



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Section Three

Budget Overview

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DeKalb's Budget Process and Calendar

The budget process is a comprehensive mechanism for developing each year's financial plan. This process includes input and feedback from the City Council, the Finance Advisory Committee, City staff, and members of the public. The Finance Advisory Committee (FAC) is one of 16 boards and committees of the City, which consists of seven members of the public and serves to provide the City Council with well-reasoned, financially sound recommendations and to work with the Council to analyze the City's financial policies and, long-term financial stability, options for greater efficiencies and possible revenue and expenditure modifications. Additionally, the public has an opportunity to influence the City's budget preparation in a variety of other ways including attendance at other committee meetings and listening sessions, attendance at council ward meetings, public comments at City Council meetings and public hearings and direct communication with City staff.

According to the Government Finance Officers Association, the key characteristics of the budget process are:

- Incorporates a long-term perspective;
- Establishes linkages to broad organizational goals;
- Focuses budget decisions on results and outcomes;
- Involves and promotes effective communication with stakeholders; and
- Provides incentives to government management and employees.

In DeKalb, these principles guide the process of budget development; a public planning workshop was facilitated on April 27, 2024, with the goal of reviewing strengths, weaknesses, opportunities and challenges (SWOC) identified during the August 2019 strategic planning session. Below is a list of goals established from this April planning session.

- Fiscal responsibility
    - Municipal advocacy
    - Succession planning
- Public Safety
- Economic development
    - Airport
- Taxes/Reduction
- South Fourth Street Redevelopment
- Street/Infrastructure

Consistent with the City's Budget Policy, the preparation of the annual City budget begins after June 30, once the audit for the prior fiscal year is complete. In preparing this budget, as in recent years, priorities for the coming year are discussed at a joint meeting of the Council and FAC in August. Preliminary revenue estimates are presented to frame the discussion.

Based on general fiscal direction from the Council and FAC, the City Manager and Director of Financial Services review major operational changes, personnel, and capital needs, and discuss operational challenges and requests with each of the City's department heads. Current fiscal year projections and proposed budgets are prepared by each department, reviewed and refined over subsequent meetings

between the City Manager, Finance, and department heads. Unjustified items or requests are removed from the budget during this process. Concurrently, other budget documents such as goals, objectives and accomplishments are updated by staff.

Once revenue and expenditure estimates are finalized, an additional joint meeting between the City Council and FAC is held in mid-October to discuss and develop the property tax levy. The detailed draft budget is then presented for joint Council and FAC review in mid-November. If necessary, further revisions are made and the recommended budget is offered for comment at a public hearing with subsequent adoption by the Mayor and City Council in December.

The City of DeKalb Budget is the culmination of strategic financial and operational planning. This document reflects sound decision-making and recommendations for the City's future. The budget will be monitored, reviewed, and referenced throughout the year, and from time-to-time budget amendments may be adopted to remain flexible to the changing environment.

Budget Calendar		
Date	**Responsible Party**	**Action**
August 19, 2024	City Council, Finance Advisory Committee & Staff	Strategic Goal Setting and Budget Planning Workshop
August - October	City Manager, Finance & Department Heads	Budget meetings held to review/determine needs; departments enter their projections and proposed budgets; budgets are refined, and projections are updated
October 21, 2024	Finance Advisory Committee & Staff	Consideration of Property Tax Levy & Budget Planning Workshop #2
October 28, 2024	City Council	Consideration of Property Tax Levy
November 12, 2024	City Council & Residents	Public Hearing on Property Tax Levy
November 12, 2024	City Council	Truth in Taxation Hearing on 2024 Property Tax Levy First Reading – 2024 Property Tax Levy First Reading – 2024 Abated Taxes
November 18, 2024	Staff	Public Release of FY2025 Proposed Budget
November 18. 2024	City Council & Finance Advisory Committee	FY2025 Proposed Budget Review
November 25, 2024	City Council	Public Hearing on Proposed FY2025 Budget Second Reading – 2024 Property Tax Levy Second Reading— 2024 Abated Taxes First Reading – FY2025 Budget
December 09, 2024	City Council	Second Reading – FY2025 Budget
Last Tuesday in December	Staff	Last Day to File FY2025 Annual Budget & 2024 Property Tax Levy with the County
January 1, 2025	**Fiscal Year 2025 Begins**	
Ongoing	City Council & Staff	Review budget vs. actual reports/ recommend budget amendments as necessary

DeKalb's Fund Structure and Basis for Budgeting

Fund Structure

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are portrayed as a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures/expenses. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds.

The City has 29 budgeted funds (excluding the Library) that consist of three types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds are used to account for most of the City's general activities using a current financial resources measurement focus and the modified accrual basis of accounting. Governmental funds are divided into four categories:

- *The General Fund* (1) is the City's primary operating fund. It is used to account for all financial resources of the government that are not required to be accounted for in another fund.
- *Special Revenue Funds* (16) are used to account for the collection and disbursement of committed, restricted, or assigned monies.
- *Debt Service Funds* (1) are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- *Capital Project Funds* (3) are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds) or the purchase of capital fleet and equipment.

Proprietary Funds are utilized for those services for which the City charges customers a fee and use an economic resources measurement focus and the accrual basis of accounting. There are two types of proprietary funds: enterprise and internal service.

- *Enterprise Funds* (5) are used to account for operations that are financed and operated in a manner like a private business enterprise. Enterprise fund services are primarily provided to customers external to the City organization and include the water utility division, refuse collection and the airport. The intent of the City in using this type of fund is to recover the costs (including depreciation) of providing goods or services on a continuing basis primarily through user charges.
- *Internal Service Funds* (2) are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. Internal service funds provide services and charge fees to customers within the City organization for health/dental insurance and for worker's compensation and general liability insurance.

Fiduciary Funds are used to account for assets held by the City on behalf of outside parties in a trustee capacity.

- *Pension Trust Funds* (2) are used to account for assets that the City holds in a fiduciary capacity for the Firefighter's Pension and Police Pension and are fiduciary component units of the City. Pension Trust Funds are accounted for in the same manner as Proprietary funds and use an economic resources measurement focus and the accrual basis of accounting.

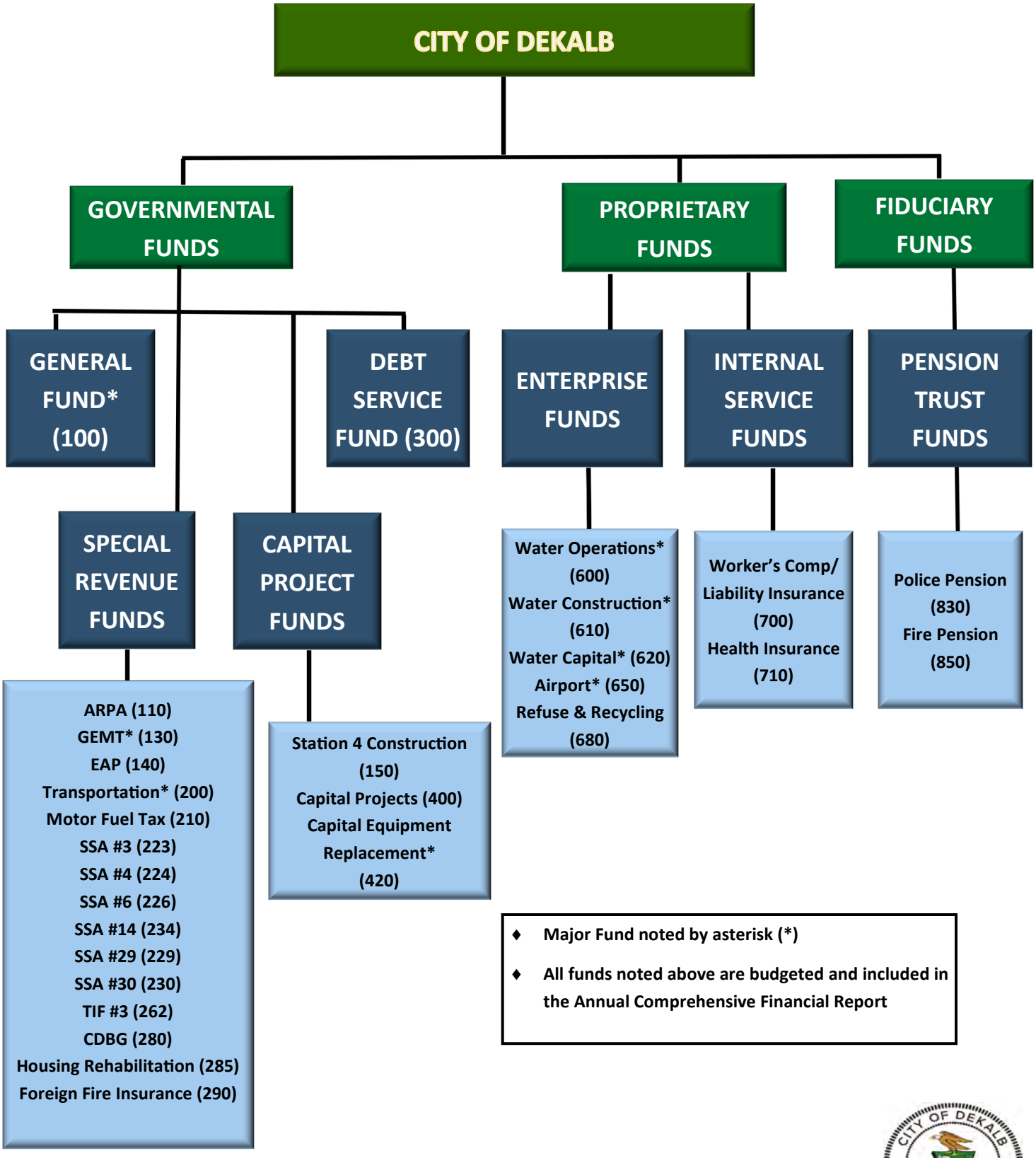
In addition to the funds, the City determines if any entities are component units of the City, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as 1) appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government, or 2) fiscal dependency on the primary government. Based on these criteria, the DeKalb Public Library is included in the financial statements of the City as a *discretely presented component unit*.

Basis for Budgeting

For budgeting purposes within the Governmental Fund types, the City uses the same method as for accounting under Generally Accepted Accounting Principles (GAAP): the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available, and expenditures are recognized when the related liability has been incurred. The Proprietary and Fiduciary Fund types are budgeted utilizing the accrual basis of accounting, the same method used for accounting purposes: revenues are recorded when earned, and expenses are recorded when a liability is incurred. The following exceptions apply:

- Capital purchases are recorded as an asset on a GAAP basis but budgeted as expenses;
- Depreciation is recorded as an expense on a GAAP basis but not budgeted as expense;
- Debt principal payments are recorded as reductions of liabilities on a GAAP basis but budgeted as expenses;
- The issuance of debt is recorded as an increase to liabilities on a GAAP basis but budgeted as revenue.

FUND STRUCTURE



- Major Fund noted by asterisk (*)
- All funds noted above are budgeted and included in the Annual Comprehensive Financial Report

CITY OF DEKALB
MATRIX OF FUNDS AND DEPARTMENTS

FUND	DEPARTMENT											DESCRIPTION
	Elected Officials	Municipal Band	City Manager	Human Resources	Finance	Information Technology	Police	Fire	Public Works	Transit	Community Development	
General	■	■	■	■	■	■	■	■	■		■	Primary operating fund.
Transportation										■		Provision of transportation and planning services to the DeKalb metropolitan area.
Motor Fuel Tax					■				■			Use of the City's share of state gasoline taxes for City street maintenance and operations as required by law.
SSA #3 - Heritage Ridge					■				■			Maintenance of various public areas: street islands, detention basins, street lighting and entrance sign.
SSA #4 - Knolls Subdivision					■				■			Maintenance of various public areas: stylized street lighting and entrance.
SSA #6 - Greek Row					■				■			Provision of street lighting placed upon private property in the neighborhood.
SSA #14 - Heartland Fields					■				■			Maintenance of the common facilities, mosquito abatement and snow removal.
SSA #29 - Market Square Area					■				■			Repair, replacement, repaving, reconstruction, and maintenance of the common area private streets and roadways, stormwater sewer and sanitary facilities serving the properties.
SSA #30 - Hunter Ridgebrook					■				■			Construction, installation and maintenance of public safety improvements, lighting, landscaping, snow and trash removal, building and land improvements.
Central Business Tax Increment Financing #3			■		■						■	Property tax increment and capital improvements in TIF #3.
South Fourth Street Tax Increment Financing #4			■		■						■	Property tax increment and capital improvements in TIF #4.
Community Development Block Grant											■	Accounts for the funds received from HUD through CDBG used on eligible projects within the City.
Housing Rehabilitation											■	Accounts for funds received from CDAP and acts as a pass-through for certain funds in the CDBG fund.
Foreign Fire Insurance Tax					■			■				Accounts for the funds received for the maintenance, benefit, and use of the Fire Department.
General Fund Debt Service					■							Payments on long term debt principal and interest.
Station 4 Construction Fund					■			■				Accounts for the cost of Fire Station #4 facility construction.
Capital Projects					■	■			■			Accounts for the cost of major capital projects such as street maintenance and facility construction.
Capital Equipment Replacement					■	■	■	■	■		■	Capital equipment replacement fund for general City equipment and fleet replacement.
Water					■				■			Accounts for the provision of water services to customers within the City.
Water Construction					■				■			Accounts for the expenses of new water main construction related to impact fee revenue.
Water Capital					■				■			Accounts for the capital portion of the Water Fund related to maintenance of existing assets.
Airport					■				■			Accounts for the provision of aviation services to customers of the DeKalb Taylor Municipal Airport.
Refuse & Recycling					■				■			Accounts for the provision of refuse disposal and recycling services to customers of the City.
Workers Compensation / Property & Liability Insurance			■	■	■	■	■	■	■	■	■	Accounts for workers compensation costs and property & liability insurance premiums and charges to other funds/departments.
Health Insurance			■	■	■	■	■	■	■	■	■	Accounts for health insurance premiums for employees, retirees and the DeKalb Public Library and charges to other funds/departments/entities.
Police Pension					■		■					Accounts for the accumulation of resources to be used for the retirement payments to sworn police officers.
Fire Pension					■			■				Accounts for the accumulation of resources to be used for the retirement payments to firefighters.
DeKalb Public Library					■							Accounts for the City's financial responsibility to the DeKalb Public Library.

Dark green shading indicates the department devotes substantial time to the fund's operations.

Financial Policies

The City has adopted several policies that help guide the budgeting process and financial operations of the City:

01-01 Budget Policy
01-02 Fund Balance Policy
01-03 Capital Equipment Replacement Fund Policy
01-04 Revenue and Expenditure Policy
01-05 Accounting, Auditing and Financial Reporting Policy
01-06 Capital Asset Policy
01-07 Debt Management Policy
01-08 Investment Policy

The full text of each policy can be found in the Appendix.

Budget Policy

An annual budget must be submitted to the City Council that is within the City's ability to pay. The annual budget should finance current operating expenditures, excluding major capital expenditures, with current revenues. A "balanced budget" must be adopted, i.e., a budget for which expenditures in a given fiscal year do not exceed the sum of 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year. **All City funds in 2025 report a balanced budget.**

Budgetary controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget. The budgetary level of control, the level at which expenditures cannot exceed the appropriated amount, is exercised at the fund level.

Fund Balance Policy

The fund balance policy defines the categories of fund balance as non-spendable, restricted, committed, assigned, and unassigned. Only the City Council can take action to commit fund balance to specific purposes; either the City Council or City Manager may assign fund balance for specific purposes. The fund balance policy also outlines the reserve balances ideally maintained in each fund type: the General Fund's unassigned fund balance shall be maintained at 25% of annual expenditures; Special Revenue Funds should maintain fund balance to cover current expenditures and next year's expenditures enough to avoid a cash deficit position; TIF Funds (a type of Special Revenue Fund) should maintain a balance to support the future planned capital improvements; and Capital Projects Funds should maintain a minimum dollar amount necessary to meet the planned improvements identified in the multi-year capital replacement schedule.

Within enterprise funds, "net assets" is the terminology used in place of fund balance to describe the net financial resources. The Water Operating Fund should maintain unrestricted net assets equal to 25% of annual budgeted operating expenses; amounts above that will be transferred to the Water Capital Fund. The Airport Fund should maintain unrestricted net assets of 25% of annual budgeted operating expenses plus the budgeted capital improvements for the current fiscal year.

The Health Insurance Fund should maintain unrestricted net assets of one month of premiums. The Worker's Compensation Fund should maintain unrestricted net assets of $1.0 million.
Except for the Airport Fund, all other funds comply with the fund balance policy for the 2025 budget.

Capital Equipment Replacement Fund Policy

The Capital Equipment Replacement Fund (CERF) was established to set aside funds for the annual replacement of existing vehicles and equipment and to avoid significant fluctuations in the operating budget year over year. Water tower rental income and a portion of home rule motor fuel tax (currently $.01 of the $0.095/gallon charged, or approximately 10.5%) is dedicated to funding the CERF. Transfers from the General Fund may also be used when revenues are insufficient. Equipment purchased out of this fund is limited to capital items with a cost greater than $10,000 and a useful life in excess of one year. When surplus capital equipment is sold, the proceeds shall be deposited into this fund.

Revenue and Expenditure Policy

The City shall strive to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. Property tax rates shall be kept as low as possible, and levies will be established in the following order of priority: Police and Fire Pension, IMRF Pension, FICA, general obligation bond principal and interest, General Fund operations, and additional personnel. User charges and tap-on fees shall be sufficient to finance all operations and debt of the Water Fund. If revenues fall below estimates, the City Manager may impose spending limits.

The City shall consistently budget the minimum level of expenditures to provide for the public well-being and safety of residents and businesses of the community. Additionally, expenditures will be within the confines of generated revenue. Fund balance will not be used to pay for operating expenditures except in the case of emergencies or to meet fiduciary obligations (e.g. pensions) after careful consideration.

Accounting, Auditing and Financial Reporting Policy

Annually, an audit is conducted on the City's financial statements by a qualified, independent public accounting firm and filed within six months of the fiscal year end. The City follows generally accepted accounting principles (GAAP) and prepares an Annual Comprehensive Financial Report (ACFR) which is submitted to the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

Monthly, the City prepares account reconciliations on significant accounts that are overseen by the Finance Director. Year-end adjustments must be prepared by the Finance Department staff within 90 days after year end are reviewed by the Finance Director. The Finance Director reviews the full audited financial statements and footnotes for accuracy and completeness.

Capital Asset Policy

"Capital expenditures" are items with a cost of $25,000 or more and a useful life of more than one year. These assets, including contributed assets, are capitalized, and depreciated in the City's financial statements. Repair and maintenance costs are expensed. The City categorizes its capital assets into the following: land, building and building improvements, equipment, vehicles, infrastructure (streets, traffic signals), and water distribution system.

Proprietary Fund capital assets such as the water system and airport improvements are capitalized directly in the related funds. General capital assets are reported in the City's entity-wide financial statements.

Assets purchased with federal funds typically have specific tracking requirements and are notated as such in the financial records. Physical inventory of all capital assets should be performed biennially.

Debt Management Policy

The City's debt management policy provides a functional tool for debt management and capital planning. Long-term debt shall be issued only to fund capital improvements that cannot be financed with current revenues; it shall not be used to fund operations. The ultimate goals established by the City's debt policy are as follows:

- Maintain a minimum Aa3 (Moody's) credit rating;
- Avoid financial decisions that will negatively impact current or future credit ratings;
- Maintain a General Fund balance of 25% of total annual expenditures;
- Consider market timing;
- Determine the optimal maturity schedule of the debt;
- Consider the impact of debt issuance on overlapping governments;
- Assess financial alternatives to debt issuance;
- Minimize debt interest costs.

In addition to these goals, the debt policy addresses the authority and purpose of the debt issuance, the terms by which short versus long term debt may be issued, when capital leases may be utilized, recognition of the Capital Improvement Program (CIP), structure of debt issues, credit enhancements, use of local institutions, legal constraints, and other limitation on the issuance of debt, credit implications and parameters for overall administration of the debt.

Investment Policy

The City's policy is to invest public funds in a manner that will conform to state statute, maximize security, meet daily cash flow demands, and attempt to obtain a market rate of return. Investment earnings shall be maximized by consolidation unless prohibited by restricted funds. The primary objectives are safety of principal, liquidity, and yield.

In addition, the policy addresses the standards of care to be observed, including prudence, ethics, and delegation of authority. Safekeeping and custody, authorized institutions, and internal controls over investing are delegated to the Finance Director under the authority of the City Manager. The policy also details the allowable investments and related collateralization requirements (110% of uninsured cash deposits), along with diversification, maximum maturities, monthly required reporting to the City Council and performance standards to be followed.



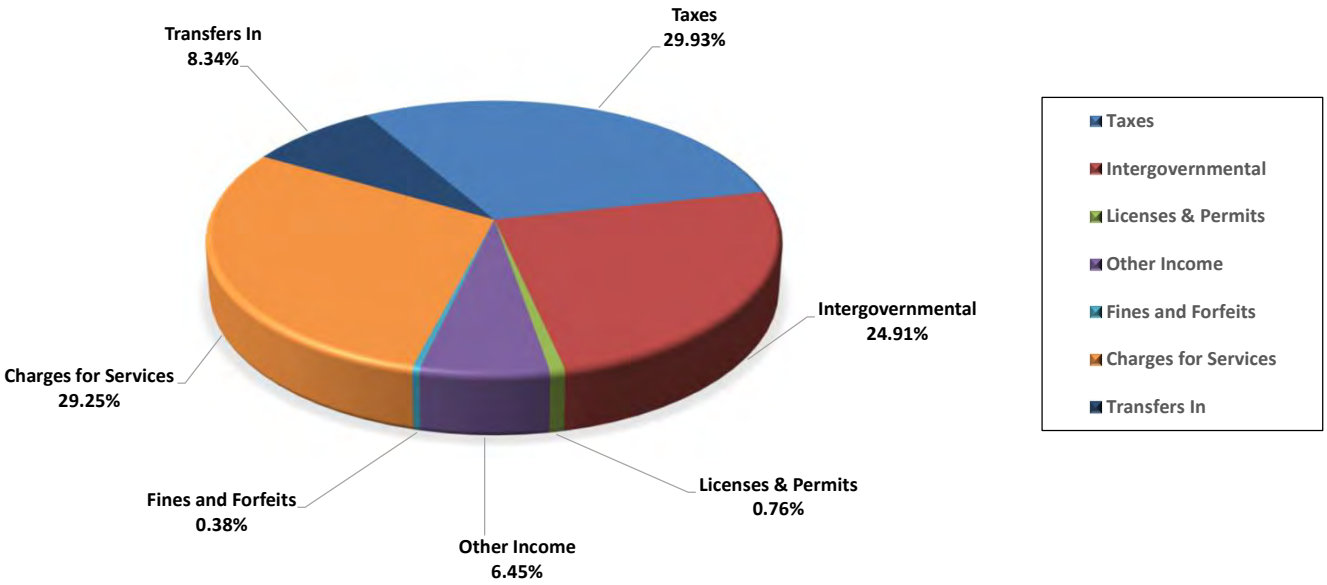
Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

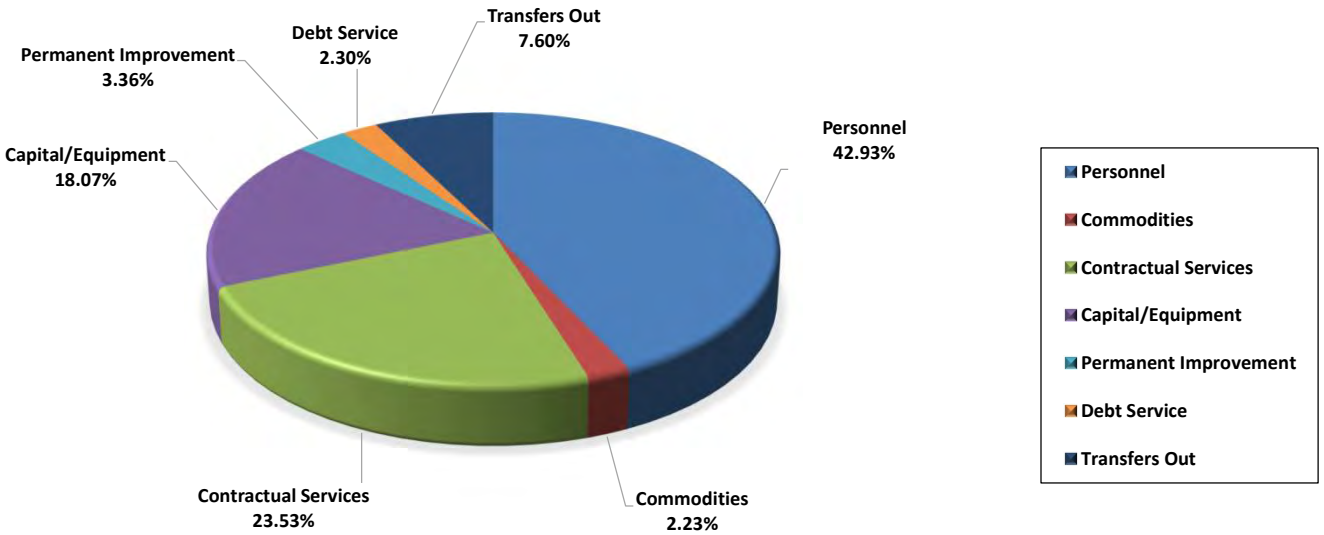
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City of DeKalb
Illinois

2025 Revenues by Category: All Funds



2025 Expenditures by Category: All Funds



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Section Four

General Fund Detail

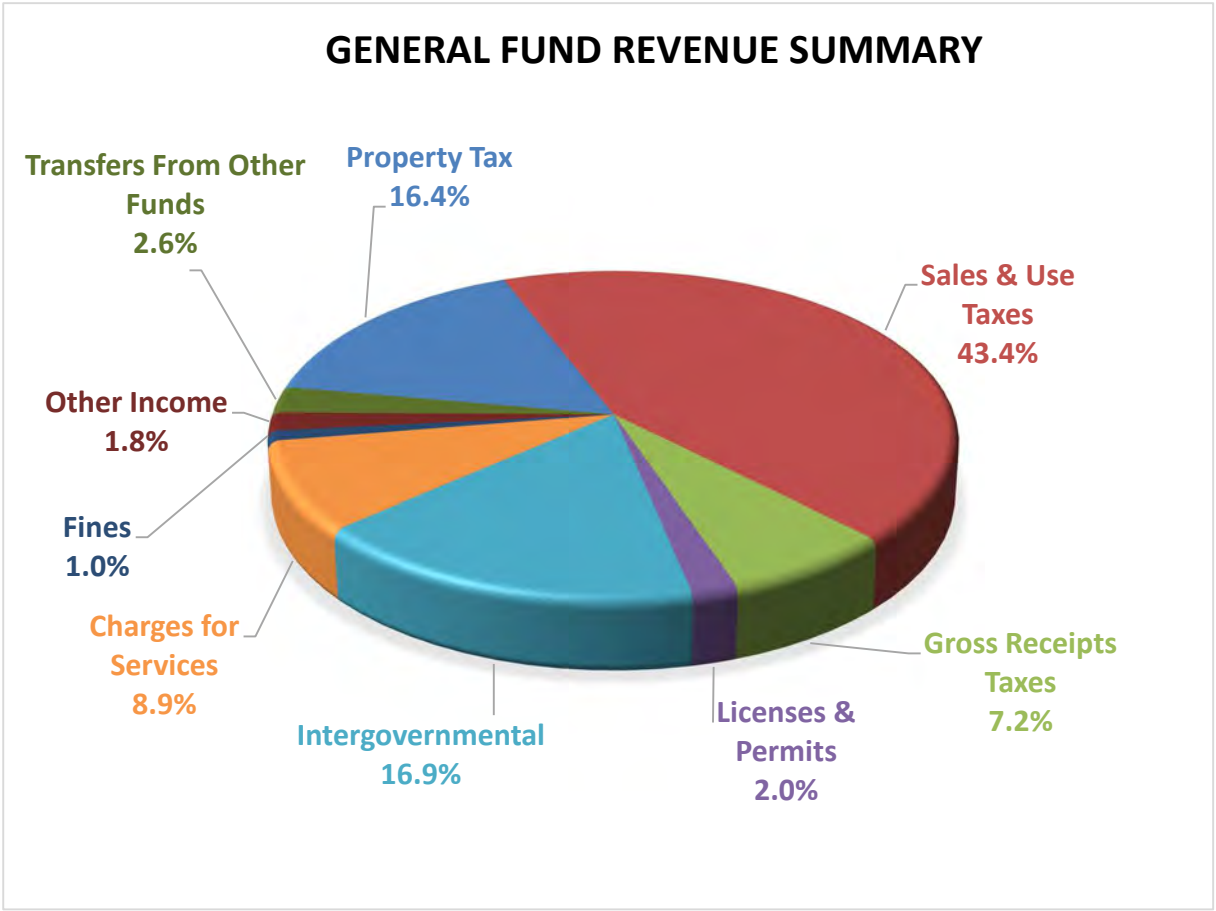
- General Fund Revenues
- General Fund Expenditures
- Legislative
- City Administration
    - City Managers Office
    - Human Resources
    - Finance
    - Information Technology
- Police Department
- Fire Department
- Public Works Department
- Community Development Department
- General Fund Support

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General Fund Revenues

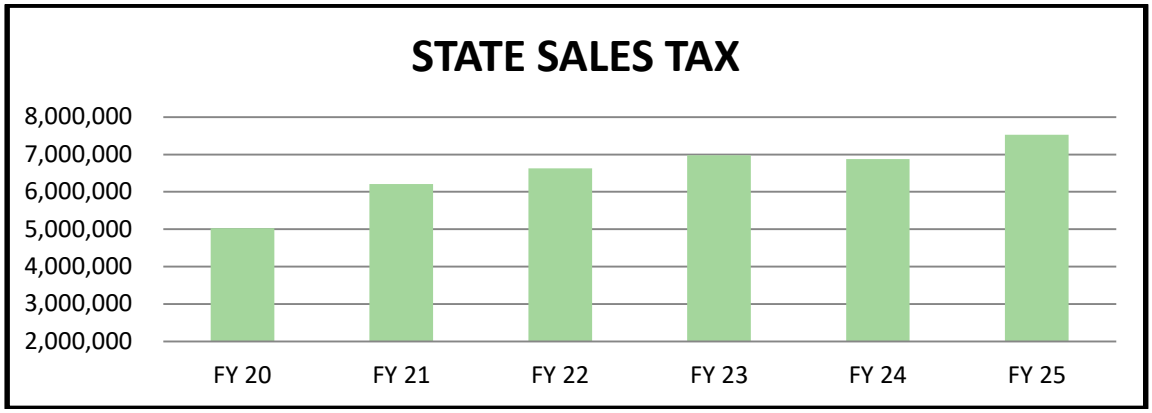
General Fund revenues are derived from numerous sources that can be placed into one of nine categories, as depicted in the chart below. The FY2025 Budget includes $51,002,166 in General Fund revenues and transfers in.

Revenue Type	Amount	Percentage
Property Tax	8,341,336	16.4%
Sales & Use Tax	22,133,689	43.4%
Gross Receipt Taxes	3,681,733	7.2%
Other Income	909,495	1.8%
Licenses & Permits	999,960	2.0%
Intergovernmental Revenues	8,596,881	16.9%
Service Charges	4,515,972	8.9%
Fines	509,211	1.0%
Transfers From Other Funds	1,313,889	2.6%
	51,002,166	100.00%

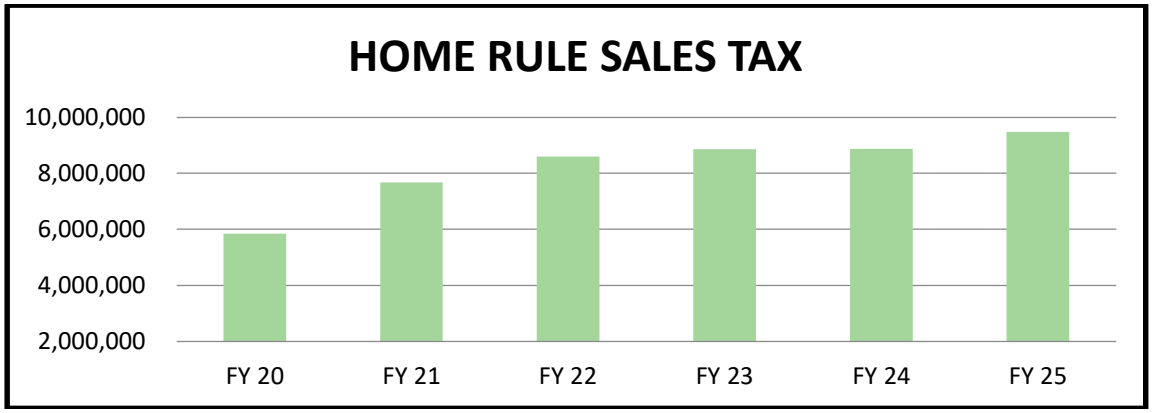


Sales & Use Taxes
$22,133,689 (43.4%)

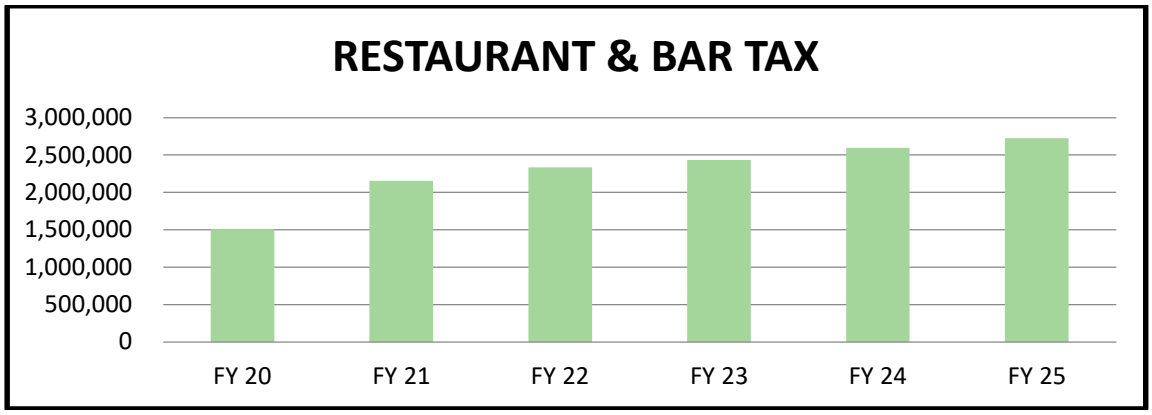
- **State Sales Taxes.** Sales and use taxes comprise the largest category of General Fund revenues. As the recent FY2023 Audit reported, Sales and Use tax revenues were significantly understated in the FY2023 Budget, which led to a corresponding rise in the City's fund balance at the end of FY2023. The understatement was an outcome of an abundance of caution during the budget preparation in the fall of 2022 and then again in the fall of 2023. The Illinois Department of Revenue collects a 6.25% tax on the sale of general merchandise and distributes 1% to the municipality where the sale occurred and 0.25% to DeKalb County. FY2025 state sales tax revenue is expected to increase by $554,293 over the actual 2023 year-end total.



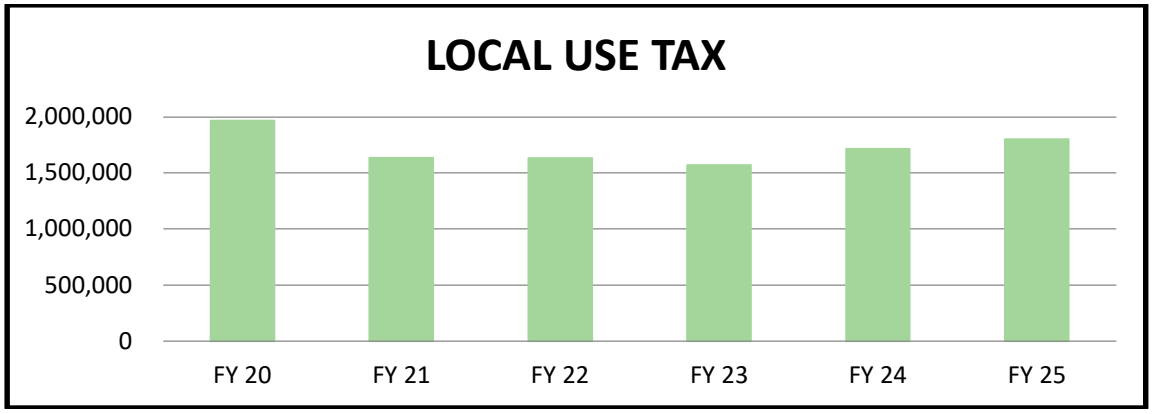
- **Home Rule Sales Tax.** The City imposes a 1.75% Home Rule Sales tax on sales of general merchandise. The tax is not collected on the sale of food, drugs, or tangible personal property that is required to be licensed or registered with the State of Illinois. Home rule sales tax revenue is expected to increase by $620,532 over the actual 2023 year-end total.



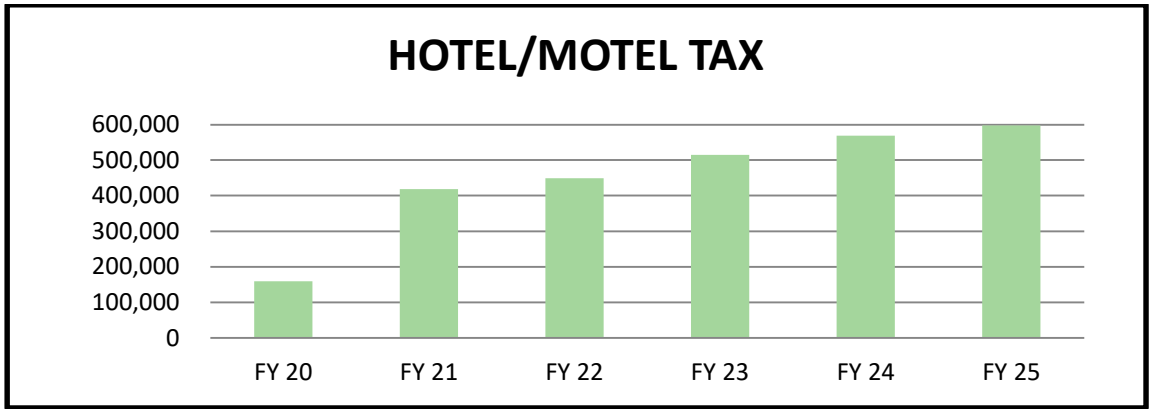
- **Restaurant & Bar Tax.** The City collects a 2% tax on prepared food, beverages and packaged liquor sales. This tax is administered at the local level and had been steady at an annual rate of about $1.9 million in pre-pandemic years. The FY2021 and FY2022 totals rebounded after the deep COVID-related constraints in 2020. Based on an estimate of about $2.59 million in R&B taxes in FY2024, the FY2025 projection is $2,724,068 (+$129,718 or +5.0% above the projected FY2024 year-end number).



- **Local Use Tax.** Use taxes are imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail, including online purchases. This revenue source is collected by the State and forwarded to the City on a per capita basis. This tax revenue has been trending upward as more consumers purchase their taxable goods through the internet. In FY2025, the estimated revenue from this source is $1,801,320 (+$85,777 or 5.0% above the projected FY2024 year-end number).

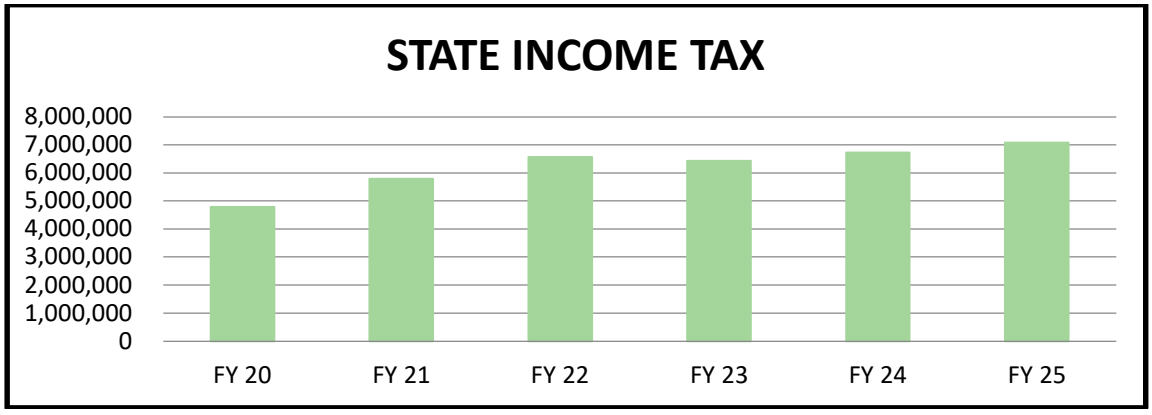


- **Hotel/Motel Tax.** The City imposes a 7.5% tax on the use of hotel/motel rooms in the City. The projected FY2025 revenues are expected to exceed the FY2024 year-end revenues in this category by $28,447 or 5.0%.

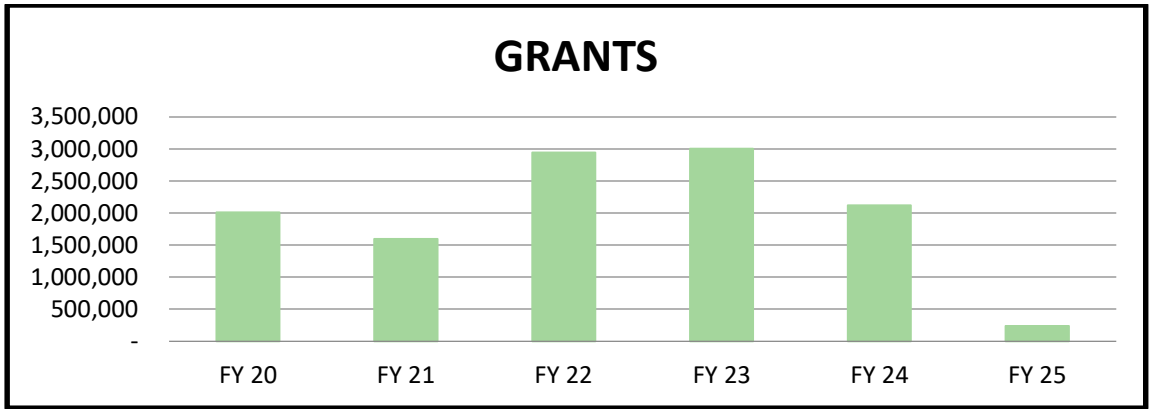


Intergovernmental Revenues
$8,596,881 (16.9%)

- **State Income Tax**. The second largest category of General Fund revenue is intergovernmental revenues. About 82% of this revenue comes from the City's per capita share of State Income Tax revenue. In FY2025, state income tax revenue is budgeted at $7,087,414, an increase of $358,984 (+5.3%) over the estimated FY2024 year-end revenues.



- **Grants.** Previously a significant intergovernmental revenue source, constituting $2,120,112 in FY2024. Much of this grant revenue comes from federal sources. At the end of FY2024, the remaining ARPA [$1,019,023] and SAFER [$961,089] grant monies will be fully expended.



- **Other Intergovernmental revenues include Video Gaming Tax receipts, Personal Property Replacement (PPRT) Tax, Township Road and Bridge Tax, and Cannabis Use Tax.** PPRT taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, trusts and other business entities were taken away in the 1970s. Such business entities pay a 2.5 percent tax on their net Illinois income.

Property Taxes
$8,341,336 (16.4%)

This revenue is derived from a tax levy on real estate within the corporate limits of the City of DeKalb. The City of DeKalb is a home rule community and is not regulated by the Property Tax Extension Limitation Law (PTELL). For over a decade, the entirety of the City's property tax has been dedicated to the City's state pension obligations, as defined annually by an independent actuary (see pp. 3-5, above). In FY2025, the City will increase its levy by $617,877 (+8%) but should deliver a property tax rate decrease of about 21.93%. The City's estimated EAV in 2024 is $1,317,537,149 (after abatements) largely owing to the continuing extraordinary EAV growth from Meta (DeKalb Data Center).

Year	Rate-Setting EAV: City	City Levy	City Rate	% Difference: City Rate
2014	464,966,381	4,270,540	1.02450	
2015	468,077,742	5,094,730	1.19420	16.56%
2016	503,861,829	5,565,384	1.20210	0.66%
2017	529,629,464	6,004,594	1.22680	2.05%
2018	547,947,687	6,017,140	1.18830	-3.14%
2019	585,726,839	6,269,649	1.15410	-2.88%
2020	610,333,062	6,522,507	1.06868	-7.40%
2021	694,171,673	6,845,317	0.98612	-7.73%
2022	794,561,930	7,119,130	0.89599	-9.14%
2023	952,383,378	7,723,459	0.81096	-9.49%
2024*	1,317,537,149	8,341,336	0.63310	-21.93%

*Estimated

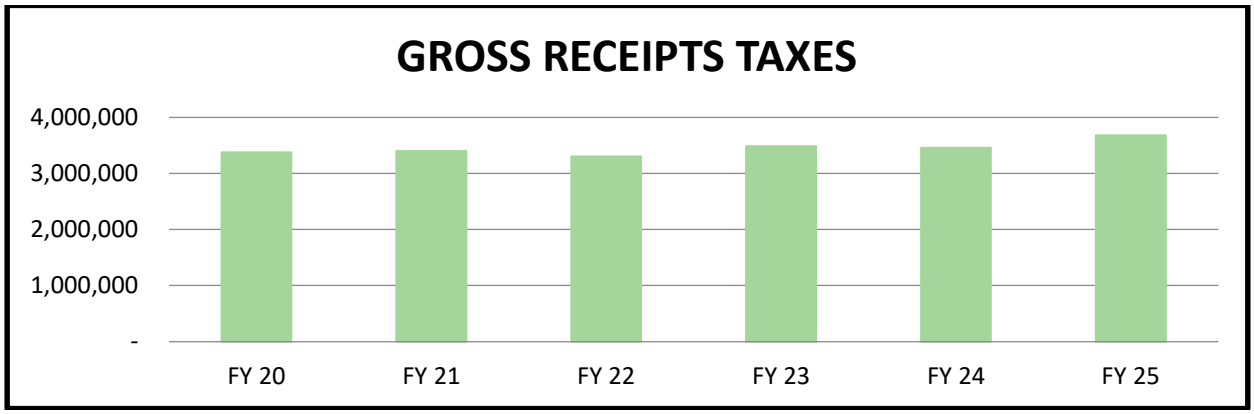
The estimated impact of **the City's proposed levy of $8,341,336** on a theoretical householder with a home carrying an EAV of $136,575 (which includes a DeKalb Township equalization factor or "multiplier" of 1.1469) is illustrated in the table that follows:

City of DeKalb—Theoretical DeKalb Taxpayer							
Year	Base EAV	Equalization Factor	New EAV	Homestead	Final EAV	DeKalb Rate	DeKalb Tax
2019	$97,906	1.0351	$101,343	-$6,000	$95,343	1.1549	$1,101.11
2020	$101,343	1.0409	$105,488	-$6,000	$99,488	1.06868	$1,063.21
2021	$105,488	1.0162	$107,197	-$6,000	$101,197	0.98612	$997.92
2022	$107,197	1.0662	$114,293	-$6,000	$108,293	0.89599	$970.30
2023	$114,293	1.0953	$125,185	-$6,000	$119,185	0.81096	$966.54
2024	$125,185	1.1469	$142,575	-$6,000	$136,575	0.63310	$864.66

Gross Receipts Taxes
$3,681,733 (7.2%)

The largest revenue stream within this category is the Municipal Utility Tax, which will account for $2,847,312 (77%) in FY2025. This tax is collected on electric and natural gas utility services in the City of DeKalb and modest increases should continue owing to larger users on DeKalb's south side (notwithstanding 50% utility tax abatements for Ferrara and Meta).

In recent years, both the telecommunications Tax and Franchise Tax revenues have been largely flat as a result of consumers abandoning land-line phones and "cutting the cord" from traditional TV.



Service Charges
$4,515,972 (8.9%)

Of the revenues included in this category, Fire Services and Ambulances Services account for a majority of the total. The City charges Northern Illinois University (per contract) and the DeKalb Fire Protection District for fire and emergency medical services to their residents. The City also charges users (or their insurance) for City-provided ambulance services. This revenue has increased significantly in recent years as an increasing number of DeKalb residents use the City's paramedic services as their primary health care. Another component of this category is Police services. Beginning in FY2022, Police services provided to the DeKalb Community Unit School District #428 and other agencies are reported in this category. The revenue includes utilization of the City's Police force for private and school events, as well as the reimbursement for having designated DeKalb officers present in the schools. In the latter part of 2022, the number of School Resource Officers (SRO) increased to five.

Licenses & Permits
$999,960 (2.0%)

This General Fund revenue category includes several locally issued licenses, registration and permits, including Building Permits, Fire Life-Safety Licenses (e.g. rooming houses, restaurants), Liquor Licenses, and Crime-Free Housing Registration. It is anticipated that Building Permit revenue will be around the FY2023 level of $400,000.

Other Income
$909,495 (1.8%)

This revenue category is comprised of various small revenue sources that include Investment Interest, the annual TIF Surplus, Refunds and Reimbursements, and other Miscellaneous Revenue. Refunds and Reimbursements account for $340,062 and include the annual contribution from the Emergency Telephone Systems Board (ETSB) to offset the cost of emergency 911 dispatching and the annual payment from the Illinois Department of Transportation (IDOT) for street maintenance.

Fines
$509,211 (1.0%)

Fines issued by Police and Code Compliance personnel account for most of the revenue included in this category. Much of this revenue is derived from Court Fines, Parking Fines, and Administrative Tow Fees. Generally, the five-year average was used in formulating the budget estimate for FY2025.

Transfers from Other Funds
$1,313,889 (2.6%)

Transfers from other City funds into the General Fund include transfers from Transportation and CDBG Funds to reimburse General Fund salary and benefit expenses related to staff administration of these programs; a Water Fund transfer for payment in lieu of taxes (PILOT); and a Refuse and Recycling Fund transfer to cover the administrative cost of managing monthly refuse billing. The transfers will vary on an annual basis, subject to underlying salary and benefit costs and time spent administering the grant programs, along with grant administrative cost limits, the depreciable value of the water system and the City's property tax rate, and the margin between refuse charges and expenses. In FY2025, an additional $750,000 will be transferred into the General Fund from the GEMT Fund to offset the debt service on the new 2023 G.O. Bond underwriting the construction of a fourth fire station.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 100 - GENERAL FUND REVENUE						
PROPERTY TAXES						
100-00-00-30140	PROPERTY TAX - FIRE PENSION	3,672,401	3,865,258	4,215,632	4,215,632	4,552,883
100-00-00-30150	PROPERTY TAX - POLICE PENSION	3,083,738	3,245,669	3,507,827	3,507,827	3,788,453
PROPERTY TAXES		**6,756,139**	**7,110,927**	**7,723,459**	**7,723,459**	**8,341,336**
SALES & USE TAXES						
100-00-00-31100	STATE SALES TAX	6,626,891	6,976,228	6,881,105	6,881,105	7,530,521
100-00-00-31200	HOME RULE SALES TAX	8,592,479	8,859,855	8,869,638	8,869,638	9,480,387
100-00-00-31300	LOCAL USE TAX	1,632,879	1,568,290	1,715,543	1,715,543	1,801,320
100-00-00-31400	HOTEL/MOTEL TAX	449,385	514,753	568,946	568,946	597,393
100-00-00-31500	RESTAURANT & BAR TAX	2,333,899	2,433,851	2,594,350	2,594,350	2,724,068
SALES & USE TAXES		**19,635,533**	**20,352,977**	**20,629,582**	**20,629,582**	**22,133,689**
GROSS RECEIPTS TAXES						
100-00-00-31700	MUNICIPAL UTILITY TAX	2,463,149	2,723,375	2,636,400	2,636,400	2,847,312
100-00-00-31750	TELECOMMUNICATIONS TAX	441,512	405,683	404,436	404,436	404,436
100-00-00-31900	FRANCHISE TAX	399,807	354,185	413,447	413,447	429,985
GROSS RECEIPTS TAXES		**3,304,468**	**3,483,243**	**3,454,283**	**3,454,283**	**3,681,733**
OTHER INCOME						
100-00-00-31800	AUTO RENTAL TAX	26,769	24,309	21,815	21,815	22,688
100-00-00-35950	POLICE FORFEITURES	2,013	2,600	500	500	500
100-00-00-37100	INVESTMENT INTEREST	304,166	1,242,953	400,000	400,000	500,000
100-00-00-37500	GAIN/LOSS ON INVESTMENTS	(94)	(104)	-	-	-
100-00-00-38100	MISCELLANEOUS REVENUE	37,677	27,166	20,000	20,000	20,000
100-00-00-38200	REFUNDS / REIMBURSEMENTS	153,297	466,586	333,394	333,394	340,062
100-00-00-38350	50/50 TREE PLANTING	-	8,218	9,000	9,000	9,000
100-00-00-38600	SALES OF SURPLUS PROPERTY	1,063	2,072	2,500	2,500	2,500
100-00-00-38700	LEASE ISSUANCE	30,208	78,482	-	-	-
100-00-00-38850	TIF PROPERTY TAX SURPLUS	13,561	18,574	14,178	14,178	14,745
OTHER INCOME		**568,660**	**1,870,856**	**801,387**	**801,387**	**909,495**
LICENSES & PERMITS						
100-00-00-32200	LIQUOR LICENSES	310,506	283,977	256,406	256,406	290,000
100-00-00-32300	ROOMING HOUSE LICENSES	9,540	8,700	10,000	10,000	10,000
100-00-00-32350	FIRE LIFE SAFETY LICENSES	15,600	15,300	14,000	14,000	15,500
100-00-00-32400	AMUSEMENT LICENSES	4,275	4,350	4,350	4,350	-
100-00-00-32450	OTHER LICENSES	50,106	61,476	50,000	50,000	60,000
100-00-00-32500	BUILDING PERMITS	448,783	410,494	502,860	502,860	400,000
100-00-00-32900	OTHER PERMITS	35,635	42,165	30,250	30,250	31,460
100-00-00-34700	CRIME FREE REGISTRATION FEE	170,277	169,808	193,000	193,000	193,000
LICENSES & PERMITS		**1,044,722**	**996,270**	**1,060,866**	**1,060,866**	**999,960**
INTERGOVERNMENTAL REVENUES						
100-00-00-33100	FEDERAL GRANTS	77,235	181,252	135,000	135,000	220,000
100-00-00-33110	FEDERAL GRANTS - ARPA	1,997,435	1,837,285	1,019,023	1,019,023	-
100-00-00-33120	FEDERAL GRANTS - SAFER	771,938	908,602	961,089	961,089	-
100-00-00-33150	FEDERAL PASS-THROUGH GRANTS	19,663	5,646	5,000	5,000	5,000
100-00-00-33200	STATE GRANTS	35,531	67,928	-	-	10,000
100-00-00-33300	LOCAL GRANTS	8,980	-	-	-	-
100-00-00-33400	FIRE GRANTS	15,866	4,596	-	-	-
100-00-00-33450	POLICE GRANTS	20,000	1,043	-	-	-
100-00-00-33500	STATE INCOME TAX	6,565,145	6,435,093	6,728,430	6,728,430	7,087,414
100-00-00-33600	PERSONAL PROPERTY REPLACEMENT TA	559,267	459,302	426,119	426,119	426,119
100-00-00-33650	VIDEO GAMING TAX	391,196	403,339	389,500	389,500	416,765
100-00-00-33700	TOWNSHIP ROAD & BRIDGE TAX	166,231	227,347	176,395	176,395	188,743
100-00-00-33800	CANNABIS USE TAX	65,897	61,011	102,000	102,000	109,140
100-00-00-33900	OTHER SHARED REVENUES	131,898	127,076	133,700	133,700	133,700
INTERGOVERNMENTAL REVENUES		**10,826,282**	**10,719,520**	**10,076,256**	**10,076,256**	**8,596,881**
SERVICE CHARGES						
100-00-00-34100	ADMINISTRATION FEES	169,004	150,020	161,625	161,625	168,090

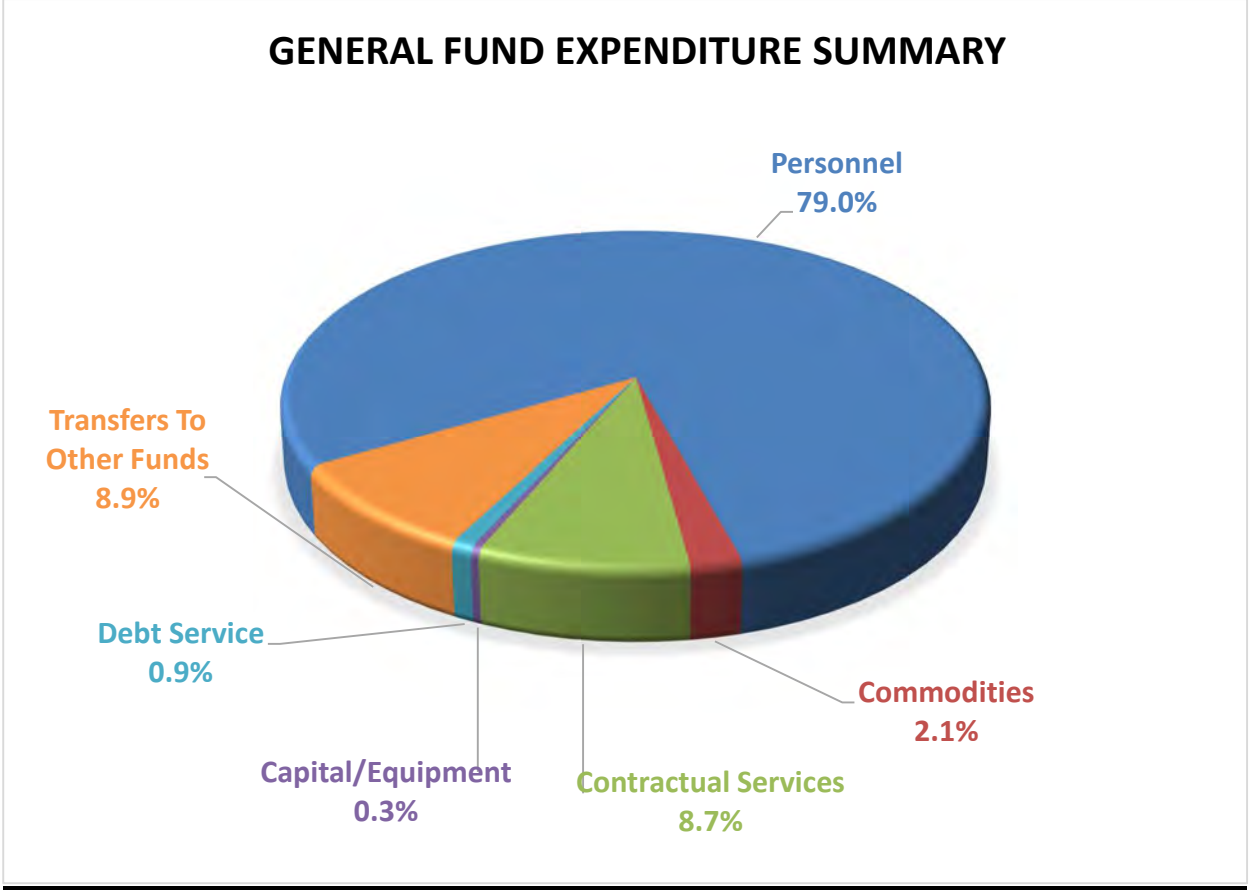
	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
100-00-00-34200	POLICE SERVICES	605,669	782,462	797,980	797,980	829,899
100-00-00-34250	FIRE SERVICES	1,109,418	1,072,346	1,092,300	1,092,300	1,103,223
100-00-00-34260	AMBULANCE SERVICES	1,926,575	1,538,924	2,244,000	2,244,000	2,333,760
100-00-00-34500	FUEL SALES	30,807	25,693	26,000	26,000	26,000
100-00-00-34750	ZONING FEES	8,200	9,650	7,000	7,000	7,000
100-00-00-34760	PLAN REVIEW FEES	37,607	33,944	40,000	40,000	40,000
100-00-00-34780	INSPECTION FEES	24,505	32,420	8,000	8,000	8,000
SERVICE CHARGES		**3,911,785**	**3,645,459**	**4,376,905**	**4,376,905**	**4,515,972**
FINES						
100-00-00-35100	COURT FINES	126,571	119,076	112,200	112,200	116,688
100-00-00-35200	DUI FINES	16,489	17,334	18,870	18,870	19,625
100-00-00-35250	ANTI-CRIME ACTIVITIES	174	547	1,000	1,000	1,000
100-00-00-35260	CRIME LAB	362	503	1,000	1,000	1,000
100-00-00-35300	PARKING FINES	82,360	85,208	147,900	147,900	147,900
100-00-00-35400	FALSE ALARM FINES	(45,950)	15,150	7,500	7,500	7,500
100-00-00-35500	MAIL-IN FINES	73,813	61,416	56,100	56,100	58,344
100-00-00-35600	ADMIN HEARING FINES	10,776	27,927	15,000	15,000	15,000
100-00-00-35700	ADMINISTRATIVE TOW FINES	174,948	178,525	132,600	132,600	137,904
100-00-00-35760	ANIMAL CONTROL FEES	220	2,920	1,750	1,750	1,750
100-00-00-35800	ABATEMENT FINES	5,730	8,289	2,500	2,500	2,500
100-00-00-35900	OTHER FINES	3,467	8,288	-	-	-
FINES		**448,960**	**525,183**	**496,420**	**496,420**	**509,211**
TRANSFERS IN						
100-00-00-39130	TRANSFER FROM GEMT	-	100,000	500,000	500,000	750,000
100-00-00-39200	TRANSFER FROM TRANSPORTATION FUN	39,295	48,906	52,490	52,490	53,802
100-00-00-39223	TRANSFER FROM SSA #3 FUND	300	500	500	500	500
100-00-00-39224	TRANSFER FROM SSA #4 FUND	500	500	500	500	500
100-00-00-39226	TRANSFER FROM SSA #6 FUND	500	500	500	500	500
100-00-00-39234	TRANSFER FROM SSA #14 FUND	-	500	500	500	500
100-00-00-39280	TRANSFER FROM CDBG FUND	91,386	60,422	77,297	77,297	77,297
100-00-00-39600	TRANSFER FROM WATER FUND	311,000	279,500	279,500	279,500	279,500
100-00-00-39680	TRANSFER FROM REFUSE FUND	140,000	144,000	147,600	147,600	151,290
TRANSFERS IN		**582,981**	**634,828**	**1,058,887**	**1,058,887**	**1,313,889**
PROJECTED REVENUES - GENERAL FUND 100		**47,079,530**	**49,339,263**	**49,678,045**	**49,678,045**	**51,002,166**

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General Fund Expenditures

General Fund expenditures are broken down into six categories, each containing numerous individual account lines.

Expenditure Type	Amount	Percentage
Personnel	42,160,327	79.0%
Commodities	1,129,410	2.1%
Contractual Services	4,636,067	8.7%
Capital/Equipment	185,750	0.3%
Debt Service	470,748	0.9%
Transfers To Other Funds	4,762,376	8.9%
	53,344,678	100.00%



The FY2025 budget includes $53,344,678 in General Fund expenditures, which is about $5.56 million (11.63%) higher than the FY2024 budget. This increase includes $2.5 million in one-time reserve fund transfers.

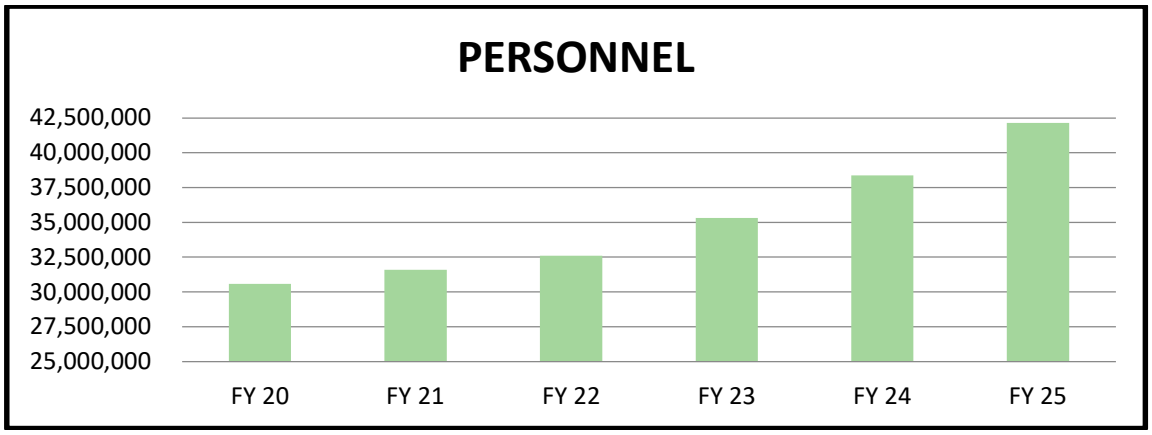
Personnel
$42,160,327 (79.0%)

In FY2025 personnel costs will account for 79% of total General Fund expenditures, or $42,160,327. This expenditure category includes salaries and wages, overtime, employer pension contributions, employer health insurance and other benefit costs.

- **Employee Wages:** In 2025, an additional 6 full-time positions are being added, primarily in public safety. Three new firefighter/paramedics will be hired to help staff the fourth fire station. Two new police officers will be hired to bring the total number of sworn officers to 75 from the authorized level of 73 sworn officers in 2024 (69 Patrol Officers and Sergeants; 6 Command Staff).

- **Fire and Police Pensions:** The rising costs associated with public safety pensions continue to impact the General Fund. In FY2025, the actuarially determined City contribution for the Fire and Police Pension Funds is $10,417,611, which is an increase of $943,156 from FY2024 (9.95%). The 2024 City levy (collected in 2025) will only cover $8,341,336 (80%) of this fiduciary obligation, requiring another $2,076,275 in General Fund revenues to cover the shortfall.

- **IMRF Pensions:** The City's General Fund contribution rate to IMRF increases slightly from 8.55% of salary in 2024 to 9.01% of salary in 2025. This will result in a FY2025 estimated employer contribution of $502,291 versus the employer contribution of $457,774 in 2024.



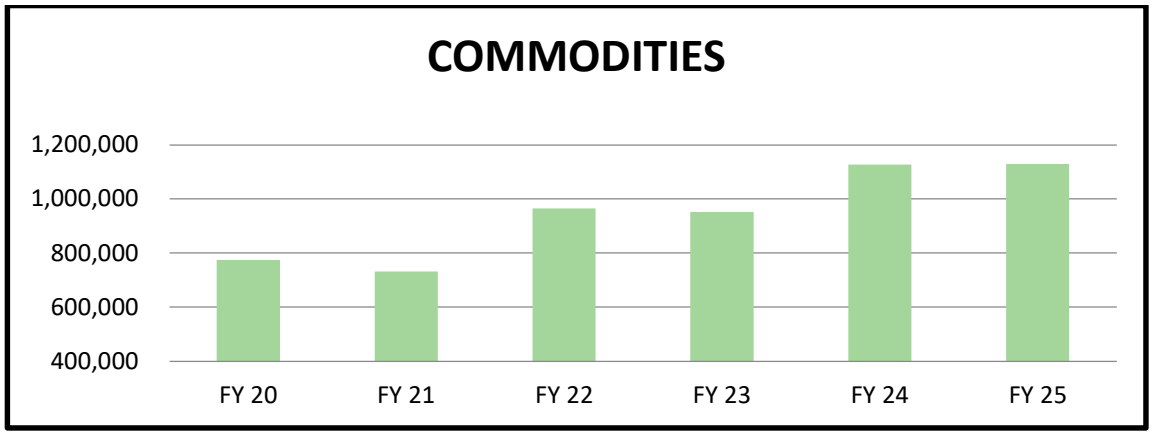
Commodities
$1,129,410 (2.1%)

Items purchased for use by the City are categorized as Commodities. The FY2025 Budget for this category is $1,129,410 or 2.1% of the General Fund expenditure budget. The minimal increase of $2,900 from the estimated year-end FY2024 budget shows each department's commitment to be fiscally prudent in 2025. The three largest expenditures in this category are:

- **Supplies/Parts – Vehicles ($206,075):** As previously noted, the cost to maintain our aging fleet is significant. These purchases typically represent the material costs for the City mechanics to repair and maintain fleet vehicles. Staff labor time is not accounted for in this line item.

- **Fuel, Oil, & Lubricants ($343,150):** The Public Works staff have managed to reduce overall fuel consumption in recent years; however, the City has borne the additional cost of higher fuel prices from which the City is not exempt.

- **Patrol Supplies & Equipment ($97,925):** As the authorized level of sworn officers increase to 75, the cost of additional handguns, rifles, body worn cameras and portable radios will slightly increase in kind. Ammunition cost increases, gas masks and additional K-9 supplies are among the other items in this category.



Contractual Services
$4,636,067 (8.7%)

Services provided to the City by others are classified as Contractual Services and represent $4,636,067 in FY2025, an increase of $189,559 (4.3%) from projected FY2024 year-end numbers. This category includes expenditures for the maintenance of buildings, equipment, software, and vehicles; engineering services; legal services; training and travel; and utilities. Also included in this category are $1,421,187 in payments to other government agencies through tax sharing agreements. Notable FY2025 expenditures in Contractual Services include:

- **Contracted Services ($472,415):** This category of expenditures will increase by $46,900 (11%) over the projected FY 2024 year-end total. The City's Police Department partners with Northwestern Medicine to provide outsourced social workers to assist with the aftermath of crimes and crime prevention. Within the Fire Department, ambulance service billing is provided by EMS Medical Billing at a cost of about $80,000 annually. Within Public Works, these funds cover City-wide janitorial services, and within Building & Code Enforcement the funds cover outsourced sprinkler plan reviews and larger project plan reviews.

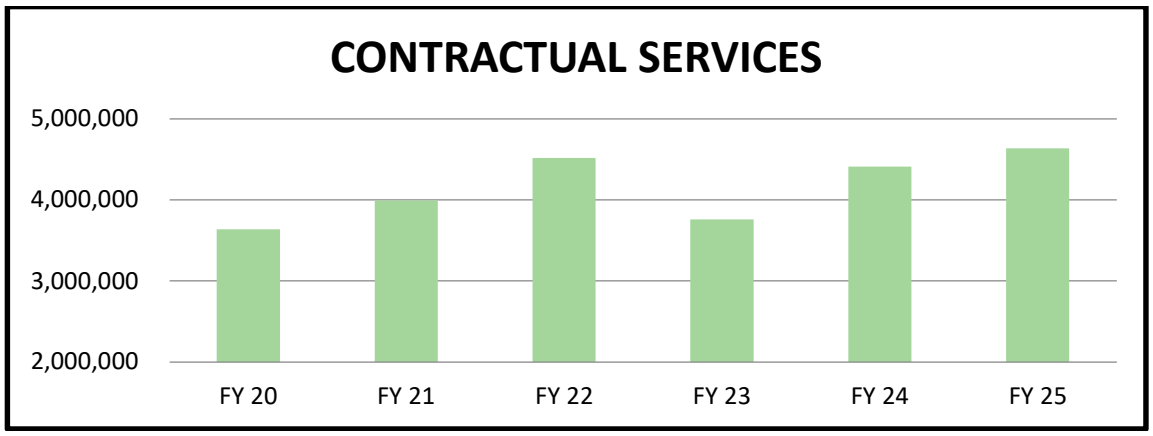
- **Maintenance – Software ($483,250):** Funding will increase in this category by $47,120 (10.8%). City-wide software costs are centralized in the Information Technology department and include such items as Police CAD/records maintenance, Office 365 maintenance, and the maintenance of the City-wide BS & A financial software.

- **Training/Travel ($233,265):** Much of the training budget is a result of new hires attending the fire and police academies, telecommunicator training, and a variety of other required public safety training.

- **Maintenance – Equipment ($326,387):** The increase in FY2025 is expected to be $10,487 (3.3%) over the projected FY2024 expense and will include the maintenance of Police body-cam cameras.

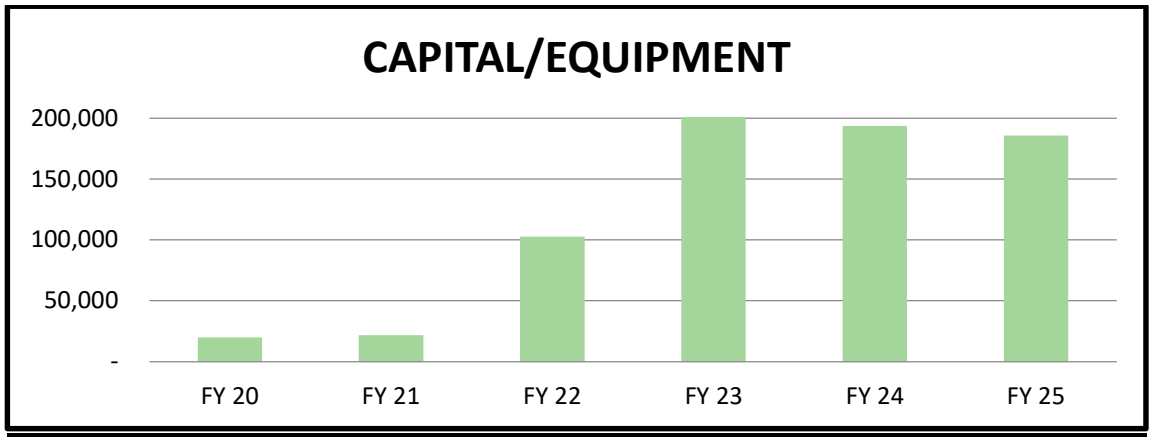
- **Human Services ($225,000):** This category will not see an increase in FY2025. These funds support both established and start-up 501 c3 agencies serving the community.

- **Developmental Services ($130,000):** This line item supports the DeKalb Chamber ($35,000), DeKalb County Economic Development Corporation ($35,000), and the DeKalb County Convention & Visitors Bureau ($50,000).



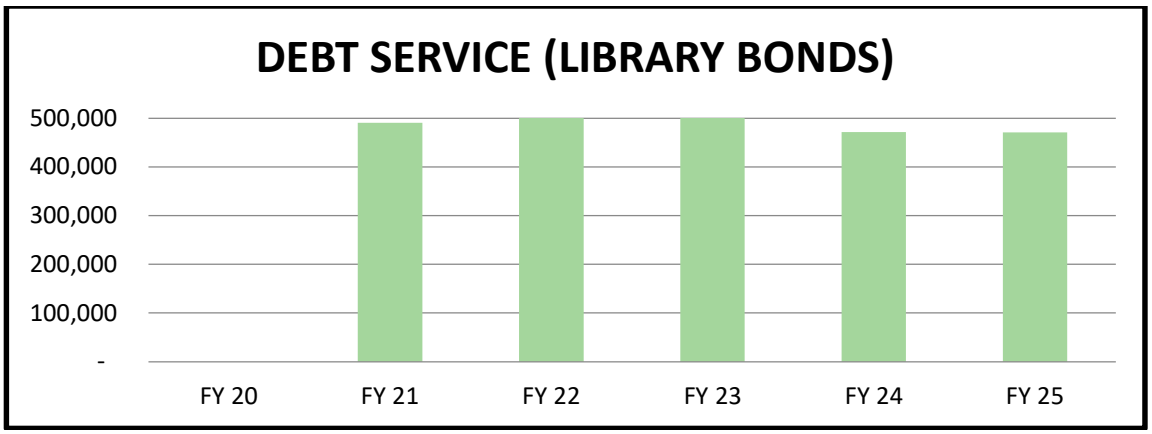
Capital/Equipment
$185,750 (0.3%)

In FY2025, the City budgeted $185,750 for minor equipment within the General Fund budget. Items in this category include capital items with a value of more than $5,000 but less than $10,000. Items with a value in excess of $10,000 are budgeted in the Capital Equipment Replacement Fund (Fund 420).



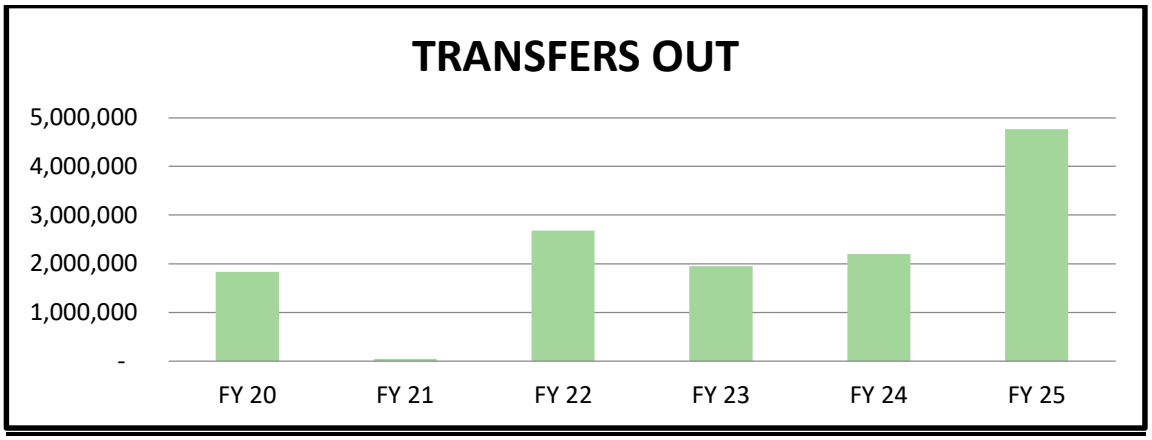
Debt Service
$470,748 (0.9%)

The majority of the City's debt payments are paid from the Debt Service Fund. However, the City also pays debt service on the GO Refunding Bond Series 2022 for the Library. The amount of principal and interest paid on that bond is accounted for in this category.



Transfers Out

Transfers of funds from the General Fund to other City funds are represented in this category. Transfers Out in FY2025 consist of a transfer to the Debt Service Fund to make the annual principal and interest payments on the City's bond issues, as well as a $500,000 transfer to the Capital Equipment Replacement Fund. There will also be a transfer of $2,000,000 for much needed street improvements.

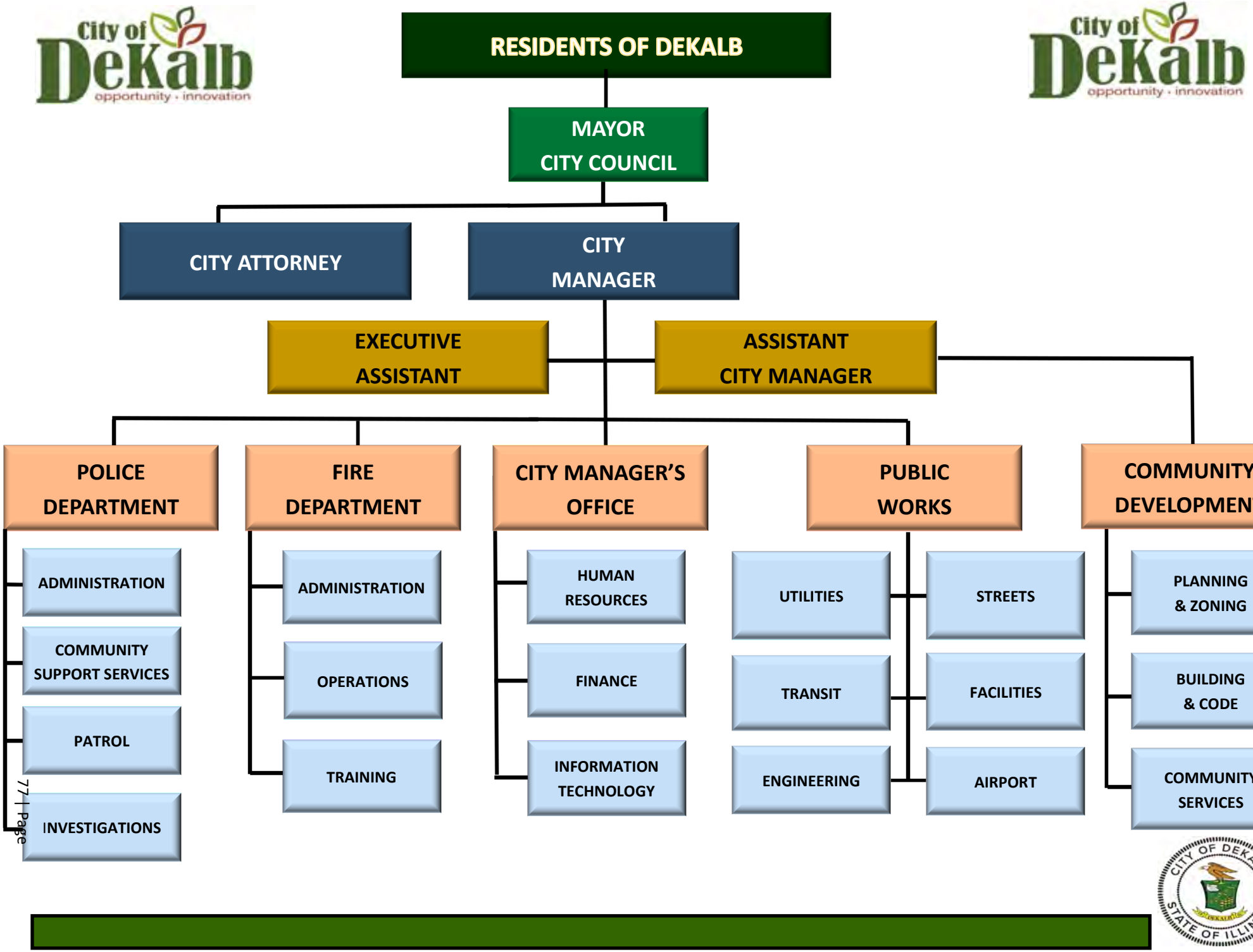


	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 100- GENERAL FUND EXPENDITURES						
PERSONNEL						
41100	WAGES - FULL-TIME	15,970,032	17,052,622	19,228,343	19,228,343	21,510,001
41200	WAGES - PART-TIME	369,949	289,159	359,033	359,033	339,800
41300	WAGES - OVERTIME	1,749,490	1,904,582	1,610,400	1,569,400	2,030,000
41400	LONGEVITY PAY	100,915	97,436	102,360	102,360	115,764
41500	CLOTHING ALLOWANCE	107,947	114,920	131,092	131,092	174,132
41550	CAR ALLOWANCE	2,925	2,925	2,925	2,925	2,925
41600	WELLNESS BONUS	96,534	273,073	240,000	240,000	285,000
41650	EDUCATION BONUS	5,500	6,250	5,000	5,000	5,000
41700	DEFERRED COMPENSATION	-	208,864	208,800	208,984	208,984
41800	HSA CONTRIBUTIONS	-	90,137	90,137	90,137	90,484
42100	EMPLOYER PORTION FICA	515,068	554,671	660,965	660,965	712,608
42200	EMPLOYER PORTION IMRF	526,955	404,626	457,774	457,774	502,291
42300	EMPLOYER CONTRIB/PENSION	8,123,459	8,834,397	9,474,455	9,474,455	10,417,611
42500	RETIREE HEALTH INSURANCE	4,588,857	4,515,100	4,583,526	4,583,526	4,666,489
42600	WORKER'S COMP/LIABILITY INS	451,064	974,355	1,232,216	1,232,216	1,099,238
PERSONNEL		**32,608,695**	**35,323,117**	**38,387,026**	**38,346,210**	**42,160,327**
COMMODITIES						
51000	BOARDS & COMMISSIONS	525	750	800	800	800
51300	SUPPLIES/PARTS-BUILDINGS	35,106	37,338	36,050	51,050	39,050
51410	SUPPLIES/PARTS-STREETS	10,998	20,634	25,000	17,500	20,000
51430	SUPPLIES/PARTS-STORM SEWERS	23,475	10,836	25,000	17,500	20,000
51500	SUPPLIES/PARTS-EQUIPMENT	6,615	6,480	5,500	5,500	5,500
51600	SUPPLIES/PARTS-TECHNOLOGY	21,530	26,351	25,000	25,000	25,000
51700	SUPPLIES/PARTS-VEHICLES	168,196	202,165	206,375	203,875	206,075
51997	STREETLIGHTS, PARTS	14,026	21,421	20,000	18,500	20,000
51998	TRAFFIC & STREET SIGNS	302	-	750	750	-
52000	OFFICE SUPPLIES	19,320	22,314	21,800	21,620	25,350
52500	JANITORIAL SUPPLIES	16,936	19,455	19,150	19,500	24,500
52600	PATROL SUPPLIES & EQUIPMENT	99,703	87,750	97,925	97,925	97,925
52700	INVESTIGATION SUPPLIES & EQUIPMENT	12,377	16,068	37,525	37,525	37,525
52800	FIREFIGHTING SUPPLIES & EQUIPMENT	52,684	66,307	60,000	60,000	60,000
52900	AMBULANCE SUPPLIES & EQUIPMENT	43,438	27,866	45,000	45,000	45,000
53099	ACTIVITIES & SUPPLIES	988	1,301	1,600	1,600	1,600
53100	ICE/SNOW CONTROL SUPPLIES	1,553	842	3,710	3,500	3,710
53300	SMALL TOOLS & EQUIPMENT	13,150	13,194	60,150	59,900	65,300
54000	UNIFORMS/PROTECTIVE CLOTHING	57,449	59,636	56,375	60,875	69,075
55000	FUEL, OIL, & LUBRICANTS	347,406	294,858	356,950	328,250	343,150
58110	DUI FINES EXPENDITURES	1,265	4,793	6,600	6,600	4,100
58120	ANTI-CRIME EXPENDITURES	3,709	6,797	8,575	8,575	8,575
58130	CRIME LAB EXPENDITURES	1,846	1,061	1,400	1,900	1,900
58140	POLICE FORFEITURES EXPENDITURE	9,114	-	100	100	100
59999	COMMODITIES	3,154	3,767	5,175	5,175	5,175
COMMODITIES		**964,865**	**951,984**	**1,126,510**	**1,098,520**	**1,129,410**
CONTRACTUAL SERVICES						
61100	MAINTENANCE-GROUNDS	10,218	11,375	29,000	15,300	22,600
61300	MAINTENANCE-BUILDINGS	64,722	107,749	107,850	106,850	95,850
61400	MAINTENANCE-INFRASTRUCTURE	17,308	9,715	30,000	20,000	30,000
61420	MAINTENANCE-STREETS	13,725	9,100	13,000	10,000	13,000
61430	MAINTENANCE-STORM SEWERS	422	4,620	20,000	15,000	20,000
61450	MAINTENANCE-SIDEWALKS (50/50)	-	6,711	12,500	12,500	12,500
61500	MAINTENANCE-EQUIPMENT	112,665	172,202	316,517	315,887	326,387
61599	WARNING SIRENS	-	-	7,800	7,800	8,000
61700	MAINTENANCE-VEHICLES	188,938	159,058	124,775	154,775	159,475
61800	MAINTENANCE-SOFTWARE	285,629	358,384	436,130	436,130	483,250
62099	PRINTED MATERIALS	27,831	28,536	31,150	29,750	31,000
62100	FINANCIAL SERVICES	40,873	48,923	44,926	44,766	50,920
62200	LEGAL SERVICES	171,780	177,205	159,000	159,000	180,000

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
62300	ARCHITECT/ENGINEERING SERVICES	-	1,000	-	1,000	1,000
62400	TECHNOLOGY SERVICES	19,610	17,990	19,820	19,820	19,820
62600	MEDICAL SERVICES	36,383	33,820	60,500	60,500	42,750
62700	HUMAN & SOCIAL SERVICES	200,000	200,000	225,000	225,000	225,000
62800	UNEMPLOYMENT INSURANCE SERVICES	6,380	5,309	10,000	10,000	10,000
62900	PERSONNEL RECRUITMENT SERVICES	40,972	74,574	85,680	85,680	88,880
63000	SPECIAL EVENT SERVICES	1,027	2,470	6,000	6,000	6,000
63100	FORESTRY SERVICES	139,339	108,603	135,000	135,000	135,000
63150	50/50 TREE PLANTING	-	14,310	10,000	20,000	10,000
63300	NUISANCE ABATEMENT SERVICES	4,929	4,350	10,000	10,000	12,000
63400	SNOW REMOVAL SERVICES	27,338	-	-	-	-
63500	TOWING SERVICES	2,386	5,315	4,760	6,550	6,550
63600	WEATHER SERVICES	3,660	3,996	3,800	3,996	4,200
63700	DEVELOPMENTAL SERVICES	105,000	107,000	140,000	140,000	130,000
63750	DEMOLITION SERVICES	-	53,958	70,000	70,000	70,000
63800	CONTRACTED SERVICES	266,228	336,994	407,565	425,515	472,415
64000	UTILITIES	19,417	8,841	17,700	12,500	17,700
64100	ELECTRIC SERVICES	26,002	37,726	50,000	42,500	50,000
64500	TELEPHONE SERVICES	91,451	81,872	107,031	105,695	109,895
65100	FREIGHT & POSTAGE	14,408	23,747	24,725	15,275	17,205
65200	MARKETING ADS & PUBLIC INFO	2,746	1,378	4,150	5,650	5,450
65300	LEGAL EXPENSES & NOTICES	18,480	9,717	6,925	7,724	6,775
65400	TAXES, LICENSES, & FEES	1,409	1,106	10,500	2,000	5,500
65500	RENTAL-BLDG & EQUIP	11,092	150	2,000	1,951	2,500
66100	DUES & SUBSCRIPTIONS	26,456	24,598	36,624	36,819	54,993
66200	TRAINING/TRAVEL	131,338	193,661	216,515	237,765	233,265
66300	TRAVEL EXPENSES	-	185	500	500	-
66400	EDUCATION TUITION REIMBURSEMENT	100	-	-	-	-
68750	TAX SHARING AGREEMENTS	1,298,835	1,272,128	1,368,810	1,393,810	1,421,187
69199	PRIV PROP REHAB / REDEVELOP	1,000,000	-	-	-	-
69200	SURETY BONDS	67,317	-	-	-	-
69700	SPECIAL PROJECTS	18,222	41,436	45,000	38,000	45,000
CONTRACTUAL SERVICES		**4,514,636**	**3,759,812**	**4,411,253**	**4,447,008**	**4,636,067**
EQUIPMENT						
86000	EQUIPMENT (LEASED)	86,115	161,935	115,000	104,000	110,000
86100	TECHNOLOGY EQUIPMENT	14,228	18,169	18,000	18,000	18,000
86200	OFFICE FURNITURE & EQUIPMENT	1,755	22,847	28,550	26,300	25,750
86300	TELEPHONE & RADIO EQUIPMENT	600	21,019	32,000	32,000	32,000
EQUIPMENT		**102,698**	**223,970**	**193,550**	**180,300**	**185,750**
DEBT SERVICES						
75000	DEBT SERVICE - PRINCIPAL	375,000	360,000	360,000	345,000	370,000
76000	DEBT SERVICE - INTEREST	114,138	116,798	111,409	111,409	100,748
79000	CAPITAL LEASE PRINCIPAL	27,209	25,719	-	-	-
79100	CAPITAL LEASE INTEREST	407	1,224	-	-	-
DEBT SERVICES		**516,754**	**503,741**	**471,409**	**456,409**	**470,748**
TRANSFERS OUT						
91130	TRANSFER TO GEMT FUND	800,000	-	-	-	-
91140	TRANSFER TO EMERGENCY ASSISTANCE PROG	-	-	50,000	50,000	-
91300	TRANSFER TO DEBT SERVICE FUND	1,880,280	1,750,000	1,998,497	1,998,497	2,262,376
91400	TRANSFER TO CAPITAL PROJECTS FUND	-	-	950,000	950,000	2,000,000
91420	TRANSFER TO CAPITAL EQUIPMENT FUND	-	200,000	200,000	200,000	500,000
TRANSFERS OUT		**2,680,280**	**1,950,000**	**3,198,497**	**3,198,497**	**4,762,376**
PROJECTED EXPENDITURES - GENERAL FUND 100		**41,387,928**	**42,712,624**	**47,788,245**	**47,726,944**	**53,344,678**

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CITY OF DEKALB ORGANIZATIONAL CHART



Legislative

Department Introduction

The Legislative Department encompasses all activities of the City Council, which is the primary policy-making body of the City. The City Council is elected for staggered four-year terms and is comprised of the Mayor, who is elected at-large, and seven Aldermen, who are elected by wards. The City Council conducts regular meetings and Committee of the Whole meetings on the second and fourth Mondays of each month at the DeKalb Public Library.

The proceedings of all City Council meetings are recorded and archived by the Executive Assistant. Among the routine duties assumed by the Executive Assistant are the keeping of the voting record at City Council meetings, the preparation of minutes of City Council meetings, attesting the Mayor's signature, and applying the City Seal to ordinances, resolutions, and agreements.

All elected officials of the City are considered part-time and are compensated annually in an amount established by the DeKalb Municipal Code. On August 26, 2024, the Council revised the compensation for elected officials taking office after the municipal elections of April 2025 when the position of Mayor and the aldermanic positions for Wards 2, 4, and 6 will receive cost-of-living adjustments and the City Clerk position, if retained, will be zero-funded. The salaries for Dekalb's elected officials in 2025 are as follows:

Elected Office	Current Salary	Salary for FY2025 & New Terms Starting in 2025	Salary for FY2026	Salary for FY2027 & New Terms Starting in 2027	Salary for FY2028
Mayor	$22,500	$23,000	$23,500	$24,000	$24,500
Clerk	$8,000	$0	$0	$0	$0
Alderperson - Ward 1	$5,400	$5,400	$5,400	$6,250	$6,500
Alderperson - Ward 2	$5,400	$5,750	$6,000	$6,250	$6,500
Alderperson - Ward 3	$5,400	$5,400	$5,400	$6,250	$6,500
Alderperson - Ward 4	$5,400	$5,750	$6,000	$6,250	$6,500
Alderperson - Ward 5	$5,400	$5,400	$5,400	$6,250	$6,500
Alderperson - Ward 6	$5,400	$5,750	$6,000	$6,250	$6,500
Alderperson - Ward 7	$5,400	$5,400	$5,400	$6,250	$6,500
Total Salary of City's Elected Officials	**Current**	**FY2025**	**FY2026**	**FY2027**	**FY2028**
	$68,300	**$62,600**	**$63,100**	**$67,750**	**$70,000**

The Legislative Department also includes funding for the DeKalb Municipal Band. The Band started in 1854 as the "DeKalb Silver Cornet Band" and it has existed continuously since that date making it the longest continuously serving municipal band in the State of Illinois.





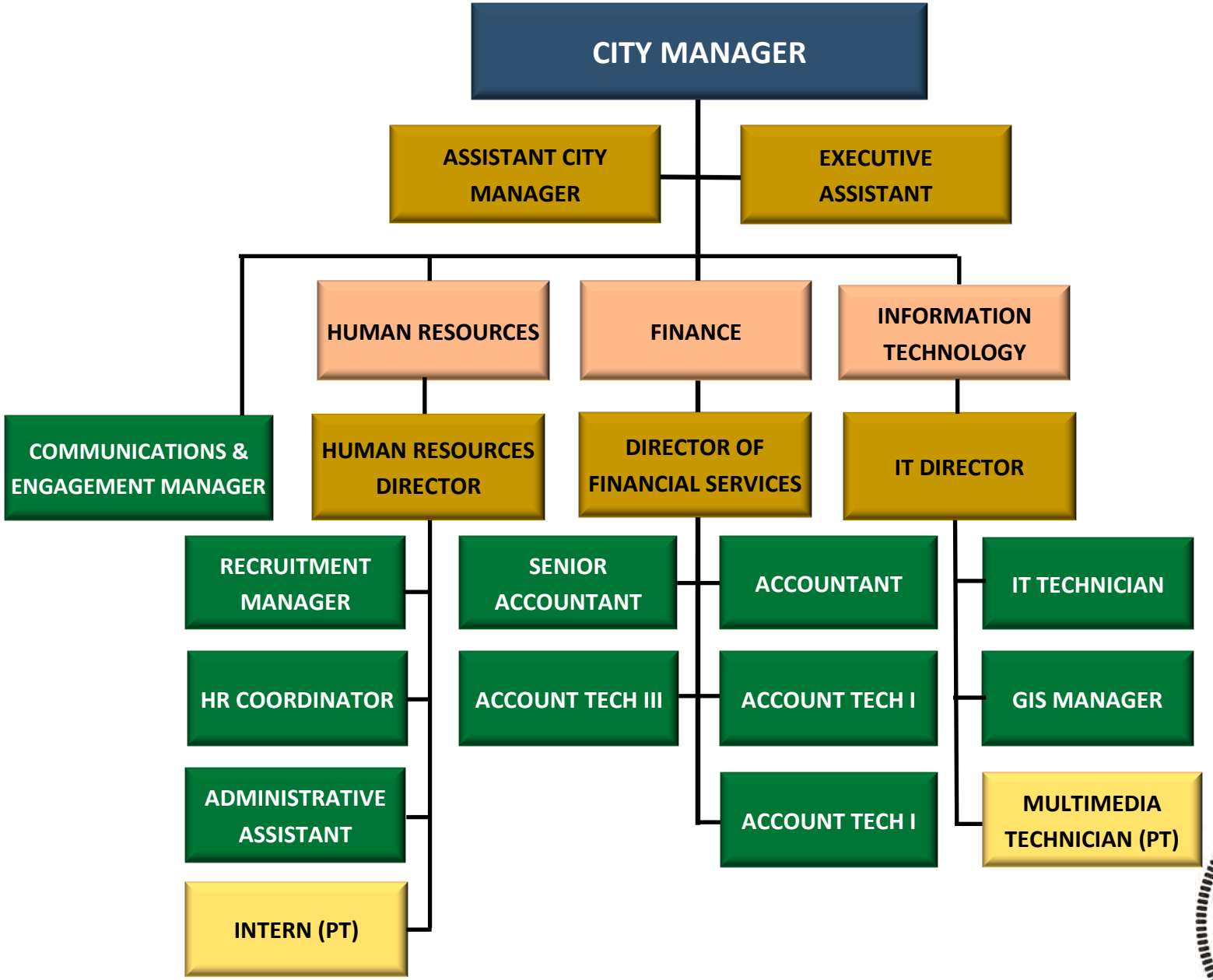
	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 10-10 - LEGISLATIVE - ELECTED OFFICALS						
PERSONNEL						
100-10-10-41200	WAGES - PART-TIME	64,886	68,299	68,300	68,300	61,850
100-10-10-42100	EMPLOYER PORTION FICA	4,965	5,225	5,225	5,225	4,732
PERSONNEL		**69,851**	**73,524**	**73,525**	**73,525**	**66,582**
COMMODITIES						
100-10-10-52000	OFFICE SUPPLIES	509	918	1,000	750	750
100-10-10-53099	ACTIVITIES & SUPPLIES	-	210	-	-	-
COMMODITIES		**509**	**1,128**	**1,000**	**750**	**750**
CONTRACTUAL SERVICES						
100-10-10-62099	PRINTED MATERIALS	78	140	-	-	-
100-10-10-65300	LEGAL EXPENSES & NOTICES	2,071	1,435	1,250	1,500	1,500
100-10-10-66100	DUES & SUBSCRIPTIONS	3,366	2,500	3,575	4,000	26,208
100-10-10-66200	TRAINING/TRAVEL	2,888	2,189	6,235	6,235	6,735
100-10-10-66300	TRAVEL EXPENSES	-	185	500	500	-
CONTRACTUAL SERVICES		**8,403**	**6,449**	**11,560**	**12,235**	**34,443**
LEGISLATIVE - ELECTED OFFICALS		**78,763**	**81,101**	**86,085**	**86,510**	**101,775**

DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 10-11 - LEGISLATIVE - MUNICIPAL BAND					
CONTRACTUAL SERVICES					
100-10-11-63800 CONTRACTED SERVICES	41,088	41,088	41,088	41,088	41,088
CONTRACTUAL SERVICES	**41,088**	**41,088**	**41,088**	**41,088**	**41,088**
LEGISLATIVE - MUNICIPAL BAND	**41,088**	**41,088**	**41,088**	**41,088**	**41,088**



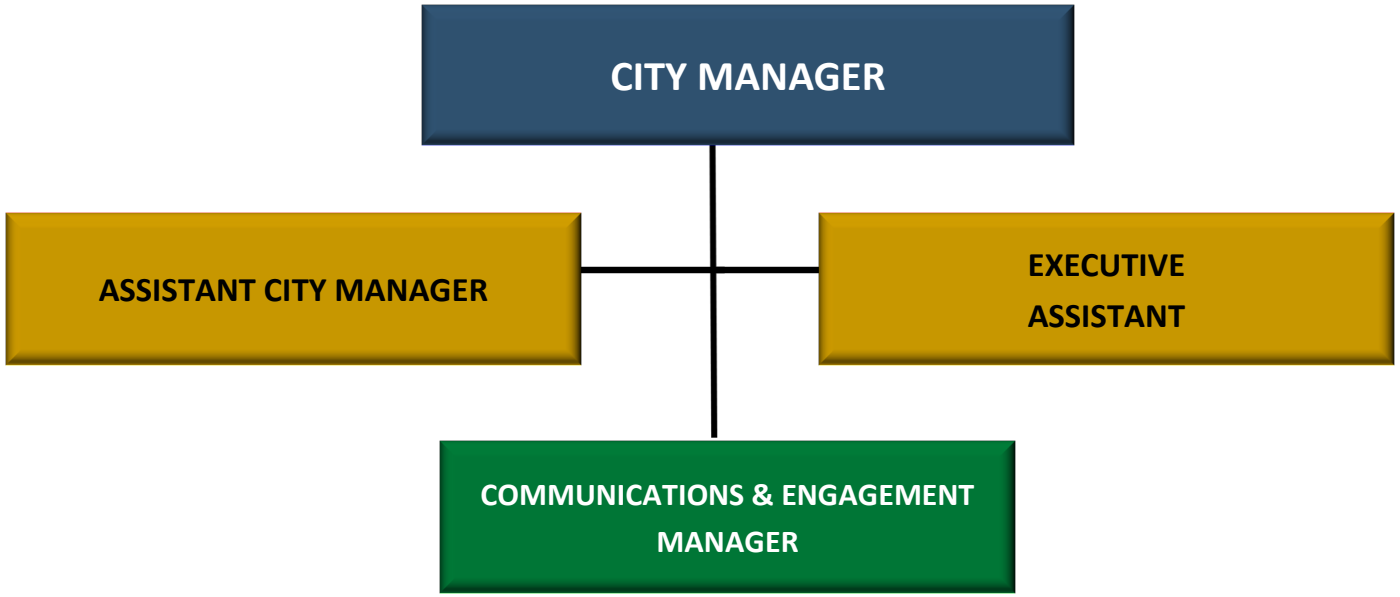
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CITY ADMINISTRATION ORGANIZATIONAL CHART



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CITY MANAGER'S OFFICE ORGANIZATIONAL CHART



City Manager's Office

Department Introduction

The City of DeKalb has operated under the Council-Manager form of government since 1961. Within this system of local government, the City Manager is the chief operating and administrative officer. All policymaking is performed by the elected Mayor and City Council (the "corporate authorities"), and the City Manager is responsible to the Council for the proper management and execution of all Council policies. The City Manager appoints and removes all officers, department heads, and employees of the City, with the exception of those who fall under the authority of the Fire and Police Commission.

The City Manager's Office is responsible for coordinating the daily operations of all municipal departments. The City Manager has the authority to serve as acting department head during any department head vacancies or delegate such responsibilities. The authority of any department head or subordinate employee is derived from the authority of the City Manager and is subject to the oversight and supervision of the City Manager. Since early in 2019, the City Manager has served as the community development director and the public works director. In FY2025, these roles will be assumed by others as part of a transitional operating plan which will be presented to the Council in the first quarter of 2025.

The City Manager's Office has principal oversight regarding a broad range of administrative duties. These include records management, which involves preparing, maintaining, and retaining many of the City's records, such as City Council minutes, ordinances, resolutions, agreements, contracts, leases, bonds, deeds, easements, permits, and petitions, as well as assisting with administering the oaths of appointed and elected officials. The City Manager's Office prepares ordinances and resolutions for City Council meetings; prepares and distributes City Council agendas as well as agendas for the TIF Joint Review Board, Finance Advisory Committee, and various volunteer committees. The Office is responsible for updates to the Municipal Code. The Office also serves as an alternate registrar for the County Clerk by registering voters and assisting with petitions from candidates for all City elections.

The City Manager's Office also oversees the City's mass communication and community engagement efforts, which include administration of the City's website, social media platforms, employee intranet, and community e-newsletter. The City Manager's staff manage all Freedom of Information Act (FOIA) requests except for those submitted to the Police Department and are responsible for coordination with department representatives to ensure FOIA responses are made to the requestors in a timely manner. Most of the FOIA duties fall to the Management Analyst position within the City Manager's Office.

Fiscally speaking, the City Manager's Office supports the work of the contracted City Attorney to prosecute all ordinance and code violations in court and in the administrative hearing process. The Office also maintains all files relating to pending City litigation in claims where the City Attorney represents the City's interest and coordinates the City's efforts in furtherance of such litigation. Office staff manage all primary interaction with the City's various insurers, including insurance renewal, claim submission, coordination of defense of claims, pre-litigation efforts to collect on damages owed to the City for property damage or subrogation related matters, and insurance coverage issues. The Office also conducts a preliminary review of all claims brought against the City, in evaluating whether to accept or reject such

claims, or whether to submit them to the City's insurers. The Office manages all bankruptcy filings, class action filings and related matters pertaining to City contractors, utility customers and other parties with whom the City has a contractual relationship. Further, the Office manages interaction with any state or federal agencies in any administrative or adjudicative proceedings.

The City's Finance Office, Human Resources, and IT functions also fall within the City Manager's Office and their functions are detailed in the pages that follow. Finally, and very importantly, the City's economic development and business attraction efforts are led by the City Manager. The attraction of new industrial and commercial businesses including Meta, Kraft Heinz, the Ferrara Candy Company, and Amazon and their ongoing, phased development will continue to require the City Manager's abiding attention in FY2025. The continuing redevelopment of the City's downtown core with the assistance of the City's tax increment financing (TIF) program will remain an abiding interest of the department as will the successful launch of a new TIF #4 that will align roughly with the South Fourth Street corridor from Taylor Street to Interstate 88 (see below).

FY2024 Accomplishments

Appointment of an Assistant City Manager: Bob Redel successfully organized the Crime-Free Bureau approved by the City Council in September, 2023. Bob's regular, in-person follow-up with landlords and managers after reports of unlawful behavior at specific rental units were received was a significant factor in the declining pace and scope of criminal activity in rental units over the past twelve months, particularly in DeKalb's densely populated northwest quadrant. Bob's promotion to Assistant City Manager on June 23, 2024 expanded his duties to include coordination of internal operations as assigned by the City Manager, participation in collective bargaining, the investigation and resolution of citizen complaints, and collaboration with other top organizational managers to pursue alternatives or improvements to existing operations and administrative procedures.

Management of the City's TIF Program: As noted above, the management of the existing TIF#3 falls to the City Manager's Office. In FY2024, a number of architectural improvement grants were approved by the Council, as well as four special allocations to downtown businesses seeking assistance in the remedy of cross-connections between their building sewers and the City's storm sewer system that pre-dated their building ownerships. The City Manager's Office has also led the City organization's pursuit of a new South Fourth Street Redevelopment Plan which involved numerous Council and Joint Review Board (JRB) meetings from February 2024 through November 2024. This extensive and transparent public process led to revisions in the redevelopment plan map over time, and also led to a JRB consensus behind a new intergovernmental agreement that includes a surplus distribution plan, an emphasis on continuing transparency in TIF reporting, and a process for external review of annual TIF reports. More information is available in the narrative for TIF #4 (Fund 263) under Section Five, Special Revenue Funds.

Annie Glidden North Redevelopment: On July 10, 2023 the Council approved a resolution (Resolution 2023-067) authorizing the City Manager to work with the NIU Foundation on a redevelopment agreement for the project area at the corner of the City's Blackhawk and W. Hillcrest property. On July 22, 2024 the Council approved a real estate purchase and sale agreement with the NIU Real Estate Foundation and on October 14, 2024 the Council approved a rezoning and final plat for an approximately 2 acres +/- of the City's AGN property for the development of the exciting NIU Center for Greek Life. The rezoning of the acreage from "LC" Light Commercial to "PD" Planned Development Commercial allowed for the most creative and compatible use of the land area, and the final platting merged two lots into a solitary lot for the new "NIU Real Estate Foundation Resubdivision."



ChicagoWest: The development of the Facebook, Ferrara, Amazon and Kraft Heinz sites has generated further market interest in this business park which is expanding by about 700 acres to the south of the Meta site. As one of nine "Megasites Investment Program" recipients in 2023, ChicagoWest is leveraging Rebuild Illinois capital funds and substantial private equity to help underwrite infrastructure in this highly active development area. Further, the development company is engaged in negotiations with Meta and ComEd to define a substantial land area suitable for the creation of a new transmission substation to handle increased electrical capacity and larger electrical loads in the next three to five years. The City Manager's Office has been and will continue to be a key liaison with other governmental bodies and a mediating influence in decision-making processes related to development in this dynamic growth sector.





Collective Bargaining: The City Manager led the management team in the renegotiation of the City agreement with AFSCME Local 813.

Property Tax Reform: The City Manager has substantially supported the property tax reform initiative led by Mayor Cohen Barnes and intended to bring the aggregate tax rate down to a more competitive level (approximately $8 per $100 EAV or less) in recent tax years. As noted in Section One of this budget document, all local taxing bodies will have an opportunity in 2024 to levy more actual dollars and still assure a solid decline in their tax rate as a result of the formidable new construction values contributed by Meta, in particular.

Belonging: A vitally important feature of DeKalb's social and intellectual landscape in the past 3-1/2 years has been the Belonging movement focusing on the removal of continuing obstacles to racial equity and social justice. The conversation has been taken up by the DeKalb community in the streets, in parks, in churches, in schools, and in municipal public meetings. Significant steps have been taken by the DeKalb City Council and administration to bring more transparency and accountability to law enforcement policies and practices, to address public safety issues in certain large apartment complexes, and to build hope out of intense community engagement and action since 2022. A substantive step toward sustained engagement has been the City's support for an initiative of the Opportunity DeKalb board focusing on training and supporting "social entrepreneurs" through a new initiative known as "Project Launchpad." The program was instituted in association with Rising Tide Capital, a New Jersy-based non-profit

organization and offers a virtual 12-week course teaching aspiring entrepreneurs hoping to advance the common good. Essential studies include fundamentals such as budgeting, marketing, bookkeeping, and finance, and weekly sessions are complimented by homework sessions with peers. In November, 2023 the Council approved a $125,000 grant from the 2024 Community Development Block Grant (CDBG) budget to support this initiative and on September 23, 2024 the Council allocated another $20,000 to Project Launchpad from Phase II of the DeKalb County Community Foundation's allocation to the City for socially impactful programming.



Fire Station #4: The City Manager has been the project manager for the construction of the new, fourth fire station on a one-acre parcel at 1130 S. Malta Road. The station is part of a five-year Fire Department plan approved by the Council in July, 2023. In August, 2023 the Council authorized an architectural agreement with Studio 222 Architects of Chicago and on September 11, 2023 the Council authorized a $4,265,000 general obligation bond to fund the construction of Station #4. On May 13, 2024 the Council approved a contract with Irving Construction in the amount of $3,688,000 for the construction of that station. The station is slated to open in March/April 2025.

Completion of Phase One of a New Central Records System: On July 22, the City Manager reported on an initiative of the Executive Assistant, Ruth Scott, to implement a user-friendly system for retrieving Council documents in an efficient manner. Begun in 2015 by Ms. Scott, the process of preserving the Council's proceedings in the form of minutes, resolution, ordinances, plats and other key documents by index and online has been tirelessly pursued for over nine years. As a result of Ms. Scott's efforts, resolutions and ordinances are now routinely posted to the City's website for citizen access.

FY2025 Initiatives

The following highlights will look familiar after reading through the FY2024 Accomplishments. Pursuant to the City Council's direction from the special Council meeting of April 27, 2024, the "main thing" in terms of top objectives for the City government in 2025 remains economic growth in a business-friendly environment, crime prevention and safe neighborhoods, property tax relief, and the encouragement of social justice initiatives.

ChicagoWest Business Park: Further development under the aegis of the "Megasites" program will involve active freight rail service. The City administration will work collaboratively with Chicago West to ensure continuing water capacity and quality to attract further "mission critical" private investment.

AGN Redevelopment: The NIU Foundation will move forward in 2025 with a fundraising campaign for the construction of the Greek Life Center, which will hopefully begin sometime in 2026. The City administration will continue to work with Greek houses and other AGN residents to make the neighborhood a more appealing and inviting portion of NIU's "backyard."

TIF #4: Adopting ordinances are planned for initial Council consideration on November 12, 2024 following the JRB's further consideration of the proposed South Fourth Street Redevelopment Plan in late October. If approved by the Council, the City administration will be working in early 2025 with the stakeholders in the TIF #4 map area, including the Fourth and Fifth Ward Council members, to develop a multi-year schedule of projects.

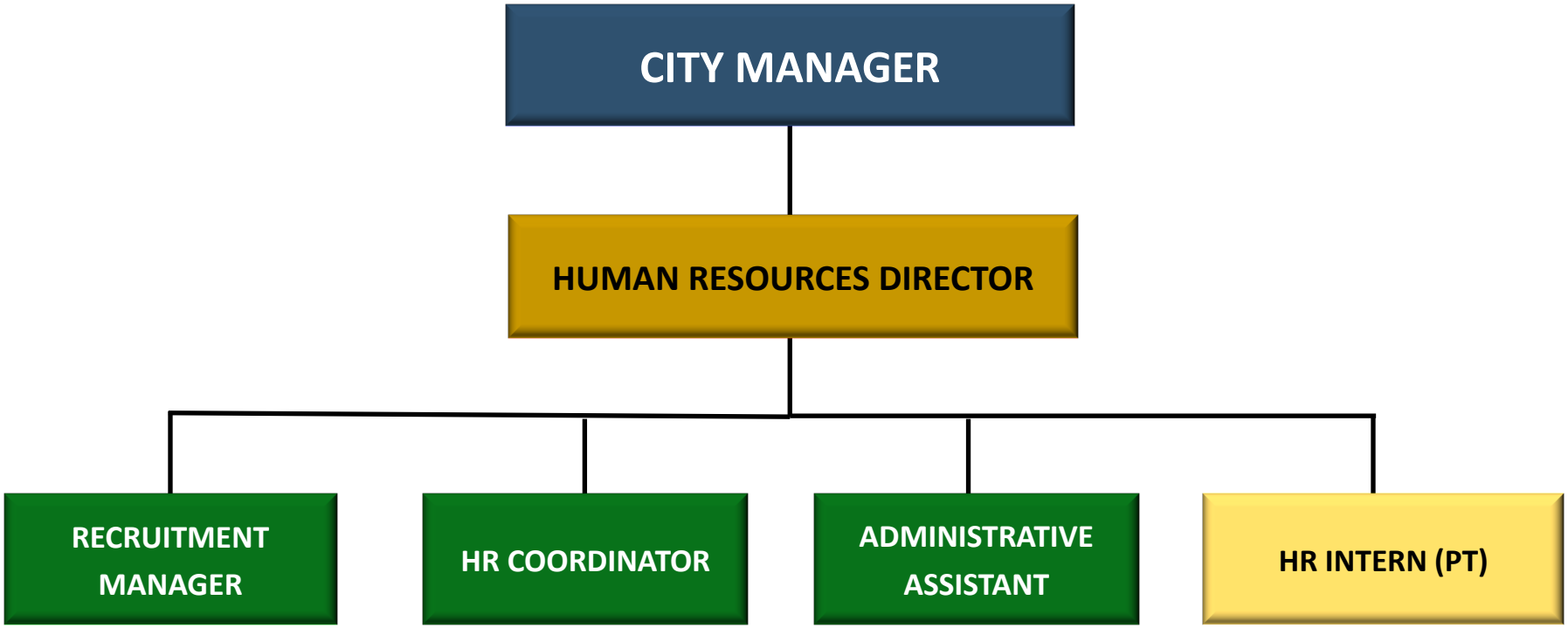
Opening of Fire Station #4: Bimonthly construction meetings with the general contractor and Studio 222 Architects will continue, as well as daily visits to the site to track progress in the building and site development.

City/NIU Collaboration: The City Manager will continue to work closely with the Mayor and Council to identify additional ways in which the City departments and NIU Colleges and Administration can work cooperatively to build a more welcoming "college-town" atmosphere.



	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 15-12 - CITY MANAGERS OFFICE - ADMINISTRATION						
PERSONNEL						
100-15-12-41100	WAGES - FULL-TIME	343,490	435,080	449,752	449,752	448,105
100-15-12-41200	WAGES - PART-TIME	-	-	-	-	-
100-15-12-41300	WAGES - OVERTIME	635	456	1,200	1,200	-
100-15-12-41550	CAR ALLOWANCE	2,925	2,925	2,925	2,925	2,925
100-15-12-42100	EMPLOYER PORTION FICA	24,500	31,767	34,721	34,721	34,504
100-15-12-42200	EMPLOYER PORTION IMRF	42,166	36,261	38,807	38,807	40,638
100-15-12-42500	EMPLOYEE HEALTH INSURANCE	69,336	77,137	76,999	76,999	70,883
100-15-12-42600	WORKER'S COMP/LIABILITY INSURANC	946	-	-	-	-
PERSONNEL		**483,998**	**583,626**	**604,404**	**604,404**	**597,055**
COMMODITIES						
100-15-12-52000	OFFICE SUPPLIES	2,647	1,386	1,000	1,000	750
100-15-12-53099	ACTIVITIES & SUPPLIES	90	52	100	100	100
100-15-12-55000	FUEL, OIL, & LUBRICANTS	-	-	-	1,000	1,200
COMMODITIES		**2,737**	**1,438**	**1,100**	**2,100**	**2,050**
CONTRACTUAL SERVICES						
100-15-12-62099	PRINTED MATERIALS	77	251	1,000	1,000	1,000
100-15-12-62200	LEGAL SERVICES	171,780	177,205	159,000	159,000	180,000
100-15-12-63000	SPECIAL EVENT SERVICES	561	791	850	850	850
100-15-12-63800	CONTRACTED SERVICES	-	-	1,500	1,500	1,500
100-15-12-64500	TELEPHONE SERVICES	1,710	1,660	1,296	1,660	1,660
100-15-12-65100	FREIGHT & POSTAGE	34	97	100	-	100
100-15-12-65200	MARKETING ADS & PUBLIC INFO	2,355	913	-	1,500	1,500
100-15-12-65300	LEGAL EXPENSES & NOTICES	12,211	5,253	1,000	1,000	1,000
100-15-12-66100	DUES & SUBSCRIPTIONS	2,412	2,570	2,654	2,474	2,545
100-15-12-66200	TRAINING/TRAVEL	320	935	-	-	-
100-15-12-69700	SPECIAL PROJECTS	9,734	5,000	5,000	5,000	5,000
CONTRACTUAL SERVICES		**201,194**	**194,675**	**172,400**	**173,984**	**195,155**
EQUIPMENT						
100-15-12-86200	OFFICE FURNITURE & EQUIPMENT	120	-	-	-	-
EQUIPMENT		**120**	**-**	**-**	**-**	**-**
CITY MANAGERS OFFICE - ADMINISTRATION		**688,049**	**779,739**	**777,904**	**780,488**	**794,260**

HUMAN RESOURCES DEPARTMENT ORGANIZATIONAL CHART



Human Resources Department

Department Introduction

The City's small but enormously productive Human Resources (HR) Department administers all aspects of personnel services, including recruitment, selection and retention, management of employee benefits programs, workers' compensation administration, property and general liability insurance, occupational health and wellness programs, and participation in labor-management and contract administration for three bargaining units (AFSCME, FOP and IAFF). The HR Department is responsible for establishing, administering and effectively communicating sound employment policies, rules and practices that treat employees with dignity, respect and equality. This occurs while maintaining the City's compliance with all employment and labor laws, management directives and labor agreements.

Additionally, the HR Department provides personnel management systems administration and employee orientation and training. HR works to attract potential employees by disseminating employment information to colleges, universities, municipalities and media as well as assisting prospective employees through the recruitment process. The HR Department provides direct staff support to the Board of Fire and Police Commissioners and the HR Director is the liaison to that important Board.

FY 2024 Accomplishments

Sustainable Operations

- Successfully **filled 20 positions** through external hiring and promotions in the City Manager's Office, Finance, Information Technology and Public Works Departments (through the 3rd Quarter, 2024) ensuring continuity of operations.
- Continued to enhance social media campaigns, expanded sourcing sites, and increased job fair participation to attract local talent and increase diversity in recruitment pools to fill open positions.
- Collaborated with departments and applicable unions to update job descriptions as positions became available. Completed various job evaluations and equity studies and ensured all essential functions and hiring requirements were updated and reflected in the role.
- Analyzed and compiled comparable market data for AFSCME negotiations. Participated in negotiations for successor agreement.
- Served as an advisor to employees and supervisors on employee and labor relations issues. Acted as a liaison between employee and supervisor. Counseled supervisors on appropriate response and/or corrective action as necessary.
- Implemented a new employee assistance program offering enhanced benefits and services to all employees.
- Coordinated on-site meetings for employees to meet with retirement vendors to set-up accounts and plan for retirement.
- Met with long serving employees contemplating retirement to run projections and review benefits options.
- Continued the ongoing administration of all employee benefit programs. Assisted employees and retirees with insurance issues and worked with carriers on resolutions.

- Assumed responsibility for the administration of property and general liability insurance to streamline processes and maintain internal controls.
- Continued to foster interest in City government with emerging professionals. Provided four grant-funded internship opportunities to students through a partnership with Northern Illinois University.

Public Safety

- **Hired and onboarded 2 new Entry Level Police Officers and 2 Lateral Police Officers** to achieve departmental growth goals and ensure continuity of operations.
- Completed 2 Lateral Police Officer recruitment processes. Initiated a new Entry Level Process and established an eligibility list to achieve FY 2025 hiring goals.
- Successfully **hired and onboarded 5 new Firefighter/Paramedics** from the current eligibility list during 2nd and 3rd Quarters to achieve FY 2024 hiring goals.
- Collaborated with the Fire Department to project future staffing needs with the opening of Station #4. Initiated a new testing process to establish a new eligibility list to achieve FY 2025 hiring goals.
- Created a Fire Recruitment Page to provide prospective candidates with information regarding the hiring and testing process.
- Completed a Fire promotional examination process and established an eligibility list for the promotion of Fire personnel to the rank of Battalion Chief and Lieutenant.
- **Filled 3 support functions in the Police Department including Telecommunicator, Records Supervisor and Office Associate I.** Initiated recruitment processes to fill current vacancies for Telecommunicator and Community Service Officer.
- Assisted with the recruitment and onboarding of 5 Police Department Unpaid Interns exploring careers in criminal justice.
- Completed various comparable studies within the public safety departments to ensure equity and market competitiveness to attract and retain talent while maintaining standards.



FY 2025 Initiatives

Sustainable Operations

- Continue to enhance the “new hire” orientation program to better assimilate employees.
- Develop training for new supervisors on HR functions, regulatory requirements, and applicable roles.
- Continue the audit of the employee personnel manual and benefits handbook and make any necessary updates.
- Continue work on the job description project to update all job descriptions to accurately reflect current duties and requirements.
- Work with City Departments in the creation of a performance evaluation tool that sets clear, relatable performance expectations.
- Continue the review of the City’s salary administration program to maintain internal equity and maintain competitiveness.
- Continue to develop and implement processes relating to general liability and property insurance to ensure best practices and mitigate loss.

Public Safety

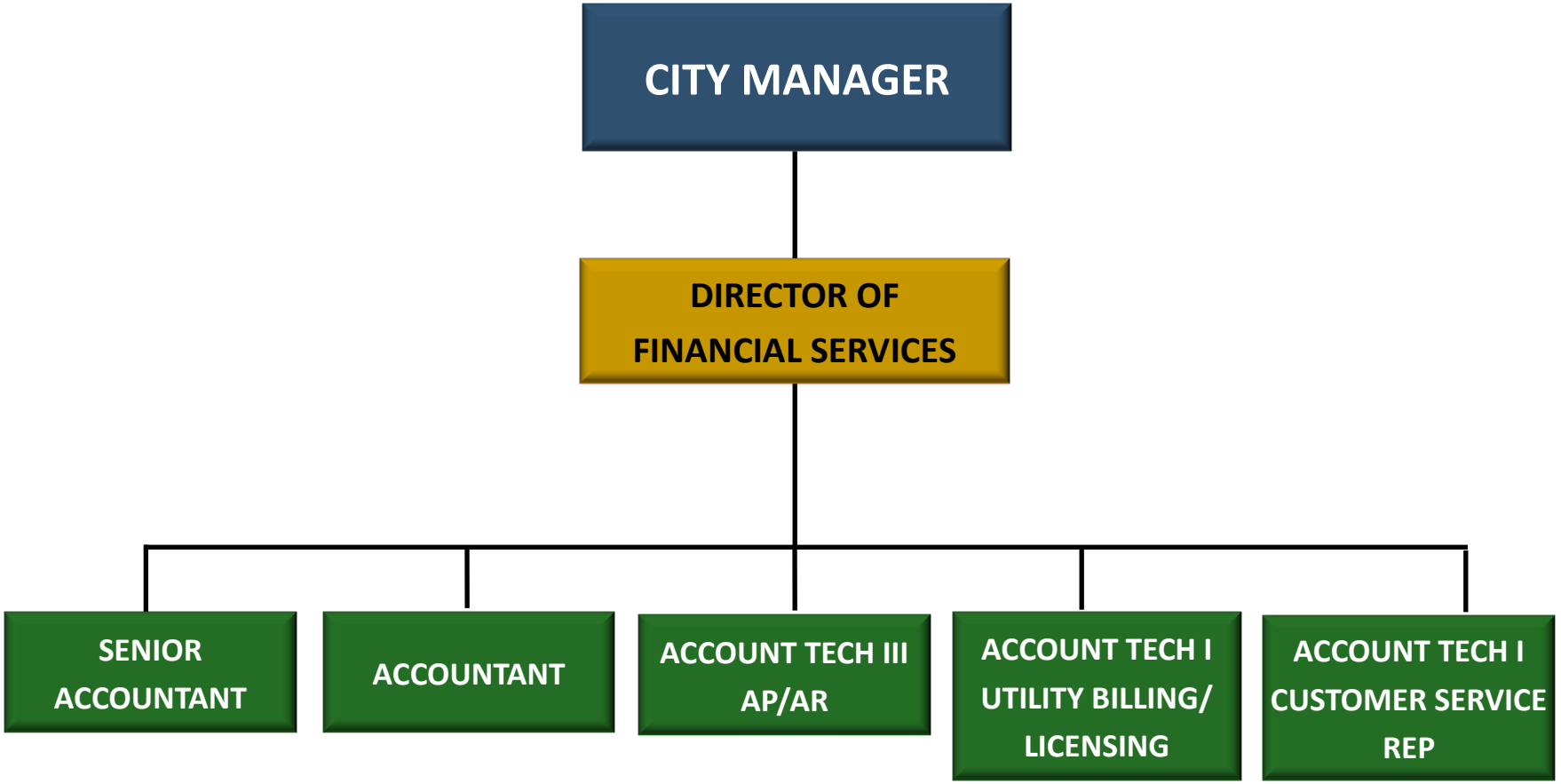
- Continue the hiring and onboarding of new Police Officers and Firefighter/Paramedics through additional testing processes to recruit talent and achieve hiring initiatives within a highly competitive market.
- Continue to test and interview telecommunicator applicants to sustain operations.
- Collaborate with the Fire and Police Departments and look for opportunities to enhance local partnerships to expand interest in public safety positions.
- Coordinate with the Fire Department to initiate a firefighter apprenticeship program to assist in the development of future firefighters while spotlighting the Department and increasing future applicant pools.
- Initiate a new Fire promotional examination process to establish an eligibility list for the promotion of fire personnel to the rank of Captain.



	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 15-16 - CITY MANAGERS OFFICE - HR						
PERSONNEL						
100-15-16-41100	WAGES - FULL-TIME	150,535	192,614	210,891	210,891	248,839
100-15-16-41200	WAGES - PART-TIME	21,878	9,074	15,872	15,872	16,464
100-15-16-42100	EMPLOYER PORTION FICA	12,639	14,570	17,347	17,347	20,296
100-15-16-42200	EMPLOYER PORTION IMRF	20,544	17,112	18,031	18,031	20,008
100-15-16-42500	EMPLOYEE HEALTH INSURANCE	25,301	28,422	45,446	45,446	36,026
100-15-16-42600	WORKER'S COMP/LIABILITY INSURANC	170	-	-	-	-
PERSONNEL		**231,067**	**261,792**	**307,587**	**307,587**	**341,633**
COMMODITIES						
100-15-16-51000	BOARDS & COMMISSIONS	-	750	800	800	800
100-15-16-52000	OFFICE SUPPLIES	969	565	675	675	1,875
COMMODITIES		**969**	**1,315**	**1,475**	**1,475**	**2,675**
CONTRACTUAL SERVICES						
100-15-16-62099	PRINTED MATERIALS	-	55	200	200	200
100-15-16-62600	MEDICAL SERVICES	4,160	3,361	5,500	5,500	5,750
100-15-16-62800	UNEMPLOYMENT INSURANCE SERVICES	6,380	5,309	10,000	10,000	10,000
100-15-16-62900	PERSONNEL RECRUITMENT SERVICES	40,972	74,574	85,680	85,680	88,880
100-15-16-63000	SPECIAL EVENT SERVICES	400	1,679	5,150	5,150	5,150
100-15-16-64500	TELEPHONE SERVICES	1,186	1,114	1,475	1,475	4,175
100-15-16-65100	FREIGHT & POSTAGE	-	181	300	300	300
100-15-16-65300	LEGAL EXPENSES & NOTICES	692	-	700	1,150	-
100-15-16-66100	DUES & SUBSCRIPTIONS	963	982	1,070	1,070	1,185
100-15-16-66200	TRAINING/TRAVEL	554	531	3,750	3,750	4,700
CONTRACTUAL SERVICES		**55,307**	**87,786**	**113,825**	**114,275**	**120,340**
CITY MANAGERS OFFICE - HR		**287,343**	**350,893**	**422,887**	**423,337**	**464,648**

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FINANCE DEPARTMENT ORGANIZATIONAL CHART



Finance Department

Department Introduction

The Finance Department's mission is to effectively manage and safeguard the financial resources of our municipality while striving to promote transparency, accountability, and quality service to the residents of DeKalb. www.cityofdekalb.com/266/Finance

The Finance Department administers the fiscal operations and maintains accounting records for the City, which include cash and investment management, budgeting, auditing, debt administration, grant administration, bi-weekly payroll processing, accounts payable/accounts receivable, utility billing, business licensing, local tax collection and regulation, property tax levy preparation, and establishment and monitoring of internal controls. Providing "front counter" customer service at City Hall during regular business hours is often the first point of contact for residents and those conducting business with the City.

The Department provides residents and businesses with exceptional government financial management. The Department's commitment to financial excellence has been recognized nationally by the Government Finance Officers Association (GFOA), which has presented the Department with the Certificate of Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) and the Distinguished Budget Presentation Award.



FY 2024 Accomplishments

Retained a 25% General Fund reserve level: The City's fund balance policy, which is based on "Best Practices" formulated by the Government Finance Officers Association (GFOA), requires that the General Fund maintain a reserve level of 25% of annual expenditures. After a hardship year in 2018 when the City did not achieve the benchmark, the City made several extraordinary personnel adjustments, constrained department spending and exceeded the 25% mark in fiscal years 2019 – 2023. It is projected that the reserve will substantially exceed the 25% fund balance policy through year-end 2024 and again in 2025.

Annual City Financial Audit: The City obtained an unmodified opinion on the financial statements for the year ended December 31, 2023. In addition, the City was awarded the Certificate of Excellence in Financial Reporting from GFOA for the year ended December 31, 2023, which was the 30th consecutive annual award the City has received.

Annual City Budget: The City received the Distinguished Budget Presentation Award from GFOA for the fiscal year January 1, 2024 – December 31, 2024, which is the 9th award the City has received. The annual preparation of the municipal budget is a team effort encompassing all city departments, along with forward planning in the development of another notable budget document for fiscal year 2025.

Implementation of Governmental Accounting Standards Board (GASB) Statement No. 96: The City worked in partnership with Sikich, the City's third-party auditing team, to implement GASB Statement No 96, reporting requirements for recognizing subscription-based information technology agreements (SBITAs) within the City's financial statements.

Investment Interest: The City earned over $2.49 million in investment income, up $1.8 million from the last fiscal year. The investment bounce was owing to continued cashflow monitoring and positioning funds in favorable interest-bearing accounts.

Collective Bargaining: Implemented negotiated payroll contract changes for the International Association of Firefighters (IAFF) and Fraternal Order of Police (FOP), provided financial analysis for all economic proposals during the American Federation State County Municipal Employee (AFSCME) Local 813 union negotiations that were successfully completed in the Fall of 2024.

Upgraded to a Visa Reward Program: Finance converted the City's credit card purchasing program to a reward-based program. allowing for greater online reporting and the ability to restrict purchases based on a merchant exclusion list, which supports improved fraud protection.

Implementation of City-Wide Collections/Write-Off Policy: In 2024, the Department instituted a City-wide collections process, to include all invoicing modules. Finance staff assessed the requirements needed to include Business Licensing in this process and determined the swiftest collection avenue to pursue was "IDROP (versus a private collection agency).

Quantitative Breakdown of Finance Department Activity			
Department Activity	**FY 2021**	**FY 2022**	**FY 2023**
# Incoming Calls - Main Number	6,554	6,332	7,453
# Cash Receipt Transactions (Front Counter)	53,026	48,185	46,488
# Online Payments Received	22,076	23,675	28,266
# Utility Bills Issued	66,854	66,672	66,530
# Water Gallons Billed	1,354,445	1,395,951	1,402,322
# Purchase Orders Issued	213	258	272
# AP Checks Issued	3,221	4,011	4,146
# AP ACH Payments	152	303	425
# AP Invoices Processed	7,773	8,089	7,948



FY 2025 Initiatives

Annual City Budget: Continue to implement Council goals, uphold strong internal controls, and work in partnership with the City Manager and all City departments to produce another successful Budget submission to GFOA in FY2025.

Convert Existing Vendors to ACH Payment: With over 3,400 active vendors and more than 4,100 checks issued and mailed in 2023, Finance will begin the process of expanding vendor participation in payment

by ACH. The benefits of ACH payment are quicker, safer payment delivery along with a cost savings for the City by reducing the number of checks printed and mailed.

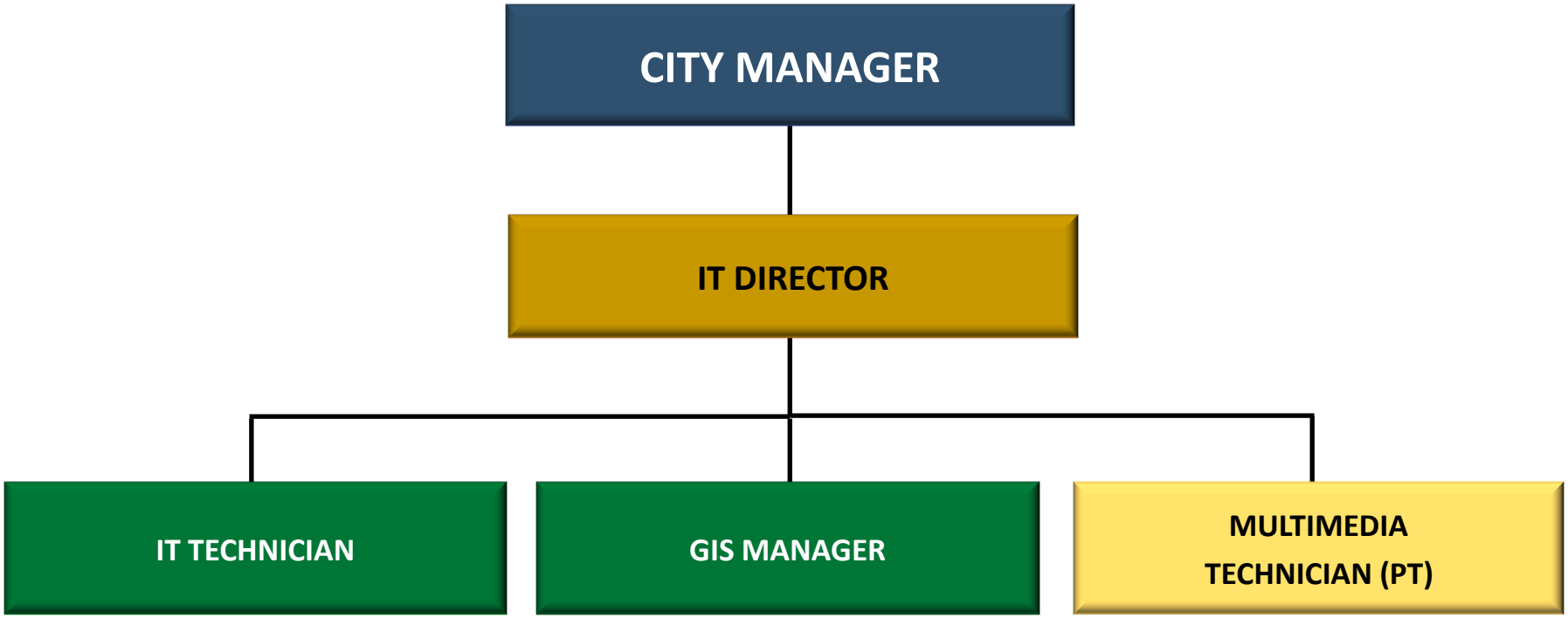
Tobacco Licensing: Finance will assume the licensing responsibility in 2025 for Chapter 64 "Smoking Regulations" of the Municipal Code, which will include reviewing applications, issuing licenses and continuing education for more than 30 local businesses that currently hold a City tobacco license.

Collective Bargaining: Implement negotiated payroll contract changes for American Federation State County Municipal Employee (AFSCME) Local 813 union beginning January 1, 2025.

Achieving Greater Department Efficiencies: In 2025, the Department will continue to improve communication, prioritize tasks, review internal controls, more efficiently utilize existing technology and continue to promote staff growth through training opportunities.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 17-12 - FINANCE DEPARTMENT						
PERSONNEL						
100-17-12-41100	WAGES - FULL-TIME	284,748	271,400	270,404	270,404	282,626
100-17-12-41300	WAGES - OVERTIME	(25)	147	2,000	1,000	2,000
100-17-12-42100	EMPLOYER PORTION FICA	20,545	19,603	20,839	20,839	21,774
100-17-12-42200	EMPLOYER PORTION IMRF	32,450	23,541	23,291	23,291	25,645
100-17-12-42500	EMPLOYEE HEALTH INSURANCE	70,931	62,157	71,189	71,189	55,689
100-17-12-42600	WORKER'S COMP/LIABILITY INSURANC	904	-	-	-	-
PERSONNEL		**409,553**	**376,848**	**387,723**	**386,723**	**387,734**
COMMODITIES						
100-17-12-52000	OFFICE SUPPLIES	3,605	2,577	2,700	2,950	2,950
COMMODITIES		**3,605**	**2,577**	**2,700**	**2,950**	**2,950**
CONTRACTUAL SERVICES						
100-17-12-61500	MAINTENANCE-EQUIPMENT	180	355	5,000	4,870	4,870
100-17-12-62099	PRINTED MATERIALS	4,835	3,866	4,250	2,850	3,800
100-17-12-62100	FINANCIAL SERVICES	38,348	44,488	43,926	39,866	45,920
100-17-12-64500	TELEPHONE SERVICES	351	349	360	360	360
100-17-12-65100	FREIGHT & POSTAGE	9,651	14,750	15,000	7,800	9,630
100-17-12-65300	LEGAL EXPENSES & NOTICES	2,248	2,018	2,250	2,549	2,600
100-17-12-66100	DUES & SUBSCRIPTIONS	918	621	805	905	905
100-17-12-66200	TRAINING/TRAVEL	1,183	901	2,070	1,370	1,870
CONTRACTUAL SERVICES		**57,714**	**67,348**	**73,661**	**60,570**	**69,955**
EQUIPMENT						
100-17-12-86200	OFFICE FURNITURE & EQUIPMENT	408	686	600	600	300
EQUIPMENT		**408**	**686**	**600**	**600**	**300**
FINANCE DEPARTMENT		**471,280**	**447,459**	**464,684**	**450,843**	**460,939**

INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



Information Technology Department

Department Introduction

Information Technology (IT) is responsible for the City's core technology and ensures data is collected, stored, protected and available for use by the City staff, elected officials, residents, businesses and other stakeholders.

While IT does purchase, fix, and maintain computers, laptops, phones, servers and other electronic devices, the department does much more for the City organization. The first and foremost responsibility for IT is providing the capability to collect, protect, and allow access to data. Technology is the vehicle to provide City decision-makers access to data and IT strives to not only streamline that process, but also to increase the amount of information available. IT is responsible for the confidentiality and integrity of the City's data through policy and technology. Additionally, IT facilitates and encourages collaboration and data sharing within the City and with external customers and agencies. IT also evaluates processes to find efficiencies to save the City money and time and to facilitate customer service.

The IT Department is constantly evaluating current processes, data collection and use, current technology, and service capabilities to increase efficiencies, assist stakeholders with better information, keep with evolving technology trends and ensure maximum "up time" for the City's technology.

FY2024 Accomplishments

Police Department Enterprise Systems migration: IT upgraded all servers for the Central Square One Solution Public Safety and Justice applications. This is the suite of applications used by the Police Department to track critical information from the initial 911 call received, the dispatching of needed services, information obtained during the progress of the case, and resolution of the case that was created. Every division of the Police Department uses some aspects of this system. This system also provides information to other software used by other departments through interfaces. The Fire Department gets important patient information in the ESO application used by the department as well as Northwestern Kishwaukee Hospital. This upgrade required the creation of new virtual servers that match the existing servers. All data, workflows and interfaces were then moved to the new servers. This required the system to be unavailable for 8 hours as this process was occurring.

Public Works Security System: IT replaced the existing security system at the Public Works Department. The system was installed in the early 2000's and has been having issues. The system is completely autonomous and can't be monitored or centrally viewed. Because the fuel island is located on the premises, the system has to be available 24 hours a day and 7 days a week for the Police, Fire, and Public Works Departments to refuel their vehicles as needed. The new system will allow for centralized management of the premises to align with the rest of the security systems that are at the Police Department and City Hall.

Geographic Information Systems (GIS): IT created new and updated web maps to support Human Resources, Community Development, and the Fire Department. The web maps are providing interactive residency locations of applicants for Human Resources services, the creation of mailing lists for public hearings automatically from an easy-to-use map interface for Community Development, dynamically showing Building & Code properties with unpaid permit fees and a Fire Department interactive map for the determination of the exact location and fire protection district for incidents reported by the Fire Department.

FY2025 Initiatives

Geographic Information Systems (GIS): IT upgraded the City's GIS server which presently runs ESRI Server Enterprise to the newest ESRI Enterprise Portal Server. This will allow the improved availability, stability, security and performance of our GIS web maps and applications of the system. As IT increases its use of interactive web maps internally to improve productivity and provide vital information this update is essential. This will also create the foundation to publicly roll out accessible, interactive web maps to provide access to City information in an easy-to-use map interface. As part of this upgrade, IT will be analyzing Data Integrity. This will be done with newer and more accurate aerial photography to validate parcel alignment while at the same time correcting any topological issues that are identified.

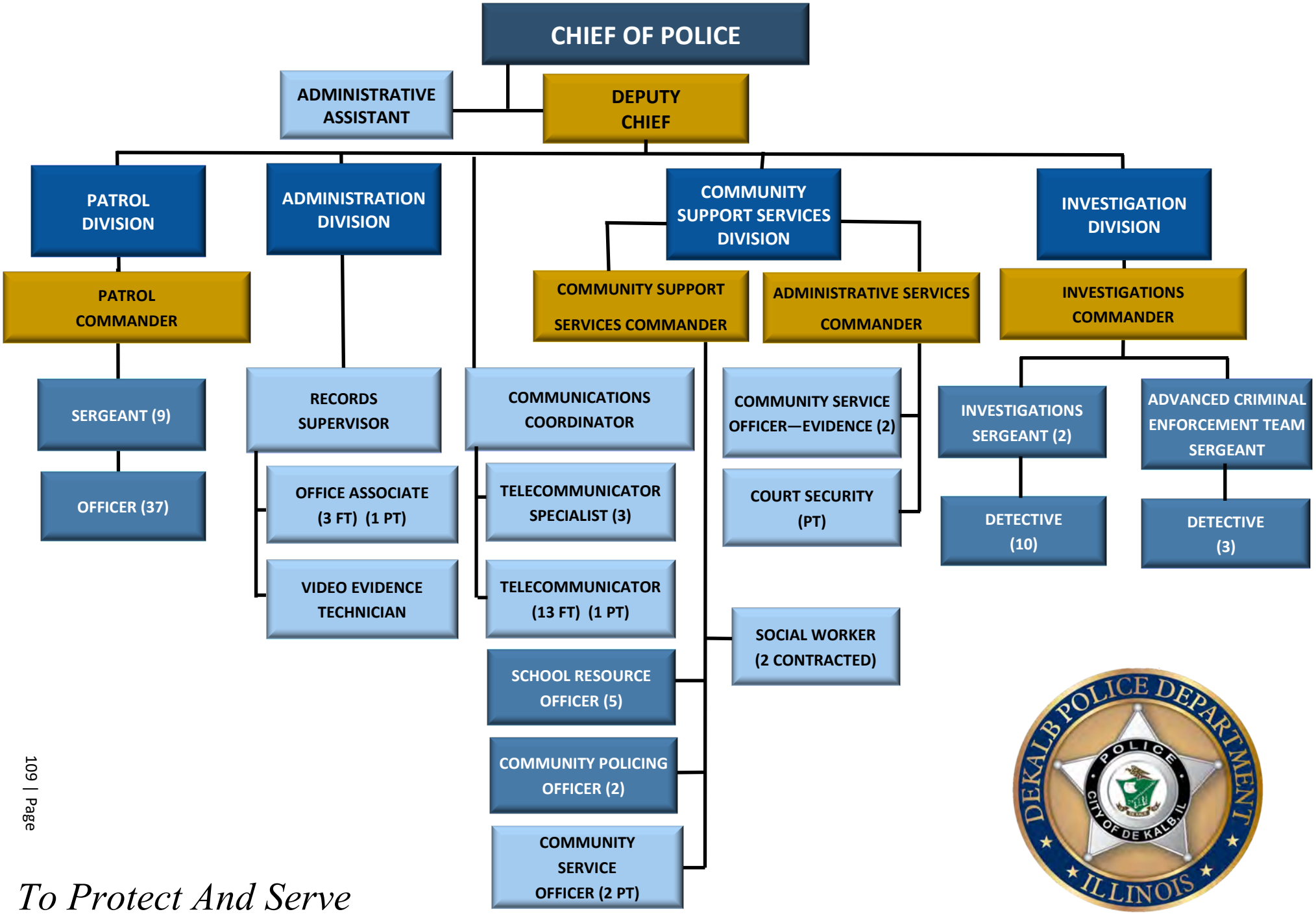
Public Safety: The opening of Fire Station #4 will require the Information Technology Department to expand the internal Fiber network to the new building. The work includes installing network infrastructure, expanding the City security system, and adding new computers, tablets, laptops, telephones, wireless access points, and conference rooms. IT will make sure that all necessary equipment is installed and operating efficiently for the Fire Station to come online fully operational. IT will also supervise the expansion of technology in new Police squads, Fire engines and ambulances providing continuous connectivity to critical information and communications while helping the citizens of DeKalb. At the same time, IT will evaluate the next steps needed for the next generation of Public Safety enterprise software used for the DeKalb Police Department in cooperation with all necessary parties. This includes servers, storage, network switching, and other critical network infrastructure.

Enterprise Systems Infrastructure: IT will install fiber redundancy at the Public Works datacenter to provide better stability and resilience. This will require additional network switching to handle the additional fiber paths needed for the datacenter and an increase in network performance. IT will evaluate the entire network infrastructure to determine what segments need to be upgraded to provide better performance and redundancy to all buildings throughout the City of DeKalb. The upgrading of end-of-life computers throughout all departments using the centralized device management systems implemented in 2023 has provided a more precise picture of aging devices throughout the system and how to optimize the upgrades.

Cybersecurity Awareness: Increased training and awareness of cybersecurity for City of DeKalb employees is ongoing. This will be done through targeted email campaigns that provide tests and examples for employees. Specific training for employees will help them determine at first glance if an email is suspicious. Empowering employees with the ability to report suspicious emails directly to our system is essential to keep users aware and informed about cybersecurity at work and in their personal lives.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 19-19 - INFORMATION AND TECHNOLOGY						
PERSONNEL						
100-19-19-41100	WAGES - FULL-TIME	230,787	222,654	242,146	242,146	248,497
100-19-19-41200	WAGES - PART-TIME	10,271	8,857	16,154	16,154	16,638
100-19-19-41300	WAGES - OVERTIME	-	227	7,000	7,000	1,000
100-19-19-41400	LONGEVITY PAY	4,534	3,291	2,340	2,340	2,340
100-19-19-41500	CLOTHING ALLOWANCE	900	640	450	450	450
100-19-19-42100	EMPLOYER PORTION FICA	17,738	16,949	20,509	20,509	20,572
100-19-19-42200	EMPLOYER PORTION IMRF	29,265	17,665	21,502	21,502	22,690
100-19-19-42500	EMPLOYEE HEALTH INSURANCE	46,316	45,230	43,968	43,968	45,341
100-19-19-42600	WORKER'S COMP/LIABILITY INSURANC	2,200	-	-	-	-
PERSONNEL		**342,011**	**315,513**	**354,069**	**354,069**	**357,528**
COMMODITIES						
100-19-19-51500	SUPPLIES/PARTS-EQUIPMENT	2,604	3,029	4,000	4,000	4,000
100-19-19-51600	SUPPLIES/PARTS-TECHNOLOGY	21,530	26,351	25,000	25,000	25,000
100-19-19-52000	OFFICE SUPPLIES	457	620	500	500	500
100-19-19-53300	SMALL TOOLS & EQUIPMENT	293	78	300	300	300
100-19-19-55000	FUEL, OIL, & LUBRICANTS	323	290	200	200	200
COMMODITIES		**25,207**	**30,368**	**30,000**	**30,000**	**30,000**
CONTRACTUAL SERVICES						
100-19-19-61500	MAINTENANCE-EQUIPMENT	34,085	82,463	116,667	116,667	126,667
100-19-19-61800	MAINTENANCE-SOFTWARE	285,629	358,384	436,130	436,130	483,250
100-19-19-62099	PRINTED MATERIALS	6,674	6,537	8,000	8,000	8,000
100-19-19-62400	TECHNOLOGY SERVICES	19,610	17,990	19,820	19,820	19,820
100-19-19-63800	CONTRACTED SERVICES	23,910	48,109	45,052	45,052	46,702
100-19-19-64500	TELEPHONE SERVICES	16,529	15,468	25,000	25,000	25,000
100-19-19-65100	FREIGHT & POSTAGE	156	49	250	250	250
100-19-19-66100	DUES & SUBSCRIPTIONS	961	1,303	1,340	1,340	1,350
100-19-19-66200	TRAINING/TRAVEL	2,460	4,448	6,000	6,000	6,000
CONTRACTUAL SERVICES		**390,014**	**534,751**	**658,259**	**658,259**	**717,039**
EQUIPMENT						
100-19-19-86100	TECHNOLOGY EQUIPMENT	14,228	18,169	18,000	18,000	18,000
100-19-19-86200	OFFICE FURNITURE & EQUIPMENT	-	1,758	-	-	-
EQUIPMENT		**14,228**	**19,927**	**18,000**	**18,000**	**18,000**
INFORMATION AND TECHNOLOGY		**771,460**	**900,559**	**1,060,328**	**1,060,328**	**1,122,567**

DEKALB POLICE DEPARTMENT ORGANIZATIONAL CHART



To Protect And Serve

Police Department

Department Introduction

The Police Department is responsible for serving and protecting residents, businesses, students, and visitors to our City. The Department is obligated to preserve the peace, enforce laws and ordinances, and protect the constitutional rights of all people. The Police Department seeks to deploy effective policing strategies, develop community partnerships, and engage in the efficient commitment of resources to fulfill our vision and mission statements.

The Police Department's Vision Statement is: "A city where our families, businesses, and culture prosper in an environment in which all people are treated with dignity, equity, and respect." The Mission Statement states: "The members of the DeKalb Police Department are committed to reducing crime and enhancing the quality of life through an active partnership with our community." The Police Department is committed to making positive changes to enhance public trust, transparency, and racial equality. The spirit of belonging is one of the core missions, and the goal of the DeKalb Police Department is to assure every resident, student, and visitor to the City of DeKalb feels the spirit of belonging.

To realize this Vision and Mission, the Department must work in partnership with the community. Accordingly, the Police Department embraces Community Policing, Community Engagement, Co-Policing Initiatives, and Intelligence-Driven Policing. Using the best practices in proactive policing, the Department goals are to reduce crime, improve public safety, positively engage residents, students, and visitors to our community, and enhance our quality of life.

FY 2024 Accomplishments

Sworn Staffing Increase: The Police Department was authorized to add three (3) Police Officers to increase overall sworn staffing to seventy-three (73) Police Officers. Hiring continued in collaboration with the Human Resources Department and the Board of Fire and Police Commissioners throughout the year in an effort to reach this level.

Crisis Intervention Team and Social Worker Program: Over the past several years, the Police Department has implemented various behavioral health initiatives as an extension of the federal Police-Mental Health Collaboration Program that began in 2017. All officers are now trained in Crisis Intervention Team tactics, which include de-escalation and diversion techniques. Two embedded social workers provided through Northwestern Medicine Ben Gordon Center continue to work within the Police Department, connecting hundreds of people to various services throughout the year.

Drones: The Police Department has enhanced its technology by adding drones to the list of available resources. Additional staff members were trained and certified as drone operators. Drones have a variety of public safety uses, from finding missing persons, providing aerial photography of accidents and crime scenes, and locating fleeing subjects, without putting the public or officers at undue risk.

Public Safety Cameras: Additional public safety cameras were installed in 2024 to help monitor troublesome areas. It is the department's intent to continue to install cameras at key locations in the city to deter gang activity and violent crimes. There were a number of successful identifications of criminals this past year due to the public safety camera initiative, as well as community contributions from privately-owned cameras.

Citizen Appreciation Ceremony: The DeKalb Police Department held its fourth Citizen Appreciation Ceremony in which citizens were commended for offering assistance to the Police Department. This will continue to be an annual event, as the Department looks forward to commending citizens for assistance rendered to the DeKalb Police Department.



Community Outreach: The Police Department was able to continue its complement of community outreach efforts this past year, including a Toys for Tots fundraiser basketball game, Pay it Forward Christmas gift event, Camp Power, National Night Out, and a host of community events throughout the year. Community initiatives in 2024 included Fun Jam in the Park, a summerlong community outreach in various city parks where children could play various games, listen to live instrumental music, participate in art projects, and enjoy sports activities with police officers, support staff, and community volunteers. The Department also continued its popular Water Wars event, with children and families participating in water fights at Welsh Park.





Crime Scene Camera: The Police Department was able to purchase and has been utilizing a state-of-the-art, 3D photographic scanner mounted on a specialized tripod that takes 360-degree images of crime scenes and accident scenes, taking precise measurements in all directions and documenting the scene in a variety of methods that are suitable for viewing, printing, and court purposes. The scanner can also be

used to create 3D floor plan mapping of schools and other public facilities for first responders to prepare in advance of an emergency event.

Ballistics Imaging Equipment: The Police Department received a grant that completely funded the provision of Evidence IQ ballistics imaging equipment as part of NIBIN, the National Integrated Ballistic Information Network. Crimes are sometimes solved by linking intelligence information from ballistic imaging technology; the NIBIN Program automates ballistics evaluations and provides actionable investigative leads in a timely manner. This equipment also has the capability to share ballistics intelligence across the United States, making law enforcement resources and investigative leads more effective.

Advanced Criminal Enforcement Team (ACET): Beginning in 2024, the Police Department transitioned its former Targeted Response Unit (TRU) to an even more proactive and dedicated team of investigators to primarily address unlawful narcotics trafficking and firearms offenses in the community. The team grew in size and made a number of significant arrests and seizures in 2024, including a large quantity of illegal drugs and firearms.

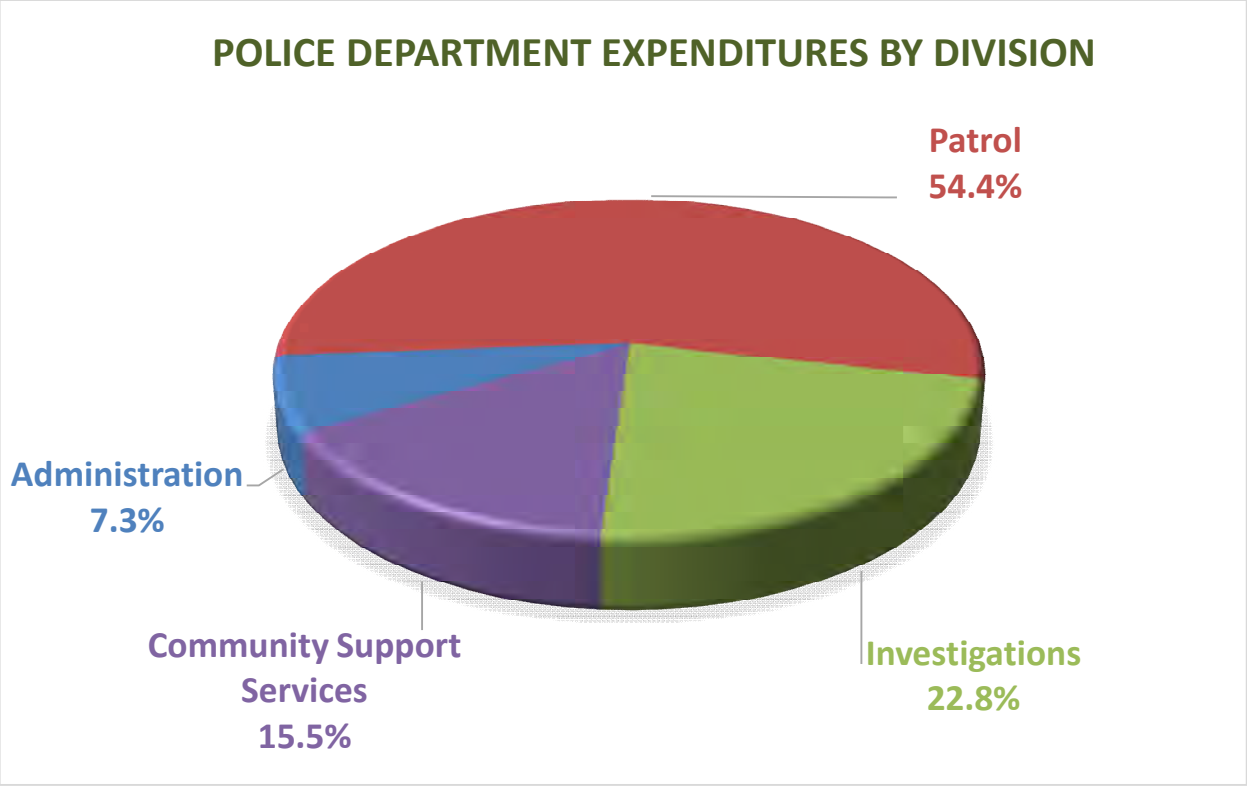
FY2025 Initiatives

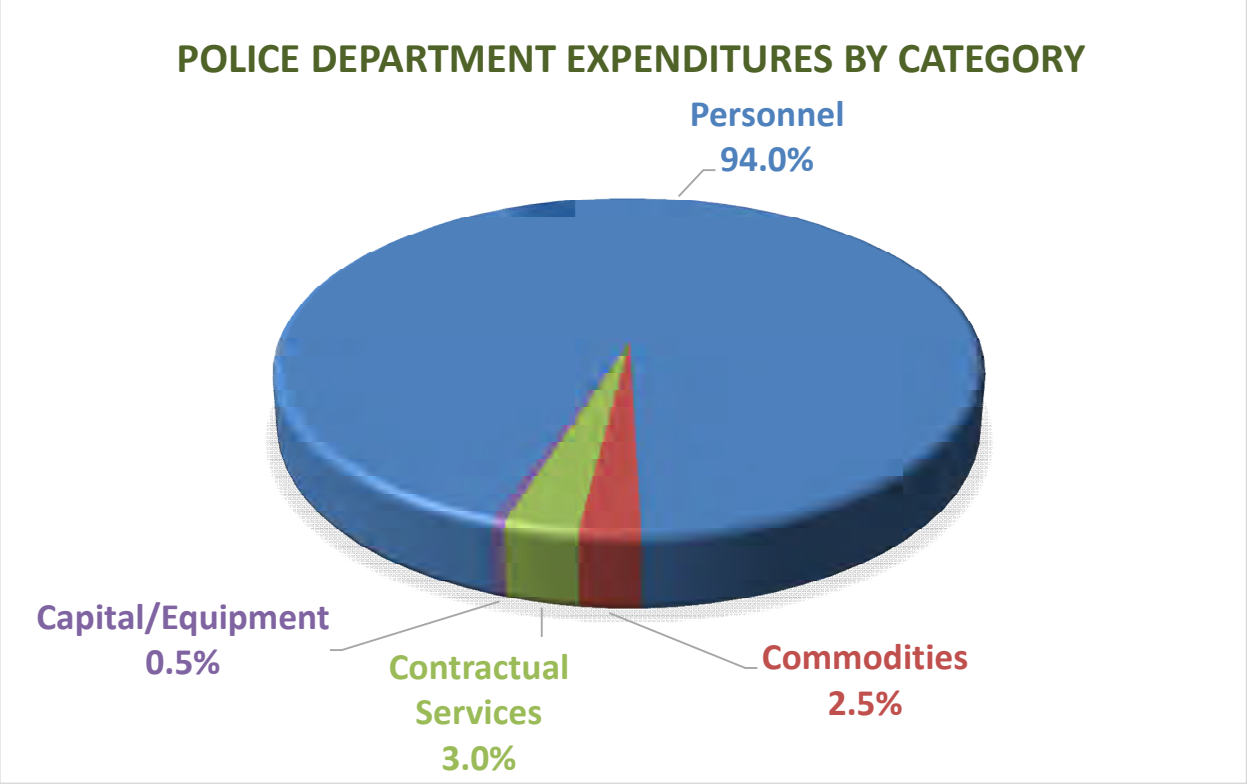
Continued Public Safety Initiatives: The Police Department intends to continue its growth of technological devices to deter crime and aid in the investigation of offenses. Additional public safety cameras, license plate readers, and usage of drones are planned. These investigative aids act as a force multiplier in the detection and identification of perpetrators.

Staffing Increase: The Police Department is anticipating an additional two (2) Police Officers in 2025 to bring the sworn total to seventy-five (75) including the Chief and Command staff. This staffing increase will allow the continued expansion of the Investigations Division, which in turn will allow the Patrol Division additional time to devote to proactive patrols.

Traffic Team: Additional staffing will also allow the deployment of officers dedicated to the mission of traffic enforcement. The Police Department has fielded ongoing complaints about aggressive drivers who are speeding, disregarding traffic control devices, and endangering others. The Traffic Team will be seeking to deter traffic violations through dedicated enforcement efforts.

Portable Radio Replacements: The Police Department will continue to replace portable radios for its officers, an effort that began in 2023. Portable radios are the officer's primary communication tool and are vital to efficient response and personal safety. Existing radios are now several years old, with new ones offering additional features and technological improvements.


POLICE DEPARTMENT EXPENDITURES BY DIVISION
Patrol
54.4%
Administration
7.3%
Community Support
Services
15.5%
Investigations
22.8%


POLICE DEPARTMENT EXPENDITURES BY CATEGORY
Personnel
94.0%
Capital/Equipment
0.5%
Contractual
Services
3.0%
Commodities
2.5%

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
POLICE DEPARTMENT						
PERSONNEL						
41100	WAGES - FULL-TIME	7,276,547	7,812,708	9,249,462	9,249,462	9,795,009
41200	WAGES - PART-TIME	228,162	161,169	183,989	183,989	166,795
41300	WAGES - OVERTIME	897,832	978,535	812,000	812,000	927,000
41400	LONGEVITY PAY	36,599	35,796	36,744	36,744	43,560
41500	CLOTHING ALLOWANCE	54,353	58,763	70,001	70,001	103,801
41600	WELLNESS BONUS	4,550	141,547	130,000	130,000	150,000
42100	EMPLOYER PORTION FICA	194,116	209,512	255,913	255,913	272,086
42200	EMPLOYER PORTION IMRF	145,869	114,942	139,035	139,035	160,876
42300	EMPLOYER CONTRIB/PENSION	3,707,827	3,901,382	4,130,481	4,130,481	4,615,569
42500	EMPLOYEE HEALTH INSURANCE	1,567,595	1,568,507	1,659,946	1,659,946	1,645,221
42600	WORKER'S COMP/LIABILITY INSURANC	130,148	-	-	-	-
PERSONNEL		**14,243,598**	**14,982,861**	**16,667,571**	**16,667,571**	**17,879,917**
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	356	372	550	550	550
51700	SUPPLIES/PARTS-VEHICLES	43,656	69,660	80,375	80,375	80,375
51997	STREETLIGHTS, PARTS	-	1,938	2,500	2,500	2,500
52000	OFFICE SUPPLIES	7,931	11,319	11,725	11,725	11,725
52600	PATROL SUPPLIES & EQUIPMENT	99,703	87,750	97,925	97,925	97,925
52700	INVESTIGATION SUPPLIES & EQUIPMENT	12,377	16,068	37,525	37,525	37,525
53300	SMALL TOOLS & EQUIPMENT	-	-	45,000	45,000	45,000
54000	UNIFORMS/PROTECTIVE CLOTHING	38,760	50,621	47,675	47,675	47,675
55000	FUEL, OIL, & LUBRICANTS	127,323	108,798	128,250	128,250	128,250
58110	DUI FINES EXPENDITURES	1,265	4,793	6,600	6,600	4,100
58120	ANTI-CRIME EXPENDITURES	3,709	6,797	8,575	8,575	8,575
58130	CRIME LAB EXPENDITURES	1,846	1,061	1,400	1,900	1,900
58140	POLICE FORFEITURES EXPENDITURE	9,114	-	100	100	100
59999	COMMODITIES	3,154	3,767	5,175	5,175	5,175
COMMODITIES		**349,194**	**362,944**	**473,375**	**473,875**	**471,375**
CONTRACTUAL SERVICES						
61300	MAINTENANCE-BUILDINGS	4,579	6,505	7,350	7,350	7,350
61500	MAINTENANCE-EQUIPMENT	48,242	50,908	149,050	149,050	149,050
61700	MAINTENANCE-VEHICLES	22,942	22,077	23,775	23,775	23,775
62099	PRINTED MATERIALS	10,790	14,519	13,125	13,125	13,125
62100	FINANCIAL SERVICES	2,525	3,827	-	3,900	4,000
62600	MEDICAL SERVICES	-	401	-	-	-
63500	TOWING SERVICES	2,386	5,315	4,760	6,550	6,550
63800	CONTRACTED SERVICES	12,791	70,318	111,475	127,875	147,875
64500	TELEPHONE SERVICES	46,561	42,396	51,500	51,500	51,500
65100	FREIGHT & POSTAGE	3,613	7,883	8,400	6,250	6,250
65200	MARKETING ADS & PUBLIC INFO	336	192	850	850	850
65300	LEGAL EXPENSES & NOTICES	534	529	1,125	925	1,075
66100	DUES & SUBSCRIPTIONS	10,281	11,611	14,900	14,900	14,900
66200	TRAINING/TRAVEL	98,292	106,194	147,850	147,850	147,850
66400	EDUCATION TUITION REIMBURSEMENT	100	-	-	-	-
CONTRACTUAL SERVICES		**263,972**	**342,675**	**534,160**	**553,900**	**574,150**
EQUIPMENT						
86000	EQUIPMENT	2,300	23,886	49,000	44,000	44,000
86200	OFFICE FURNITURE & EQUIPMENT	-	19,698	26,650	24,400	24,150
86300	TELEPHONE & RADIO EQUIPMENT	-	18,789	30,000	30,000	30,000
EQUIPMENT		**2,300**	**62,373**	**105,650**	**98,400**	**98,150**
TOTAL EXPENDITURES		**14,859,064**	**15,750,853**	**17,780,756**	**17,793,746**	**19,023,592**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 20-21 - POLICE DEPARTMENT - ADMINISTRATION						
PERSONNEL						
100-20-21-41100	WAGES - FULL-TIME	527,793	539,107	567,242	567,242	634,798
100-20-21-41200	WAGES - PART-TIME	126,543	34,952	44,238	44,238	22,852
100-20-21-41300	WAGES - OVERTIME	1,720	3,277	2,000	2,000	2,000
100-20-21-41500	CLOTHING ALLOWANCE	4,693	4,589	4,600	4,600	6,000
100-20-21-42100	EMPLOYER PORTION FICA	31,498	25,681	29,291	29,291	32,113
100-20-21-42200	EMPLOYER PORTION IMRF	34,945	23,403	24,252	24,252	30,583
100-20-21-42300	EMPLOYER CONTRIB/PENSION	114,087	167,202	165,219	165,219	184,623
100-20-21-42500	EMPLOYEE HEALTH INSURANCE	134,497	124,017	137,766	137,766	99,712
100-20-21-42600	WORKER'S COMP/LIABILITY INSURANC	9,990	-	-	-	-
PERSONNEL		**985,766**	**922,228**	**974,608**	**974,608**	**1,012,681**
COMMODITIES						
100-20-21-51300	SUPPLIES/PARTS-BUILDINGS	356	372	550	550	550
100-20-21-51700	SUPPLIES/PARTS-VEHICLES	2,058	905	1,325	1,325	1,325
100-20-21-52000	OFFICE SUPPLIES	1,730	1,596	1,725	1,725	1,725
100-20-21-52700	INVESTIGATION SUPPLIES & EQUIPMENT	1,058	615	21,550	21,550	21,550
100-20-21-54000	UNIFORMS/PROTECTIVE CLOTHING	1,639	1,602	1,825	1,825	1,825
100-20-21-55000	FUEL, OIL, & LUBRICANTS	127,323	108,798	128,250	128,250	128,250
100-20-21-58110	DUI FINES EXPENDITURES	1,265	4,793	6,600	6,600	4,100
100-20-21-58120	ANTI-CRIME EXPENDITURES	3,709	6,797	8,575	8,575	8,575
100-20-21-58130	CRIME LAB EXPENDITURES	1,846	1,061	1,400	1,900	1,900
100-20-21-58140	POLICE FORFEITURES EXPENDITURE	9,114		100	100	100
100-20-21-59999	COMMODITIES	698	1,020	1,175	1,175	1,175
COMMODITIES		**150,796**	**127,559**	**173,075**	**173,575**	**171,075**
CONTRACTUAL SERVICES						
100-20-21-61300	MAINTENANCE-BUILDINGS	1,115	1,254	1,500	1,500	1,500
100-20-21-61500	MAINTENANCE-EQUIPMENT	33,518	29,518	121,100	121,100	121,100
100-20-21-61700	MAINTENANCE-VEHICLES	1,796	3,558	2,050	2,050	2,050
100-20-21-62099	PRINTED MATERIALS	3,112	4,064	3,325	3,325	3,325
100-20-21-62100	FINANCIAL SERVICES	2,525	3,827	-	3,900	4,000
100-20-21-63800	CONTRACTED SERVICES	1,504	1,379	1,575	1,575	1,575
100-20-21-64500	TELEPHONE SERVICES	46,561	42,396	51,500	51,500	51,500
100-20-21-65100	FREIGHT & POSTAGE	2,075	3,295	4,050	3,250	3,250
100-20-21-65300	LEGAL EXPENSES & NOTICES	-	125	150	150	300
100-20-21-66100	DUES & SUBSCRIPTIONS	1,419	2,340	2,475	2,475	2,475
100-20-21-66200	TRAINING/TRAVEL	2,953	3,948	5,075	5,075	5,075
CONTRACTUAL SERVICES		**96,578**	**95,704**	**192,800**	**195,900**	**196,150**
EQUIPMENT						
100-20-21-86200	OFFICE FURNITURE & EQUIPMENT	-	4,430	5,400	5,400	5,400
EQUIPMENT		**-**	**4,430**	**5,400**	**5,400**	**5,400**
POLICE DEPARTMENT - ADMINISTRATION		**1,233,140**	**1,149,921**	**1,345,883**	**1,349,483**	**1,385,306**

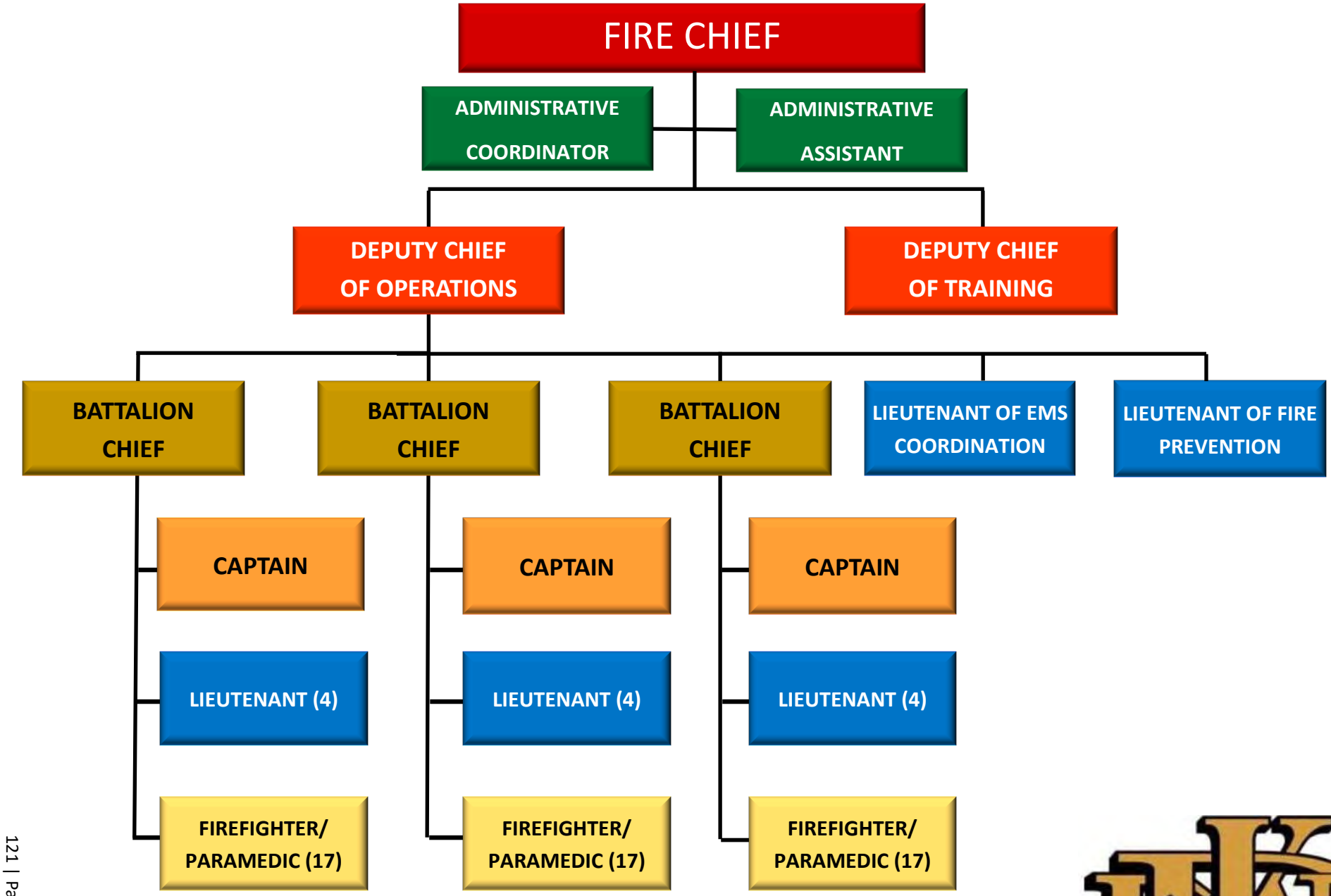
	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 20-22 - POLICE DEPARTMENT - PATROL						
PERSONNEL						
100-20-22-41100	WAGES - FULL-TIME	4,005,566	4,357,344	4,990,622	4,990,622	5,305,779
100-20-22-41200	WAGES - PART-TIME	57,282	13,618	14,543	14,543	14,979
100-20-22-41300	WAGES - OVERTIME	560,288	607,402	475,000	475,000	525,000
100-20-22-41400	LONGEVITY PAY	22,616	18,375	16,068	16,068	22,800
100-20-22-41500	CLOTHING ALLOWANCE	28,738	32,182	39,060	39,060	59,460
100-20-22-41600	WELLNESS BONUS	3,500	81,511	128,500	128,500	85,000
100-20-22-42100	EMPLOYER PORTION FICA	82,182	88,176	105,070	105,070	111,160
100-20-22-42200	EMPLOYER PORTION IMRF	32,594	27,633	32,242	32,242	35,574
100-20-22-42300	EMPLOYER CONTRIB/PENSION	2,566,957	2,396,564	2,588,435	2,588,435	2,892,423
100-20-22-42500	EMPLOYEE HEALTH INSURANCE	802,281	765,990	812,265	812,265	848,658
100-20-22-42600	WORKER'S COMP/LIABILITY INSURANC	83,677	-	-	-	-
PERSONNEL		**8,245,681**	**8,388,795**	**9,201,805**	**9,201,805**	**9,900,833**
COMMODITIES						
100-20-22-51700	SUPPLIES/PARTS-VEHICLES	29,728	62,334	68,000	68,000	68,000
100-20-22-52000	OFFICE SUPPLIES	3,263	3,119	3,200	3,200	3,200
100-20-22-52600	PATROL SUPPLIES & EQUIPMENT	96,939	83,964	93,000	93,000	93,000
100-20-22-54000	UNIFORMS/PROTECTIVE CLOTHING	28,681	40,067	37,500	37,500	37,500
100-20-22-59999	COMMODITIES	1,077	1,373	2,350	2,350	2,350
COMMODITIES		**159,688**	**190,857**	**204,050**	**204,050**	**204,050**
CONTRACTUAL SERVICES						
100-20-22-61300	MAINTENANCE-BUILDINGS	3,464	5,251	5,850	5,850	5,850
100-20-22-61500	MAINTENANCE-EQUIPMENT	7,242	13,143	16,750	16,750	16,750
100-20-22-61700	MAINTENANCE-VEHICLES	16,069	14,285	16,550	16,550	16,550
100-20-22-62099	PRINTED MATERIALS	3,251	4,910	4,650	4,650	4,650
100-20-22-62600	MEDICAL SERVICES	-	401	-	-	-
100-20-22-63500	TOWING SERVICES	2,386	5,315	4,760	6,550	6,550
100-20-22-63800	CONTRACTED SERVICES	3,511	3,930	4,550	4,550	4,550
100-20-22-65300	LEGAL EXPENSES & NOTICES	330	213	450	250	250
100-20-22-66100	DUES & SUBSCRIPTIONS	2,250	1,610	2,875	2,875	2,875
100-20-22-66200	TRAINING/TRAVEL	68,818	78,355	107,950	107,950	107,950
CONTRACTUAL SERVICES		**107,321**	**127,413**	**164,385**	**165,975**	**165,975**
EQUIPMENT						
100-20-22-86000	EQUIPMENT	2,300	23,886	49,000	44,000	44,000
100-20-22-86200	OFFICE FURNITURE & EQUIPMENT	-	338	3,250	3,250	3,250
100-20-22-86300	TELEPHONE & RADIO EQUIPMENT	-	18,789	30,000	30,000	30,000
EQUIPMENT		**2,300**	**43,013**	**82,250**	**77,250**	**77,250**
POLICE DEPARTMENT - PATROL		**8,514,990**	**8,750,078**	**9,652,490**	**9,649,080**	**10,348,108**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 20-24 - POLICE DEPARTMENT - INVESTIGATIONS						
PERSONNEL						
100-20-24-41100	WAGES - FULL-TIME	1,548,059	1,531,689	1,998,643	1,998,643	2,292,783
100-20-24-41200	WAGES - PART-TIME	19,094	14,349	14,543	14,543	14,979
100-20-24-41300	WAGES - OVERTIME	249,754	259,929	250,000	250,000	290,000
100-20-24-41400	LONGEVITY PAY	8,046	10,623	12,204	12,204	12,120
100-20-24-41500	CLOTHING ALLOWANCE	10,869	11,779	13,460	13,460	23,460
100-20-24-41600	WELLNESS BONUS	900	41,444	1,000	1,000	45,000
100-20-24-42100	EMPLOYER PORTION FICA	40,812	43,872	56,583	56,583	63,315
100-20-24-42200	EMPLOYER PORTION IMRF	32,594	27,388	32,242	32,242	35,574
100-20-24-42300	EMPLOYER CONTRIB/PENSION	627,479	780,276	826,096	826,096	1,046,195
100-20-24-42500	EMPLOYEE HEALTH INSURANCE	309,810	305,888	350,814	350,814	396,968
100-20-24-42600	WORKER'S COMP/LIABILITY INSURANC	26,727	-	-	-	-
PERSONNEL		**2,874,144**	**3,027,237**	**3,555,585**	**3,555,585**	**4,220,394**
COMMODITIES						
100-20-24-51700	SUPPLIES/PARTS-VEHICLES	8,659	3,653	7,925	7,925	7,925
100-20-24-51997	STREETLIGHTS, PARTS	-	1,938	2,500	2,500	2,500
100-20-24-52000	OFFICE SUPPLIES	457	578	750	750	750
100-20-24-52600	PATROL SUPPLIES & EQUIPMENT	2,764	3,786	4,925	4,925	4,925
100-20-24-52700	INVESTIGATION SUPPLIES & EQUIPMENT	11,017	11,055	9,850	9,850	9,850
100-20-24-53300	SMALL TOOLS & EQUIPMENT	-	-	45,000	45,000	45,000
100-20-24-54000	UNIFORMS/PROTECTIVE CLOTHING	4,673	6,601	5,825	5,825	5,825
100-20-24-59999	COMMODITIES	186	291	600	600	600
COMMODITIES		**27,756**	**27,902**	**77,375**	**77,375**	**77,375**
CONTRACTUAL SERVICES						
100-20-24-61500	MAINTENANCE-EQUIPMENT	446	197	2,250	2,250	2,250
100-20-24-61700	MAINTENANCE-VEHICLES	2,726	2,572	3,050	3,050	3,050
100-20-24-62099	PRINTED MATERIALS	1,737	958	1,550	1,550	1,550
100-20-24-63800	CONTRACTED SERVICES	115	-	-	-	-
100-20-24-65100	FREIGHT & POSTAGE	-	-	2,500	2,500	2,500
100-20-24-65300	LEGAL EXPENSES & NOTICES	139	27	175	175	175
100-20-24-66100	DUES & SUBSCRIPTIONS	6,067	6,636	8,175	8,175	8,175
100-20-24-66200	TRAINING/TRAVEL	17,341	15,438	20,075	20,075	20,075
CONTRACTUAL SERVICES		**28,571**	**25,828**	**37,775**	**37,775**	**37,775**
EQUIPMENT						
100-20-24-86200	OFFICE FURNITURE & EQUIPMENT	-	-	2,500	2,500	-
EQUIPMENT		**-**	**-**	**2,500**	**2,500**	**-**
POLICE DEPARTMENT - INVESTIGATIONS		**2,930,471**	**3,080,967**	**3,673,235**	**3,673,235**	**4,335,544**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 20-25 - POLICE - COMMUNITY SUPPORT SERVICES						
PERSONNEL						
100-20-25-41100	WAGES - FULL-TIME	1,195,129	1,384,568	1,692,955	1,692,955	1,561,649
100-20-25-41200	WAGES - PART-TIME	25,243	98,250	110,665	110,665	113,985
100-20-25-41300	WAGES - OVERTIME	86,070	107,927	85,000	85,000	110,000
100-20-25-41400	LONGEVITY PAY	5,937	6,798	8,472	8,472	8,640
100-20-25-41500	CLOTHING ALLOWANCE	10,053	10,213	12,881	12,881	14,881
100-20-25-41600	WELLNESS BONUS	150	18,592	500	500	20,000
100-20-25-42100	EMPLOYER PORTION FICA	39,624	51,783	64,969	64,969	65,498
100-20-25-42200	EMPLOYER PORTION IMRF	45,736	36,518	50,299	50,299	59,145
100-20-25-42300	EMPLOYER CONTRIB/PENSION	399,304	557,340	550,731	550,731	492,327
100-20-25-42500	EMPLOYEE HEALTH INSURANCE	321,007	372,612	359,101	359,101	299,883
100-20-25-42600	WORKER'S COMP/LIABILITY INSURANC	9,754	-	-	-	-
PERSONNEL		**2,138,007**	**2,644,601**	**2,935,573**	**2,935,573**	**2,746,008**
COMMODITIES						
100-20-25-51700	SUPPLIES/PARTS-VEHICLES	3,211	2,768	3,125	3,125	3,125
100-20-25-52000	OFFICE SUPPLIES	2,481	6,026	6,050	6,050	6,050
100-20-25-52700	INVESTIGATION SUPPLIES & EQUIPMENT	302	4,398	6,125	6,125	6,125
100-20-25-54000	UNIFORMS/PROTECTIVE CLOTHING	3,767	2,351	2,525	2,525	2,525
100-20-25-59999	COMMODITIES	1,193	1,083	1,050	1,050	1,050
COMMODITIES		**10,954**	**16,626**	**18,875**	**18,875**	**18,875**
CONTRACTUAL SERVICES						
100-20-25-61500	MAINTENANCE-EQUIPMENT	7,036	8,050	8,950	8,950	8,950
100-20-25-61700	MAINTENANCE-VEHICLES	2,351	1,662	2,125	2,125	2,125
100-20-25-62099	PRINTED MATERIALS	2,690	4,587	3,600	3,600	3,600
100-20-25-63800	CONTRACTED SERVICES	7,661	65,009	105,350	121,750	141,750
100-20-25-65100	FREIGHT & POSTAGE	1,538	4,588	1,850	500	500
100-20-25-65200	MARKETING ADS & PUBLIC INFO	336	192	850	850	850
100-20-25-65300	LEGAL EXPENSES & NOTICES	65	164	350	350	350
100-20-25-66100	DUES & SUBSCRIPTIONS	545	1,025	1,375	1,375	1,375
100-20-25-66200	TRAINING/TRAVEL	9,180	8,453	14,750	14,750	14,750
100-20-25-66400	EDUCATION TUITION REIMBURSEMENT	100	-	-	-	-
CONTRACTUAL SERVICES		**31,502**	**93,730**	**139,200**	**154,250**	**174,250**
EQUIPMENT						
100-20-25-86200	OFFICE FURNITURE & EQUIPMENT	-	14,930	15,500	13,250	15,500
EQUIPMENT		**-**	**14,930**	**15,500**	**13,250**	**15,500**
POLICE - COMMUNITY SUPPORT SERVICES		**2,180,463**	**2,769,887**	**3,109,148**	**3,121,948**	**2,954,633**

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DEKALB FIRE DEPARTMENT ORGANIZATIONAL CHART



Fire Department

Department Introduction

DeKalb Fire Department is a full service, all-hazards emergency service provider serving the City of DeKalb, Northern Illinois University, and the DeKalb Fire Protection District. The Department is a member of the Mutual Aid Box Alarm System (MABAS) Division 6, a system that shares emergency services with partner communities during times of need. The Department's core services include fire suppression, emergency medical assistance, hazardous material response, technical rescue, fire investigation, and fire prevention.

The Fire Department is comprised of two divisions: Administration and Operations.

The Administration Division consists of the Fire Chief, Deputy Fire Chief of Operations, Deputy Fire Chief of Training and two (2) Administrative Assistants that support every aspect of the Fire Department. A key role of the Division is to improve efficiency and maintain prudent fiscal management, both operationally and administratively.

The Operations Division is comprised of three shifts of firefighters and officers from three (3) fire stations, with a fourth fire station under construction and slated to open in the spring of 2025. Minimum daily staffing is sixteen (16) firefighter/paramedics who work 24-hours-on/48-hours-off schedules. Minimum daily staffing will increase to nineteen (19) in early 2025 when fire station #4 is opened. The Department's employees are its most valued resource and are committed to providing the highest quality service to the community.

The Department also employs a Fire Prevention Lieutenant whose primary responsibilities include fire prevention code enforcement, fire life safety inspections, plan reviews, and post-fire duties. Additionally, an EMS Lieutenant has key duties that include ambulance inventory, continuing education, AED/CPR training, patient care report review, and liaison work with Northwestern Kishwaukee Hospital EMS.

The Fire Department's emergency calls increased by 3.3% in 2023.

Year	Fire/Life Safety	EMS & Rescue	Total Responses
2021	1,442	6,004	7,446
2022	1,376	6,061	7,437
2023	1,366	6,318	7,684

FY2024 Accomplishments

In 2024, the Fire Department focused on personnel, rolling stock, and training. The following are highlights:

- Completed the hiring of five (5) new firefighters to achieve a shift strength of twenty (20).
- Renewed the Department's annual application to participate in the federal Ground Emergency Medical Transport (GEMT) program. This program generates monies used for capital and other needs for the Fire Department.
- Completed the installation of a new Phoenix G2 Station Alert System.
- Received two (2) new ambulances in September 2024 (new Medics 2 and 3 below). These vehicles

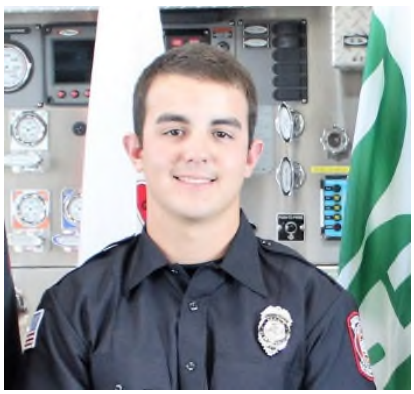




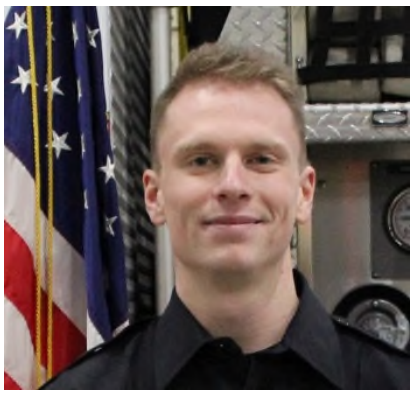
were funded by the GEMT Fund (Fund 130).

- Broke ground on Fire Station #4 located on South Malta Road near Annie Glidden Road.
- Collaborated with the Public Works Department on various maintenance projects.
- Applied for FEMA - SAFER, AFG, Enbridge, BNS, DCCF healthcare, and OSFM grants.

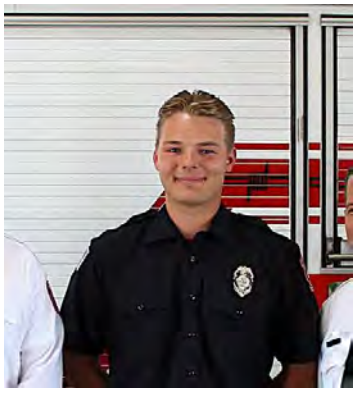
2024 PROBATIONARY EMPLOYEES



Firefighter/Paramedic
Dalton Peters



Firefighter/Paramedic
Zachary Herbst



Firefighter/Paramedic
Joseph Batusich

2024 PROBATIONARY EMPLOYEES
CONTINUED



Firefighter/Paramedics
Brian Mayer, Jacob Watson, Tabitha Long and Tyler Christopherson

FY2025 Initiatives

In 2025, the Fire Department seeks to accomplish the following:

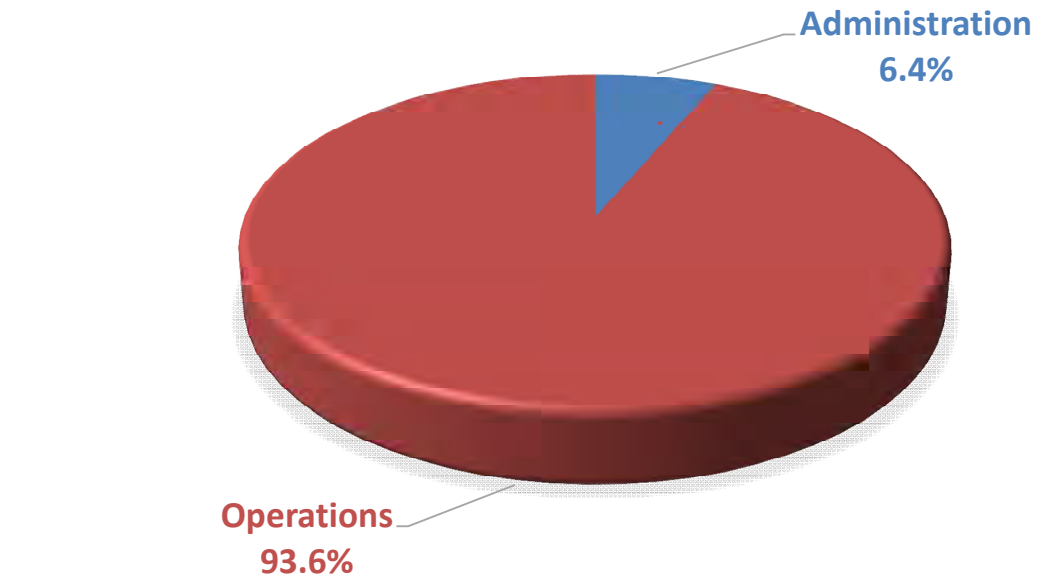
- Put a new Rosenbauer King Cobra ladder truck in service.
- On-board new hires for Fire Station 4. The on-boarding process intimately involves the Human Resource Department and includes pre-employment screenings, an 80-hour orientation, Basic Operations Firefighter (BOF) certification through a fire academy (if needed), personal protective equipment outfitting, and a 12-month probationary period.
- Continue collaboration efforts with other city departments for various site amenities related to the opening of station 4.
- Apply for another SAFER and AFG grants to aid with staffing and capital costs.
- Continue a capital replacement program for Fire and EMS administration/operations.
- Renew annual GEMT application.

Early October 2024

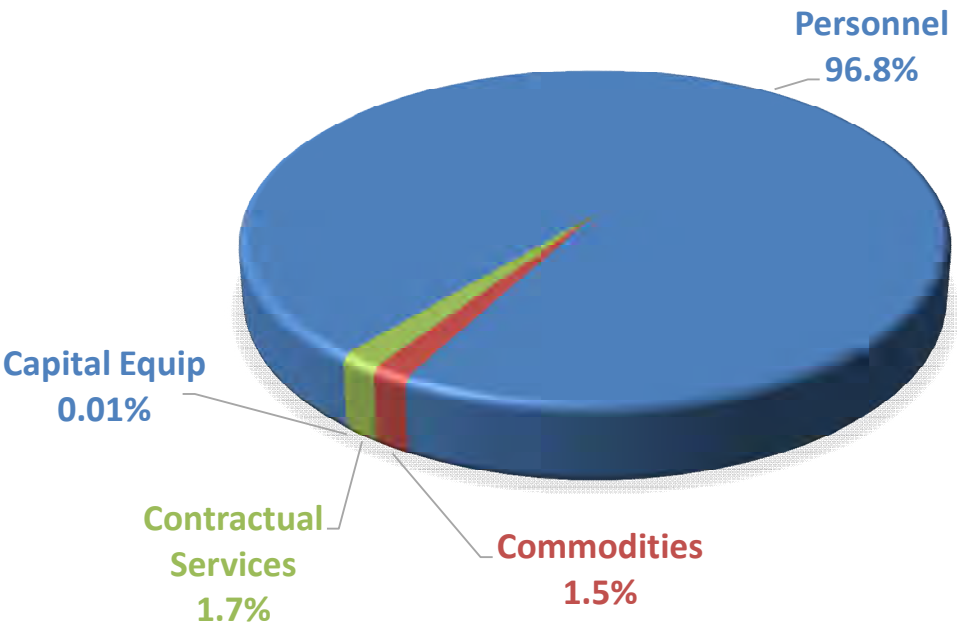


The Fire Department will continue to provide prompt and professional service to the residents, visitors, and stakeholders of DeKalb.

FIRE DEPARTMENT EXPENDITURES BY DIVISION



FIRE DEPARTMENT EXPENDITURES BY CATEGORY



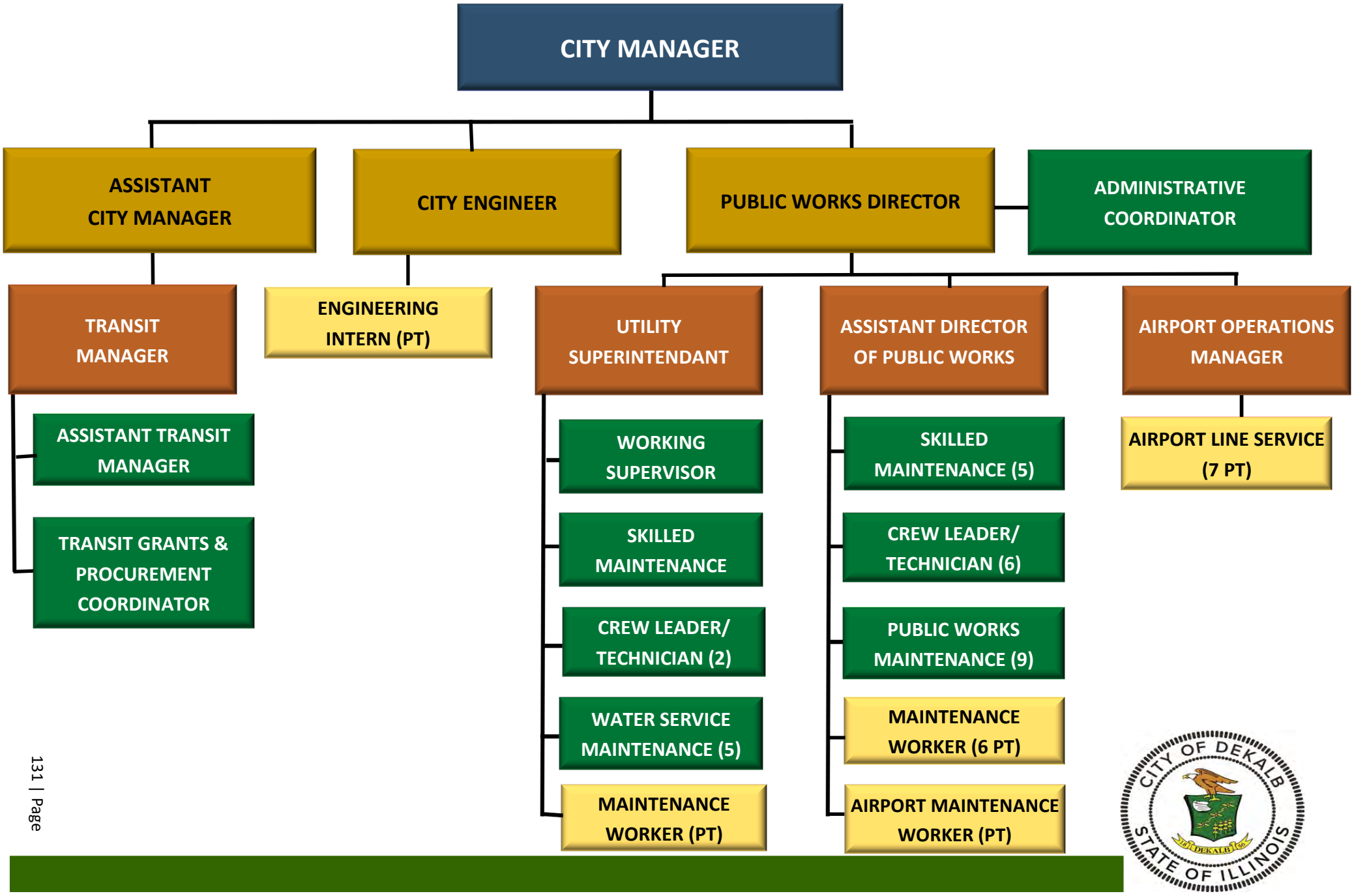
	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FIRE DEPARTMENT						
PERSONNEL						
41100	WAGES - FULL-TIME	5,811,381	6,086,743	6,621,252	6,621,252	8,280,927
41200	WAGES - PART-TIME	8,067	-	-	-	-
41300	WAGES - OVERTIME	713,571	808,863	551,000	551,000	851,000
41400	LONGEVITY PAY	46,190	45,715	50,652	50,652	59,640
41500	CLOTHING ALLOWANCE	43,467	45,267	49,600	49,600	59,200
41600	WELLNESS BONUS	91,984	131,526	110,000	110,000	135,000
41650	EDUCATION BONUS	5,500	6,250	5,000	5,000	5,000
42100	EMPLOYER PORTION FICA	92,071	99,601	113,630	113,630	143,265
42200	EMPLOYER PORTION IMRF	8,929	9,469	8,979	8,979	10,317
42300	EMPLOYER CONTRIB/PENSION	4,415,632	4,933,015	5,343,974	5,343,974	5,802,043
42500	EMPLOYEE HEALTH INSURANCE	1,229,840	1,109,024	1,125,234	1,125,234	1,277,772
42600	WORKER'S COMP/LIABILITY INSURANC	255,863	-	-	-	-
PERSONNEL		**12,722,495**	**13,275,473**	**13,979,321**	**13,979,321**	**16,624,164**
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	14,497	18,719	10,000	15,000	15,000
51700	SUPPLIES/PARTS-VEHICLES	21,311	35,767	25,000	30,000	25,000
52000	OFFICE SUPPLIES	2,097	1,276	3,000	3,000	3,000
52500	JANITORIAL SUPPLIES	8,298	10,575	8,500	8,500	10,500
52800	FIREFIGHTING SUPPLIES & EQUIPMENT	52,684	66,307	60,000	60,000	60,000
52900	AMBULANCE SUPPLIES & EQUIPMENT	43,438	27,866	45,000	45,000	45,000
53099	ACTIVITIES & SUPPLIES	898	1,039	1,500	1,500	1,500
53300	SMALL TOOLS & EQUIPMENT	1,533	1,957	2,600	2,600	8,000
54000	UNIFORMS/PROTECTIVE CLOTHING	17,980	7,746	8,500	13,000	21,000
55000	FUEL, OIL, & LUBRICANTS	83,621	70,883	75,000	75,000	75,000
COMMODITIES		**246,357**	**242,135**	**239,100**	**253,600**	**264,000**
CONTRACTUAL SERVICES						
61300	MAINTENANCE-BUILDINGS	17,837	57,889	50,000	50,000	33,000
61500	MAINTENANCE-EQUIPMENT	23,472	29,143	37,600	37,600	37,600
61700	MAINTENANCE-VEHICLES	91,927	78,384	15,000	15,000	15,000
62099	PRINTED MATERIALS	3,875	2,793	3,700	3,700	3,700
62600	MEDICAL SERVICES	32,223	30,058	55,000	55,000	37,000
63800	CONTRACTED SERVICES	80,200	79,451	70,000	80,000	80,000
64000	UTILITIES	6,243	3,008	4,500	4,500	4,500
64500	TELEPHONE SERVICES	13,970	11,707	14,000	14,000	14,000
65100	FREIGHT & POSTAGE	480	323	500	500	500
65200	MARKETING ADS & PUBLIC INFO	-	-	2,500	2,500	2,500
66100	DUES & SUBSCRIPTIONS	3,841	1,691	9,000	9,000	4,500
66200	TRAINING/TRAVEL	23,641	73,251	36,000	62,000	51,500
CONTRACTUAL SERVICES		**297,709**	**367,698**	**297,800**	**333,800**	**283,800**
EQUIPMENT						
86300	TELEPHONE & RADIO EQUIPMENT	600	2,230	2,000	2,000	2,000
EQUIPMENT		**600**	**2,230**	**2,000**	**2,000**	**2,000**
TOTAL EXPENDITURES		**13,267,161**	**13,887,536**	**14,518,221**	**14,568,721**	**17,173,964**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 25-27 - FIRE DEPARTMENT - ADMINISTRATION						
PERSONNEL						
100-25-27-41100	WAGES - FULL-TIME	475,773	545,725	556,893	556,893	583,698
100-25-27-41200	WAGES - PART-TIME	8,067	-	-	-	-
100-25-27-41300	WAGES - OVERTIME	167	-	1,000	1,000	1,000
100-25-27-41500	CLOTHING ALLOWANCE	2,400	2,400	2,400	2,400	2,400
100-25-27-42100	EMPLOYER PORTION FICA	11,288	13,738	14,635	14,635	15,612
100-25-27-42200	EMPLOYER PORTION IMRF	8,929	9,469	8,979	8,979	10,317
100-25-27-42300	EMPLOYER CONTRIB/PENSION	228,395	238,694	225,802	225,802	235,218
100-25-27-42500	EMPLOYEE HEALTH INSURANCE	106,383	87,377	82,072	82,072	68,836
100-25-27-42600	WORKER'S COMP/LIABILITY INSURANC	18,246	-	-	-	-
PERSONNEL		**859,648**	**897,403**	**891,781**	**891,781**	**917,081**
COMMODITIES						
100-25-27-52000	OFFICE SUPPLIES	2,073	1,276	3,000	3,000	3,000
100-25-27-53099	ACTIVITIES & SUPPLIES	898	1,039	1,500	1,500	1,500
100-25-27-54000	UNIFORMS/PROTECTIVE CLOTHING	(34)	-	500	500	1,000
100-25-27-55000	FUEL, OIL, & LUBRICANTS	83,621	70,883	75,000	75,000	75,000
COMMODITIES		**86,558**	**73,198**	**80,000**	**80,000**	**80,500**
CONTRACTUAL SERVICES						
100-25-27-61500	MAINTENANCE-EQUIPMENT	-	20	2,600	2,600	2,600
100-25-27-62099	PRINTED MATERIALS	3,875	1,018	1,200	1,200	1,200
100-25-27-62600	MEDICAL SERVICES	3,910	5,870	5,000	5,000	2,000
100-25-27-63800	CONTRACTED SERVICES	80,200	79,451	70,000	80,000	80,000
100-25-27-64500	TELEPHONE SERVICES	13,970	11,707	14,000	14,000	14,000
100-25-27-65100	FREIGHT & POSTAGE	480	323	500	500	500
100-25-27-66100	DUES & SUBSCRIPTIONS	1,921	55	2,500	2,500	1,000
100-25-27-66200	TRAINING/TRAVEL	27	26	1,000	2,000	1,500
CONTRACTUAL SERVICES		**104,383**	**98,470**	**96,800**	**107,800**	**102,800**
FIRE DEPARTMENT - ADMINISTRATION		**1,050,589**	**1,069,071**	**1,068,581**	**1,079,581**	**1,100,381**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 25-28 - FIRE DEPARTMENT - OPERATIONS						
PERSONNEL						
100-25-28-41100	WAGES - FULL-TIME	5,335,608	5,541,018	6,064,359	6,064,359	7,697,229
100-25-28-41300	WAGES - OVERTIME	713,404	808,863	550,000	550,000	850,000
100-25-28-41400	LONGEVITY PAY	46,190	45,715	50,652	50,652	59,640
100-25-28-41500	CLOTHING ALLOWANCE	41,067	42,867	47,200	47,200	56,800
100-25-28-41600	WELLNESS BONUS	91,984	131,526	110,000	110,000	135,000
100-25-28-41650	EDUCATION BONUS	5,500	6,250	5,000	5,000	5,000
100-25-28-42100	EMPLOYER PORTION FICA	80,783	85,863	98,995	98,995	127,653
100-25-28-42300	EMPLOYER CONTRIB/PENSION	4,187,237	4,694,321	5,118,172	5,118,172	5,566,825
100-25-28-42500	EMPLOYEE HEALTH INSURANCE	1,123,457	1,021,647	1,043,162	1,043,162	1,208,936
100-25-28-42600	WORKER'S COMP/LIABILITY INSURANC	237,617	-	-	-	-
PERSONNEL		**11,862,847**	**12,378,070**	**13,087,540**	**13,087,540**	**15,707,083**
COMMODITIES						
100-25-28-51300	SUPPLIES/PARTS-BUILDINGS	14,497	18,719	10,000	15,000	15,000
100-25-28-51700	SUPPLIES/PARTS-VEHICLES	21,311	35,767	25,000	30,000	25,000
100-25-28-52000	OFFICE SUPPLIES	24	-	-	-	-
100-25-28-52500	JANITORIAL SUPPLIES	8,298	10,575	8,500	8,500	10,500
100-25-28-52800	FIREFIGHTING SUPPLIES & EQUIPMENT	52,684	66,307	60,000	60,000	60,000
100-25-28-52900	AMBULANCE SUPPLIES & EQUIPMENT	43,438	27,866	45,000	45,000	45,000
100-25-28-53300	SMALL TOOLS & EQUIPMENT	1,533	1,957	2,600	2,600	8,000
100-25-28-54000	UNIFORMS/PROTECTIVE CLOTHING	18,014	7,746	8,000	12,500	20,000
COMMODITIES		**159,799**	**168,937**	**159,100**	**173,600**	**183,500**
CONTRACTUAL SERVICES						
100-25-28-61300	MAINTENANCE-BUILDINGS	17,837	57,889	50,000	50,000	33,000
100-25-28-61500	MAINTENANCE-EQUIPMENT	23,472	29,123	35,000	35,000	35,000
100-25-28-61700	MAINTENANCE-VEHICLES	91,927	78,384	15,000	15,000	15,000
100-25-28-62099	PRINTED MATERIALS	-	1,775	2,500	2,500	2,500
100-25-28-62600	MEDICAL SERVICES	28,313	24,188	50,000	50,000	35,000
100-25-28-64000	UTILITIES	6,243	3,008	4,500	4,500	4,500
100-25-28-65200	MARKETING ADS & PUBLIC INFO	-	-	2,500	2,500	2,500
100-25-28-66100	DUES & SUBSCRIPTIONS	1,920	1,636	6,500	6,500	3,500
100-25-28-66200	TRAINING/TRAVEL	23,614	73,225	35,000	60,000	50,000
CONTRACTUAL SERVICES		**193,326**	**269,228**	**201,000**	**226,000**	**181,000**
EQUIPMENT						
100-25-28-86300	TELEPHONE & RADIO EQUIPMENT	600	2,230	2,000	2,000	2,000
EQUIPMENT		**600**	**2,230**	**2,000**	**2,000**	**2,000**
FIRE DEPARTMENT - OPERATIONS		**12,216,572**	**12,818,465**	**13,449,640**	**13,489,140**	**16,073,583**

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PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



Public Works Department

Department Introduction

The Public Works Department is responsible for planning, operating, and maintaining public infrastructure and equipment necessary to sustain a safe, healthy, and attractive community. The Department has two operating divisions: the Division of Streets, Facilities and Airport and the Division of Utilities and Transportation. The two Division directors—the Director of Streets, Facilities & Airport and the Director of Utilities & Transportation—work under the general direction of the City Manager, who has been the acting Public Works Director since February 2019. The Department has an administrative assistant that handles all clerical duties within the operating divisions. The Public Works Department is somewhat unique in that it is funded through the General Fund, as well as several Enterprise and Special Revenue Funds.

The Public Works Department performs a broad range of very visible activities in support of the City's mission to "deliver high quality municipal services to those who live, work, learn in or visit our community".

Streets

The City of DeKalb's Street Division is a dynamic team of 17 dedicated full-time employees working at very diverse occupations. Beyond their everyday duties, these individuals serve as the City's vital third line of emergency responders.

During the winter weather season, the Street Division shifts focus orchestrating a comprehensive snow removal program. This program includes clearing 340 lane miles of city streets and managing the removal of snow and ice from parking lots, alleys, and bike paths. The responsibility extends to the clearing of the Central Business District and arterial sidewalks.

One distinctive feature of the Street Division is its in-house sign shop. Street staff fabricate, install, and repair all street name signs and traffic signs within the community. The ability to operate an on-site sign shop is an economical alternative to contracted sign services.

The Division keeps a watchful eye on the city's traffic signal system, promptly remedying issues that inevitably arise. In addition, they oversee the maintenance and repair of intersections owned in whole or in part by other public entities including IDOT, the City of Sycamore, DeKalb Township, and the DeKalb County Highway Division. In some instances, the Division may recover its costs by billing these entities on a time and material basis, or it may "drop its plows" in reciprocity for services offered by these entities where overlapping jurisdictions occur.

The Division's role encompasses several core functions. These include the maintenance of pavement markings, conducting street repairs, street sweeping, maintaining and repairing storm sewer structures, forestry operations, right-of-way maintenance, caring for city-owned buildings, and conducting the annual leaf collection program.

With the Kishwaukee River winding throughout the City of DeKalb, the Street Division plays a pivotal role in maintaining the levee system. The Division implements erosion control measures and spearheads flood prevention efforts while following guidelines set forth by the Army Corps of Engineers.

Adding to their list of responsibilities, the Division also acts as the go-to-traffic control liaison for special events, parades, and festivals. Their expertise ensures that these events run smoothly, keeping both participants and spectators safe.

The Street Division of the City of DeKalb is a multifaceted team, tirelessly working to keep the city's streets clear, safe, and well-maintained while also stepping up as emergency responders and event traffic managers when the need arises.







Support Services (incl. Facilities)

The Support Services Division is comprised of 4 full-time employees who work tirelessly to keep the City's vehicles and equipment running smoothly. Among them, three are dedicated fleet mechanic technicians, with one is a facilities worker. Additionally, during the summer season from June to early September, the Division hires 6 seasonal employees to assist with crucial tasks which include mowing operations, weeding, and maintaining an aesthetically pleasing Central Business District. The unit shoulders a heavy

responsibility maintaining, upgrading, and repairing the City's fleet, equipment, and municipal buildings. The City of DeKalb relies on more than 250 vehicles and specialty equipment spread across various departments, including the Street Division, Utilities Division, Fire Department, Police Department, Code Compliance Department, and the Airport. Daily duties involve everything from preventative maintenance and diagnostic work to repairs, specialized equipment maintenance, the scheduling of state-mandated inspections, and biannual safety lane testing. The Division is the hub for ensuring that our vehicles and equipment remain safe and operational.

Furthermore, the Support Services unit plays a vital role in the acquisition of new vehicles. They assist in developing vehicle specifications as well as capital plans. They also oversee part orders and inventory management. Given the aging state of some of the City's fleet, the mechanics have adapted their approach from primarily preventative maintenance as in years past to a repair-oriented one, all with the purpose of keeping our City's vehicles on the road.

Beyond tending to the City's fleet, the division also maintains over 20 municipal-owned buildings including water treatment plants and airport hangars. Duties span preventative maintenance for HVAC systems, plumbing, grounds maintenance, contract management, inventory control, and planning for capital improvements. The behind-the-scenes work performed within the Division ensures that municipal-owned buildings remain safe and functional.

The assistance of the Support Services unit extends to other Public Works functions, such as snow plowing, forestry operations, leaf collection, and any other tasks required to keep the City of DeKalb operating smoothly. The unit's dedicated hands and minds help meet the needs of our community each day.



Airport

The Airport functions are described under Section Eight: “Enterprise Funds.”

Utilities Division

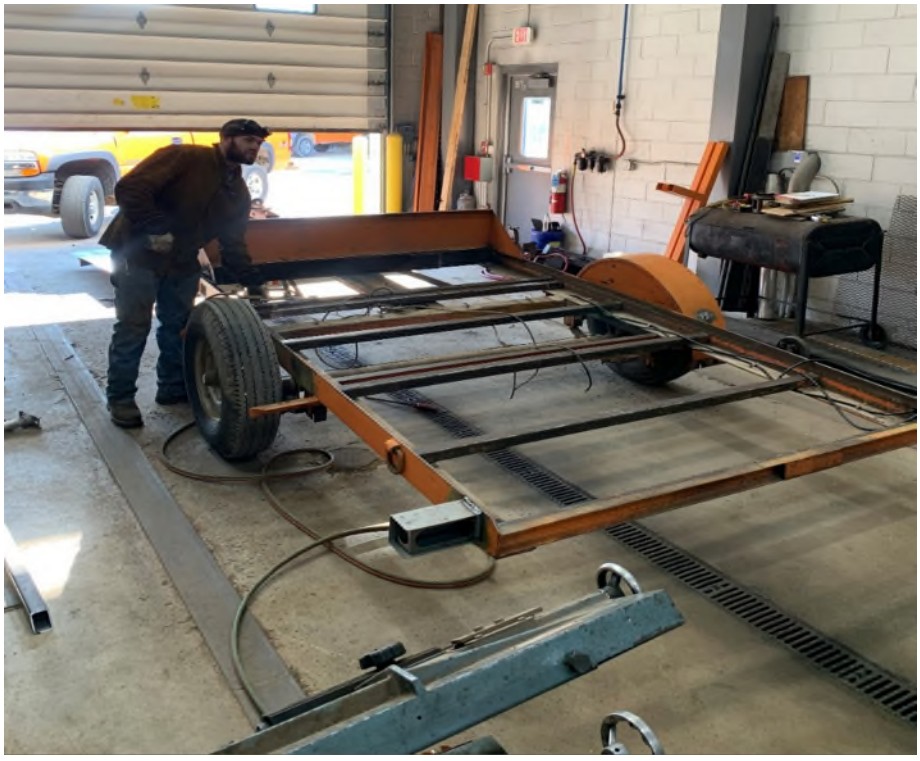
The roles of this Division are covered in Section Five, “Transportation Fund,” and Section Eight, “Water Fund”.

Recent Accomplishments

The Street Division’s 50/50 Tree Planting Program, launched in 2023, has successfully added 118 trees to the city’s tree canopy and will continue in FY2025. Alongside this initiative, the division will introduce an aggressive tree pruning cycle in 2025, aiming to trim all parkway trees citywide over the next four years. Additionally, the Street Division has applied for funding through the Morton Arboretum to support pruning, dead tree removal, and planting efforts in underserved areas of the community, further enhancing urban forestry and equity.

The Public Works Department has taken a proactive role in addressing building issues at the city’s fire stations, collaborating closely with other city departments. By handling electrical work, HVAC repairs, and building equipment installations in-house, the Department has significantly reduced costs. This approach has proven efficient and cost-effective. Additionally, the Department will play a key role in the exterior landscaping of Fire Station 4, further showcasing its commitment in support of city infrastructure.

The Street Division has expanded the overall skillset of its personnel through recent hires made in response to retirements, bringing in team members with diverse backgrounds. This thoughtful approach has significantly reduced contractual costs. Tasks such as fabrication and welding are now handled in-house, minimizing downtime and expenses. Similarly, staff with carpentry experience have contributed to their skills, enhancing the quality of work and reflecting the pride and dedication of the division’s team.

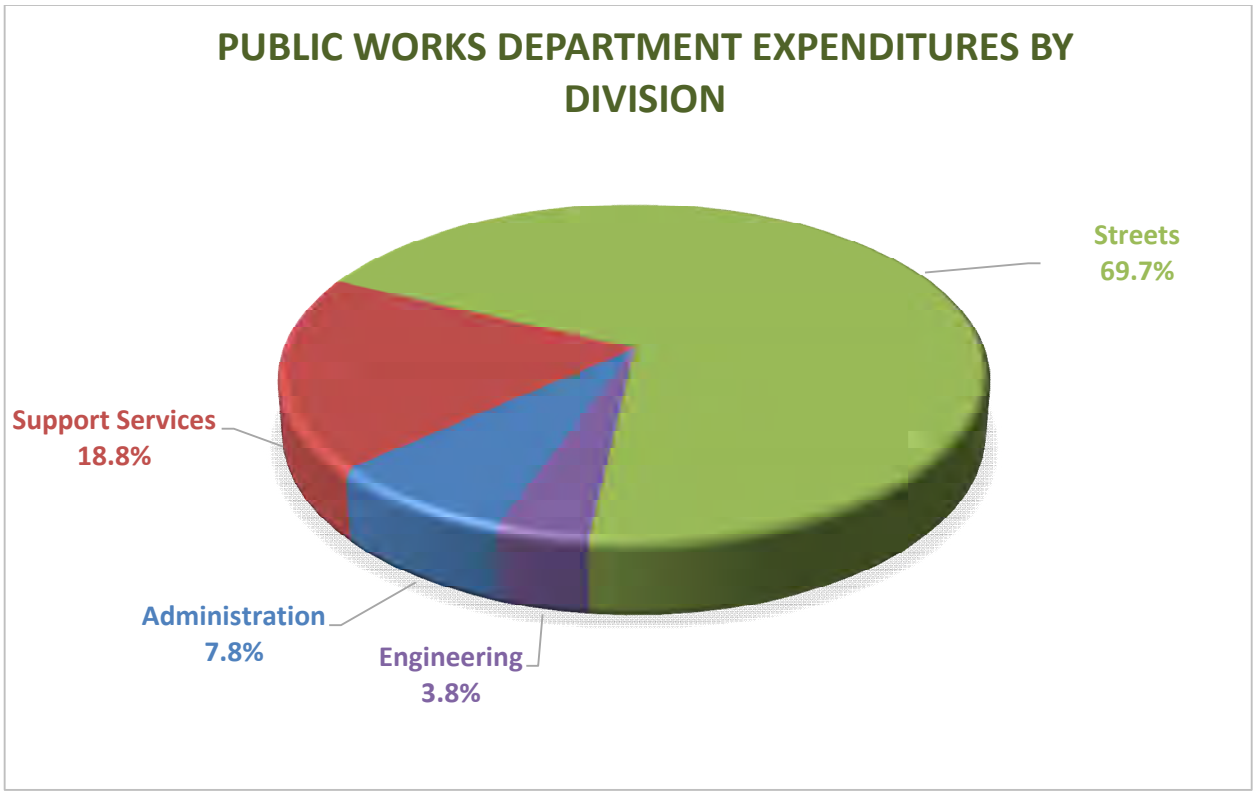


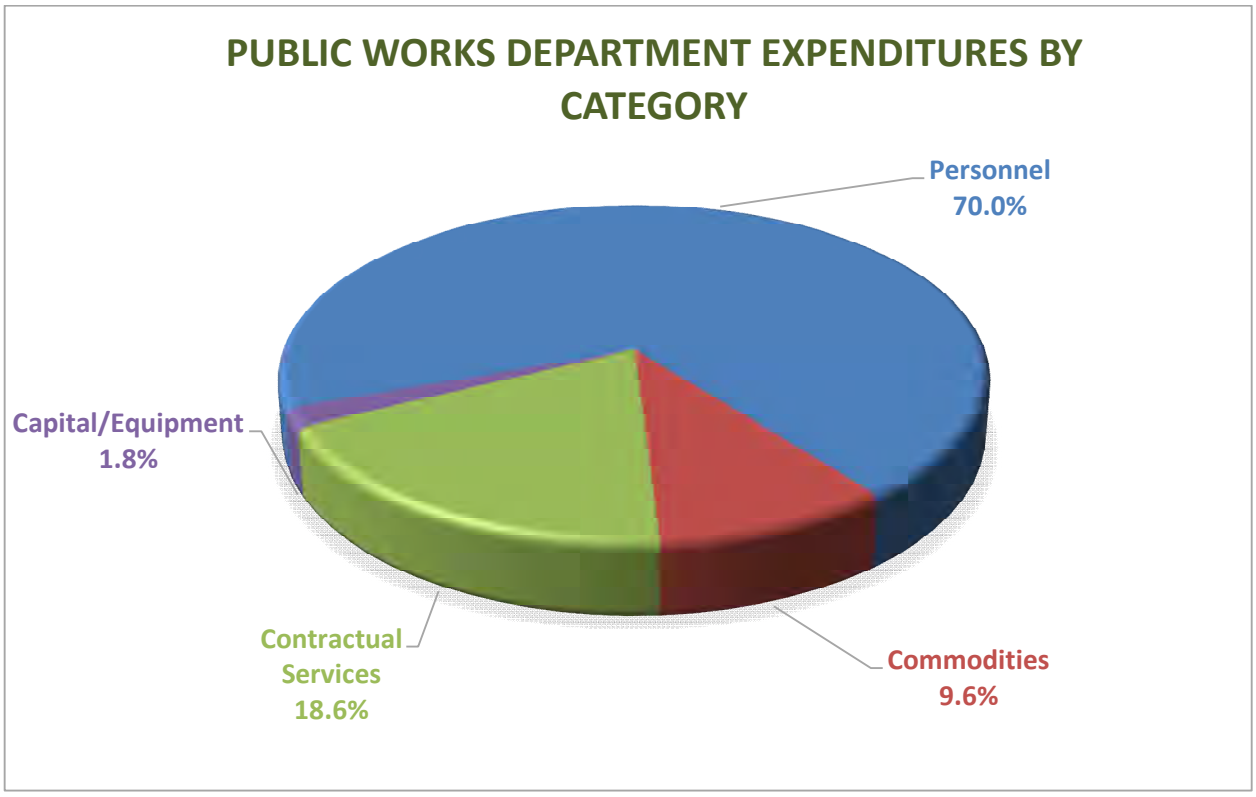
FY25 Initiatives

In FY2025, the Street Division is set to complete a multiyear project to upgrade all street name signs throughout the city. With approximately 75% of the signs already updated, the division's staff has carefully fabricated and replaced each one, using high-intensity prismatic reflectivity to meet MUTCD standards. This initiative, a true labor of love, not only enhances road safety but also significantly improves the visibility and aesthetic charm of the city's streets.



With recent urban landscape initiatives like the 50/50 Tree Planting Program, the Street Division intends to rejoin Tree City USA in 2025. The city had been a dedicated member of the program from 1998 to 2018, but membership lapsed due to staffing changes. Renewed participation will align seamlessly with the sustainability plan adopted by City Council in 2024. Further supporting this plan, the division will also complete the LED streetlight upgrades in the Central Business District in FY25, reducing electricity consumption while providing cleaner, brighter lighting solutions for the community.


PUBLIC WORKS DEPARTMENT EXPENDITURES BY DIVISION
Streets
69.7%
Support Services
18.8%
Administration
7.8%
Engineering
3.8%


PUBLIC WORKS DEPARTMENT EXPENDITURES BY CATEGORY
Personnel
70.0%
Capital/Equipment
1.8%
Contractual Services
18.6%
Commodities
9.6%

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
PUBLIC WORKS						
PERSONNEL						
41100	WAGES - FULL-TIME	1,253,854	1,428,708	1,549,353	1,549,353	1,568,000
41200	WAGES - PART-TIME	36,685	41,760	74,718	74,718	78,053
41300	WAGES - OVERTIME	136,002	115,653	230,000	190,000	245,000
41400	LONGEVITY PAY	13,592	12,634	12,624	12,624	10,224
41500	CLOTHING ALLOWANCE	7,750	8,450	9,241	9,241	8,881
42100	EMPLOYER PORTION FICA	103,811	114,503	143,509	143,509	146,126
42200	EMPLOYER PORTION IMRF	174,022	134,080	153,214	153,214	164,273
42500	EMPLOYEE HEALTH INSURANCE	359,933	355,799	358,227	358,227	323,882
42600	WORKER'S COMP/LIABILITY INSURANC	58,129	-	-	-	-
PERSONNEL		**2,143,778**	**2,211,587**	**2,530,886**	**2,490,886**	**2,544,439**
COMMODITIES						
51300	SUPPLIES/PARTS-BUILDINGS	20,253	18,247	25,500	35,500	23,500
51410	SUPPLIES/PARTS-STREETS	10,998	20,634	25,000	17,500	20,000
51430	SUPPLIES/PARTS-STORM SEWERS	23,475	10,836	25,000	17,500	20,000
51500	SUPPLIES/PARTS-EQUIPMENT	4,011	3,451	1,500	1,500	1,500
51700	SUPPLIES/PARTS-VEHICLES	102,850	96,139	100,000	92,500	100,000
51997	STREETLIGHTS, PARTS	14,026	19,483	17,500	16,000	17,500
51998	TRAFFIC & STREET SIGNS	302	-	750	750	-
52000	OFFICE SUPPLIES	740	571	800	620	1,000
52500	JANITORIAL SUPPLIES	8,638	8,880	10,650	11,000	14,000
53100	ICE/SNOW CONTROL SUPPLIES	1,553	842	3,710	3,500	3,710
53300	SMALL TOOLS & EQUIPMENT	11,172	10,804	11,500	11,250	11,500
54000	UNIFORMS/PROTECTIVE CLOTHING	435	1,150	-	-	-
55000	FUEL, OIL, & LUBRICANTS	133,170	111,821	150,000	120,300	135,300
COMMODITIES		**331,623**	**302,858**	**371,910**	**327,920**	**348,010**
CONTRACTUAL SERVICES						
61100	MAINTENANCE-GROUNDS	10,218	11,375	29,000	15,300	22,600
61300	MAINTENANCE-BUILDINGS	42,306	43,355	50,500	49,500	55,500
61400	MAINTENANCE-INFRASTRUCTURE	17,308	9,715	30,000	20,000	30,000
61420	MAINTENANCE-STREETS	13,725	9,100	13,000	10,000	13,000
61430	MAINTENANCE-STORM SEWERS	422	4,620	20,000	15,000	20,000
61450	MAINTENANCE-SIDEWALKS (50/50)	-	6,711	12,500	12,500	12,500
61500	MAINTENANCE-EQUIPMENT	6,678	9,230	8,000	7,500	8,000
61599	WARNING SIRENS	-	-	7,800	7,800	8,000
61700	MAINTENANCE-VEHICLES	73,958	58,597	85,000	115,000	120,000
62099	PRINTED MATERIALS	1,186	-	275	275	275
62300	ARCHITECT/ENGINEERING SERVICES	-	1,000	-	1,000	1,000
63100	FORESTRY SERVICES	139,339	108,603	135,000	135,000	135,000
63150	50/50 TREE PLANTING	-	14,310	10,000	20,000	10,000
63400	SNOW REMOVAL SERVICES	27,338	-	-	-	-
63600	WEATHER SERVICES	3,660	3,996	3,800	3,996	4,200
63800	CONTRACTED SERVICES	87,565	94,265	118,450	110,000	126,750
64000	UTILITIES	13,174	5,833	13,200	8,000	13,200
64100	ELECTRIC SERVICES	26,002	37,726	50,000	42,500	50,000
64500	TELEPHONE SERVICES	7,856	5,859	8,100	6,400	7,900
65100	FREIGHT & POSTAGE	474	464	-	-	-
65200	MARKETING ADS & PUBLIC INFO	55	56	300	300	100
65400	TAXES, LICENSES, & FEES	1,409	1,106	10,500	2,000	5,500
65500	RENTAL-BLDG & EQUIP	11,092	150	2,000	1,951	2,500
66100	DUES & SUBSCRIPTIONS	2,256	1,876	1,300	1,150	1,300
66200	TRAINING/TRAVEL	674	526	9,750	5,700	9,750
69700	CENTRAL BUSINESS DISTRICT PROJECTS	8,488	20,498	20,000	13,000	20,000
CONTRACTUAL SERVICES		**495,183**	**448,971**	**638,475**	**603,872**	**677,075**

DESCRIPTION		2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
EQUIPMENT						
86000	EQUIPMENT	53,607	59,567	66,000	60,000	66,000
EQUIPMENT		**53,607**	**59,567**	**66,000**	**60,000**	**66,000**
TOTAL EXPENDITURES		**3,024,191**	**3,022,983**	**3,607,271**	**3,482,678**	**3,635,524**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 30-31 - PUBLIC WORKS - ADMINISTRATION						
PERSONNEL						
100-30-31-41100	WAGES - FULL-TIME	194,991	201,958	204,858	204,858	214,862
100-30-31-42100	EMPLOYER PORTION FICA	14,082	14,624	15,671	15,671	16,437
100-30-31-42200	EMPLOYER PORTION IMRF	24,110	18,021	17,515	17,515	19,359
100-30-31-42500	EMPLOYEE HEALTH INSURANCE	41,746	31,729	32,509	32,509	24,667
100-30-31-42600	WORKER'S COMP/LIABILITY INSURANC	1,797	-	-	-	-
PERSONNEL		**276,726**	**266,332**	**270,553**	**270,553**	**275,325**
COMMODITIES						
100-30-31-52000	OFFICE SUPPLIES	-	-	300	200	300
COMMODITIES		**-**	**-**	**300**	**200**	**300**
CONTRACTUAL SERVICES						
100-30-31-64500	TELEPHONE SERVICES	7,263	5,449	7,500	6,000	7,500
100-30-31-66200	TRAINING/TRAVEL	-	-	750	500	750
CONTRACTUAL SERVICES		**7,263**	**5,449**	**8,250**	**6,500**	**8,250**
PUBLIC WORKS - ADMINISTRATION		**283,989**	**271,781**	**279,103**	**277,253**	**283,875**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 30-32 - PUBLIC WORKS - SUPPORT SERVICES						
PERSONNEL						
100-30-32-41100	WAGES - FULL-TIME	134,573	162,760	196,067	196,067	199,593
100-30-32-41200	WAGES - PART-TIME	23,334	21,605	47,201	47,201	49,595
100-30-32-41300	WAGES - OVERTIME	15,982	13,977	45,000	35,000	50,000
100-30-32-41400	LONGEVITY PAY	1,548	1,620	1,728	1,728	2,160
100-30-32-41500	CLOTHING ALLOWANCE	1,080	1,247	1,440	1,440	1,440
100-30-32-42100	EMPLOYER PORTION FICA	12,575	14,385	22,295	22,295	23,163
100-30-32-42200	EMPLOYER PORTION IMRF	18,689	15,608	20,759	20,759	22,683
100-30-32-42500	EMPLOYEE HEALTH INSURANCE	40,172	39,134	50,100	50,100	45,547
100-30-32-42600	WORKER'S COMP/LIABILITY INSURANC	4,027	-	-	-	-
PERSONNEL		**251,980**	**270,336**	**384,590**	**374,590**	**394,181**
COMMODITIES						
100-30-32-51300	SUPPLIES/PARTS-BUILDINGS	15,390	11,029	18,000	24,000	12,500
100-30-32-52500	JANITORIAL SUPPLIES	6,751	6,665	9,000	6,500	9,000
100-30-32-53100	ICE/SNOW CONTROL SUPPLIES	1,553	842	3,710	3,500	3,710
100-30-32-53300	SMALL TOOLS & EQUIPMENT	1,427	673	1,000	750	1,000
100-30-32-54000	UNIFORMS/PROTECTIVE CLOTHING	137	-	-	-	-
100-30-32-55000	FUEL, OIL, & LUBRICANTS	931	-	-	-	-
COMMODITIES		**26,189**	**19,209**	**31,710**	**34,750**	**26,210**
CONTRACTUAL SERVICES						
100-30-32-61100	MAINTENANCE-GROUNDS	3,375	4,400	13,000	5,800	10,000
100-30-32-61300	MAINTENANCE-BUILDINGS	32,684	33,203	40,000	40,000	45,000
100-30-32-61500	MAINTENANCE-EQUIPMENT	-	-	1,500	1,000	1,500
100-30-32-61599	WARNING SIRENS	-	-	7,800	7,800	8,000
100-30-32-63800	CONTRACTED SERVICES	87,565	94,265	118,450	110,000	126,750
100-30-32-64000	UTILITIES	13,174	5,833	13,200	8,000	13,200
100-30-32-64100	ELECTRIC SERVICES	25,997	37,726	50,000	42,500	50,000
100-30-32-65400	TAXES, LICENSES, & FEES	1,094	659	10,000	1,500	5,000
100-30-32-66200	TRAINING/TRAVEL	-	45	2,500	1,200	2,500
CONTRACTUAL SERVICES		**163,889**	**176,131**	**256,450**	**217,800**	**261,950**
PUBLIC WORKS - SUPPORT SERVICES		**442,058**	**465,676**	**672,750**	**627,140**	**682,341**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 30-33 - PUBLIC WORKS - STREET DIVISION						
PERSONNEL						
100-30-33-41100	WAGES - FULL-TIME	845,448	977,740	1,060,022	1,060,022	1,059,795
100-30-33-41200	WAGES - PART-TIME	3,854	4,405	11,645	11,645	11,994
100-30-33-41300	WAGES - OVERTIME	120,020	101,676	185,000	155,000	195,000
100-30-33-41400	LONGEVITY PAY	12,044	11,014	10,896	10,896	8,064
100-30-33-41500	CLOTHING ALLOWANCE	6,670	7,203	7,801	7,801	7,441
100-30-33-42100	EMPLOYER PORTION FICA	70,604	77,897	97,566	97,566	98,095
100-30-33-42200	EMPLOYER PORTION IMRF	121,562	92,993	107,381	107,381	113,784
100-30-33-42500	EMPLOYEE HEALTH INSURANCE	270,997	278,035	268,751	268,751	246,874
100-30-33-42600	WORKER'S COMP/LIABILITY INSURANC	52,305	-	-	-	-
PERSONNEL		**1,503,504**	**1,550,963**	**1,749,062**	**1,719,062**	**1,741,047**
COMMODITIES						
100-30-33-51300	SUPPLIES/PARTS-BUILDINGS	4,863	7,218	7,500	11,500	11,000
100-30-33-51410	SUPPLIES/PARTS-STREETS	10,998	20,634	25,000	17,500	20,000
100-30-33-51430	SUPPLIES/PARTS-STORM SEWERS	23,475	10,836	25,000	17,500	20,000
100-30-33-51500	SUPPLIES/PARTS-EQUIPMENT	4,011	3,451	1,500	1,500	1,500
100-30-33-51700	SUPPLIES/PARTS-VEHICLES	102,850	96,139	100,000	92,500	100,000
100-30-33-51997	STREETLIGHTS, PARTS	14,026	19,483	17,500	16,000	17,500
100-30-33-51998	TRAFFIC & STREET SIGNS	302	-	750	750	-
100-30-33-52000	OFFICE SUPPLIES	740	102	500	320	500
100-30-33-52500	JANITORIAL SUPPLIES	1,887	2,215	1,650	4,500	5,000
100-30-33-53300	SMALL TOOLS & EQUIPMENT	9,745	10,131	10,500	10,500	10,500
100-30-33-54000	UNIFORMS/PROTECTIVE CLOTHING	298	1,150	-	-	-
100-30-33-55000	FUEL, OIL, & LUBRICANTS	132,239	111,764	150,000	120,000	135,000
COMMODITIES		**305,434**	**283,123**	**339,900**	**292,570**	**321,000**
CONTRACTUAL SERVICES						
100-30-33-61100	MAINTENANCE-GROUNDS	6,843	6,975	16,000	9,500	12,600
100-30-33-61300	MAINTENANCE-BUILDINGS	9,622	10,152	10,500	9,500	10,500
100-30-33-61400	MAINTENANCE-INFRASTRUCTURE	17,308	9,715	30,000	20,000	30,000
100-30-33-61420	MAINTENANCE-STREETS	13,725	9,100	13,000	10,000	13,000
100-30-33-61430	MAINTENANCE-STORM SEWERS	422	4,620	20,000	15,000	20,000
100-30-33-61450	MAINTENANCE-SIDEWALKS (50/50)	-	6,711	12,500	12,500	12,500
100-30-33-61500	MAINTENANCE-EQUIPMENT	6,678	9,230	6,500	6,500	6,500
100-30-33-61700	MAINTENANCE-VEHICLES	73,958	58,597	85,000	115,000	120,000
100-30-33-62099	PRINTED MATERIALS	1,186	-	275	275	275
100-30-33-63100	FORESTRY SERVICES	139,339	108,603	135,000	135,000	135,000
100-30-33-63150	50/50 TREE PLANTING	-	14,310	10,000	20,000	10,000
100-30-33-63400	SNOW REMOVAL SERVICES	27,338	-	-	-	-
100-30-33-63600	WEATHER SERVICES	3,660	3,996	3,800	3,996	4,200
100-30-33-64100	ELECTRIC SERVICES	5	-	-	-	-
100-30-33-65100	FREIGHT & POSTAGE	474	425	-	-	-
100-30-33-65200	MARKETING ADS & PUBLIC INFO	55	56	300	300	100
100-30-33-65400	TAXES, LICENSES, & FEES	315	447	500	500	500
100-30-33-65500	RENTAL-BLDG & EQUIP	11,092	150	2,000	1,951	2,500
100-30-33-66100	DUES & SUBSCRIPTIONS	1,978	850	1,000	850	1,000
100-30-33-66200	TRAINING/TRAVEL	674	282	6,000	3,500	6,000
100-30-33-69700	CENTRAL BUSINESS DISTRICT PROJECTS	8,488	20,498	20,000	13,000	20,000
CONTRACTUAL SERVICES		**323,160**	**264,717**	**372,375**	**377,372**	**404,675**
EQUIPMENT						
100-30-33-86000	EQUIPMENT	53,607	59,567	66,000	60,000	66,000
EQUIPMENT		**53,607**	**59,567**	**66,000**	**60,000**	**66,000**
PUBLIC WORKS - STREET DIVISION		**2,185,705**	**2,158,370**	**2,527,337**	**2,449,004**	**2,532,722**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 30-35 - PUBLIC WORKS - ENGINEERING						
PERSONNEL						
100-30-35-41100	WAGES - FULL-TIME	78,842	86,250	88,406	88,406	93,750
100-30-35-41200	WAGES - PART-TIME	9,497	15,750	15,872	15,872	16,464
100-30-35-42100	EMPLOYER PORTION FICA	6,550	7,597	7,977	7,977	8,431
100-30-35-42200	EMPLOYER PORTION IMRF	9,661	7,458	7,559	7,559	8,447
100-30-35-42500	EMPLOYEE HEALTH INSURANCE	7,018	6,901	6,867	6,867	6,794
PERSONNEL		**111,568**	**123,956**	**126,681**	**126,681**	**133,886**
COMMODITIES						
100-30-35-52000	OFFICE SUPPLIES	-	469	-	100	200
100-30-35-55000	FUEL, OIL, & LUBRICANTS	-	57	-	300	300
COMMODITIES		**-**	**526**	**-**	**400**	**500**
CONTRACTUAL SERVICES						
100-30-35-62300	ARCHITECT/ENGINEERING SERVICES	-	1,000	-	1,000	1,000
100-30-35-64500	TELEPHONE SERVICES	593	410	600	400	400
100-30-35-65100	FREIGHT & POSTAGE	-	39	-	-	-
100-30-35-66100	DUES & SUBSCRIPTIONS	278	1,026	300	300	300
100-30-35-66200	TRAINING/TRAVEL	-	199	500	500	500
CONTRACTUAL SERVICES		**871**	**2,674**	**1,400**	**2,200**	**2,200**
PUBLIC WORKS - ENGINEERING		**112,439**	**127,156**	**128,081**	**129,281**	**136,586**

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



Community Development Department

Department Introduction

The Community Development Department is responsible for the Planning, Economic Development, Community Development Block Grant (CDBG), Human Services Funding Grants, Housing Rehabilitation Assistance Program, Neighborhood Support Programs, Zoning Review and Entitlement, Construction Permitting, and Code Enforcement functions within the City government. The Department promotes responsible development and the sound maintenance of properties in the City, supporting the success of local business and promoting the community to new businesses and residents. Programming includes long range planning, the attraction and retention of quality businesses, efficient development review processes, community services and the enforcement of locally adopted zoning, building and property maintenance codes.

The Department's mission is to be responsive to residents and businesses and their development concerns and needs, and to maintain a positive business climate that brings confidence to investors, resulting in an expanding, diversified and balanced tax base, thereby lessening the tax burden on property owners. The Department's offices are often the first point of contact for new and existing businesses, developers, and contractors. To assist these interested parties, the Department makes a significant effort to remain informed about local resources. The Department also coordinates with other City departments and governmental entities to review and approve development projects to ensure high quality developments are delivered in a responsible and timely manner.

FY2024 Accomplishments

Kraft Heinz: On August 8, 2022, the City Council approved the annexation, rezoning and preliminary development plan approval for a 160-acre site at the northwest corner of Peace Road and Gurler Road for food distribution, packaging, and storage company. On July 13, 2023, it was officially announced that Kraft Heinz would be constructing a 775,000 square foot $400 million dollar building that will be one of the largest automated distribution facilities in North America. Site work commenced on the project in the summer of 2023 with the building expected to be fully operational in 2025.


KraftHeinz
City of
DeKalb
opportunity · innovation

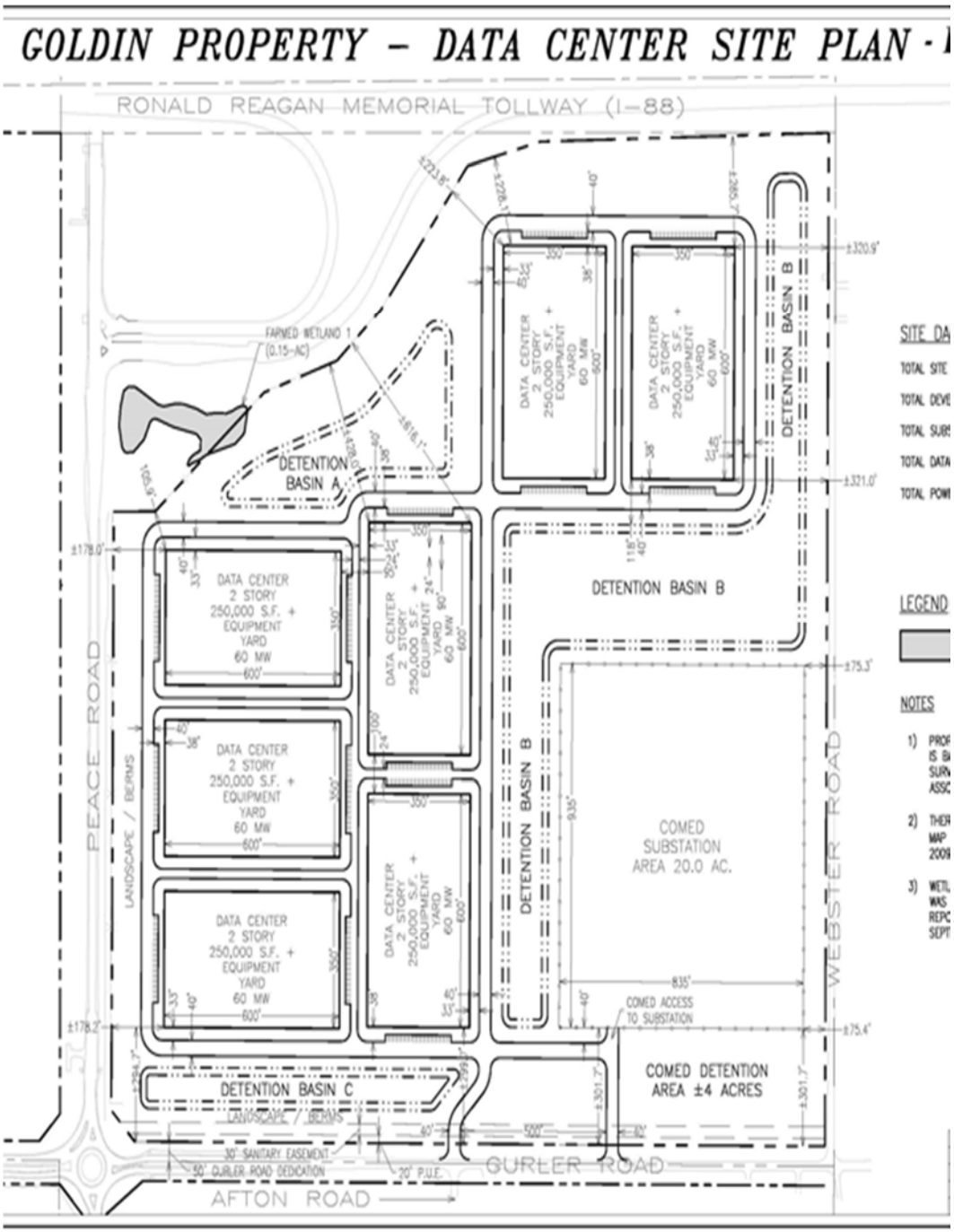


Meta (Facebook) Data Center: In June 2020, it was announced that Facebook would be constructing a 970,000 sq. ft. data center on 505 acres of property generally located east of Rt. 23 and south of Gurler Road in the I-88 Corridor. Buildings #1 and #2 were completed in late 2023. During 2024, the final occupancy permits for Building #3 and Building #5 were issued and it is anticipated that Building #6 will receive a final occupancy permit before the end of 2024.





Goldin Property: The City Council approved an annexation agreement, rezoning and concept plan for an industrial development along Gurler Road in September 2023. The 130-acre property is located at the northeast corner of Peace Road and Gurler Road and is owned by the Goldin Family. In July 2024 the City Council approved amendments to the original agreement to add data centers to the list of permitted uses, increase the maximum building square footage from 1,645,000 sq. ft. to 2,000,000 sq. ft. and amend the concept plan. The amended concept plan shows a data center located in seven (7) buildings along with a 20-acre ComEd substation.



The Villas at Bridges of Rivermist: In early 2024 Rivermist by Grainger LLC, represented by Brian Grainger, submitted a zoning petition to amend the preliminary plan for the southern 35 acres of The Bridges of Rivermist development to allow a 55+ residential community. The project consisted of 22 single-family detached homes, (19) 6-unit townhomes, (22) 4-unit townhomes, a clubhouse, and accessory uses. The zoning amendment and preliminary plan were approved by the City Council in March 2024. Development of the project is anticipated to start in 2025.





Fire Station #4: In February 2024 the City Council approved an amendment to the annexation agreement for Glidden Crossing to allow the construction of an 8,000 sq. ft. fire station along the south side of S. Malta Rd., just west of S. Annie Glidden Rd. Construction of the fire station began in May 2024 and will be completed in the first quarter of 2025. The proposed fire station will provide improved fire and ambulance service to the southwest portion of the City and reduce response times.





902 Peace Road – Hotel: In May 2023 the City Council approved the rezoning of a 2.5-acre site at 902 Peace Road to the "PD-I" Planned Development Industrial District to accommodate the development of a 4-story 120 room Marriott-branded hotel. A Final Development Plan was approved by the City Council in August 2024 and site work commenced in the fall. The new hotel is planned to open in 2025. Sixty-one (61) rooms will be branded as Fairfield Inn and Suites by Marriott (standard stay) and the other 59 rooms will be branded as TownePlace Suites by Marriott (extended stay). The developer is Pramit Patel of EO5 Hotels who also developed the Hampton Inn and Home2 Suites Hotels along S. Annie Glidden Road.



Johann DeKalb (City Hall) Suites: City Council approved the rezoning of the former DeKalb Municipal Building site along S. 4th Street in October 2020 to accommodate a 57-unit, upscale residential development in three, two-story buildings. There are a total of 49 one-bedroom units and eight two-bedroom units in the project. The project also includes enclosed garages for all tenants. In 2024 all three buildings were completed and occupied.



NIU Center for Greek Life: In July 2024 the City Council approved a real estate and purchase agreement with the NIU Real Estate Foundation for a 2.8-acre property located at the northwest corner of W. Hillcrest Drive and Blackhawk Road. The Foundation plans to construct the NIU Center for Greek Life on the site. The Center will serve as the focus of student life and activity for Greek students. In October 2024 the City Council approved the rezoning of the site and a subdivision plat to allow for the transfer of the property from the City to the NIU Real Estate Foundation.





Project Midwest: In September 2024 the City received an annexation petition and rezoning request from Mohr Acquisitions, LLC for a 147-acre site at the northeast corner of Peace Road and Fairview Drive. The development name is "Project Midwest." A Concept Plan was also submitted indicating an approximately 1,300,000 sq. ft. building that will be for logistical, distribution, and warehousing purposes. Consideration by the Planning and Zoning Commission occurred on October 21 and the City Council approved the development on October 28, 2024.



Ryan Homes – Devonaire Farms: Ryan Homes started development in the Devonaire Farms Subdivision in late 2023. There are a total of 80 lots on which Ryan plans to construct homes. As of early October 2024, a total of 27 homes were completed or under construction. The homes average 2,300 sq. ft., contain 3 to 4 bedrooms, and have a starting price in the upper $200,000's.



Infinity Truck Sales and Service: In the spring of 2024 a building permit was issued to Infinito Group LLC for the construction of a 15,700 sq. ft. building along S. 1st Street to house Infinity Truck Sales and Service. The 10-acre site is located along the east side of S. 1st Street, halfway between Harvestore Drive and Gurler Road. The business includes truck sales, leasing, service and a repair center. Construction should be completed by the end of 2024.



Spex Expressions: In November 2023 the Planning and Zoning Commission approved variances for a proposed 6,500 sq. ft. one-story medical office building to be located at the northwest corner of Bethany Road and Commerce Drive. The building will be occupied by Dr. Jeffrey Frank (Spex Expressions) who is an optometrist currently located in Sycamore. Construction commenced in the summer of 2024 and will be completed in early 2025.





Other Planning, Building and Zoning Activity: Other zoning, building and development activity in 2024 included the following:

- Approved the rezoning and a special use permit for 122 Cotton Avenue to allow the owner to rehabilitate a non-conforming two dwelling unit structure on a lot that does not meet the minimum lot size requirements.
- Approved the rezoning, special use permit and final plat for 1209 Pleasant Street to allow Habitat for Humanity to construct a duplex on the lot.
- Approved a development agreement with Craig Maercker, owner of C&H Plumbing, to re-locate his business to the northwest corner of Rt. 38 and Webster Road. The site will include six (6) lots accommodating light industrial uses. Once contiguous to the current City limits, the site will be annexed.
- Approved a special use permit for a retail tobacco store at 830-834 W. Lincoln Highway.
- Approved text amendments to the UDO regarding fences on lots that front on three (3) public streets, added the "GS" Government Sanitary District to the list of zoning districts where higher fences are allowed and finally, added language requiring a setback of three (3) feet for all fences along alleys.
- Approved the rezoning and special use permit for 530 Charter Street to allow the DeKalb School District to locate their Transition Program in the former day care center. The program is for 10-13 students aged 18-22 who have intellectual or developmental disabilities.
- The Planning and Zoning Commission reviewed a Concept Plan for a 5-megawatt (MW) solar farm on 38 acres located at the southwest corner of Rt. 38 and John Huber Parkway.
- Approved a Final Plat for Rachelle and Louis Stockman for the resubdivision of their lots at 802 Woodlawn Drive and 901 Sycamore Road in order to remove the lot line between the two properties to create one lot.
- Approved the rezoning of 1104-1124 S. 4th Street to accommodate a vehicle service and repair facility and two existing residential dwelling units.
- Approved a Resubdivision Plat for Algus Packaging at the northeast corner of Peace Road and Rt. 38. The additional lot created will be marketed for commercial development.
- Approved a Plat of Resubdivision for a vacant lot along the south side of Fairview Drive to help facilitate the selling of the property to two adjacent landowners.
- Approved a special use permit for an amusement establishment at 901 Lucinda Avenue, Unit G.
- Approved the rezoning of the City-owned property at the southeast corner of Peace Road and Pleasant Street from the "HI" Heavy Industrial District to the "GC" General Commercial District. The rezoning will allow the City to better market the site for potential commercial users on Airport property.
- Approved miscellaneous text amendments to the Unified Development Ordinance to clean up existing language and match regulations to current practices. In addition, minor modifications were made as directed by the Planning and Zoning Commission and City Council.
- In October 2024 the Planning and Zoning Commission approved variances to the UDO for the DeKalb Township Road District to allow a 9,600 sq. ft. storage building and 8-foot-high privacy fence at their facility at 2323 S. 4th Street.
- This past year, the Planning and Zoning Commission approved variances for fences at 365 Rolfe Road, 928 N. 14th Street, 627 Fox Hollow, 505 Fox Hollow, 960 N. 12th Street and 604 Normal Road.

Building Permit Activity: Building activity in the City continues to be very strong. The total number of permits is tracking at a rate similar to 2023 which ended with 1,414 permits. The valuation of permitted work in 2024 as of September 15 was over $47,000,000. A total of 37 permits for new single-family detached homes have been issued through September 15 in 2024. This is the largest total since 2007.

Building Code Compliance: From January through September 15, a total of 364 code compliance cases have been closed out while 118 cases were opened. The new software installed in 2022 continues to allow for better tracking, filing, and reporting of cases.

Personnel Changes and Additions: A newly hired Administrative Associate started in June 2024 and assists the Building and Code Compliance Division as well as Planning and Zoning and is the Recording Secretary for the Planning and Zoning Commission.

Building Code Updates: In May, the City Council adopted the 2021 International Mechanical Code with amendments, the 2021 International Fuel Gas Code with amendments, the 2023 National Electrical Code (NFPA 70) without amendments, the 2021 Illinois Energy Conservation Code without amendments, and amendments to the "State of Illinois Plumbing Code". In September the Council adopted the 2021 International Swimming Pool and Spa Code (ISPSC) with amendments and related amendments to the 2023 National Electric Code (NFPA 70).

University Village Collaborative: Throughout 2024, the Family Service Agency maintained its leadership of the University Village Collaborative and organized numerous successful events. These events included supporting the NIU STEAM Program at the second annual STEAM and DREAM Fest, hosting a Community Resource Fair, facilitating monthly mobile food pantries through DeKalb County Community Gardens, providing trauma-informed services through Adventure Works at the NIU Campus Childcare, and organizing a Scavenger Hunt at University Village to engage residents actively. The Scavenger Hunt event was the most well-attended in comparison to previous events. Residents had the opportunity to engage with twelve agencies, including the City, to learn about the resources available to them and their neighbors. The Collaborative remains dedicated to involving local social service providers to expand services for University Village residents. To keep residents informed and promote community events, the Family Service Agency employs the SlickText platform. Although establishing a solid connection with residents is challenging, it is hoped that consistent communication and a visible presence of service providers will gradually encourage a following.

Strong Communities Program: The City's Strong Communities Program has recently achieved a significant milestone by successfully demolishing two houses in the Dodge Addition neighborhood, thanks to the Illinois Housing Development Authority (IHDA) funding. The vacant lots left behind will now be utilized by Elder Care Services to not only expand their parking lot for elderly clients but also to create a beautiful meditation garden. This peaceful space will be accessible for clients and locals, promoting healthy and tranquil lifestyles. Looking ahead, in collaboration with the Building and Code Compliance Division, the staff has developed a list of potential houses to be taken down in the coming months. IHDA has expressed its commitment to continued funding for the program and is even exploring opportunities to expand the investment in the communities that have been granted assistance.

Housing Rehabilitation: CDBG funds improvements to single-family housing that is owned and occupied by low-income residents. In 2024, approved projects were few in number because applicants could not provide the required documents, or their home value exceeded the $150,000 threshold. There were extensive discussions with the City's CDBG HUD representative regarding the home value threshold. It was noted that other Entitlement Communities do not have a home value stipulation in the eligibility process.

The City has now removed the imposed home value, removing a barrier for potential applicants. The City worked with the Kishwaukee Water Reclamation District on an Orangeburg Lateral Sewer Pipe replacement program for a young family in the City's southwestern quadrant. There are several pending applications, which can be processed once outstanding eligibility documentation is submitted.

Community Services: The City continued administering Community Development Block Grant (CDBG) Entitlement funds during Program Year 30/FY 2024. The funds were evaluated and reallocated to address infrastructure enhancements in low-to-moderate-income areas. Additionally, CDBG funds were granted to five local social service agencies, providing essential services to low to moderate-income individuals, such as transportation for a childcare facility, support for transitional housing, and assistance for seniors and survivors of domestic and sexual violence. Funding also supports meal programs for homebound elderly and disabled persons to address food insecurity and malnutrition.

The Human Services Fund, allocated from the City's General Fund, received 34 applications for assistance this past year. Sixteen agencies, serving twenty-three programs, will receive a total of $225,000 in 2024 through the Human Services funding program to support their services. The agencies serve the elderly, survivors of domestic violence, at-risk adolescents, school-aged children, people with disabilities, individuals experiencing homelessness, and low-income individuals. Seven new beneficiaries were non-profit organizations recently created to serve previously unserved or underserved populations in the City, significantly expanding our services to new populations and promoting inclusion within our community.

The Community Service Coordinator has partnered with Habitat for Humanity of DeKalb County to help them carry out a grant to assist residents in the City. The Illinois Homeowner Assistance Fund's Home Repair Program provides grants of up to $60,000 per home to cover essential repairs resulting from hardships caused by the Corona Virus Pandemic. This program is intended for residents who require extensive repairs beyond the scope of the CDBG Housing Rehabilitation Program. Six residents will benefit from over $300,000 in necessary home repairs, enabling elderly and disabled residents to continue living in their homes.

On May 29, a fire at 809 Kimberly displaced 43 people. The Community Service Coordinator contacted the Family Service Agency early the next morning to coordinate resources for the displaced residents. Together with the Family Service Agency, the Community Service Coordinator set up a Multi-Agency Resource Center (MARC) within 48 hours with the American Red Cross. This collaborative effort brought together twenty-one different agencies to provide gift cards, hotel vouchers, clothing, medical supplies, household items, financial assistance, and trauma counseling to address the needs of the affected residents. The American Red Cross commended the City and the Family Service Agency for pulling together the MARC within 48 hours of the devastating fire, as most MARCs take a week to create.

In mid-December 2023 the Community Services Coordinator organized a community meeting, bringing together local churches, social service agencies, and concerned citizens to address the potential influx of migrants from Texas. This led to the establishment of DeKalb Migrant Aid early in 2024, solidifying the City's commitment to serve as an inclusive and secure destination for the arriving migrants. On February 26, 2024 the Council approved the allocation of $50,000 from the General Fund Reserve to establish a new "Emergency Assistance Fund" to assist local social service agencies in serving asylum seekers with legal status who are seeking emergency housing, food, and other essential services. DeKalb Migrant Aid continues to meet monthly.

The Community Service Coordinator responds to inquiries from citizens year-round. She attends local social service meetings, ward meetings, civic events, dedications, and other notable events to connect with residents and listen to their needs and service requests.

FY2025 Initiatives

Economic Development: Continue aggressive Economic Development efforts to promote properties within the community for new development or redevelopment that follow the recommendations of the Comprehensive Plan and Sub-Area Plans and the City's goals and policies.

2022 Comprehensive Plan Implementation: Continue to implement the goals and objectives of the Plan and initiate amendments to the UDO or other policies as needed.

Manufacturing/Warehouse/Distribution/High Tech Facilities: Promote the development of large-scale manufacturing, distribution, and high-tech facilities that are transformative, which will bring in career-caliber jobs, and broaden and diversify the property tax base.

Downtown Redevelopment: Encourage continued development and redevelopment in the downtown area by focusing on projects that are compatible with the 2022 Comprehensive Plan and various Downtown Plans, which will provide a sustainable environment for existing and future businesses.

Annie Glidden North Revitalization: Continue to identify resources that support the recommendations of the Annie Glidden North Revitalization Plan to stabilize the northwest side of the community. Continue to support revitalization efforts in the AGN Neighborhood including targeted projects and services using CDBG funds. Continue to support resident outreach and expansion of services at University Village.

TIF #3 Funding: Focus on TIF #3 for future private redevelopment projects. Award TIF funding for projects that meet the City Council's established protocols and criteria. Continue to fund the Architectural Improvement Program for properties inside and outside of TIF #3.

South 4th Street TIF: Continue moving forward with the establishment of the S. 4th Street TIF District. Solicit public input, engage with other taxing districts and initiate a redevelopment plan for the area. The plan will look at the redevelopment needs of the District to ensure it will facilitate private investment in the area and be compatible with the surrounding neighborhoods.

Community Rehabilitation Services: The Community Services Coordinator is committed to continuing the Strong Communities Program this year. The Illinois Housing Development Authority (IHDA) is actively considering increasing grant awards to existing grantees to help demolish blighted and abandoned houses. Moreover, IHDA will launch the Home Repair and Accessibility Program, offering grants of up to $45,000 to eligible homeowners for necessary repairs or accessibility enhancements. This initiative is intended to benefit low-to-moderate-income neighborhoods significantly.

Community Development Block Grant and Human Services Funding Grant: In light of the reduction in federal and state grants, there is a pressing need for more opportunities to fund local providers. The Community Development Block Grants and Human Services Fund Grant program provide much-needed financial support to the City's local nonprofit agencies. Both programs are dedicated to assisting underserved populations. The City remains committed to promoting community education and advancing diversity, equity, and inclusion for people of color and other disadvantaged populations.

Opportunity Zone: Continue collaboration with local partners and outside investors to attract investments in the City's designated Opportunity Zone.

Building Permit Fee Review: Review the current permit fee structure and make adjustments based upon comparable communities with attention to funding direct staff costs.

Building Board of Review: Continued review of the 2021 ICC Codes is planned by the Building Code Review Board to bring the City into the current code year across all construction phases. The Codes to be reviewed will be the International Building Code, International Residential Code for One and Two-Family Dwellings, the International Fire Code, and the International Property Maintenance Code.

Building & Code Compliance Training: Increase the training for Division staff to stay current with new building codes and practices from the State of Illinois and the International Code Council. Continue to cross-train inspectors and staff to keep up with department demand.



	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
COMMUNITY DEVELOPMENT						
PERSONNEL						
100-40-41-41100	WAGES - FULL-TIME	261,002	236,788	242,708	242,708	221,708
100-40-41-41300	WAGES - OVERTIME	634	455	700	700	1,500
100-40-41-42100	EMPLOYER PORTION FICA	19,528	17,316	18,620	18,620	17,077
100-40-41-42200	EMPLOYER PORTION IMRF	32,070	19,923	20,811	20,811	20,111
100-40-41-42500	EMPLOYEE HEALTH INSURANCE	19,978	19,401	32,720	32,720	27,141
100-40-41-42600	WORKER'S COMPENSATION/LIABILITY INSUR	1,582				
100-40-43-41100	WAGES - FULL-TIME	357,688	365,927	392,375	392,375	416,290
100-40-43-41300	WAGES - OVERTIME	841	246	6,500	6,500	2,500
100-40-43-41500	CLOTHING ALLOWANCE	1,477	1,800	1,800	1,800	1,800
100-40-43-42100	EMPLOYER PORTION FICA	25,155	25,625	30,652	30,652	32,176
100-40-43-42200	EMPLOYER PORTION IMRF	41,640	31,633	34,104	34,104	37,733
100-40-43-42500	EMPLOYEE HEALTH INSURANCE	131,585	101,544	101,844	101,844	115,213
100-40-43-42600	WORKER'S COMPENSATION/LIABILITY INSUR	1,122				
PERSONNEL		**894,302**	**820,658**	**882,834**	**882,834**	**893,249**
COMMODITIES						
100-40-41-51000	BOARDS & COMMISSIONS	525				
100-40-41-52000	OFFICE SUPPLIES	365	430	300	300	300
100-40-43-51700	SUPPLIES/PARTS-VEHICLES	379	599	1,000	1,000	700
100-40-43-52000	OFFICE SUPPLIES		2,652	100	100	2,500
100-40-43-53300	SMALL TOOLS & EQUIPMENT	152	355	750	750	500
100-40-43-54000	UNIFORMS/PROTECTIVE CLOTHING	274	119	200	200	400
100-40-43-55000	FUEL, OIL, & LUBRICANTS	2,969	3,066	3,500	3,500	3,200
COMMODITIES		**4,664**	**7,221**	**5,850**	**5,850**	**7,600**
CONTRACTUAL SERVICES						
100-40-41-62099	PRINTED MATERIALS	118	73	100	100	100
100-40-41-62700	HUMAN & SOCIAL SERVICES	200,000	200,000	225,000	225,000	225,000
100-40-41-63000	SPECIAL EVENT SERVICES	66				
100-40-41-63700	DEVELOPMENTAL SERVICES	105,000	107,000	140,000	140,000	130,000
100-40-41-63750	DEMOLITION SERVICES		53,958	70,000	70,000	70,000
100-40-41-63800	CONTRACTED SERVICES					10,000
100-40-41-64500	TELEPHONE SERVICES	593	592	600	600	600
100-40-41-65100	FREIGHT & POSTAGE			75	75	75
100-40-41-65200	MARKETING ADS & PUBLIC INFO		217	500	500	500
100-40-41-65300	LEGAL EXPENSES & NOTICES	724	482	600	600	600
100-40-41-66100	DUES & SUBSCRIPTIONS	1,423	1,444	1,580	1,580	1,600
100-40-41-66200	TRAINING/TRAVEL	911	887	860	860	860
100-40-43-61500	MAINTENANCE-EQUIPMENT	8	103	200	200	200
100-40-43-61700	MAINTENANCE-VEHICLES	111		1,000	1,000	700
100-40-43-62099	PRINTED MATERIALS	198	302	500	500	800
100-40-43-62100	FINANCIAL SERVICES		608	1,000	1,000	1,000
100-40-43-63300	NUISANCE ABATEMENT SERVICES	4,929	4,350	10,000	10,000	12,000
100-40-43-63800	CONTRACTED SERVICES	20,674	3,763	20,000	20,000	18,500
100-40-43-64500	TELEPHONE SERVICES	2,695	2,727	4,700	4,700	4,700
100-40-43-65100	FREIGHT & POSTAGE			100	100	100
100-40-43-66100	DUES & SUBSCRIPTIONS	35		400	400	500
100-40-43-66200	TRAINING/TRAVEL	415	3,799	4,000	4,000	4,000
CONTRACTUAL SERVICES		**337,900**	**380,305**	**481,215**	**481,215**	**481,835**
EQUIPMENT						
100-40-41-86200	OFFICE FURNITURE & EQUIPMENT			300	300	300
100-40-43-86200	OFFICE FURNITURE & EQUIPMENT	1,227	705	1,000	1,000	1,000
EQUIPMENT		**1,227**	**705**	**1,300**	**1,300**	**1,300**
TOTAL EXPENDITURES		**1,238,093**	**1,208,889**	**1,371,199**	**1,371,199**	**1,383,984**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 40-41 - COMMUNITY DEV. - ADMINISTRATION						
PERSONNEL						
100-40-41-41100	WAGES - FULL-TIME	261,002	236,788	242,708	242,708	221,708
100-40-41-41300	WAGES - OVERTIME	634	455	700	700	1,500
100-40-41-42100	EMPLOYER PORTION FICA	19,528	17,316	18,620	18,620	17,077
100-40-41-42200	EMPLOYER PORTION IMRF	32,070	19,923	20,811	20,811	20,111
100-40-41-42500	EMPLOYEE HEALTH INSURANCE	19,978	19,401	32,720	32,720	27,141
100-40-41-42600	WORKER'S COMP/LIABILITY INSURANC	1,582	-	-	-	-
PERSONNEL		**334,794**	**293,883**	**315,559**	**315,559**	**287,537**
COMMODITIES						
100-40-41-51000	BOARDS & COMMISSIONS	525	-	-	-	-
100-40-41-52000	OFFICE SUPPLIES	365	430	300	300	300
COMMODITIES		**890**	**430**	**300**	**300**	**300**
CONTRACTUAL SERVICES						
100-40-41-62099	PRINTED MATERIALS	118	73	100	100	100
100-40-41-62700	HUMAN & SOCIAL SERVICES	200,000	200,000	225,000	225,000	225,000
100-40-41-63000	SPECIAL EVENT SERVICES	66	-	-	-	-
100-40-41-63700	DEVELOPMENTAL SERVICES	105,000	107,000	140,000	140,000	130,000
100-40-41-63750	DEMOLITION SERVICES	-	53,958	70,000	70,000	70,000
100-40-41-63800	CONTRACTED SERVICES	-	-	-	-	10,000
100-40-41-64500	TELEPHONE SERVICES	593	592	600	600	600
100-40-41-65100	FREIGHT & POSTAGE	-	-	75	75	75
100-40-41-65200	MARKETING ADS & PUBLIC INFO	-	217	500	500	500
100-40-41-65300	LEGAL EXPENSES & NOTICES	724	482	600	600	600
100-40-41-66100	DUES & SUBSCRIPTIONS	1,423	1,444	1,580	1,580	1,600
100-40-41-66200	TRAINING/TRAVEL	911	887	860	860	860
CONTRACTUAL SERVICES		**308,835**	**364,653**	**439,315**	**439,315**	**439,335**
EQUIPMENT						
100-40-41-86200	OFFICE FURNITURE & EQUIPMENT	-	-	300	300	300
EQUIPMENT		**-**	**-**	**300**	**300**	**300**
COMMUNITY DEV. - ADMINISTRATION		**644,519**	**658,966**	**755,474**	**755,474**	**727,472**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 40-43 - COMMUNITY DEV. - BUILDING & CODE ENFORCE						
PERSONNEL						
100-40-43-41100	WAGES - FULL-TIME	357,688	365,927	392,375	392,375	416,290
100-40-43-41300	WAGES - OVERTIME	841	246	6,500	6,500	2,500
100-40-43-41500	CLOTHING ALLOWANCE	1,477	1,800	1,800	1,800	1,800
100-40-43-42100	EMPLOYER PORTION FICA	25,155	25,625	30,652	30,652	32,176
100-40-43-42200	EMPLOYER PORTION IMRF	41,640	31,633	34,104	34,104	37,733
100-40-43-42500	EMPLOYEE HEALTH INSURANCE	131,585	101,544	101,844	101,844	115,213
100-40-43-42600	WORKER'S COMP/LIABILITY INSURANC	1,122	-	-	-	-
PERSONNEL		**559,508**	**526,775**	**567,275**	**567,275**	**605,712**
COMMODITIES						
100-40-43-51700	SUPPLIES/PARTS-VEHICLES	379	599	1,000	1,000	700
100-40-43-52000	OFFICE SUPPLIES	-	2,652	100	100	2,500
100-40-43-53300	SMALL TOOLS & EQUIPMENT	152	355	750	750	500
100-40-43-54000	UNIFORMS/PROTECTIVE CLOTHING	274	119	200	200	400
100-40-43-55000	FUEL, OIL, & LUBRICANTS	2,969	3,066	3,500	3,500	3,200
COMMODITIES		**3,774**	**6,791**	**5,550**	**5,550**	**7,300**
CONTRACTUAL SERVICES						
100-40-43-61500	MAINTENANCE-EQUIPMENT	8	103	200	200	200
100-40-43-61700	MAINTENANCE-VEHICLES	111	-	1,000	1,000	700
100-40-43-62099	PRINTED MATERIALS	198	302	500	500	800
100-40-43-62100	FINANCIAL SERVICES	-	608	1,000	1,000	1,000
100-40-43-63300	NUISANCE ABATEMENT SERVICES	4,929	4,350	10,000	10,000	12,000
100-40-43-63800	CONTRACTED SERVICES	20,674	3,763	20,000	20,000	18,500
100-40-43-64500	TELEPHONE SERVICES	2,695	2,727	4,700	4,700	4,700
100-40-43-65100	FREIGHT & POSTAGE	-	-	100	100	100
100-40-43-66100	DUES & SUBSCRIPTIONS	35	-	400	400	500
100-40-43-66200	TRAINING/TRAVEL	415	3,799	4,000	4,000	4,000
CONTRACTUAL SERVICES		**29,065**	**15,652**	**41,900**	**41,900**	**42,500**
EQUIPMENT						
100-40-43-86200	OFFICE FURNITURE & EQUIPMENT	1,227	705	1,000	1,000	1,000
EQUIPMENT		**1,227**	**705**	**1,000**	**1,000**	**1,000**
COMMUNITY DEV. - BUILDING & CODE ENFORCE		**593,574**	**549,923**	**615,725**	**615,725**	**656,512**

General Fund Support

Department Introduction

The General Fund Support budget does not pertain to one specific operating function, but rather contains shared expenditures of all departments that are impractical to allocate. Expenditures include:

- Estimated matching contributions towards employee deferred compensation and health savings accounts (HSA).
- Payments towards retiree health insurance which was established with Ordinance 12-26 (benefits applied in tiers to employees hired before January 1, 2012).
- Contribution to the Worker's Compensation/Liability Insurance internal service fund for premiums and claims.
- Payments to other entities subject to economic incentive agreements.
- Certain special projects of the City.
- Payments on debt service for debt of other entities (Library).
- Transfers to other funds of the City of DeKalb.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Dept 55-00 - GENERAL FUND SUPPORT						
PERSONNEL		-	-	-	-	-
100-55-00-41700	DEFERRED COMP	-	208,864	208,800	208,984	208,984
100-55-00-41800	HSA CONTRIBUTIONS	-	90,137	90,137	90,137	90,484
100-55-00-42500	RETIREE HEALTH INSURANCE	1,068,042	1,147,879	1,067,953	1,067,953	1,069,321
100-55-00-42600	WORKER'S COMP/LIABILITY INSURANC	-	974,355	1,232,216	1,232,216	1,099,238
PERSONNEL		**1,068,042**	**2,421,235**	**2,599,106**	**2,599,290**	**2,468,027**
CONTRACTUAL SERVICES						
100-55-00-68750	TAX SHARING AGREEMENTS	1,298,835	1,272,128	1,368,810	1,393,810	1,421,187
100-55-00-69199	PRIV PROP REHAB / REDEVELOP	1,000,000	-	-	-	-
100-55-00-69200	SURETY BONDS	67,317	-	-	-	-
100-55-00-69700	SPECIAL PROJECTS	-	15,938	20,000	20,000	20,000
CONTRACTUAL SERVICES		**2,366,152**	**1,288,066**	**1,388,810**	**1,413,810**	**1,441,187**
EQUIPMENT						
100-55-00-86000	EQUIPMENT (LEASED)	30,208	78,482	-	-	-
EQUIPMENT		**30,208**	**78,482**	**-**	**-**	**-**
DEBT SERVICES						
100-55-00-75000	DEBT SERVICE - PRINCIPAL	375,000	360,000	360,000	345,000	370,000
100-55-00-76000	DEBT SERVICE - INTEREST	114,138	116,798	111,409	111,409	100,748
100-55-00-79000	CAPITAL LEASE PRINCIPAL	27,209	25,719	-	-	-
100-55-00-79100	CAPITAL LEASE INTEREST	407	1,224	-	-	-
DEBT SERVICES		**516,754**	**503,741**	**471,409**	**456,409**	**470,748**
TRANSFERS OUT						
100-55-00-91130	TRANSFER TO GEMT FUND	800,000	-	-	-	-
100-55-00-91140	TRANSFER TO EMERGENCY ASSISTANCE PROGRAM	-	-	50,000	50,000	-
100-55-00-91300	TRANSFER TO DEBT SERVICE FUND	1,880,280	1,750,000	1,998,497	1,998,497	2,262,376
100-55-00-91400	TRANSFER TO CAPITAL PROJECTS FUND	-	-	950,000	950,000	2,000,000
100-55-00-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	-	200,000	200,000	200,000	500,000
TRANSFERS OUT		**2,680,280**	**1,950,000**	**3,198,497**	**3,198,497**	**4,762,376**
GENERAL FUND SUPPORT		**6,661,436**	**6,241,524**	**7,657,822**	**7,668,006**	**9,142,338**

Section Five

Special Revenue Funds

- American Rescue Plan Act (110)
- GEMT (130)
- Emergency Assistance Program (EAP) (140)
- Transportation (200)
- Motor Fuel Tax (210)
- Heritage Ridge SSA #3 (223)
- Knolls at Prairie Creek Subdivision SSA #4 (224)
- Greek Row SSA #6 (226)
- Market Square SSA #29 (229)
- Hunter Ridgebrook SSA #30 (230)
- Heartland Fields SSA #14 (234)
- Central Business TIF District #3 (262)
- Community Development Block Grant (280)
- Housing Rehabilitation Fund (285)
- Foreign Fire Insurance Tax Fund (290)

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American Rescue Plan Act Fund

FUND 110

The City continues to incur qualifying expenditures resulting from the $10.4 million award of funds granted in March 2021.

In FY 2021, $3,001,806 of ARPA grant funds were spent on the following projects:

- $1,511,017 – re-hiring twenty-one public safety (police, fire, and public works) employees (recognized in the General Fund).
- $1,148,164 – purchase of Hunter Hillcrest property and building improvements for existing tenants.
- $50,981 – relocation assistance of Hunter Hillcrest tenants.
- $291,644 – payments to other units of government (DeKalb Park District and Kishwaukee Water Reclamation District) to assist with revenues lost because of COVID-19.

In FY 2022, $3,293,553 of grant funds were spent on the following projects:

- $1,997,435 – recognized in the General Fund to continue to fund the salary and benefits of the public safety re-hires.
- $342,689 – recognized in the Water Capital Fund for lead service line replacements.
- $462,546 – for the Hunter Hillcrest relocations and building demolition (ARPA Fund).
- $490,882 – for street and sidewalk improvements (ARPA Fund).

In FY 2023, approximately $2,037,285 of grant funds were expended:

- $1,837,285 – was budgeted to be recognized in the General Fund to continue to fund the salary and benefits of the public safety re-hires.
- $100,000 – assistance was provided to eligible non-profits providing community services to disproportionately impacted low-income communities. (Project Hope – New Hope Missionary Baptist Church).
- $100,000 – assistance to eligible non-profits in the tourism, travel, hospitality, and public amusement industry (Egyptian Theatre, Stagecoach Players, JF Glidden Homestead).

In FY2024, the fund has been inactive but has accrued some interest and retains a residual balance which was slated to partially support further public improvements in the Annie Glidden North neighborhood before the close of 2024. The remaining funds will be expended in FY2025 and the Fund will be closed.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 110 - AMERICAN RESCUE PLAN ACT FUND						
ESTIMATED REVENUES						
INTERGOVERNMENTAL REVENUES						
110-00-00-33100	FEDERAL GRANTS	950,528	454,194	-	-	-
INTERGOVERNMENTAL REVENUES		950,528	454,194	-	-	-
OTHER INCOME						
110-00-00-34900	RENTAL INCOME	2,900	-	-	-	-
110-00-00-37100	INVESTMENT INTEREST	56,430	120,160	-	42,965	
OTHER INCOME		59,330	120,160	-	42,965	-
TOTAL ESTIMATED REVENUES		**1,009,858**	**574,354**	**-**	**42,965**	**-**
EXPENDITURES						
CONTRACTUAL SERVICES						
110-00-00-62100	FINANCIAL SERVICES	-	-	-	-	-
110-00-00-63700	DEVELOPMENTAL SERVICES	462,546	100,018	-	-	-
110-00-00-63800	CONTRACTED SERVICES	-	-	-	-	-
110-00-00-69700	SPECIAL PROJECTS	-	124,628	-	-	-
CONTRACTUAL SERVICES		462,546	224,646	-	-	-
EQUIPMENT						
110-00-00-81000	LAND ACQUISITION	-	-	-	-	-
110-00-00-83000	STREET IMPROVEMENTS	490,882	249,561	56,543	56,543	143,112
EQUIPMENT		490,882	249,561	56,543	56,543	143,112
TOTAL EXPENDITURES		**953,428**	**474,207**	**56,543**	**56,543**	**143,112**
NET OF REVENUES/APPROPRIATIONS - FUND 110		**56,430**	**100,147**	**(56,543)**	**(13,578)**	**(143,112)**
BEGINNING FUND BALANCE		**113**	**56,543**	**156,690**	**156,690**	**143,112**
ENDING FUND BALANCE		**56,543**	**156,690**	**100,147**	**143,112**	**-**

Ground Emergency Medical Transportation (GEMT) Fund

FUND 130

In the late summer of 2020, with the close collaboration of DeKalb IAFF Local 1236, the City pursued supplemental funding through the federal Ground Emergency Medical Transportation (GEMT) program which provides gap funding between what the City might receive in Medicaid funds for ambulance transports, and the actual cost of the ambulance service. In FY2019, the City of DeKalb's actual cost of providing ambulance service per trip was $1,879; the average Medicaid recovery payment was only $211, or approximately 11% of the actual cost of service.

As in every fiscal year budget since 2020, GEMT funds will be deposited in the GEMT Fund where their receipt and expenditure can be more transparent and responsibly expended for Fire-related purposes.

In FY2024, the GEMT funds supported the architectural and engineering services associated with the construction of a fourth fire station (the original contract was $286,125), the purchase of two replacement ambulances ($433,669) and two staff vehicles ($114,730).

In FY2025, an additional transfer of $750,000 will be made from the GEMT Fund to the General Fund to partially offset the cost of the bonded debt service associated with the construction of Station 4.

Additionally, in FY2025 the GEMT Fund will support the purchase of a new Rosenbauer fire truck ($1.6 million) and associated upfitting.

GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED	REQUESTED BUDGET
Fund 130 - GEMT FUND						
ESTIMATED REVENUES						
INTERGOVERNMENTAL REVENUES						
130-00-00-33100	FEDERAL GRANTS (AFG)	-	251,000	50,000	-	-
INTERGOVERNMENTAL REVENUES		-	251,000	50,000	-	-
SERVICE CHARGES						
130-00-00-34270	GEMT REVENUE	1,672,186	1,356,686	1,691,250	1,400,000	1,489,487
SERVICE CHARGES		1,672,186	1,356,686	1,691,250	1,400,000	1,489,487
OTHER INCOME						
130-00-00-37100	INVESTMENT INTEREST	31,692	147,214	65,000	115,000	65,000
OTHER INCOME		31,692	147,214	65,000	115,000	65,000
TRANSFERS IN						
130-00-00-39100	TRANSFER FROM GENERAL FUND	800,000	-	-	-	-
TRANSFERS IN		800,000	-	-	-	-
TOTAL ESTIMATED REVENUES		**2,503,878**	**1,754,900**	**1,806,250**	**1,515,000**	**1,554,487**
EXPENDITURES						
COMMODITIES						
130-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	6,533	6,717	-	-	-
130-00-00-52900	AMBULANCE SUPPLIES & EQUIPMENT	-	-	50,000	33,594	40,000
COMMODITIES		6,533	6,717	50,000	33,594	40,000
CONTRACTUAL SERVICES						
130-00-00-61500	MAINTENANCE-EQUIPMENT	-	4,792	40,000	55,936	60,000
130-00-00-62300	ARCHITECT/ENGINEERING SERVICES	-	93,494	226,125	170,000	22,631
130-00-00-66200	TRAINING/TRAVEL	-	-	-	-	50,000
CONTRACTUAL SERVICES		-	98,286	266,125	225,936	132,631
EQUIPMENT						
130-00-00-86000	EQUIPMENT	380,265	1,019,790	-	-	
130-00-00-87000	VEHICLES	717,343	774,782	2,225,000	548,399	2,120,000
EQUIPMENT		1,097,608	1,794,572	2,225,000	548,399	2,120,000
TRANSFERS OUT						
130-00-00-91100	TRANSFER TO GENERAL FUND		100,000	500,000	500,000	750,000
TRANSFERS OUT		-	100,000	500,000	500,000	750,000
TOTAL EXPENDITURES		**1,104,141**	**1,999,575**	**3,041,125**	**1,307,929**	**3,042,631**
NET OF REVENUES/APPROPRIATIONS - FUND 130		**1,399,737**	**(244,675)**	**(1,234,875)**	**207,071**	**(1,488,144)**
BEGINNING FUND BALANCE		**325,748**	**1,725,485**	**1,725,485**	**1,725,485**	**1,932,556**
ENDING FUND BALANCE		**1,725,485**	**1,480,810**	**490,610**	**1,932,556**	**444,412**

Emergency Assistance Program (EAP) Fund

FUND 140

In February 2024 the need arose to establish an “Emergency Assistance Fund” (Fund 140) with a $50,000 grant to assist local social service agencies in serving asylum seekers with legal status who are seeking emergency housing, food, and other essential services.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 140 - EMERGENCY ASSISTANCE PROGRAM (EAP) FUND						
ESTIMATED REVENUES						
TRANSFERS IN						
140-00-00-39100	TRANSFERS FROM GENERAL FUND	-	-	50,000	50,000	-
TRANSFERS IN		-	-	50,000	50,000	-
TOTAL ESTIMATED REVENUES		**-**	**-**	**50,000**	**50,000**	**-**
NET OF REVENUES/APPROPRIATIONS - FUND 140		**-**	**-**	**50,000**	**50,000**	**-**
BEGINNING FUND BALANCE		**-**	**-**	**-**	**-**	**50,000**
ENDING FUND BALANCE		**-**	**-**	**50,000**	**50,000**	**50,000**

Transportation Fund

FUND 200

The Transportation Fund includes the revenues and expenditures associated with the provision of transportation planning and public transit services within the DeKalb Urbanized Area (UZA). The City of DeKalb serves as the grant recipient for federal and state funds for transit services in the DeKalb UZA.

The Transit unit of the Division of Utilities and Transportation within the Public Works Department oversees the management and operations of public transit in the DeKalb UZA. The City of DeKalb is the fiscal agent for State and Federal grant funding which funds transit services including the fixed route and paratransit bus services. The State of Illinois provides funding for 65% of all transit operational funding up to a contractual limit. The Federal Transit Administration (FTA) has provided approximately $1 million annually for transit capital projects and additional operating assistance funding. Through additional funding provided by the Bipartisan Infrastructure Law, Transit anticipates federal awards to be approximately $2.5 million annually through 2026.

The final principal funding element is the local contribution provided through Northern Illinois University (NIU) according to an Intergovernmental Agreement (IGA) with the city. NIU is expected to provide approximately $2.4 Million to support fixed route services in 2025.

The Transportation budget is based on the State Fiscal Year (SFY) that runs from July 1 to June 30. With the City operating within a calendar year budget, the annual transportation budget does not correspond with the city budget. As transportation grant funding allocations are only known until June 30, 2025, this budget is developed on the assumption that Illinois and Federal Fiscal year 2025 grant funding will be equal to SFY2025 funding.

TRANSIT DIVISION

When the DeKalb-Sycamore area was designated as an urban center in the 2000 U.S. Census, the area became eligible to receive Federal Urbanized Area Formula Grant 5307 funds which are administered through the Federal Transit Administration (FTA), as well as Downstate Operating Assistance Program (DOAP) funding from the Illinois Department of Transportation (IDOT). Using state and federal funding sources, the City contracts with Transdev Services Inc. (Transdev) to provide public transportation services within the DeKalb Urbanized Area (UZA).

The Transit Budget has several existing grants for which funding is available and Transit staff will be submitting grant proposals to the FTA to fund several more projects in SFY2025. As noted above, the DeKalb region is provided an apportionment of grant funds for transit capital projects and operating assistance annually. These funds are approved in the Federal Transportation Funding Program. Within the program, specific funds are set aside to provide transit funds to urbanized areas with a population of over 50,000 people.

The state DOAP grant reimburses the city for up to 65% of the cost for public transit operations. The remaining 35% of the funding must come from other grant sources and local match contributions. The City's SFY2025 DOAP award is $6,911,080 with a required match of $4,435,031. This funding reflects the SFY2025 DOAP grant budget running from 7/1/2024-6/30/2025. Currently, matching funds come from FTA 5307 operating assistance, and NIU transit contribution funds. Table 1 identifies the funding sources for the public transit budget:

Table 1: Public Transit Funding Sources

Funding Source	SFY25 Allocation	% Of Budget
State of Illinois DOAP Grant (SFY25)	$6,911,080	27.5%
Local Match Fund DOAP: NIU Contribution	$2,175,155	8.7%
FTA 5307 Operating Assistance Funds	$2,439,202	9.7%
FTA 5307 Capital Grant-Transit Improvement	$2,272,633	9.0%
State of Illinois Capital Grant	$10,385,696	41.4%
State of Illinois Planning Grant	$490,000	2.0%
Local Match Fund Planning: NIU Contribution	$240,000	1.0%
Miscellaneous Revenue	$5,000	0.0%
Fares from Fixed Route Service	$53,820	0.1%
Fares from Paratransit Service	$35,880	0.2%
Investment Interest	$105,600	0.4%
Totals	**$25,114,066**	

The City receives an annual FTA 5307 grant to fund public transit capital purchases and operating assistance. The city is annually allocated approximately $2 Million, which varies from year to year based on a formula allocation for public transit funding provided in the annual Federal Budget. These funds can be accumulated over a five-year period. In SFY2025 (July 1, 2024, to June 30, 2025) staff looks to use up to $4.7 Million in FTA 5307 grant funds drawing from current accumulated Federal awards including FTA CARES Act dollars. Table 2 below identifies projects proposed using FTA funds:

Table 2: 2025 FTA 5307 Grant Funding

Project	Grant Allocation
Capital Purchase-Bus & Equipment	$2,272,633
Operating Assistance	$2,439,202
Total	**$4,711,835**

As shown in Table 1 above, the Transit program is anticipating approximately 50% of its revenues and expenditures to be focused on capital needs. A summary of those project costs and funding sources are found in the following table:

Table 3: 2025 Capital Projects

Project	Fed Share	State Share	Local Share	Total
Transit Facility: Architecture / Engineering	$1,912,633	$478,158		$2,390,791
Transit Facility: Site Preparation Work		$4,939,538		$4,939,538
Transit Software Purchase		$768,000		$768,000
New Equipment Purchase: Transit Fleet	$360,000	$4,290,000		$4,650,000
Bus Shelters			$140,000	$140,000
Total Capital Projects	**$2,272,633**	**$10,475,696**	**$140,000**	**$12,888,329**

A summary of detailed funding uses and timeframes for each of these projects is presented in the narrative section below:

Transit Facility:

Transit staff anticipate that design work for the transit facility will be completed by the end of the first quarter of 2025 with initial site preparation work to begin before the end of the second quarter of 2025. Most of the funding for the design work will come from Federal 5307 grant funds, with IDOT Rebuild Illinois providing the necessary percentage match. Site work and eventual construction will be funded completely through an IDOT Rebuild Illinois grant.

Equipment Purchase:

Transit staff are planning on leveraging a combination of IDOT and Federal funds to purchase between six and eight new 35-foot fixed route buses, two 14-passenger buses, two Paratransit minivans and a support staff SUV. Staff anticipate the purchases will consist of a combination of diesel and diesel / electric hybrid vehicles. Purchase of electric vehicles is not being considered with this round of funding due to the significant cost difference between diesel and electric vehicles, the lengthy production time, and lessened range of an electric vehicle. The current working assumption is that hybrid buses are a logical bridging step to a clean-energy fleet.

Transit staff will also utilize IDOT funding to purchase new Computer-Aided Dispatch / Automatic Vehicle Location software for the transit fleet. This software procurement seeks to replace the aged software that Transdev has been providing for fixed-route and paratransit services.

In addition to the fleet improvements, Transit staff are planning, in conjunction with NIU, the placement and installation of four (4) new bus shelters in 2025. Identified locations for shelter placement include existing uncovered bus stops at the following locations:

- W. Locust between Carrol Ave & Normal Road (supports Routes 12 and 16 layover points)
- Kishwaukee Drive at Barsema Hall

- Sycamore Road at the NIU Speech/Language/Hearing Clinic
- Sycamore Road at Target

Additionally, transit staff are developing a 5-year plan to identify and place up to 20 new shelter locations around the DeKalb Urbanized Area, effectively doubling the number of shelters in our communities within several construction years.

Planning Activities:

Transit staff are anticipating a continuation of passenger rail planning activities in FY2025 as shown in Table 4:

Table 4: 2025 Planning Activities

Project	Grant Allocation
Rail Corridor PEL Study – State Share*	$400,000
Rail PEL Study – NIU Contribution	$100,000
Total	**$500,000**

*Contingent on grant award

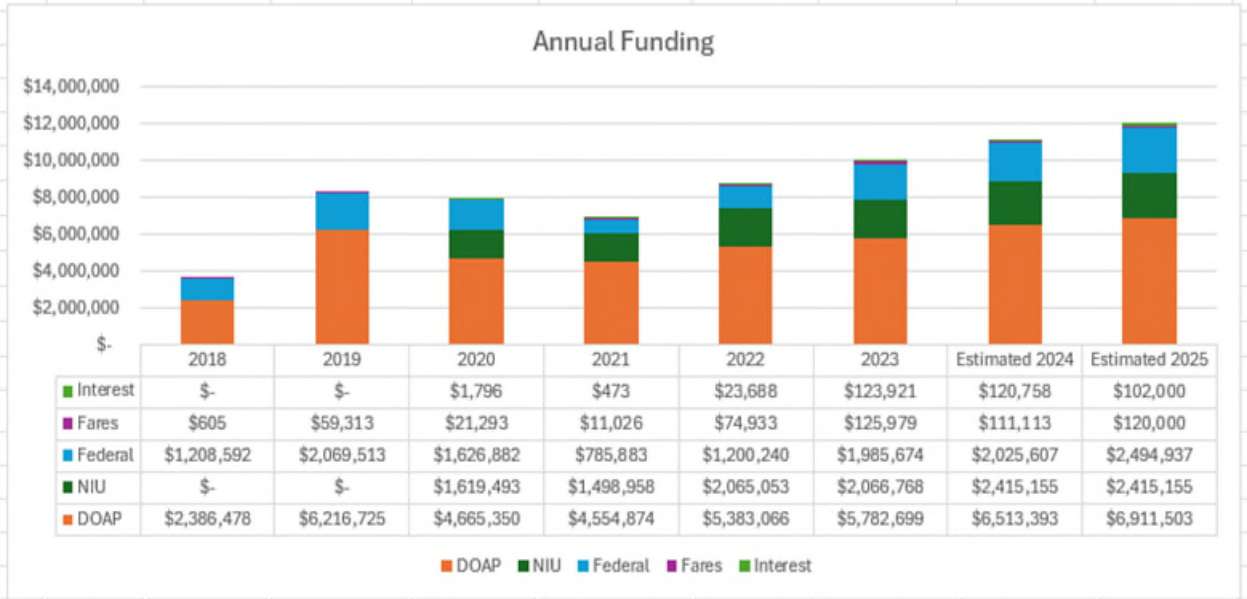
One key recommendation of the 2023 DeKalb / NIU Metra Feasibility study was to continue passenger rail planning efforts by conducting a Planning & Environmental Linkages (PEL) study. PEL studies are used to analyze environmental, economic, and community goals early in a transportation process. The PEL process would be a necessary step for any future FTA and IDOT rail funding should the project advance. The recent announcement of Metra service between Elgin and Rockford would not have occurred without the initial step of a PEL study.

The cost of conducting a PEL study along the 18-mile Elburn-to-DeKalb rail corridor will be about $500,000. To fund this study, staff applied for an IDOT planning grant in May 2023 but the funds were not allocated until October 2024. This grant will cover 80% of the project's estimated cost for a state contribution of $400,000. The remaining $100,000 will be paid by setting aside $100,000 of NIU's annual transit contribution to support the local match requirement.

Staffing:

Updated Position: The 2025 Budget includes the updating of the current part-time Transit Grants Assistant position to a full-time Transit Grants and Procurement Coordinator. To this end, the Transit team has been successful in securing increased funding as seen in Tables 5-7 below:

Table 5: Annual Operating Funding



	2018	2019	2020	2021	2022	2023	Estimated 2024	Estimated 2025
Interest	$-	$-	$1,796	$473	$23,688	$123,921	$120,758	$102,000
Fares	$605	$59,313	$21,293	$11,026	$74,933	$125,979	$111,113	$120,000
Federal	$1,208,592	$2,069,513	$1,626,882	$785,883	$1,200,240	$1,985,674	$2,025,607	$2,494,937
NIU	$-	$-	$1,619,493	$1,498,958	$2,065,053	$2,066,768	$2,415,155	$2,415,155
DOAP	$2,386,478	$6,216,725	$4,665,350	$4,554,874	$5,383,066	$5,782,699	$6,513,393	$6,911,503
Total	$3,595,675	$ 8,345,551	$7,934,814	$ 6,851,214	$8,746,980	$10,085,041	$11,186,026	$12,043,595

Overall, Transit funding has increased 44% from the first year of consolidated City of DeKalb / NIU service and is up nearly 20% since the first full year of post-COVID restricted service in 2023.

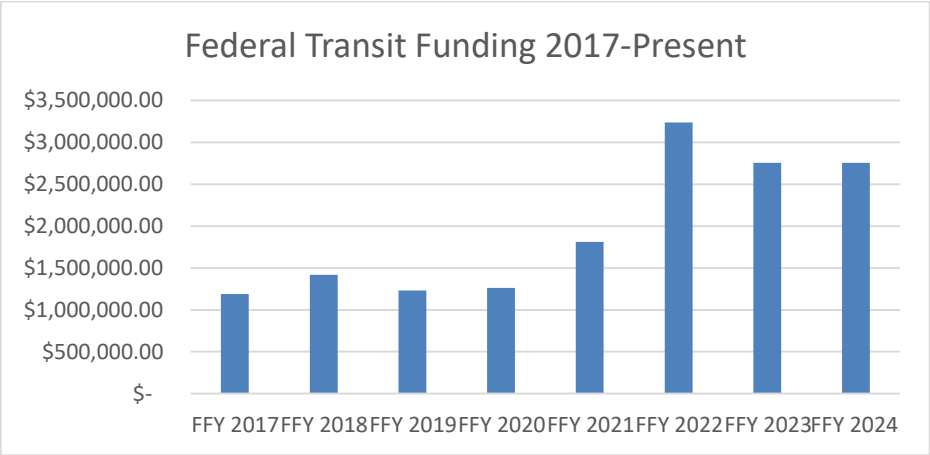
Additionally, the Transit team is currently managing approximately $24 Million in capital awards:

Table 6: Current Capital Awards

Capital Awards				
	New Transit Facility	Buses	Software	Total
Federal				
IL-90-X735-01	$83,927.00			
IL-2024-005-03	$1,071,213.00			
IL-2024-005-04	$841,420.00			
State				
CAP-21-1134	$5,000,000.00			
CAP-22-1166	$12,000,000.00			
CAP-23-1261-ILL		$4,200,000.00		
CAP-23-1260-ILL			$768,000.00	
	$18,996,560.00	**$4,200,000.00**	**$768,000.00**	**$23,964,560.00**

Further, Transit staff efforts have led to an increase in additional federal funding. Prior to 2022, annual direct FTA Transit Assistance to the City's transit division averaged $1.4 Million. Since 2022, the average annual award has more than doubled to $2.9 Million.

Table7: FTA Funds



Updating the part-time Grants Assistant to full-time Grants and Procurement Coordinator will better assist the Transit team in successfully managing this funding growth, especially with the stringent federal procurement regulations that the City's transit program is required to abide by.

Planned wages for a Grants and Procurement Coordinator will be $54,899.00 in FY25. This position will be supported by State and Federal transit grants and will not impact the City's General Fund.

***Non-Transit Staff Wages*:** Transit funds are also used to support the City's General Fund by providing partial compensation of the positions in Table 8. These positions include Finance, Public Works, and Engineering staff, along with the City Manager, and recompense for oversight and planning activities provided by non-transit staff in operating the public transit service:

Table 8: Non-Transit staff wages for 2025

Non-Transit Employee	Personnel Costs Attributed to Transit	FY 2025 Transit Related Staff Duties
City Manager	$9,195.00	review ord/res; budget; general program oversight; outreach
Exec. Assistant	$4,160.00	editing council agendas (transit ord/res); documentation, offical records
Dir. of Finance Svc	$7,847.00	audit prep; budget prep; PO & invoice review; capital analysis; staff meetings
Sr. Accountant	$6,217.00	audit prep; budget prep; monthly grant recording; bank transfers; invoice review
Accountant	$4,196.00	2-3x weekly fare deposits; monthly bank recs
Account Tech III	$4,640.00	PO & invoice review, check issuance
Public Works Director	$9,466.00	PO & invoice review, Dept Head oversight
Engineer	$5,264.00	facilities planning, route planning activites
Total	**$50,985.00**	

The costs shown above are generally based on 5% of the annual salary of each associated position. For FY 2025, Transit staff are budgeting for approximately $51,000.00 to support non-transit staff expenses.

Extra-Duty Police Patrols on Transit: Finally, a new FTA requirement requires that 1% of Federal transit funding be expended on security activities. To meet that goal, Transit staff are budgeting $50,000.00 in FY25 for up to 10 hours per week of extra-duty police patrols centered around the transit service.

These patrols include monitoring activities on vehicles, routes, bus stops, and other transit-related locations. The extra duty patrols will occur under the direction of the DeKalb Police Department and only if officers are available to staff the shift.

The additional Transit patrols would offer DPD some community outreach opportunities while offering a visible deterrence for the Transit program.

Funding for this initiative will be provided through State and Federal transit funding and will not impact the City's general fund.





City of DeKalb
public transit

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 200 - TRANSPORTATION FUND						
ESTIMATED REVENUES						
INTERGOVERNMENTAL REVENUES						
200-30-37-33100	FEDERAL GRANTS	1,200,240	1,985,674	4,472,937	2,754,849	4,711,835
200-30-37-33200	STATE GRANTS	5,383,066	5,782,699	6,682,800	6,460,230	7,311,080
200-30-37-33250	REBUILD IL GRANT	-	-	9,884,000	232,304	10,385,696
200-30-37-33260	STATE GRANTS - CAPITAL	12,098	113,578	-	-	90,000
INTERGOVERNMENTAL REVENUES		6,595,404	7,881,951	21,039,737	9,447,383	22,498,611
SERVICE CHARGES						
200-30-37-34600	CHARGES FOR SERVICES	2,065,053	2,066,768	2,065,000	2,415,155	2,415,155
SERVICE CHARGES		2,065,053	2,066,768	2,065,000	2,415,155	2,415,155
OTHER INCOME						
200-30-37-37100	INVESTMENT INTEREST	23,688	123,921	96,000	126,405	105,600
200-30-37-38100	MISCELLANEOUS REVENUE	74,933	125,979	120,000	112,904	94,700
200-30-37-38600	SALES OF SURPLUS PROPERTY	-	3,000	-	100	-
OTHER INCOME		98,621	252,900	216,000	239,409	200,300
TOTAL ESTIMATED REVENUES		**8,759,078**	**10,201,619**	**23,320,737**	**12,101,947**	**25,114,066**
EXPENDITURES						
PERSONNEL						
200-30-37-41100	WAGES - FULL-TIME	168,015	211,742	217,036	214,040	278,446
200-30-37-41200	WAGES - PART-TIME	6,579	16,294	25,599	34,966	
200-30-37-42100	EMPLOYER PORTION FICA	13,006	17,026	18,561	19,050	21,301
200-30-37-42200	EMPLOYER PORTION IMRF	21,412	18,300	18,557	19,553	25,088
200-30-37-42500	EMPLOYEE HEALTH INSURANCE	49,217	21,486	21,421	25,921	41,368
200-30-37-42600	WORKER'S COMPENSATION/LIABILITY INSUF	537	13,108	15,598	18,848	13,740
PERSONNEL		258,766	297,956	316,772	332,378	379,943
COMMODITIES						
200-30-37-52000	OFFICE SUPPLIES	397	411	3,000	1,083	3,000
200-30-37-55000	FUEL, OIL, & LUBRICANTS	195	305	3,000	357	3,000
COMMODITIES		592	716	6,000	1,440	6,000
CONTRACTUAL SERVICES						
200-30-37-61700	MAINTENANCE-VEHICLES	119	-	300	800	2,000
200-30-37-61800	MAINTENANCE-SOFTWARE	4,400	4,400	12,640	3,190	4,840
200-30-37-62099	PRINTED MATERIALS	11,239	18,349	25,000	29,070	30,000
200-30-37-62100	FINANCIAL SERVICES	2,575	2,627	2,683	2,679	2,683
200-30-37-62200	LEGAL SERVICES	5,850	10,200	10,000	10,200	11,000
200-30-37-63800	CONTRACTED SERVICES	8,040,233	8,798,199	10,458,852	10,101,926	11,245,923
200-30-37-63900	OTHER PROFESSIONAL SERVICES	340	92,536	500,000	5,843	500,000
200-30-37-64500	TELEPHONE SERVICES	1,162	1,184	1,600	3,254	21,600
200-30-37-65100	FREIGHT & POSTAGE	-	-	100	99	100
200-30-37-65200	MARKETING ADS & PUBLIC INFO	2,200	21,416	48,000	10,000	90,000
200-30-37-65300	LEGAL EXPENSES & NOTICES	-	135	2,000	568	2,000
200-30-37-66100	DUES & SUBSCRIPTIONS	9,445	9,445	10,000	9,460	13,360
200-30-37-66200	TRAINING/TRAVEL	930	1,224	5,000	1,750	5,000
200-30-37-66300	TRAVEL EXPENSES	-	-	500	894	500
CONTRACTUAL SERVICES		8,078,493	8,959,715	11,076,675	10,179,733	11,929,006
EQUIPMENT						
200-30-37-82000	BUILDINGS & IMPROVEMENTS	-	540,439	4,800,000	491,190	7,141,133
200-30-37-86000	EQUIPMENT	-				175,000

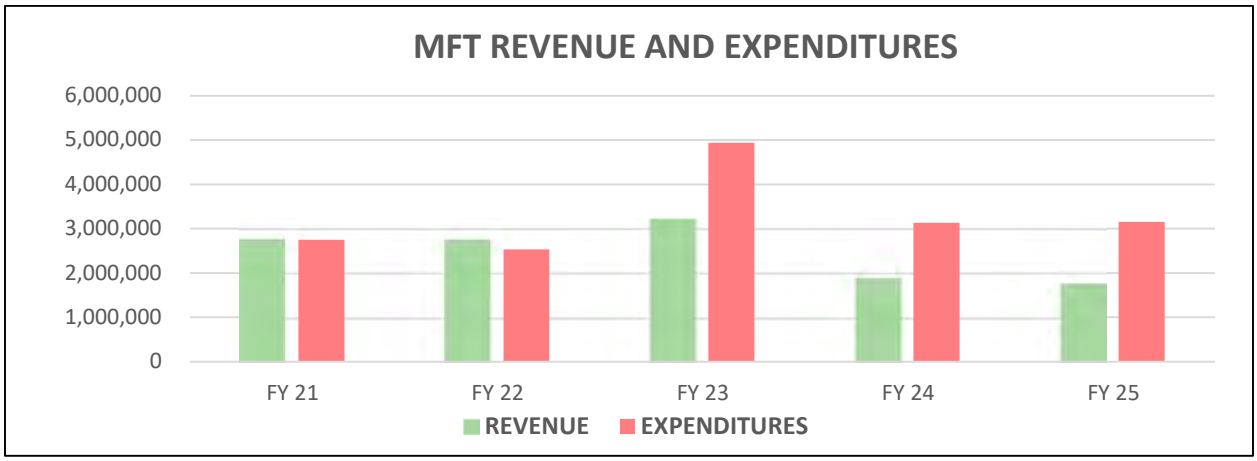
GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
200-30-37-86100	TECHNOLOGY EQUIPMENT	-		384,000	12,353	768,000
200-30-37-87000	VEHICLES	-		6,577,218	1,001,500	4,609,000
EQUIPMENT		-	540,439	11,761,218	1,505,043	12,693,133
TRANSFERS OUT						
200-30-37-91100	TRANSFER TO GENERAL FUND	39,295	48,906	52,490	59,904	105,984
200-30-37-91420	TRANSFER TO CAPITAL EQUIPMENT FUND	-	-	100,000	23,449	-
TRANSFERS OUT		39,295	48,906	152,490	83,353	105,984
TOTAL EXPENDITURES		**8,377,146**	**9,847,732**	**23,313,155**	**12,101,947**	**25,114,066**
NET OF REVENUES/APPROPRIATIONS - FUND 200		**381,932**	**353,887**	**7,582**	**-**	**-**
BEGINNING FUND BALANCE		**2,485,449**	**2,867,381**	**3,221,268**	**3,221,268**	**3,221,268**
ENDING FUND BALANCE		**2,867,381**	**3,221,268**	**3,228,850**	**3,221,268**	**3,221,268**

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Motor Fuel Tax Fund

FUND 210

The City receives a per capita allocation of Illinois Motor Fuel Tax (MFT) revenues on a monthly basis from a State tax on gasoline purchases. These funds can only be used for certain costs related to street maintenance and improvement projects, as set forth by the State of Illinois. The annual MFT allotment to the City in FY2025 is an estimated $1.7 million.



FY2025 Expenditures

Tentative FY25 Projects	Estimated Costs
Grant Funded Projects	$400,000
Annual Street Maintenance	$1,500,000
Architect/Engineering Services	$500,000
Total	**$2,400,000**

A portion of the FY2025 MFT allocation--$751,000—will be used to defray the City's electrical charges ($333,000) and salt purchases ($285,000), and an additional stop-gap contribution to street supplies/commodities ($133,000). State law permits the City to dedicate a portion of its annual MFT allocation for certain electricity costs and road salt purchases. The City defrays the electrical costs associated with our streetlights and lighting equipment provided by ComEd. Like many other Illinois communities, we also purchase road salt for snow and ice removal with Motor Fuel Tax funds, and will do so in FY2025 to supplement the Street Department commodity needs, such as components for traffic signals and signs.

FY2024 was the State MFT-designated year for annual street maintenance which is alternated with the City's Capital Projects Fund (Fund 400). **In FY2025, the MFT Fund will contribute $1.5 million to street maintenance. Fund 400 will contribute another $1 million in home rule motor fuel taxes and an additional $2 million transfer from the City's General Fund balance, resulting in a historic street maintenance budget of $4.5 million available between Funds 210 and 400**.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 210 - MOTOR FUEL TAX						
INTERGOVERNMENTAL REVENUES						
210-00-00-33100	FEDERAL GRANTS	-	313,000	-	-	-
210-00-00-33200	STATE GRANTS	967,250	-	-	-	-
210-00-00-33550	MOTOR FUEL TAX ALLOTMENT	1,719,112	1,738,976	1,700,000	1,700,000	1,700,000
INTERGOVERNMENTAL REVENUES		**2,686,362**	**2,051,976**	**1,700,000**	**1,700,000**	**1,700,000**
OTHER INCOME						
210-00-00-37100	INVESTMENT INTEREST	72,288	188,797	65,000	65,000	65,000
210-00-00-38200	REFUNDS / REIMBURSEMENTS	-	974,500	126,000	126,000	70,000
OTHER INCOME		**72,288**	**1,163,297**	**191,000**	**191,000**	**135,000**
TOTAL ESTIMATED REVENUES		**2,758,650**	**3,215,273**	**1,891,000**	**1,891,000**	**1,835,000**
EXPENDITURES						
COMMODITIES						
210-00-00-51410	SUPPLIES/PARTS-STREETS	100,050	118,674	133,000	133,000	133,000
210-00-00-53100	ICE/SNOW CONTROL SUPPLIES	248,816	258,464	285,000	285,000	285,000
COMMODITIES		**348,866**	**377,138**	**418,000**	**418,000**	**418,000**
CONTRACTUAL SERVICES						
210-00-00-62300	ARCHITECT/ENGINEERING SERVICES	633,889	900,246	431,000	431,000	500,000
210-00-00-64100	ELECTRIC SERVICES	323,183	356,459	333,000	333,000	333,000
CONTRACTUAL SERVICES		**957,072**	**1,256,705**	**764,000**	**764,000**	**833,000**
EQUIPMENT						
210-00-00-83000	LOCAL STREET IMPROVEMENTS	228,950	25,892	-	-	-
210-00-00-83050	ANNUAL STREET MAINTENANCE	1,000,000	2,645,248	1,000,000	1,000,000	1,500,000
210-00-00-83800	BONDED CAPITAL PROJECTS	-	557,241	500,000	500,000	-
210-00-00-83850	GRANT FUNDED CAPITAL IMPROVEMENTS	-	-	400,000	400,000	400,000
210-00-00-83900	OTHER CAPITAL IMPROVEMENTS	-	75,000	50,000	50,000	-
EQUIPMENT		**1,228,950**	**3,303,381**	**1,950,000**	**1,950,000**	**1,900,000**
TOTAL EXPENDITURES		**2,534,888**	**4,937,224**	**3,132,000**	**3,132,000**	**3,151,000**
NET OF REVENUES/EXPENDITURES - FUND 210		223,762	(1,721,951)	(1,241,000)	(1,241,000)	(1,316,000)
BEGINNING FUND BALANCE		4,096,115	4,319,877	2,597,926	2,597,926	1,356,926
ENDING FUND BALANCE		4,319,877	2,597,926	1,356,926	1,356,926	40,926

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Special Service Area Funds

In 2025 the City will administer six operational Special Services Areas (SSA) designated to pay the costs of various public maintenance and utility items through a property tax levied on the benefitted properties. They are:

Heritage Ridge Subdivision Special Service Area #3 (Fund 223) was created in 1990 for the residential subdivision located at the southeast corner of Fairview Drive and First Street. It pays the costs of retention pond mowing and the maintenance of cul-de-sac islands including, but not limited to, decorative washed stone and island plant materials. It also provides for a stylized street lighting system and entrance sign.

Knolls at Prairie Creek Subdivision SSA #4 (Fund 224) was created in 1994 for the residential subdivision on the west side of Annie Glidden Road between Lincoln Highway and Taylor Street. It pays the costs of maintaining cul-de-sac islands including, but not limited to, natural mulch, river stone and weed control. It also pays the additional costs of maintaining various public areas and provides for a stylized street lighting system and entrance sign.

Greek Row Special Service Area #6 (Fund 226) was created in 2004 to finance the electrical costs of streetlighting placed upon private properties that benefit the neighborhood.

Market Square Special Service Area #29 (Fund 229) was created on April 27, 2020 (Ordinance 2020-030) to finance road maintenance on the circulating system of private drives (excluding parking areas) in the Market Square Shopping Center.

Hunter Ridgebrook Special Service Area #30 (Fund 230) was created on November 23, 2020. The special service area grew out of a settlement agreement between the City of DeKalb and Hunter Properties for numerous disorderly house citations at the Hunter Ridgebrook Properties. One of the provisions of that settlement agreement was their willingness to accept (or not object to) a special service area (SSA) for the Ridgebrook Properties at the corner of Normal Road and Ridge Drive. The purpose of the SSA is to provide for the public safety and security improvements long desired by residents of the housing complex. The SSA also provides for the maintenance of the City's property at 912 Edgebrook.

The initial levy for the SSA in 2021 was $100,000 which was just within the 5% statutory threshold (in terms of EAV). The 2022 levy, 2023 levy and the FY2024 levy were $50,000. Once levied and received, the tax proceeds can be used to offset the cost of Police services, cameras, lighting, re-paving, and other improvements external to the buildings within the complex. According to the terms of the development agreement reached with Clear Investment Group on December 2, 2021 (Resolution 2021-103) the special levy will be used to make timely repairs and improvements. The special taxes paid in 2022 and 2023 were paid by the developer in 2024.

Heartland Fields Special Service Area #14 (Fund 234) was created to fund the maintenance, repair, regular care, renewal and replacement of the Common Facilities including the mowing and fertilizing of grass, pruning and trimming of trees and bushes, removal and replacement of diseased or dead landscape materials, the repair and replacement of monument signs, storm water detention basins, storm sewers and related areas and appurtenances, culverts, drains, ditches and tiles, landscape buffers and related areas and appurtenances in the Special Service Area. It also funds a mosquito abatement program in the Special Service Area, as well as the provision of snow removal services on public sidewalks along Lot 101 of the Heartland Fields Subdivision (or in such other areas as the City shall determine, within the Area) all in accordance with the final engineering plan and final plat of subdivision for the Area. The municipal services are unique and are in addition to the improvements provided or maintained by the City generally.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 223 - SPECIAL SERVICE AREA #3 (HERITAGE RIDGE)						
ESTIMATED REVENUES						
PROPERTY TAXES						
223-00-00-30200	PROPERTY TAX - SSA	1,000	1,000	1,000	1,000	1,000
PROPERTY TAXES		1,000	1,000	1,000	1,000	1,000
OTHER INCOME						
223-00-00-37100	INVESTMENT INTEREST	13	42	-	-	-
OTHER INCOME		13	42	-	-	-
TOTAL ESTIMATED REVENUES		**1,013**	**1,042**	**1,000**	**1,000**	**1,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
223-00-00-61100	MAINTENANCE-GROUNDS	798	798	900	900	-
CONTRACTUAL SERVICES		798	798	900	900	-
TRANSFERS OUT						
223-00-00-91100	TRANSFER TO GENERAL FUND	300	500	500	500	500
TRANSFERS OUT		300	500	500	500	500
TOTAL EXPENDITURES		**1,098**	**1,298**	**1,400**	**1,400**	**500**
NET OF REVENUES/APPROPRIATIONS - FUND 223		**(85)**	**(256)**	**(400)**	**(400)**	**500**
BEGINNING FUND BALANCE		**2,336**	**2,250**	**1,994**	**1,994**	**1,594**
ENDING FUND BALANCE		**2,250**	**1,994**	**1,594**	**1,594**	**2,094**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 224 - SPECIAL SERVICE AREA #4 (KNOLLS)						
ESTIMATED REVENUES						
PROPERTY TAXES						
224-00-00-30200	PROPERTY TAX - SSA	5,452	5,509	5,500	5,500	5,500
PROPERTY TAXES		5,452	5,509	5,500	5,500	5,500
OTHER INCOME						
224-00-00-37100	INVESTMENT INTEREST	31	134	-	-	-
OTHER INCOME		31	134	-	-	-
TOTAL ESTIMATED REVENUES		**5,483**	**5,643**	**5,500**	**5,500**	**5,500**
EXPENDITURES						
CONTRACTUAL SERVICES						
224-00-00-61100	MAINTENANCE-GROUNDS	2,598	2,598	5,000	2,500	5,000
CONTRACTUAL SERVICES		2,598	2,598	5,000	2,500	5,000
TRANSFERS OUT						
224-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TRANSFERS OUT		500	500	500	500	500
TOTAL EXPENDITURES		**3,098**	**3,098**	**5,500**	**3,000**	**5,500**
NET OF REVENUES/APPROPRIATIONS - FUND 224		**2,385**	**2,545**	**-**	**2,500**	**-**
BEGINNING FUND BALANCE		**3,120**	**5,505**	**8,050**	**8,050**	**10,550**
ENDING FUND BALANCE		**5,505**	**8,050**	**5,505**	**10,550**	**10,550**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 226 - SPECIAL SERVICE AREA #6 (GREEK ROW)						
ESTIMATED REVENUES						
PROPERTY TAXES						
226-00-00-30200	PROPERTY TAX - SSA	15,513	12,027	12,000	12,000	12,000
PROPERTY TAXES		15,513	12,027	12,000	12,000	12,000
OTHER INCOME						
226-00-00-37100	INVESTMENT INTEREST	115	403	-	-	-
OTHER INCOME		115	403	-	-	-
TOTAL ESTIMATED REVENUES		**15,628**	**12,430**	**12,000**	**12,000**	**12,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
226-00-00-64100	ELECTRIC SERVICES	10,177	9,951	10,000	10,500	11,000
CONTRACTUAL SERVICES		10,177	9,951	10,000	10,500	11,000
TRANSFERS OUT						
226-00-00-91100	TRANSFER TO GENERAL FUND	500	500	500	500	500
TRANSFERS OUT		500	500	500	500	500
TOTAL EXPENDITURES		**10,677**	**10,451**	**10,500**	**11,000**	**11,500**
NET OF REVENUES/APPROPRIATIONS - FUND 226		**4,951**	**1,979**	**1,500**	**1,000**	**500**
BEGINNING FUND BALANCE		**14,971**	**19,921**	**21,900**	**21,900**	**22,900**
ENDING FUND BALANCE		**19,921**	**21,900**	**23,400**	**22,900**	**23,400**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 229 - MARKET SQUARE AREA #29						
ESTIMATED REVENUES						
PROPERTY TAXES						
229-00-00-30200	PROPERTY TAX - SSA	50,039	49,502	50,000	50,000	50,000
PROPERTY TAXES		50,039	49,502	50,000	50,000	50,000
OTHER INCOME						
229-00-00-37100	INVESTMENT INTEREST	1,166	1,037	-	-	-
OTHER INCOME		1,166	1,037	-	-	-
TOTAL ESTIMATED REVENUES		**51,205**	**50,539**	**50,000**	**50,000**	**50,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
229-00-00-61420	MAINTENANCE-STREETS	222,948	-	50,000	50,000	50,000
CONTRACTUAL SERVICES		222,948	-	50,000	50,000	50,000
TOTAL EXPENDITURES		**222,948**	**-**	**50,000**	**50,000**	**50,000**
NET OF REVENUES/APPROPRIATIONS - FUND 229		**(171,743)**	**50,539**	**-**	**-**	**-**
BEGINNING FUND BALANCE		**200,018**	**28,276**	**78,815**	**78,815**	**78,815**
ENDING FUND BALANCE		**28,276**	**78,815**	**78,815**	**78,815**	**78,815**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 230 - HUNTER RIDGEBROOK #30						
ESTIMATED REVENUES						
PROPERTY TAXES						
230-00-00-30200	PROPERTY TAX - SSA	50,039	50,112	50,000	50,000	50,000
PROPERTY TAXES		50,039	50,112	50,000	50,000	50,000
OTHER INCOME						
230-00-00-37100	INVESTMENT INTEREST	270	1,101	-	-	-
OTHER INCOME		270	1,101	-	-	-
TOTAL ESTIMATED REVENUES		**50,309**	**51,213**	**50,000**	**50,000**	**50,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
230-00-00-63800	CONTRACTED SERVICES	32,033	-	50,000	50,000	50,000
CONTRACTUAL SERVICES		32,033	-	50,000	50,000	50,000
TRANSFERS OUT						
230-00-00-91100	TRANSFER TO GENERAL FUND	-	-	-	-	-
TRANSFERS OUT		-	-	-	-	-
TOTAL EXPENDITURES		**32,033**	**-**	**50,000**	**50,000**	**50,000**
NET OF REVENUES/APPROPRIATIONS - FUND 230		**18,276**	**51,213**	**-**	**-**	**-**
BEGINNING FUND BALANCE		**2,504**	**20,780**	**71,992**	**71,992**	**71,992**
ENDING FUND BALANCE		**20,780**	**71,992**	**71,992**	**71,992**	**71,992**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 234 - SPECIAL SERVICE AREA #14 (HEARTLAND FIELDS)						
ESTIMATED REVENUES						
PROPERTY TAXES						
234-00-00-30200	PROPERTY TAX - SSA	2,491	2,005	2,000	2,000	2,000
PROPERTY TAXES		2,491	2,005	2,000	2,000	2,000
OTHER INCOME						
234-00-00-37100	INVESTMENT INTEREST	67	259	-	-	-
OTHER INCOME		67	259	-	-	-
TOTAL ESTIMATED REVENUES		**2,558**	**2,264**	**2,000**	**2,000**	**2,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
234-00-00-61100	MAINTENANCE-GROUNDS	840	700	1,000	735	2,000
CONTRACTUAL SERVICES		840	700	1,000	735	2,000
TRANSFERS OUT						
234-00-00-91100	TRANSFER TO GENERAL FUND	-	500	500	500	500
TRANSFERS OUT		-	500	500	500	500
TOTAL EXPENDITURES		**840**	**1,200**	**1,500**	**1,235**	**2,500**
NET OF REVENUES/APPROPRIATIONS - FUND 234		**1,718**	**1,064**	**500**	**765**	**(500)**
BEGINNING FUND BALANCE		**10,952**	**12,670**	**13,734**	**13,734**	**14,499**
ENDING FUND BALANCE		**12,670**	**13,734**	**14,234**	**14,499**	**13,999**

Central Business District Tax Increment Finance (#3) Fund

FUND 262

On February 11, 2019, the City Council approved Ordinance 2018-70 Adopting Tax Increment Financing for the DeKalb Central Business District TIF (TIF #3). The primary purpose was to promote continuing commercial and residential rehabilitation and redevelopment in the central business district. Until December 31, 2021, TIF #1 supported several significant redevelopment projects in the central business district. TIF #3 was created to continue the momentum of redevelopment. Several properties that previously existed within TIF #1, including Cornerstone, Plaza DeKalb, Agora Tower, and Johann Suites, now lie within the boundaries of TIF #3.

The TIF Act does for municipalities to "port" funding between TIF districts, so long as they are contiguous to each other, and the use of transferred funds has eligible benefits to the TIF district to which funds are ported. In FY2022, $2.65 million was transferred from TIF #1 to TIF #3 as part of the closing of TIF #1. These funds supported ongoing redevelopment projects that were within TIF #1 when approved but are now within the boundaries of TIF #3, as well as other anticipated projects which are allowable under the TIF Act.

After January 1, 2022, only TIF #3 has provided funding for private rehabilitation projects based on incremental property tax revenues as defined by Illinois TIF statutes. TIF #3 is substantially smaller in area and revenue than TIF #1 was at its peak. At one time, TIF #1 generated over $7 million a year in incremental revenue; TIF #3 is expected to generate about $871,526 in FY2025. Likewise, TIF #1 once comprised about 19% of DeKalb's corporate limits; TIF #3 is basically the downtown central core following IL Rt. 38 from the NIU lagoon eastward to about Seventh Street and extending north and south of Lincoln Highway by about two blocks in either direction. The following projects were funded in FY2024:

- Architectural Improvement Program (AIP): $75,000 (estimate). This program principally encourages owners of commercial property to maintain the appearance of their downtown properties. Approved projects are considered on a case-by-case basis and may be provided up to $25,000 in matching funding according to a three-tier system: a 50% reimbursement rate is assigned to eligible major capital improvements; a 25% reimbursement rate is assigned to eligible minor capital improvements; and a 10% reimbursement rate is assigned to defray the costs of deferred maintenance. All funding is subject to final approval by the DeKalb City Council.

- Private Property Rehabilitation:
  - 151 N. Fourth Street. The Council authorized a development agreement with Richard Sinclair Properties LLC for the redevelopment of the tired, two-story mixed-use building at the southwest corner of Fourth and E. Locust on September 25, 2023. The City staff worked with one of the principals, Sam Patterson, who is also part owner of the Grove Restaurant on N. Fourth Street. Mr. Patterson had originally applied for a "forgivable loan" up to the limit of the Architectural Improvement Loan Program ($25,000) but his contractor estimates and an updated City code assessment increased the "gap" between the private financing he had arranged (through a local bank and family sources) and the resources he will need to substantially improve the two above-ground floors.

    In his follow-on proposal, Mr. Patterson requested a $92,697 forgivable TIF loan to accompany private equity raised for the renovation of the two habitable floors, which currently contain vacant commercial spaces on the first floor and five mostly vacant apartments on the second floor, in addition to an uninhabitable basement parking area. The owner estimated the "soup to nuts" renovation cost to be approximately $697,050 for the interior and exterior work detailed in the attached renovation budget. Mr. Patterson explained that he planned to tackle an initial investment of $400,000 to get the habitable floors rented and to satisfy the City's life safety code requirements, then proceed with a second phase as rental income is realized. In August 2024 Mr. Patterson reached the 50% completion mark, and the first payment was made ($46,349).

    In the calculation and projection of the property tax increment over 20 years, close collaboration with the DeKalb Township Assessor has been very valuable. All improvements do not contribute to a higher projected EAV. For example, roof replacement, painting, carpet replacement, and other types of maintenance do not move the needle. However, electrical and plumbing upgrades, new and improved windows and exterior doors, structural improvements, etc., may be counted toward incremental EAV gains.

    In the case of the property at 151 N. Fourth Street, the substantial list of planned alterations and improvements are expected to increase the property's EAV from $74,151 to $129,733 over 20 years.

The following significant TIF#3 spending is projected for FY2025:

- Private Property Rehabilitation: $195,000 (151 N. Fourth Street final payment plus $150,000 in Architectural Improvement Program grants).
- Other Capital Improvements: $290,000 (estimated).
- TIF Surplus Distribution: $200,000, based on 30% of the property taxes received.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED	2025 REQUESTED BUDGET
Fund 262 - TIF FUND #3						
ESTIMATED REVENUES						
PROPERTY TAXES						
262-00-00-30300	PROPERTY TAX - TIF	507,254	699,864	550,000	871,526	871,526
PROPERTY TAXES		507,254	699,864	550,000	871,526	871,526
OTHER INCOME						
262-00-00-37100	INVESTMENT INTEREST	30,554	80,995	27,000	81,000	50,000
262-00-00-38200	REFUNDS / REIMBURSEMENTS	8,713	0	0	0	0
OTHER INCOME		39,267	80,995	27,000	81,000	50,000
TRANSFERS IN						
262-00-00-39260	TRANSFER FROM TIF #1 FUND	0	18,895	0	0	0
TRANSFERS IN		0	18,895	0	0	0
TOTAL ESTIMATED REVENUES		**546,521**	**799,754**	**577,000**	**952,526**	**921,526**
EXPENDITURES						
CONTRACTUAL SERVICES						
262-00-00-62100	FINANCIAL SERVICES	8,660	8,830	9,272	9,272	9,550
262-00-00-63800	CONTRACTED SERVICES	6,111	11,194	1,890	11,000	6,500
262-00-00-65300	LEGAL EXPENSES & NOTICES	555	2,034	4,000	4,000	4,000
262-00-00-68600	TIF SURPLUS DISTRIBUTION	152,176	209,490	165,000	200,000	200,000
262-00-00-69199	PRIV PROP REHAB / REDEVELOP	759,729	272,154	192,697	272,000	195,000
CONTRACTUAL SERVICES		927,231	503,702	372,859	496,272	415,050
EQUIPMENT						
262-00-00-83900	OTHER CAPITAL IMPROVEMENTS	1,868,349	5,500	290,000	290,000	290,000
EQUIPMENT		1,868,349	5,500	290,000	290,000	290,000
TOTAL EXPENDITURES		**2,795,580**	**509,202**	**662,859**	**786,272**	**705,050**
NET OF REVENUES/APPROPRIATIONS - FUND 262		**(2,249,059)**	**290,552**	**(85,859)**	**166,254**	**216,476**
BEGINNING FUND BALANCE		**3,626,801**	**1,377,742**	**1,668,294**	**1,668,294**	**1,834,548**
ENDING FUND BALANCE		**1,377,742**	**1,668,294**	**1,582,435**	**1,834,548**	**2,051,024**

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Community Development Block Grant Fund

Fund 280

In 1993, the U. S. Census Bureau notified the City that DeKalb County was considered to be part of the Chicago primary metropolitan statistical area (PMSA). The PMSA designation enabled DeKalb, as the largest municipality within the County, to be considered by the U.S. Department of Housing and Urban Development (HUD) as an entitlement community and eligible to receive direct funding through the Community Development Block Grant (CDBG) program on an annual basis. Funding is subject to annual federal appropriation and can only be used for CDBG eligible activities. The CDBG program year runs from April 1 through March 31.

The City's CDBG program extends grants to local Human Services agencies to support such diverse social programs as the transportation of low-income children to and from daycare to school, a Summer Meals Program at University Village for low-income children, and additional services for the elderly, homeless, and survivors of domestic violence.

As in previous years, in 2024 numerous calls were received from individual residents for rental assistance, utility assistance, food, shelter for the homeless, and other needs. The Community Services Coordinator, Jennifer Yochem, worked with each caller to identify their needs and connect them to the appropriate community resources if the needs were for services the City does not provide. Ms. Yochem also administers the separate Human Services Funding Program that is funded by the General Fund through the Community Development Department (#100-40-41-62700).

The FY2025 program will be brought to the City Council for review and approval in January after further consultation with the federal Department of Housing and Urban Development (HUD) at the end of this fiscal year.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 AMENDED BUDGET	2023 ACTUAL	2024 AMENDED BUDGET	2025 REQUESTED BUDGET
Fund 280 - CDBG FUND						
ESTIMATED REVENUES						
INTERGOVERNMENTAL REVENUES						
280-00-00-33100	FEDERAL GRANTS	429,177	1,020,000	1,020,000	454,770	392,400
INTERGOVERNMENTAL REVENUES		429,177	1,020,000	1,020,000	454,770	392,400
TOTAL ESTIMATED REVENUES		**429,177**	**1,020,000**	**1,020,000**	**454,770**	**392,400**
EXPENDITURES						
COMMODITIES						
280-00-00-52000	OFFICE SUPPLIES		100	100	100	100
COMMODITIES			100	100	100	100
CONTRACTUAL SERVICES						
280-00-00-62100	FINANCIAL SERVICES	842	1,028	1,028	1,048	1,000
280-00-00-62700	HUMAN & SOCIAL SERVICES	80,996	60,000	60,000	59,290	60,000
280-00-00-63700	DEVELOPMENTAL SERVICES	13,524	80,000	80,000	204,000	200,000
280-00-00-63750	DEMOLITION SERVICES					
280-00-00-65300	LEGAL EXPENSES & NOTICES	694	700	700	700	750
280-00-00-66100	DUES & SUBSCRIPTIONS		75	75	75	250
280-00-00-66200	TRAINING/TRAVEL		800	800	300	300
CONTRACTUAL SERVICES		96,056	142,603	142,603	265,413	262,300
EQUIPMENT						
280-00-00-83000	STREET IMPROVEMENTS	241,735			111,960	-
280-00-00-83900	OTHER CAPITAL IMPROVEMENTS		800,000	800,000		50,000
EQUIPMENT		241,735	800,000	800,000	111,960	50,000
TRANSFERS OUT						
280-00-00-91100	TRANSFER TO GENERAL FUND	91,386	77,297	77,297	77,297	80,000
TRANSFERS OUT		91,386	77,297	77,297	77,297	80,000
TOTAL EXPENDITURES		**429,177**	**1,020,000**	**1,020,000**	**454,770**	**392,400**
NET OF REVENUES/APPROPRIATIONS - FUND 280		**0**	**0**	**0**	**0**	**-**
BEGINNING FUND BALANCE						
ENDING FUND BALANCE		**0**	**0**	**0**	**0**	**0**

Housing Rehabilitation Fund

FUND 285

Beginning in the late 1970s and continuing through 1983, the City received Community Development Assistance Program (CDAP) and various other federal and state grants that were used for housing rehabilitation activities. A fund was established as the pass-through account for the grant and as the repository of loan repayments and recaptured funds that were restricted for reuse for similar programs.

In 1993, the City became an entitlement community through the Federal Community Development Block Grant program. At that time, a new fund (CDBG Fund) was set up to manage the annual grant allocation and the prior fund was maintained as the revolving loan fund for CDBG. In addition to CDBG, the City periodically receives other grants, and this fund is used as the pass-through for those as well. The use or reuse of dollars in this fund carries substantial restrictions and cannot be co-mingled with other City, State or Federal revenues.

Funds are budgeted to assist very low (50% AMI) and extremely low (30% AMI) income residents with home repair costs that exceed the $5,000 CDBG Program limit when the homeowner has no personal resources to cover the overage and the overage amount is not excessive. Use of this fund is subject to review and approval of the City Manager prior to the commitment of funds. Funds are also available for the emergency demolition of residential structures and minor expenses related to this activity. Because these funds were originally CDBG funds, the City must exercise caution to ensure that any use of these monies meets all HUD guidelines and requirements for use of their funds.

For the last few years this fund has had very little activity as no qualifying projects have been identified. FY 2025 is expected to expend ($15,000) on special projects.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 285 - HOUSING REHAB FUND						
ESTIMATED REVENUES						
OTHER INCOME						
285-00-00-37100	INVESTMENT INTEREST	301	2,629	0	0	0
285-00-00-38200	REFUNDS / REIMBURSEMENTS	633	0	0	0	0
OTHER INCOME		934	2,629	0	0	0
TOTAL ESTIMATED REVENUES		**934**	**2,629**	**0**	**0**	**0**
EXPENDITURES						
CONTRACTUAL SERVICES						
285-00-00-62100	FINANCIAL SERVICES	427	0	0	0	0
285-00-00-63700	DEVELOPMENTAL SERVICES	55	0	0	0	0
285-00-00-63750	DEMOLITION SERVICES	0	10,751	25,000	25,000	0
285-00-00-69700	SPECIAL PROJECTS	0	0	0	0	15,000
CONTRACTUAL SERVICES		482	10,751	25,000	25,000	15,000
TOTAL EXPENDITURES		**482**	**10,751**	**25,000**	**25,000**	**15,000**
NET OF REVENUES/APPROPRIATIONS - FUND 285		**452**	**(8,122)**	**(25,000)**	**(25,000)**	**(15,000)**
BEGINNING FUND BALANCE		**70,281**	**70,733**	**62,612**	**62,612**	**37,612**
ENDING FUND BALANCE		**70,733**	**62,612**	**37,612**	**37,612**	**22,612**

Foreign Fire Insurance Tax Fund

FUND 290

The Foreign Fire Insurance Tax Fund was created in 1992 by the City Council in compliance with applicable state statutory provisions. A two-percent tax is imposed on the gross receipts of the fire insurance premiums provided by insurance companies not located within Illinois, and for property located in the City. These taxes, along with similar taxes imposed by most Illinois municipalities, are collected by the state and distributed to municipalities on a per capita basis. By ordinance, the Foreign Fire Insurance Tax Board members are elected by the Fire Department from among its members.

This Board is empowered to expend Foreign Fire Insurance Tax proceeds for the "maintenance, benefit, and use of the Fire Department." This Board cannot expend tax proceeds for projects not given budget approval by the City Council. The City Council cannot authorize the expenditures of tax proceeds for projects not approved by the Board. Consequently, the system requires the City Council and the Board to mutually agree on the expenditures.

Expenditures from this fund are used for the betterment of the Fire department. Typically, they have included station improvements, station repairs, furniture for stations, personal protection equipment and physical fitness equipment.

The FY2025 allocation is estimated to be $79,000. The planned expenditures in FY2025 total $78,991 and include the following:

- Recall jackets for new members
- 10 new Fire helmets
- Carpet Cleaning
- Workout equipment
- Kitchen supplies
- Station Four furnishings & equipment

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 290 - FOREIGN FIRE INSURANCE TAX						
ESTIMATED REVENUES						
OTHER INCOME						
290-00-00-31950	MISCELLANEOUS TAXES	76,899	75,147	75,147	75,147	79,000
OTHER INCOME		76,899	75,147	75,147	75,147	79,000
TOTAL ESTIMATED REVENUES		**76,899**	**75,147**	**75,147**	**75,147**	**79,000**
EXPENDITURES						
COMMODITIES						
290-00-00-51300	SUPPLIES/PARTS-BUILDINGS					
290-00-00-51500	SUPPLIES/PARTS-EQUIPMENT					
290-00-00-52800	FIREFIGHTING SUPPLIES & EQUIPMENT	11,270	5,649	8,600	8,600	8,600
290-00-00-53300	SMALL TOOLS & EQUIPMENT	0	0	0	0	0
290-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	11,191	0	0	0	0
290-00-00-59999	COMMODITIES	9,736	12,367	11,500	11,500	11,500
COMMODITIES		32,197	18,016	20,100	20,100	20,100
CONTRACTUAL SERVICES						
290-00-00-61300	MAINTENANCE-BUILDINGS	3,575	1,644	2,200	2,200	2,200
290-00-00-61500	MAINTENANCE-EQUIPMENT	4,159	10,043	5,500	5,500	2,000
290-00-00-65200	MARKETING ADS & PUBLIC INFO	2,263	23	2,500	2,500	500
290-00-00-66100	DUES & SUBSCRIPTIONS	2,922	2,948	3,191	3,191	3,191
CONTRACTUAL SERVICES		12,919	14,658	13,391	13,391	7,891
EQUIPMENT						
290-00-00-86000	EQUIPMENT	33,696	20,899	41,000	41,000	51,000
290-00-00-86200	OFFICE FURNITURE & EQUIPMENT	0	1,358	0	0	0
EQUIPMENT		33,696	22,257	41,000	41,000	51,000
TOTAL EXPENDITURES		**78,812**	**54,931**	**74,491**	**74,491**	**78,991**
NET OF REVENUES/APPROPRIATIONS - FUND 290		**(1,913)**	**20,216**	**656**	**656**	**9**
BEGINNING FUND BALANCE		**69,548**	**67,635**	**87,851**	**87,851**	**88,507**
ENDING FUND BALANCE		**67,635**	**87,851**	**88,507**	**88,507**	**88,516**

Section Six

Debt Service Funds

- General Fund Debt Service (300)

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Debt Service Fund

General Fund Debt Service (Fund 300)

Bond Rating

The City's bond rating was upgraded from A2 to A1 by Moody's Investors Service on October 5, 2023. The occasion was the completion of a Moody's review of the City's financial position in advance of the City's issuance of General Obligation Bond Series 2023 with a par value of $4,210,000. The purpose of the GO Bond is to fund the construction of a fourth fire station just west of the intersection of S. Annie Glidden Road and W. Taylor Street.

Outstanding General Obligation Debt*

GO Bonds, Series 2023 - Final Numbers							
Fiscal Year	General Fund Debt Service*	Principal	Assumed Rate	Assumed Yield	Assumed Interest	Total Debt Service	Aggregate Debt Service
		1-Jan			1/1 & 7/1		
2023	$1,851,919						$1,851,919
2024	$1,862,841				$135,656	$135,656	$1,998,497
2025	$1,861,121	$195,000	5.00%	4.14%	$205,625	$400,625	$2,261,746
2026	$1,863,782	$205,000	5.00%	4.09%	$195,625	$400,625	$2,264,407
2027	$1,865,256	$215,000	5.00%	4.05%	$185,125	$400,125	$2,265,381
2028	$1,458,244	$225,000	5.00%	4.00%	$174,125	$399,125	$1,857,369
2029	$1,457,211	$235,000	5.00%	4.01%	$162,625	$397,625	$1,854,836
2030	$1,458,000	$245,000	5.00%	4.07%	$150,625	$395,625	$1,853,625
2031		$260,000	5.00%	4.12%	$138,000	$398,000	$398,000
2032		$275,000	5.00%	4.16%	$124,625	$399,625	$399,625
2033		$290,000	5.00%	4.21%	$110,500	$400,500	$400,500
2034		$300,000	5.00%	4.35%	$95,750	$395,750	$395,750
2035		$320,000	5.00%	4.35%	$80,250	$400,250	$400,250
2036		$335,000	5.00%	4.59%	$63,875	$398,875	$398,875
2037		$350,000	5.00%	4.59%	$46,750	$396,750	$396,750
2038		$370,000	5.00%	4.75%	$28,750	$398,750	$398,750
2039		$390,000	5.00%	4.75%	$9,750	$399,750	$399,750
2040							
Total	$13,678,374	$4,210,000			$1,907,656	$6,117,656	$19,796,030

*Includes Series 2010C, 2012A, 2019, and 2020

Debt Service Issues Retired Through the Debt Service Fund

General Obligation Refunding Bonds of 2010C: In December 2010, the City issued $5,415,000 of General Obligation Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance storm sewer construction, road reconstruction, park land, and initial costs for a police station. The debt service is based on a 13-year amortization schedule with interest ranging from 1.90% to 5.90%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1. The bonds matured on January 1, 2023.

General Obligation Bonds of 2012A: In October 2012, the City issued $9,905,000 of G.O. Refunding Bonds for the purpose of constructing a new Police Station. The debt service is based on a 17-year amortization schedule with interest ranging from 2.00% to 2.50%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1. The bonds mature on January 1, 2030.

General Obligation Refunding Bonds of 2019: As of December 31, 2018, an outstanding principal balance of $3,905,000 existed for the 2010B G.O. Refunding Bond with interest ranging from 4.25% to 4.75%. In October 2019, the City issued $3,925,000 of G.O. Refunding Bonds to refinance the 2010B bonds at a lower interest cost. The original obligations were issued to finance a public works facility expansion, a new traffic signal, and various road projects. The debt service is based on an 8-year amortization schedule with an interest rate of 1.82%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1. The bonds mature on January 1, 2028.

General Obligation Taxable Series 2020: At the August 17, 2020, meeting of the City Council and the Finance Advisory Committee, the extraordinary impact of the COVID-19 crisis on City finances was described in considerable detail. The estimated $4.5 million drop in general operating revenues, offset in part by an expected infusion of federal Cares Act funding by the end of the calendar year, had posed very substantial challenges. Maintaining the services expected of the Fire, Police and Public Works departments under such reduced revenues was perhaps the singular challenge. It is also important to note that the fall in general operating revenues meant a fall in the City's General Fund reserve balance, which had been re-built in 2019 after several years of resting below the policy level of 25% of the annual General Fund expenses.

To balance the projected 2021 General Fund Budget without further exhaustion of the City's General Fund reserves, the City Manager proposed an investigation of bond refunding options that might reduce or eliminate the roughly $1.8 million in general obligation debt to be paid from the General Fund in 2021. The re-structuring of the City's January 1, 2021, and July 1, 2021, principal and interest payments was, in effect, a "scoop and toss." Debt payments on the pertinent bonds from each of the outstanding City general obligations were moved from Fiscal Year 2021 to Fiscal Years 2028, 2029, and 2030. This process extended the bond terms but at a lower annual debt service level at the end of the terms. The overall increase in debt service over the next 10 years increased; however, by deferring the debt payments from FY2021 to a future date when the full EAV of the Ferrara and Facebook projects should have been realized, the City was arguably in a better position to make those payments, given the fiscal constraints related to the COVID pandemic. The bonds mature on January 1, 2030.

General Obligation Bonds of 2023: The City Council approved the bond issuance on September 11, 2023 (Ordinance 2023-035) after determining, in conjunction with the City's Finance Advisory Committee on August 21, that the construction and staffing of a fourth City fire station was a priority spending objective for the Fiscal Year 2024 City Budget. In the public discussions about Station 4, the City Manager proposed, and the Council supported, the funding of the construction through a 15-year, $4.265 million general obligation bond with an annual levy ceiling of $425,000 (with the annual 2023 bond debt service and subsequent debt service to be abated in full).

The City's Ground Emergency Medical Transportation (GEMT) Fund will provide annual assistance with the 2023 Bond payments through 2027, when the City will have retired sufficient annual debt service to assume a greater share of the City's aggregate General Fund-supported debt. As illustrated in the table above, after 2030 the assumed principal and interest on the aggregate City G.O. debt will be substantially reduced.

Debt Impact on Operations

All the City's General Obligation Bonds are being repaid by nonspecific sources from the General Fund. With the passage of the original bond ordinances, every year the DeKalb County Clerk automatically prepares an annual property tax levy extension for the payment of the debt service unless an annual tax abatement ordinance is filed with the Clerk's office. The City has annually abated the tax levies as alternate revenue sources have been sufficient to pay the debt service.

The City currently has no intention of utilizing property taxes to pay the bonds and plans to file the abatement ordinance each year for the remaining life of the bonds. The amount being paid from the Debt Service Fund is funded by an annual transfer from the General Fund, and the Library bonds are paid directly from the General Fund. The net effect on operations is that this amount of annual General Fund revenue (about 3.7% of total General Fund revenue in 2024) is unavailable for other projects until the bonds mature.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 300 - DEBT SERVICE-GENERAL FUND						
ESTIMATED REVENUES						
SALES & USE TAXES						
300-00-00-31400	HOTEL/MOTEL TAX	69,136	0	0	0	0
SALES & USE TAXES		69,136	0	0	0	0
FINES						
300-00-00-35300	PARKING FINES	28,035	0	0	0	0
FINES		28,035	0	0	0	0
OTHER INCOME						
300-00-00-37100	INVESTMENT INTEREST	2,769	22,682	0	0	0
OTHER INCOME		2,769	22,682	0	0	0
TRANSFERS IN						
300-00-00-39100	TRANSFER FROM GENERAL FUND	1,880,280	1,750,000	1,998,497	1,998,497	2,262,376
TRANSFERS IN		1,880,280	1,750,000	1,998,497	1,998,497	2,262,376
TOTAL ESTIMATED REVENUES		**1,980,220**	**1,772,682**	**1,998,497**	**1,998,497**	**2,262,376**
EXPENDITURES						
CONTRACTUAL SERVICES						
300-00-00-62100	FINANCIAL SERVICES	2,248	2,175	2,650	2,650	2,175
CONTRACTUAL SERVICES		2,248	2,175	2,650	2,650	2,175
DEBT SERVICES						
300-00-00-75000	DEBT SERVICE - PRINCIPAL	1,535,000	1,595,000	1,862,841	1,862,841	1,875,000
300-00-00-76000	DEBT SERVICE - INTEREST	318,291	256,920	135,656	135,656	387,376
300-00-00-79800	PAYMENT TO ESCROW AGENT	0	0	0	0	0
300-00-00-79850	BOND ISSUANCE COSTS	0	0	0	0	0
DEBT SERVICES		1,853,291	1,851,920	1,998,497	1,998,497	2,262,376
TOTAL EXPENDITURES		**1,855,539**	**1,854,095**	**2,001,147**	**2,001,147**	**2,264,551**
NET OF REVENUES/APPROPRIATIONS - FUND 300		**124,681**	**(81,413)**	**(2,650)**	**(2,650)**	**(2,175)**
BEGINNING FUND BALANCE		**91,789**	**216,470**	**135,057**	**135,057**	**132,407**
ENDING FUND BALANCE		**216,470**	**135,057**	**132,407**	**132,407**	**130,232**

Section Seven

Capital Project Funds

- Capital Spending Overview
- Station 4 Construction Fund (150)
- Capital Projects Fund (400)
- Capital Equipment Replacement Fund (420)

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Capital Spending Overview

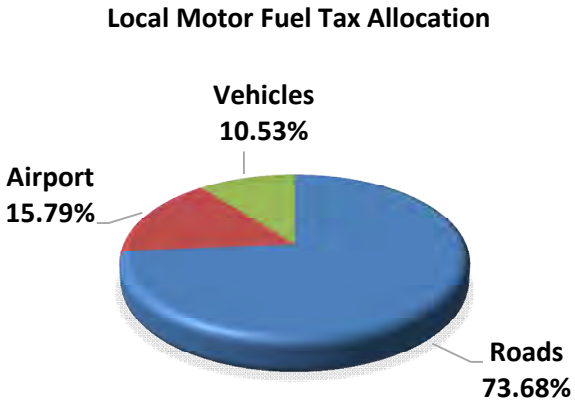
Capital Definition

As noted in the Capital Asset Policy (see Appendix), "capital expenditures" are defined as items with a cost of $25,000 or more and a useful life of more than one year; these are the items that are capitalized and depreciated in the City's financial statements. Major capital expenditures are generally purchased out of the Proprietary Funds for Water System assets or Airport assets, out of the GEMT Fund for Fire Department assets, out of the Transportation Fund for transit-related purchases, and out of the City's two Capital Projects Funds: the Capital Projects Fund (400) or Capital Equipment Replacement Fund (420). A separate policy, the Capital Equipment Replacement Fund Policy (see Appendix), governs the purchases from Fund 420. A new Fund (150) was added in 2024 to capture expenditures for the construction of Fire Station #4.

Capital Funding

The City's capital funding comes from a variety of resources. The most stable resource is the local motor fuel tax. Since 2008, the City has imposed a tax per gallon on the purchase of motor fuel, including gasoline, gasohol, compressed natural gas, and diesel fuel sold at retail. Since January 1, 2020, the tax rate has been 9.5 cents per gallon.

For FY2025, the local fuel tax rate of 9.5 cents per gallon remains split between road expenditures (7 cents), airport expenditures (1.5 cents), and vehicle replacement (1 cent) as shown in the pie chart below:



Another recurring funding source is lease payments from telecommunication companies with antennae on our water towers (reported as "Rental Income"). The City has eight recurring lease agreements with annual escalators of 2.0%-3.5%. The exceptions are the leases with the DeKalb School District and Kishwaukee Radio Club, that have minimal fixed annual payments.

Cannabis sales tax promises to be a reliable source of recurring capital revenue. A municipal cannabis retailers' occupation tax was established in November 2019 and is imposed at the rate of three percent

(3%) of the gross receipts from lawful cannabis sales. The City has two State and local licensed companies that are now open. A portion of the anticipated cannabis sales tax has been budgeted in the Capital Equipment Replacement Fund to help fund the replacement of City vehicles.

Grant revenue is a less predictable source and is often tied to eligible street and infrastructure projects, and occasionally public safety capital equipment. These are typically one-time revenues that must be pursued when a specific project has been identified, and if funding doesn't materialize the project most likely will be deferred.

Under certain conditions, capital financing is a useful method to fund projects. The City entered a 5-year capital lease arrangement in late 2020 for vehicle purchases that had been deferred, and a second phase of vehicles were received in early to mid-2021. These leases contain variable buy-out clauses if the City does not renew them at the end of the lease terms, which will need to be added to future budgets. Other vehicles were purchased with low interest financing terms, and repayments are noted as "capital loans" because the City owns the assets. There are no near-term plans to enter any additional leases or financing arrangements due to the unfavorable interest rate environment and to limit the City's external debt.

The funding of Fire Station #4 construction comes from a 15-year, $4,265 million general obligation bond.

Capital Expenditures Planning

The City's 2018-2023 Capital Improvement Program (CIP) plan has expired. In 2022 the Council approved a transitional plan (the 2022-2024 Financial Plan) to provide fiscal guidance until a more detailed, comprehensive long-term CIP could be developed. On April 27, 2024 the Council convened an all-day special workshop to create the outline for a new strategic operating and capital plan. In terms of future spending on infrastructure (especially street repairs) and the replacement of aging fleets in the Police, Fire and Public Works departments, the Council considered a number of options including an increase in the City's home rule motor fuel tax and its home rule sales tax. No Council commitments to any tax increases were made at that time.

Currently, the process to identify capital projects begins with requests from individual departments in the form of capital wish-lists and they are added to the current year budget only as funds permit. For vehicle purchases, the Police Department, Fire Department, Public Works Department (including streets, water, and airport) and Community Development Department identify annual needs and submit them during the departmental input phase of the budget process. Information technology needs are submitted by the Information Technology Director and the Police and Fire Departments. Major building renovations or enhancements are initiated by Public Works and the City Manager. Road reconstruction is monitored by the City Engineer and a pavement index is annually updated to determine the streets and other infrastructure that are in most urgent need of repair. Larger capital projects including an annual street maintenance program are vetted with the City Council before moving forward. In 2025, the Council is committed to transferring $2 million in General Fund reserves to the Capital Projects Fund to increase the overall commitment to street maintenance from $2.5 million to $4.5 million in 2025.

Station 4 Construction Fund

Fund 150

This fund was created to manage the payouts for the construction of Fire Station #4. The City Council approved a bond issuance on September 11, 2023 (Ordinance 2023-035) after determining, in conjunction with the City's Finance Advisory Committee on August 21, 2023, that the construction and staffing of a fourth City fire station was a priority spending objective for the Fiscal Year 2024 City Budget. In the public discussions about Station 4, the City Manager proposed, and the Council supported, the funding of the construction through a 15-year, $4.265 million general obligation bond with an annual levy ceiling of $425,000 (with the annual 2023 bond debt service and subsequent debt service to be abated in full).



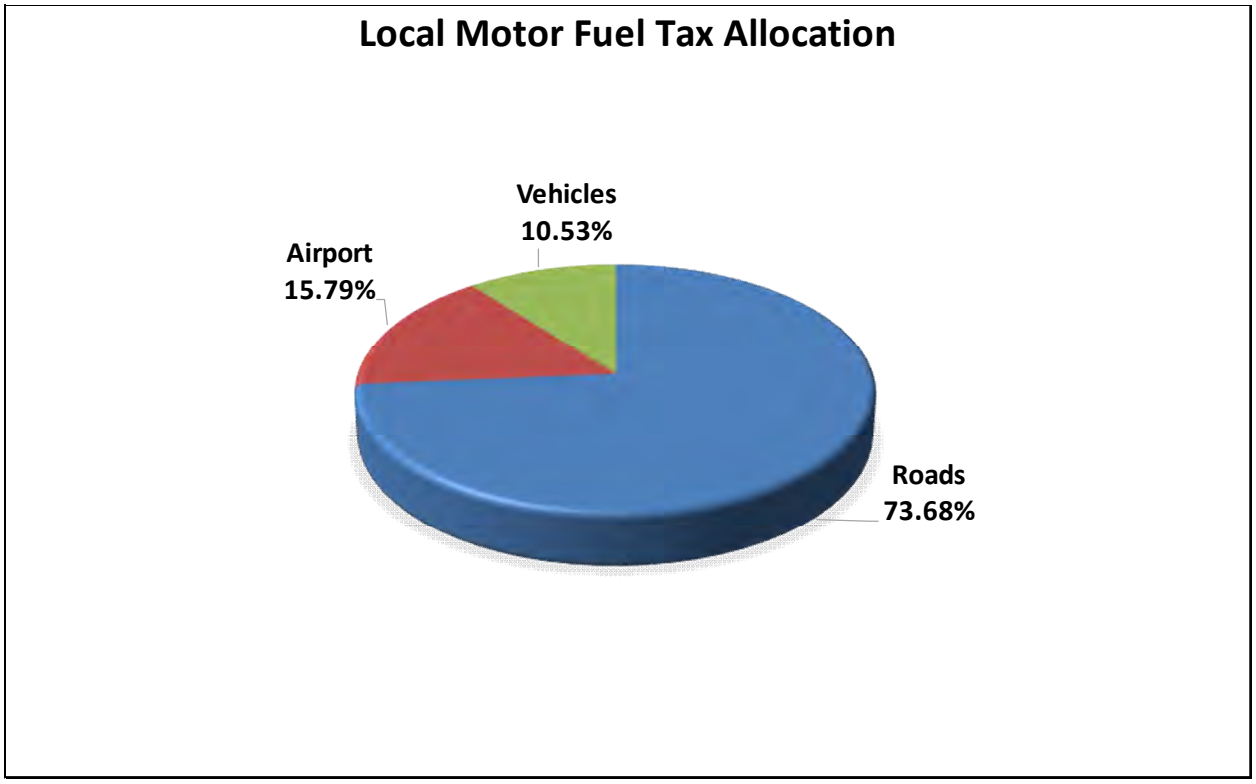
The groundbreaking was May 24, 2024, with construction anticipated to be complete in March or April of 2025. The general contractor is Irving Construction of DeKalb, IL.

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 150 - STATION 4 CONSTRUCTION FUND						
ESTIMATED REVENUES						
OTHER INCOME						
150-00-00-37100	INVESTMENT INTEREST	-	40,019	300,000	200,000	25,000
150-00-00-38800	DEBT ISSUE PROCEEDS	-	4,210,000	-	-	-
150-00-00-38805	BOND PREMIUM	-	160,482	-	-	-
OTHER INCOME		-	4,410,501	300,000	200,000	25,000
TOTAL ESTIMATED REVENUES		**-**	**4,410,501**	**300,000**	**200,000**	**25,000**
EXPENDITURES						
COMMODITIES						
150-00-00-51300	SUPPLIES/PARTS-BUILDINGS	-	-	5,000	-	5,000
COMMODITIES		-	-	5,000	-	5,000
CONTRACTUAL SERVICES						
150-00-00-61100	MAINTENANCE-GROUNDS	-	-	25,000	20,000	5,000
150-00-00-62300	ARCHITECT/ENGINEERING SERVICES	-	-	15,000	15,000	-
150-00-00-62400	TECHNOLOGY SERVICES	-	-	51,000	21,000	30,000
150-00-00-63100	FORESTRY SERVICES	-	-	25,000	25,000	-
150-00-00-63800	CONTRACTED SERVICES	-	-	20,000	10,000	10,000
150-00-00-69999	CONTINGENCIES	-	-	-	125,000	125,000
CONTRACTUAL SERVICES		-	-	136,000	216,000	170,000
DEBT SERVICES						
150-00-00-79850	BOND ISSUANCE COSTS	-	102,522	-	-	-
DEBT SERVICES		-	102,522	-	-	-
EQUIPMENT						
150-00-00-82000	BUILDINGS & IMPROVEMENTS	-	-	3,672,993	2,950,000	738,000
150-00-00-83900	OTHER CAPITAL IMPROVEMENTS	-	-	150,000	100,000	50,000
150-00-00-86000	EQUIPMENT	-	-	100,000	15,000	85,000
150-00-00-86100	TECHNOLOGY EQUIPMENT	-	-	50,000	35,000	15,000
150-00-00-86200	OFFICE FURNITURE & EQUIPMENT	-	-	65,000	5,000	60,000
150-00-00-86300	TELEPHONE & RADIO EQUIPMENT	-	-	5,000	5,000	-
EQUIPMENT		-	-	4,042,993	3,110,000	948,000
TRANSFERS OUT						
150-00-00-91300	TRANSFER TO DEBT SERVICE FUND	-	-	400,625	-	-
TRANSFERS OUT		-	-	400,625	-	-
TOTAL EXPENDITURES		**-**	**102,522**	**4,584,618**	**3,326,000**	**1,123,000**
NET OF REVENUES/APPROPRIATIONS - FUND 150			4,307,979	(4,284,618)	(3,126,000)	(1,098,000)
BEGINNING FUND BALANCE			-	4,307,979	4,307,979	1,181,979
ENDING FUND BALANCE			4,307,979	23,361	1,181,979	83,979

Capital Projects Fund

FUND 400

For FY2025, out of the local fuel tax rate of 9.5 cents per gallon, 7 cents per gallon is dedicated to road expenditures in the Capital Projects Fund. This fund primarily supports annual street maintenance, public building improvements, alley repairs, and other capital costs. Proceeds from the local tax on motor fuel can be used for any public capital improvements.



The City owns and maintains about 130 centerline miles of roads, of which 74.8% (97.3 miles) are residential streets. The City's annual street maintenance is addressed by an alternating funding cycle between the State MFT Fund (Fund 210) and the Capital Projects Fund (Fund 400). In FY2025, Fund 400 will finance a greater share of the street maintenance program, a transfer of $2,000,000 is projected from the General Fund balance to increase the allocation for the street maintenance program.

In FY2025 a total of $940,000 is projected in local motor fuel tax revenue, an increase of less than one percent from FY2024.

Aside from the Fund 400 allocation for street and alley maintenance in FY2025 ($3,000,000), the fund will also support the following.

- Purchase of IT equipment such as PC replacements, network infrastructure upgrades, and public safety cameras ($140,000)
- Miscellaneous building improvements ($75,000)

- Non-TIF architectural improvement program started in 2023 ($70,000)
- Barb City Manor allocation ($50,000)
- Year 4 of 5 of capital lease payments for the City's License Plate Readers of $29,211, further detailed below:

	2022	2023	2024	2025	2026	Total
Principal	$29,211	$22,613	$24,108	$25,701	$27,400	$129,033
Interest	-	6,598	5,103	3,510	1,811	17,022
Total	$29,211	$29,211	$29,211	$29,211	$29,211	$146,055

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 BUDGET	2025 BUDGET
Fund 400 - CAPITAL PROJECTS FUND						
ESTIMATED REVENUES						
SALES & USE TAXES						
400-00-00-31600	HOME RULE MOTOR FUEL TAX	947,167	930,053	914,467	935,000	940,000
SALES & USE TAXES		947,167	930,053	914,467	935,000	940,000
INTERGOVERNMENTAL REVENUES						
400-00-00-33200	STATE GRANTS	1,935,389	1,362,739	0	0	0
400-00-00-33300	LOCAL GRANTS		10,000	10,000	10,000	10,000
INTERGOVERNMENTAL REVENUES		1,935,389	1,372,739	10,000	10,000	10,000
OTHER INCOME						
400-00-00-37100	INVESTMENT INTEREST	0	7,200	0	5,000	5,000
400-00-00-38100	MISCELLANEOUS REVENUE	142,500	0	0	0	0
400-00-00-38200	REFUNDS / REIMBURSEMENTS	0	1,158,107	(8,830)	0	0
400-00-00-38600	SALE OF SURPLUS PROPERTY	0	0	0	200,000	0
400-00-00-38825	LOAN PROCEEDS	0	129,033	0	0	0
OTHER INCOME		142,500	1,294,340	(8,830)	205,000	5,000
TRANSFERS IN						
400-00-00-39100	TRANSFER FROM GENERAL FUND	22,500	0	0	950,000	2,000,000
TRANSFERS IN		22,500	0	0	950,000	2,000,000
TOTAL ESTIMATED REVENUES		**3,047,556**	**3,597,132**	**915,637**	**2,100,000**	**2,955,000**
EXPENDITURES						
COMMODITIES						
400-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	22,000	22,000	0	5,000	0
COMMODITIES		22,000	22,000	0	5,000	0
CONTRACTUAL SERVICES						
400-00-00-61300	MAINTENANCE-BUILDINGS	82,311	116,667	65,078	75,000	75,000
400-00-00-61450	MAINTENANCE-SIDEWALKS		11,548	23,835	25,000	25,000
400-00-00-62300	ARCHITECT/ENGINEERING SERVICES	246,374	320,161	63,927	50,000	50,000
400-00-00-63800	CONTRACTED SERVICES	43,200	16,354	0	50,000	0
400-00-00-65400	TAXES, LICENSES, & FEES	11,621	0	0	0	0
400-00-00-69199	PRIV PROP REHAB / REDEVELOP			25,000	70,000	0
400-00-00-69700	SPECIAL PROJECTS		10,000	35,340	60,000	0
400-00-00-69710	DOWNTOWN ENHANCEMENTS					0
CONTRACTUAL SERVICES		383,506	474,730	213,180	330,000	150,000
DEBT SERVICES						
400-00-00-79000	CAPITAL LEASE PRINCIPAL		29,211	22,613	25,000	25,701
400-00-00-79100	CAPITAL LEASE INTEREST			6,598	6,300	3,510
DEBT SERVICES		0	29,211	29,211	31,300	29,211
EQUIPMENT						
400-00-00-82000	BUILDINGS & IMPROVEMENTS	18,550	443,731	6,547	20,000	50,000
400-00-00-83000	STREET IMPROVEMENTS	1,235,661	1,792,718	57,133	75,000	0
400-00-00-83050	STREET MAINTENANCE	321,572	1,147,747	10,000	1,400,000	3,000,000
400-00-00-83100	ALLEY IMPROVEMENTS	18,574	150,000	0	100,000	0
400-00-00-83200	STORM SEWER IMPROVEMENTS	2,060	4,800	9,203	35,000	25,000
400-00-00-83900	OTHER CAPITAL IMPROVEMENTS	23,854		0	10,000	75,000
400-00-00-86000	EQUIPMENT		129,033	0	15,000	0
400-00-00-86100	TECHNOLOGY EQUIPMENT	284,383	177,807	121,853	166,147	140,000
EQUIPMENT		1,904,654	3,845,836	204,736	1,821,147	3,290,000
TOTAL EXPENDITURES		**2,310,160**	**4,371,777**	**447,127**	**2,187,447**	**3,469,211**
NET OF REVENUES/EXPENDITURES - FUND 400		**737,396**	**(774,645)**	**468,510**	**(87,447)**	**(514,211)**
BEGINNING FUND BALANCE		**414,454**	**1,151,849**	**377,204**	**845,714**	**758,267**
ENDING FUND BALANCE		**1,151,850**	**377,204**	**845,714**	**758,267**	**244,056**

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Capital Equipment Replacement Fund

Fund 420

The Capital Equipment Replacement Fund accounts for the acquisition costs for any new vehicle purchase or the replacement of major equipment and vehicles for the City. The Fleet Replacement Fund (Fund 410) was closed in FY2017, combined with the Equipment Fund (Fund 420) in the FY2018 budget, and renamed the Capital Equipment Replacement Fund.

Since November 2019 the City has dedicated one cent of its 4-cent increase in the local fuel tax to fleet maintenance and thereby added about $120,000 to the annual revenues for such purposes. Other recurring fund sources include lease payments from telecommunication companies with antennae on our water towers ("Rental Income"). Previously, E911 Board payments ("Reimbursements") were recognized here but in FY2023 they were moved to the General Fund as they must be legally spent on the costs of 911 Dispatching.

Estimated sales tax revenue from two new cannabis dispensaries has been added to FY2025 revenue. Cannabis sales are conservatively estimated to generate revenue of $250,000.

For FY2025, several outright vehicle purchases are proposed in lieu of leasing to limit the debt exposure from capital leasing in an unfavorable interest rate environment. In FY2025, the following expenditures are planned:

Police Squad Replacements/Upfitting (totaling $275,000):

- 2012 and 2013 Chevrolet Impalas
  - #319
  - #320
  - #321
  - #342

Public Works Vehicles (totaling $900,000):

- P23- 2001 Sterling Dump Truck (Inoperable)
- P22- 2001 Sterling Dump Truck
- P15.1- 2004 International Dump Truck (Inoperable)
- P25- 2004 International Dump Truck

No new leases are proposed. The existing lease package and its ongoing cost is shown in the following table:

Capital Lease Debt Service to Maturity

	2022	2023	2024	2025	2026	Total
Principal	$67,814	$72,150	$76,763	$103,291	$45,013	$365,031
Interest	20,535	16,198	11,587	6,679	428	55,427
Total	$88,349	$88,348	$88,350	$109,970	$45,441	$420,458

Additionally, existing loan repayment from prior financed equipment is shown in the following table:

Capital Loan Debt Service to Maturity

	2022	2023	2024	2025	2026	2027	Total
Principal	$145,571	$141,657	$144,860	$132,098	$78,580	$16,667	$659,433
Interest	13,699	9,285	6,084	15,000	968	-	45,036
Total	$159,270	$150,942	$150,944	$147,098	$79,548	$16,667	$704,469

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 BUDGET	2025 BUDGET
Fund 420 - CAPITAL EQUIPMENT REPLACEMENT FUND						
ESTIMATED REVENUES						
SALES & USE TAXES						
420-00-00-31260	SALES TAX			12,231	300,000	250,000
420-00-00-31600	HOME RULE MOTOR FUEL TAX	135,308	132,868	130,691	120,000	120,000
SALES & USE TAXES		135,308	132,868	142,922	420,000	370,000
OTHER INCOME						
420-00-00-34900	RENTAL INCOME	218,260	190,793	190,547	190,000	190,000
420-00-00-37100	INVESTMENT INTEREST	103	13,984	36,472	15,000	15,000
420-00-00-37150	INTEREST INCOME-LEASES		52,437	50,841		
420-00-00-38100	MISCELLANEOUS REVENUE	33,333		107		
420-00-00-38200	REFUNDS & REIMBURSEMENTS	206,023	216,340	0	240	0
420-00-00-38600	SALES OF SURPLUS PROPERTY	84,735	15,522	134,055	20,000	25,000
420-00-00-38700	CAPITAL LEASE/LOAN ISSUANCE	305,464	331,937	0		
OTHER INCOME		847,918	821,013	412,022	225,240	230,000
TRANSFERS IN						
420-00-00-39100	TRANSFER FROM GENERAL FUND	25,000		200,000	200,000	500,000
420-00-00-39200	TRANSFER FROM TRANSPORTATION FUND				200,000	200,000
TRANSFERS IN		25,000	0	200,000	400,000	700,000
TOTAL ESTIMATED REVENUES		**1,008,226**	**953,881**	**754,944**	**1,045,240**	**1,300,000**
EXPENDITURES						
CONTRACTUAL SERVICES						
420-00-00-40002	LEASE PURCHASE CONTRACTS	72,408				
420-00-00-61700	MAINTENANCE-VEHICLES			9,700	20,000	10,000
CONTRACTUAL SERVICES		72,408	0	9,700	20,000	10,000
DEBT SERVICES						
420-00-00-77000	LOAN PRINCIPAL	16,667	145,570	162,855	141,657	132,098
420-00-00-78000	LOAN INTEREST		13,700	9,143	9,285	15,000
420-00-00-79000	CAPITAL LEASE PRINCIPAL	117,056	69,277	71,682	72,150	103,291
420-00-00-79100	CAPITAL LEASE INTEREST	27,277	20,414	16,296	16,198	6,679
DEBT SERVICES		161,000	248,961	259,976	239,290	257,068
EQUIPMENT						
420-00-00-86000	EQUIPMENT	3,465		0		
420-00-00-86100	TECHNOLOGY EQUIPMENT	28,702	99,506	0	50,000	50,000
420-00-00-86300	TELEPHONE & RADIO EQUIPMENT			15,537	25,000	25,000
420-00-00-87000	VEHICLES	100,898	489,244	371	85,000	0
420-00-00-87010	VEHICLES/UPFITTING - POLICE			437,791	260,000	275,000
420-00-00-87020	VEHICLES/UPFITTING - PUBLIC WORKS			257,131	401,840	900,000
420-00-00-87100	LEASE/LOAN PURCHASE VEHICLES	305,464	331,937			
EQUIPMENT		438,529	920,687	710,830	821,840	1,250,000
TRANSFERS OUT						
420-00-00-91650	TRANSFER TO AIRPORT FUND	124,985				
TRANSFERS OUT		124,985	0	0	0	0
TOTAL EXPENDITURES		**796,922**	**1,169,648**	**980,506**	**1,081,130**	**1,517,068**
NET OF REVENUES/EXPENDITURES - FUND 420		211,304	(215,767)	(225,562)	(35,890)	(217,068)
BEGINNING FUND BALANCE		739,597	950,904	735,137	509,575	473,685
ENDING FUND BALANCE		950,901	735,137	509,575	473,685	256,617

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Section Eight

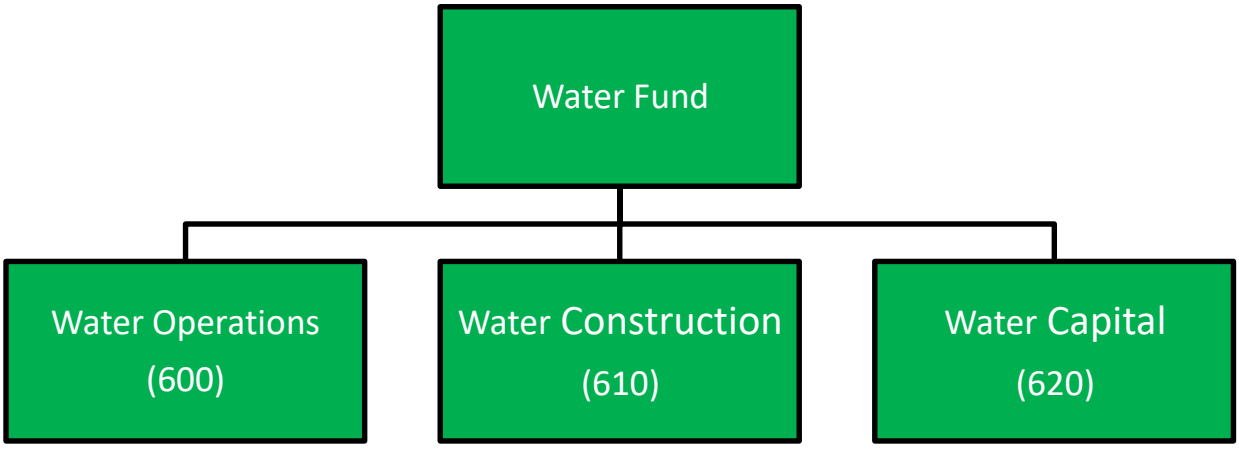
Enterprise Funds

- Water Operations Fund (600)
- Water Construction Fund (610)
- Water Capital Fund (620)
- Airport Fund (650)
- Refuse and Recycling Fund (680)

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Water Operations Fund

The City's water system is comprised of three funds: Water Operations, Water Construction and Water Capital. While budgets are prepared for each of the three funds in the City's accounting system, for financial statement presentation the three funds are presented as one major proprietary "Water Fund".



FUND 600

The Water Operations Fund provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides approximately 1.1 billion gallons of water annually to DeKalb residents. The City's Public Water System is a modern, state-of-the-art water supply and serves a population of over 40,000 permanent residents plus non-resident students at Northern Illinois University. Water provided to the residents of DeKalb comes from six deep wells drawing water from deep sandstone aquifers, and three shallow wells that draw water from sand and gravel aquifers. Groundwater is treated at one of five ion-exchange/iron removal water treatment plants. The treatment process produces a high quality water supply by reducing the amount of hardness and iron in the water.

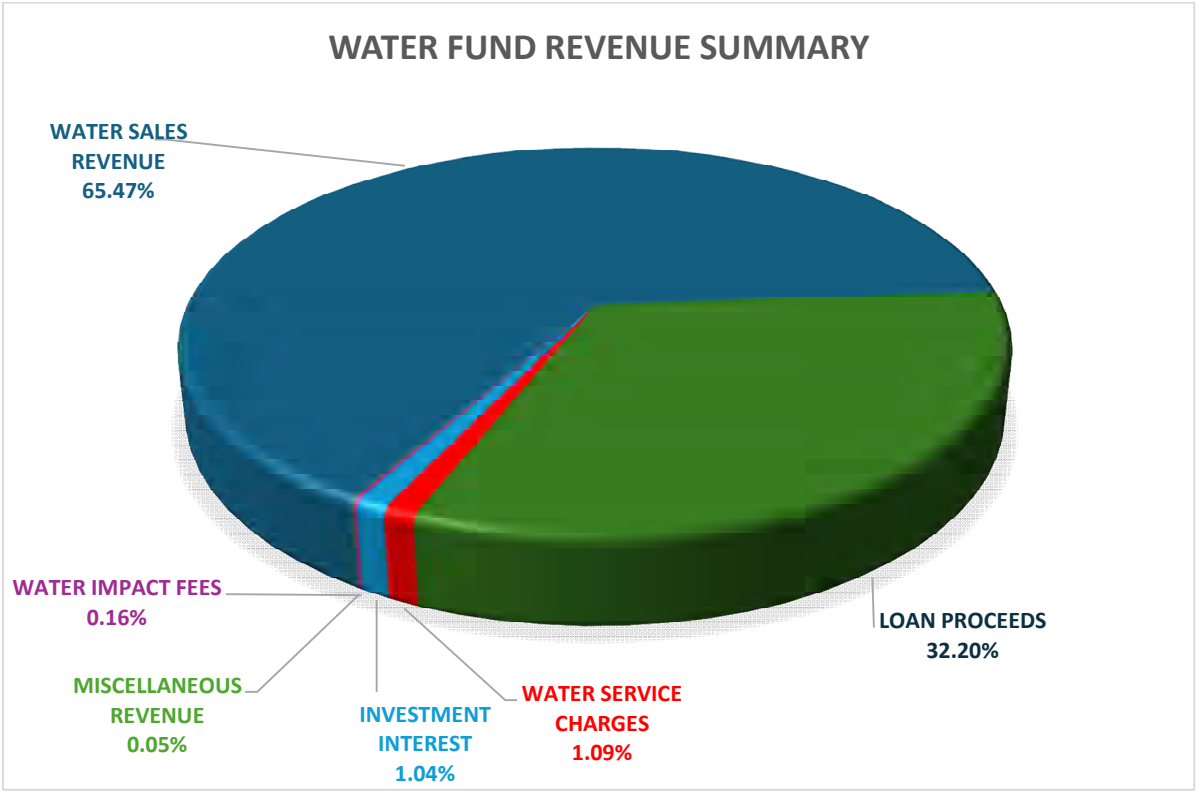
Before leaving the treatment plant, groundwater is treated with chlorine and phosphate to ensure the safety of the water supply within our distribution system. In addition, fluoride is added to the water to promote the development of strong teeth.

After treatment, the water enters the distribution system for use or is stored in one of the City's four elevated water towers. The four towers have the ability to store a total of 5.75 million gallons. The elevated towers also maintain system pressures for fire protection.

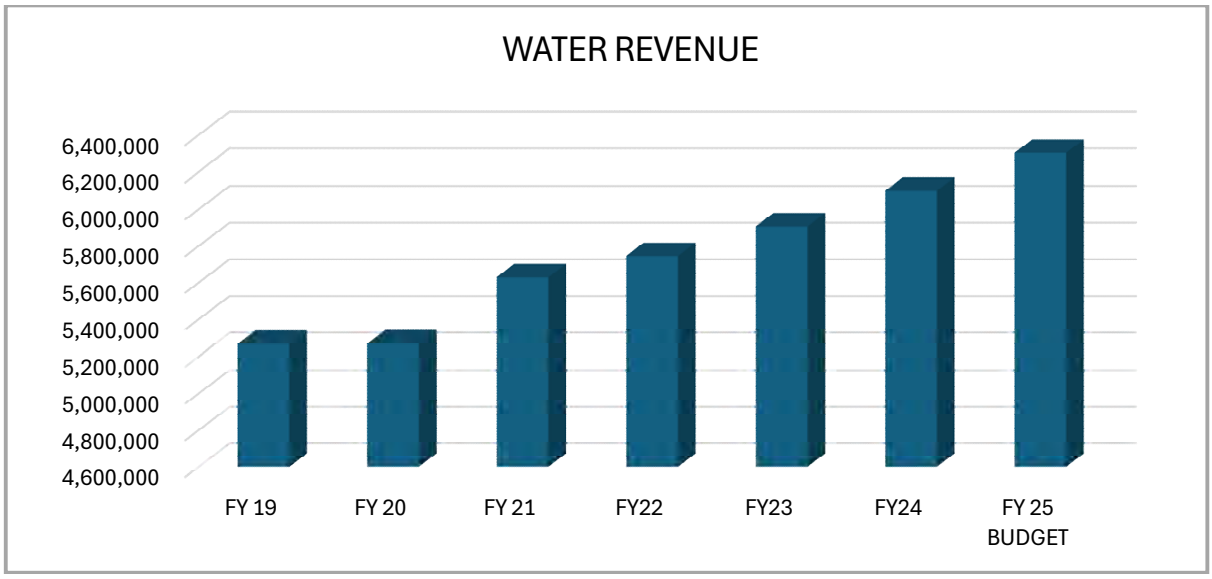
The Utility staff maintain over 181 miles of water main making up the City's water distribution system. Included in this system are over 2,500 hydrants, 3,000 valves, and 11,000 service lines and water-metered accounts. Ensuring all these assets are adequately maintained is critical to a safe, uninterrupted water supply to our community and the ability to always provide fire protection.

In April 2024, DeKalb won first place at the Illinois Section American Water Works Association (ISAWWA) State Water Taste Test Competition. Water samples were judged based on clarity, taste, and odor. This award recognizes the hard work that the Water Division staff put in every day to ensure that the water provided to the citizens of DeKalb is not only safe and reliable, but great tasting as well. The DeKalb Water Division was honored to represent the State of Illinois and our great community at the National American Water Works Association ACE24 Conference and Expo held in Anaheim, California on June 12, 2024. The DeKalb samples were judged to be in the top six of all samples drawn from the United States and Canada.

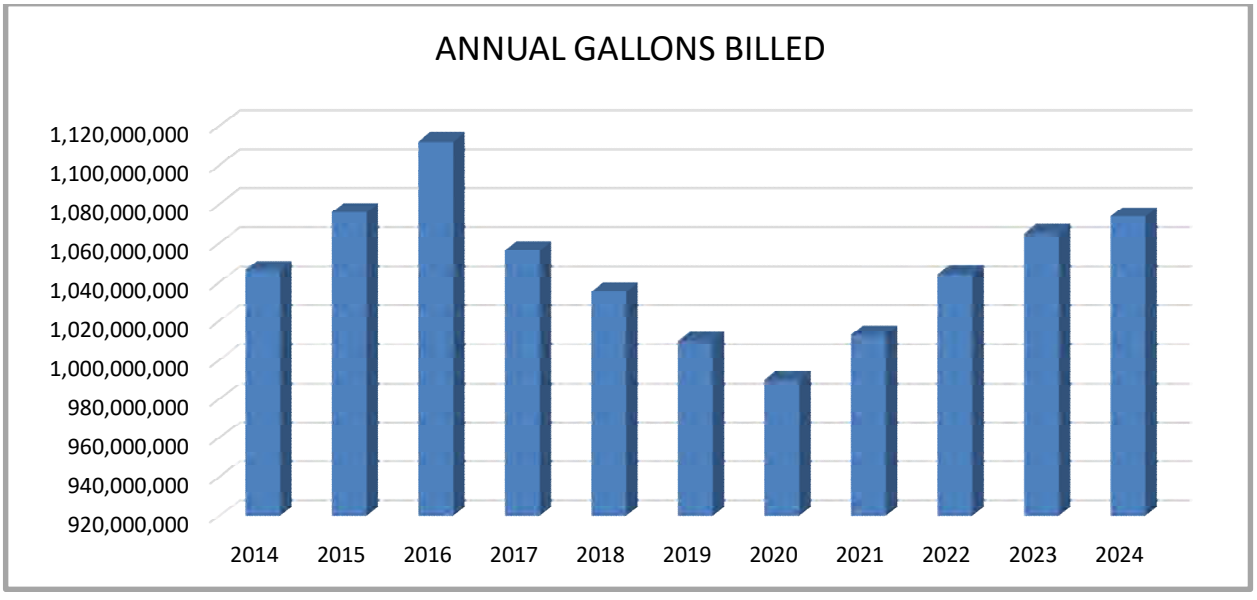




The primary source of funding for the Water Operations Fund is water sales, accounting for over 65% of the total revenue. The Water Department experienced an increase in water sales of approximately 3.3% in 2024 over the prior year. This is the fourth year in a row that water sales have increased. Prior to this, water sales decreased an average of about 1.5% annually from 2016 through 2020. Water use is expected to increase over the next few years because of new development in the area.



The chart that follows depicts the number of gallons billed to DeKalb residents annually over the past ten years. *(Note: 2024 water sales are projected based on sales-to-date)*



Debt Service: The City has retired its bonded debt but still makes loan payments to the IEPA through the Water Fund, as well as payments on a capital loan and several capital leases.

Illinois Environmental Protection Agency Loan #L17-4045: From 2012 through 2014, the City received $271,891 in loan proceeds for the replacement of water mains on Hollister Drive. The debt service is based on a 20-year amortization schedule with interest at 2.295%. Semi-annual principal and interest payments are due April 26th and October 26th. The outstanding principal balance as of December 31, 2024, is $134,685.

Illinois Environmental Protection Agency Loan #L17-5473: In 2019, the City received $693,150 in loan proceeds for the replacement of approximately 4,100 feet of water main and services on Joanne Lane, Golfview Place, and Ilehamwood Drive. The debt service is based on a 20-year amortization schedule with interest at 1.84%. Semi-annual principal and interest payments are due June 30 and December 30. The outstanding principal balance as of December 31, 2024, is $530,433.

John Deere loader loan: In late 2020, the City opted to purchase a 2020 John Deere 4WD loader for water fund use. Due to the high cost ($189,960) the City determined that financing the purchase was the best option. The debt payments are based on a 5-year repayment schedule with interest at 2.60%. The outstanding principal balance as of December 31, 2024, is $30,087.

Capital Leases: Over the period 2020-2021, the City took delivery of three Chevy Silverado replacement trucks at a gross cost of $128,420 as part of the City's overall capital lease plan. One vehicle was delivered in 2020 and two more in 2021, all with a 5-year lease schedule and variable buy-out options at the end of the term. The outstanding principal balance as of December 31, 2024, is $54,391.

Loan Debt Service to Maturity

	IEPA Loan #L17-4045		IEPA Loan #L17-5473		John Deere Loader		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Total
2024	15,172	3,353	31,648	10,197	39,217	1,422	101,009
2025	15,522	3,002	32,233	9,612	30,087	392	90,848
2026	15,880	2,644	32,829	9,017			60,370
2027	16,247	2,278	33,436	8,410			60,371
2028	16,622	1,903	34,054	7,792			60,371
2029	17,005	1,519	34,683	7,162			60,369
2030	17,398	1,126	35,324	6,521			60,369
2031	17,800	725	35,977	5,868			60,370
2032	18,210	314	36,642	5,203			60,369
2033			37,320	4,526			41,846
2034			38,009	3,836			41,845
2035			38,712	3,133			41,845
2036			39,428	2,418			41,846
2037			40,156	1,689			41,845
2038			40,899	947			41,846
2039			20,732	191			20,923
Total	**$149,856**	**$16,864**	**$562,082**	**$86,522**	**$69,304**	**$1,814**	**$886,442**

Capital Lease Debt Service to Maturity

	2024	2025	2026	Total
Principal	$21,578	$32,769	$21,622	$75,969
Interest	$4,027	$3,201	$495	$7,723
Total	**$25,605**	**$35,970**	**$22,117**	**$83,692**

On October 14, 2024, Mayor Barnes and the DeKalb City Council congratulated Bryan Faivre on his retirement after 34 years of unselfish and dedicated service to the City of DeKalb and the City's Water Division in particular. The pumping capacity, prudent storage, and quality of the water supply that DeKalb residents and businesses enjoy today is in no small part the result of Bryan's quiet and inspired leadership.



	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 600 - WATER OPERATIONS						
SERVICE CHARGES						
600-00-00-34800	WATER SALES REVENUE	5,747,272	5,908,162	6,101,938	6,101,938	6,303,302
600-00-00-34850	WATER SERVICE CHARGES	101,817	103,272	102,000	102,000	105,000
SERVICE CHARGES		**5,849,089**	**6,011,434**	**6,203,938**	**6,203,938**	**6,408,302**
LICENSES & PERMITS						
600-00-00-34880	WATER IMPACT FEES	17,660	14,340	30,000	30,000	15,000
LICENSES & PERMITS		**17,660**	**14,340**	**30,000**	**30,000**	**15,000**
OTHER INCOME						
600-00-00-37100	INVESTMENT INTEREST	20,835	93,263	75,000	75,000	100,000
600-00-00-38100	MISCELLANEOUS REVENUE	17,088	7,547	5,000	5,000	5,000
600-00-00-38200	REFUNDS / REIMBURSEMENTS	5,347	201	-	-	-
600-00-00-38600	SALES OF SURPLUS PROPERTY	785	45,310	-	-	-
600-00-00-38825	LOAN PROCEEDS	-	-	-	-	3,100,000
OTHER INCOME		**44,055**	**146,321**	**80,000**	**80,000**	**3,205,000**
TRANSFERS IN						
600-00-00-39620	TRSFER FROM WATER CAPITAL FUND	1,748,944	431,556	-	-	-
TRANSFERS IN		**1,748,944**	**431,556**	**-**	**-**	**-**
TOTAL ESTIMATED REVENUES		**7,659,748**	**6,603,651**	**6,313,938**	**6,313,938**	**9,628,302**
EXPENDITURES						
PERSONNEL						
600-00-00-41100	WAGES - FULL-TIME	1,364,277	1,473,950	1,663,632	1,663,632	1,717,293
600-00-00-41200	WAGES - PART-TIME	15,281	7,440	9,225	9,225	9,734
600-00-00-41300	WAGES - OVERTIME	125,142	112,622	135,000	135,000	135,000
600-00-00-41400	LONGEVITY PAY	12,742	11,767	11,556	11,556	10,236
600-00-00-41500	CLOTHING ALLOWANCE	7,466	7,844	8,911	8,911	8,671
600-00-00-41550	CAR ALLOWANCE	325	325	325	325	325
600-00-00-42100	EMPLOYER PORTION FICA	109,161	115,102	139,891	139,891	143,916
600-00-00-42200	EMPLOYER PORTION IMRF	185,756	137,922	154,799	154,799	165,430
600-00-00-42500	EMPLOYEE HEALTH INSURANCE	562,242	473,099	494,956	494,956	457,096
600-00-00-42600	WORKER'S COMPENSATION/LIABILITY I	177,739	48,062	57,192	57,192	50,382
600-00-00-48150	CHANGE IN COMP ABS-WATER	32,724	(21,603)	-	-	-
600-00-00-48250	IMRF NPO - WATER	65,240	(263,884)	-	-	-
600-00-00-48350	NET OPEB-WATER	(56,300)	(19,703)	-	-	-
PERSONNEL		**2,601,795**	**2,082,943**	**2,675,487**	**2,675,487**	**2,698,083**
COMMODITIES						
600-00-00-51300	SUPPLIES/PARTS-BUILDINGS	14,373	16,780	20,000	17,000	20,000
600-00-00-51410	SUPPLIES/PARTS-STREETS	54,852	75,826	60,000	75,000	75,000
600-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	23,985	18,238	30,000	25,000	30,000
600-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	-	390	500	-	500
600-00-00-51700	SUPPLIES/PARTS-VEHICLES	19,181	17,148	20,000	15,000	20,000
600-00-00-51996	POTABLE WATER SYSTEM PARTS	92,056	126,659	115,000	125,000	135,000
600-00-00-52000	OFFICE SUPPLIES	1,590	928	750	1,000	1,000
600-00-00-52500	JANITORIAL SUPPLIES	1,297	917	1,000	1,000	1,200
600-00-00-53100	ICE/SNOW CONTROL SUPPLIES	-	-	300	-	300
600-00-00-53200	WATER SYSTEM CHEMICALS	261,233	313,279	300,000	300,000	330,000
600-00-00-53300	SMALL TOOLS & EQUIPMENT	15,298	10,960	17,000	10,000	17,000
600-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	631	481	1,000	1,000	1,000
600-00-00-55000	FUEL, OIL, & LUBRICANTS	44,663	34,728	45,000	40,000	45,000
COMMODITIES		**529,159**	**616,334**	**610,550**	**610,000**	**676,000**

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
CONTRACTUAL SERVICES						
600-00-00-61100	MAINTENANCE-GROUNDS	1,725	1,823	1,800	1,900	1,900
600-00-00-61300	MAINTENANCE-BUILDINGS	20,039	62,811	50,000	40,000	60,000
600-00-00-61400	MAINTENANCE-INFRASTRUCTURE	34,652	73,752	50,000	40,000	50,000
600-00-00-61500	MAINTENANCE-EQUIPMENT	1,078	4,615	2,000	1,000	2,000
600-00-00-61700	MAINTENANCE-VEHICLES	14,115	29,532	20,000	15,000	20,000
600-00-00-61800	MAINTENANCE-SOFTWARE	17,486	40,845	45,000	45,508	50,000
600-00-00-62099	PRINTED MATERIALS	3,849	1,539	4,000	1,500	4,000
600-00-00-62100	FINANCIAL SERVICES	13,246	12,111	13,500	13,500	15,000
600-00-00-62200	LEGAL SERVICES	41,471	29,400	42,000	42,000	42,000
600-00-00-62300	ARCHITECT/ENGINEERING SERVICES	179,778	1,944	300,000	300,000	330,000
600-00-00-62500	LAB TESTING SERVICES	5,219	10,574	20,000	10,000	15,000
600-00-00-63800	CONTRACTED SERVICES	24,850	25,207	35,000	35,000	35,000
600-00-00-64000	UTILITIES	89,766	97,645	110,000	100,000	110,000
600-00-00-64100	ELECTRIC SERVICES	110,079	302,512	240,000	312,000	320,000
600-00-00-64200	NATURAL GAS SERVICES	49,531	34,414	50,000	40,000	50,000
600-00-00-64300	REFUSE REMOVAL SERVICES	9,750	-	40,000	19,250	40,000
600-00-00-64500	TELEPHONE SERVICES	5,798	6,666	6,000	6,700	6,700
600-00-00-65100	FREIGHT & POSTAGE	29,224	38,801	50,000	45,000	45,000
600-00-00-65200	MARKETING ADS & PUBLIC INFO	182	153	500	-	500
600-00-00-65400	TAXES, LICENSES, & FEES	35	50	100	100	100
600-00-00-65500	RENTAL-BLDG & EQUIP	220	-	500	-	-
600-00-00-66100	DUES & SUBSCRIPTIONS	2,732	2,873	3,000	2,445	3,000
600-00-00-66200	TRAINING/TRAVEL	3,005	1,740	2,000	3,000	3,000
600-00-00-69200	SURETY BONDS	30,000	-	30,000	30,000	30,000
600-00-00-69800	UTILITY REBATE PROGRAM	1,158	939	2,000	2,000	2,000
CONTRACTUAL SERVICES		**688,988**	**779,946**	**1,117,400**	**1,105,903**	**1,235,200**
OTHER SERVICES						
600-00-00-72500	DEPRECIATION-WATER	1,315,359	1,387,576	-	-	-
OTHER SERVICES		**1,315,359**	**1,387,576**	**-**	**-**	**-**
DEBT SERVICES						
600-00-00-77000	LOAN PRINCIPAL	-	-	85,033	85,033	77,842
600-00-00-78000	LOAN INTEREST	18,705	16,828	14,972	14,972	13,008
600-00-00-79000	CAPITAL LEASE PRINCIPAL	3,788	-	21,578	21,578	32,769
600-00-00-79100	CAPITAL LEASE INTEREST	7,541	6,591	4,027	4,027	3,202
600-00-00-79999	AMORTIZATION COSTS	10,917	10,917	-	-	-
DEBT SERVICES		**40,951**	**34,336**	**125,610**	**125,610**	**126,821**
PERMANENT IMPROVEMENT						
600-00-00-79998	AMORTIZATION- F/A	9,766	11,510	-	-	-
PERMANENT IMPROVEMENT		**9,766**	**11,510**	**-**	**-**	**-**
EQUIPMENT						
600-00-00-86200	OFFICE FURNITURE & EQUIPMENT	-	340	7,000	7,000	-
EQUIPMENT		**-**	**340**	**7,000**	**7,000**	**-**
TRANSFERS OUT						
600-00-00-91100	TRANSFER TO GENERAL FUND	311,000	279,500	279,500	279,500	279,500
600-00-00-91620	TRANSFER TO WATER CAPITAL FUND	1,602,972	1,762,400	2,008,500	2,008,500	4,275,000
TRANSFERS OUT		**1,913,972**	**2,041,900**	**2,288,000**	**2,288,000**	**4,554,500**
TOTAL EXPENDITURES		**7,099,990**	**6,954,885**	**6,824,047**	**6,812,000**	**9,290,604**
NET OF REVENUES/EXPENDITURES- FUND 600		**559,758**	**(351,234)**	**(510,109)**	**(498,062)**	**337,698**
NET OF REVENUES/APPROPRIATIONS - FUND 600		559,758	(351,234)	(510,109)	(498,062)	337,698
BEGINNING FUND BALANCE		28,246,541	28,801,478	28,450,244	28,450,244	27,952,182
FUND BALANCE ADJUSTMENTS		(4,821)				
ENDING FUND BALANCE		28,801,478	28,450,244	27,940,135	27,952,182	28,289,880

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Water Construction Fund

Fund 610

Water Construction Fund 610 receives impact fee revenue from new construction activity. Expenditures are restricted to the construction of new water infrastructure (water mains, wells, water tower and water treatment plants). In FY2024, no monies were expended from this fund. The Water Construction Fund is expected to end the FY2024 budget year with a fund balance of $1,099,822. In FY2025, purchase of a new emergency diesel generator has been budgeted for the West Lincoln Highway Water Treatment Plant, to service both the water treatment plant and Well No. 10. The generator will increase emergency pumping capacity by over 3 million gallons per day (MGD), bringing the total emergency capacity from 6.7 MGD to over 9.7 MGD.

	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 610 - WATER NEW CONSTRUCTION						
LICENSES & PERMITS						
610-00-00-34880	WATER IMPACT FEES	18,832	42,098	50,000	16,000	15,000
LICENSES & PERMITS		**18,832**	**42,098**	**50,000**	**16,000**	**15,000**
OTHER INCOME						
610-00-00-37100	INVESTMENT INTEREST	15,021	51,048	35,000	46,000	30,000
OTHER INCOME		**15,021**	**51,048**	**35,000**	**46,000**	**30,000**
TOTAL ESTIMATED REVENUES		**33,853**	**93,146**	**85,000**	**62,000**	**45,000**
EXPENDITURES						
PERMANENT IMPROVEMENT						
610-00-00-85500	WATER SYSTEM IMPROVEMENTS	-	-	600,000	-	700,000
PERMANENT IMPROVEMENT		**-**	**-**	**600,000**	**-**	**700,000**
TOTAL EXPENDITURES		**-**	**-**	**600,000**	**-**	**700,000**
NET OF REVENUES/EXPENDITURES- FUND 610		**33,853**	**93,146**	**(515,000)**	**62,000**	**(655,000)**
NET OF REVENUES/EXPENDITURESS - FUND 610		**33,853**	**93,146**	**(515,000)**	**62,000**	**(655,000)**
BEGINNING FUND BALANCE		**910,823**	**944,676**	**1,037,822**	**1,037,822**	**1,099,822**
ENDING FUND BALANCE		**944,676**	**1,037,822**	**522,822**	**1,099,822**	**444,822**

Water Capital Fund

Fund 620

The capital portion of the Water Fund was split into its own fund in FY2016.5. The City Council supported the creation of the Water Capital Fund to track and finance water-related expenses pertaining to fleet and equipment and upgrades of existing water infrastructure such as water mains, wells, treatment plants and water towers. To provide a funding source to finance the capital improvements, the Council approved a water rate increase of 4.5% each year over a five-year period (2016-2020) with the stipulation that 2/3 of each year's rate increase (or 3% of the 4.5% annual increase), would be directed into the Water Capital Fund (Fund 620). The remaining 1.5% would be directed into the Water Operations Fund (Fund 600). It should be noted that the rate increase in 2016 was only 2.2% and not 4.5%, so only 1.47% of this rate increase was directed into the Water Capital Fund. Subsequent rate increases since 2020 are tied to the CPI and follow the same guidelines noted above with two-thirds of the revenue directed to Fund 620 and one third to Fund 600. In 2021, the CPI was 2.5% and in 2022, the CPI was 7.2%. However, in light of the severe impact of rapidly rising inflation in the first two fiscal quarters of 2022, the Council elected to increase the 2022 rate by only 3.5%. In 2023, the CPI was 5.4%, and Council again elected to increase the 2023 rate by only 3.5%. In 2024, Council elected to increase the water rate by the CPI of 3.3%.

The table below details the revenue that has been generated each year for the Water Capital Fund since the creation of this fund:

Fiscal Year	Annual Water Rate Increase	Water Operations Fund 600 Annual Revenue 33% of Rate Increase	Water Capital Fund 620 Annual Revenue 67% of Rate Increase	Total Annual Revenue Generated from Rate Increase
2016.5	**2.20%**	$19,782	$39,563	$59,345
2017	**4.50%**	$80,156	$160,313	$240,470
2018	**4.50%**	$153,982	$307,964	$461,946
2019	**4.50%**	$228,001	$456,001	$684,002
2020	**4.50%**	$301,255	$602,510	$903,765
2021	**2.50%**	$367,592	$735,183	$1,102,775
2022	**3.50%**	$413,204	$866,509	$1,279,713
2023	**3.50%**	$432,605	$977,687	$1,410,292
2024	**3.30%***	$504,167	$1,009,848	$1,514,015
Total		**$2,500,744**	**$5,155,578**	**$7,656,322**

*Amounts from FY 2016.5 – 2023 are based on actual amounts from the financial statements. 2024 is projected based on anticipated 2024 operating results.

Over $2.1 million of water capital improvements were included in the FY2024 Budget including the SCADA upgrade which will be pushed out to the FY2025 budget.

Projects 2024	Total Costs
Water Main Lining – Walmart Parking Lot (1,600 feet)	$576,000
Routine Meter Replacements and New Water Meter Purchases	$80,000
Well No. 7 – Maintenance and Inspection	$170,000
SCADA Upgrade (including Baxter & Woodman water system modelling)	$505,000
New Vactor Truck Purchase	$650,000
Replace W-6 Vehicle – pickup truck	$60,000
Lead Service Line Replacements	$50,000
Resurface Asphalt at Dresser Rd. WTP and North Water Tower	$70,000
TOTAL	**$2,161,000**
PROJECTED FY2024 (less SCADA)	**$1,656,000**

Over $4.2 million of water capital improvements are included in the FY2025 Budget:

Tentative FY2025 Projects	Estimated Costs
Water Main Replacements	$1,000,000
Routine Meter Replacements and New Water Meter Purchases	$80,000
Lead Service Line Replacements*	$2,300,000
Water System Improvements	$250,000
SCADA Upgrade (including Baxter & Woodman water system modelling)	$505,000
Replace – 2 pickup trucks	$140,000
TOTAL	**$4,275,000**

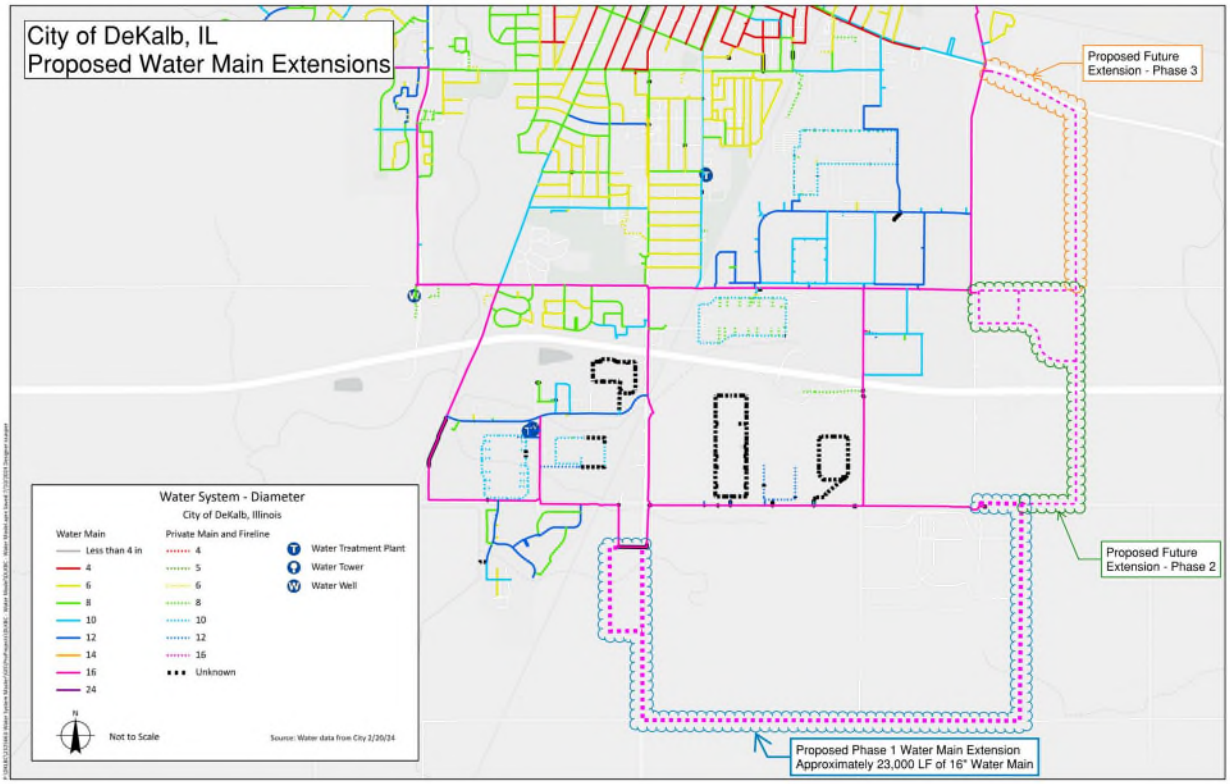
*Most of the IEPA's grant of $3.1 million for lead service replacements will be spent in 2025, with the remainder allocated in FY2026. At the end of this program, all known lead services should have been replaced.

Major accomplishments during FY2024 include:

- Water main replacement across the river at the North First Street bridge.
- Well No. 7 and 13 maintenance and repair.
- Lead service line replacements.
- Purchase of a new hydro excavator/jetting truck for water distribution repairs and storm sewer maintenance.

Since the creation of the Water Capital Fund in 2016, over 12 million dollars of water capital improvements have been completed. Projects include water main replacement, well maintenance, tower painting, vehicle equipment replacements, water meters and lead service line replacements to name a few. About 4.3 million of water capital improvements are identified in FY2025.

The Water operating and capital funds have been keeping pace with industrial development over the past five years while also tending aggressively to the repair and replacement of aging underground infrastructure. The water system modeling authorized by the City Council nearly a year ago (Resolution 2023-098; October 23, 2023) is nearly complete. The consultant study by Baxter & Woodman has expanded in scope to include the realistic prospect of the industrial development of roughly 2,100 acres south of I-88 and east of IL Route 23, as well as roughly 405 acres north of I-88 and east of Peace Road in the next 5 to 10 years. A multi-phased expansion of the City's water system to satisfy an increase in the average daily water demand and elevated storage needs will be presented to the City Council early in the first quarter of 2025.



	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
FUND 620 - WATER CAPITAL FUND						
INTERGOVERNMENTAL REVENUES						
620-00-00-33110	FEDERAL GRANTS - ARPA	342,689	147,495	-	1,200	-
620-00-00-33300	LOCAL GRANTS	100,000	-	-	-	-
INTERGOVERNMENTAL REVENUES		**442,689**	**147,495**	**-**	**1,200**	**-**
SERVICE CHARGES						
620-00-00-34800	WATER SALES REVENUE	866,509	999,847	1,029,614	1,029,614	1,136,300
SERVICE CHARGES		**866,509**	**999,847**	**1,029,614**	**1,029,614**	**1,136,300**
OTHER INCOME						
620-00-00-37100	INVESTMENT INTEREST	64,918	218,764	200,000	200,000	200,000
OTHER INCOME		**64,918**	**218,764**	**200,000**	**200,000**	**200,000**
TRANSFERS IN						
620-00-00-39600	TRANSFER FROM WATER FUND	1,602,972	1,762,400	2,008,500	2,008,500	5,075,000
TRANSFERS IN		**1,602,972**	**1,762,400**	**2,008,500**	**2,008,500**	**5,075,000**
TOTAL ESTIMATED REVENUES		**2,977,088**	**3,128,506**	**3,238,114**	**3,239,314**	**6,411,300**
EXPENDITURES						
PERMANENT IMPROVEMENT						
620-00-00-85000	WATER MAINS	-	-	576,000	576,000	1,000,000
620-00-00-85100	WATER METERS	82,743	70,561	80,000	80,000	80,000
620-00-00-85200	LEAD SERVICE REPLACEMENT	442,689	147,495	50,000	50,000	3,100,000
620-00-00-85500	WATER SYSTEM IMPROVEMENTS	77,681	276,100	240,000	240,000	250,000
PERMANENT IMPROVEMENT		**603,113**	**494,156**	**946,000**	**946,000**	**4,430,000**
EQUIPMENT						
620-00-00-86000	EQUIPMENT	8,488	7,688	-	-	-
620-00-00-86100	TECHNOLOGY EQUIPMENT	15,661	-	505,000	-	505,000
620-00-00-87000	VEHICLES	-	-	710,000	710,000	140,000
EQUIPMENT		**24,149**	**7,688**	**1,215,000**	**710,000**	**645,000**
TRANSFERS OUT						
620-00-00-91600	TRANSFER TO THE WATER FUND	1,748,944	431,556	-	-	-
TRANSFERS OUT		**1,748,944**	**431,556**	**-**	**-**	**-**
TOTAL EXPENDITURES		**2,376,206**	**933,400**	**2,161,000**	**1,656,000**	**5,075,000**
NET OF REVENUES/EXPENDITURES- FUND 620		**600,882**	**2,195,106**	**1,077,114**	**1,583,314**	**1,336,300**
NET OF REVENUES/APPROPRIATIONS - FUND 620		**600,882**	**2,195,106**	**1,077,114**	**1,583,314**	**1,336,300**
BEGINNING FUND BALANCE		**2,625,597**	**3,226,479**	**5,421,585**	**5,421,585**	**7,004,899**
ENDING FUND BALANCE		**3,226,479**	**5,421,585**	**6,498,699**	**7,004,899**	**8,341,199**

Airport Fund

FUND 650

Department Introduction

The Airport Fund is the fiscal leverage behind the management and maintenance of the DeKalb Taylor Municipal Airport (DTMA) and the DeKalb flight Center. DTMA provides essential aviation fueling and ground handling services not only for based aircraft but also for transient aircraft that utilize services for business and pleasure alike.

DTMA operates around the clock, regardless of weather, and hosts two runways. The northeast/southwest runway (2-20) is 7,026 feet in length, offering ample space for jets of varying sizes. The east/west runway (9/27) is 4,021 feet in length. DTMA runways are equipped with a full Instrument Landing System (ILS) and feature four Global Positioning System (GPS) approaches, ensuring that pilots have the tools needed for accurate and safe landings. Additionally, DTMA houses a Level 3 Automated Weather Observation System (AWOS-3) to provide real-time weather data, enabling pilots to make informed decisions regarding flights.

The Airport boasts more than 45,000 annual operations, more than 95 based aircraft, and five Specialized Aviation Service Operators (SASO) who provide aircraft flight training and maintenance services. The Airport is designed to support all general aviation needs including corporations, charter, cargo, and private aircraft arriving in the region. The airport operation is served by one full-time Airport Operations Manager supplemented by seven Part-Time Aircraft Line Service Technicians. Seasonal Mowing and snow-removal/de-icing operations are managed by the Public Works Department's Street Division and augmented by Airport Staff.



FY2024 Accomplishments

In May, the resurfacing of Runway 9/27 at DeKalb Taylor Municipal Airport commenced and was completed just days before the annual EAA AirVenture Oshkosh event, held every year in mid-July. With the resurfacing of both runways now complete, pilots landing at DeKalb can enjoy a smooth, upgraded surface on either runway. Additionally, the airport has enhanced its apron parking area by replacing the east portion of the ramp with a ten-inch-thick concrete surface. This upgrade not only increases the durability and longevity of the ramp but also allows for the accommodation of larger and heavier aircraft, significantly improving the airport's operational capacity. These improvements underscore the airport's commitment to providing top-quality infrastructure for all users.



In April of 2024, DeKalb Taylor Municipal Airport and Illinois Aviation Academy formalized a partnership through a Specialized Aviation Service Operator (SASO) Agreement and a Hangar Lease Agreement. Illinois Aviation Academy, a Part 141 flight school, offers flight instruction, ground school, and aircraft maintenance services. Under this agreement, the Academy will house several planes in the Community Hangar and lease office space in the airport's Fixed Base Operator (FBO) facility. As Illinois Aviation Academy continues to grow, its long-term vision includes establishing a second campus at DeKalb Taylor Municipal Airport. The addition of Illinois Aviation Academy is a significant asset to the airport community, enhancing aviation education and contributing to the airport's ongoing development.

Since 2021, Commonwealth Edison has been renting one of the large corporate hangars at DeKalb Taylor Municipal Airport to house two helicopters. With the original lease set to expire in June 2024, Airport Manager Ben Trompeter and Assistant Public Works Director Andy Raih successfully negotiated a new lease agreement extending for eight and a half years. Commonwealth Edison values DeKalb Taylor Municipal Airport for its central location, which provides convenient access to many of their service areas. The helicopters, operated by Roger's Helicopters under contract with Commonwealth Edison, are utilized for power line construction, pole setting, power line patrols, and crew transport. This extended partnership underscores the airport's strategic importance in supporting critical infrastructure services across the region.



FY2025 Initiatives

In FY2025, Phase One of the perimeter fence replacement at DeKalb Taylor Municipal Airport is scheduled to begin, marking the culmination of years of planning and preparation. Through the dedicated efforts of Congresswoman Lauren Underwood, the airport was awarded $1,125,000.00 in federal support for this initial phase, which will replace the existing four-foot fence with a ten-foot security chain-link fence equipped with below-ground, pest-repellant construction. This upgrade provides critical safety enhancement, designed to prevent unauthorized pedestrian and vehicular access to secure areas of the airport and to significantly reduce the risk of wildlife encroachment, which poses direct threats to aircraft. Additionally, the new fencing is a mandatory requirement for the airport to attain a higher FAA status,

positioning it to accommodate larger jet aircraft in the future and paving the way for continued growth and development.

The development of a solar farm on DeKalb Taylor Municipal Airport property is set to be completed in FY2025. DeKalb Solar, which is leasing a plot of land from the airport, is spearheading the project. Currently in the planning and development stages, the solar farm is now expected to break ground in early 2025. Once fully operational, the solar farm will generate additional revenue for the airport through the land lease agreement. This project not only supports sustainable energy initiatives but also contributes to the airport's financial growth, making it a forward-thinking addition to the airport's long-term development strategy.

In 2024, the southeast corner of Peace Road and Pleasant Street (2100 Pleasant Street) was rezoned from “HI” Heavy Industrial to “GC” General Commercial District. This rezoning aims to facilitate the establishment of a ground lease for one or more potential commercial tenants at this prime, high-traffic location. The site’s strategic position offers opportunities to serve airport users, residents, and visitors to DeKalb. A new ground lease at this location would not only generate additional revenue for the airport but also provide valuable services to the public, enhancing the area’s commercial offerings and overall accessibility.



GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 650 - AIRPORT FUND						
ESTIMATED REVENUES						
SALES & USE TAXES						
650-00-00-31200	HOME RULE SALES TAX	12,265	10,706	12,000	12,000	12,000
650-00-00-31600	HOME RULE MOTOR FUEL TAX	199,225	195,802	195,000	195,000	197,000
SALES & USE TAXES		211,490	206,508	207,000	207,000	209,000
INTERGOVERNMENTAL REVENUES						
650-00-00-33150	FEDERAL PASS-THROUGH GRANTS	360,546	183,347	440,087	444,542	-
650-00-00-33200	STATE GRANTS	36,657	152,884	585,000	585,000	585,000
INTERGOVERNMENTAL REVENUES		397,203	336,231	1,025,087	1,029,542	585,000
SERVICE CHARGES						
650-00-00-34500	FUEL SALES	744,682	652,748	640,000	620,000	640,000
SERVICE CHARGES		744,682	652,748	640,000	620,000	640,000
OTHER INCOME						
650-00-00-34900	RENTAL INCOME	442,063	545,008	501,775	503,194	539,900
650-00-00-34950	AIRPORT OPERATIONS	46,948	32,881	35,000	45,000	45,000
650-00-00-37100	INVESTMENT INTEREST	1,357	30,917	24,000	64,500	25,000
650-00-00-37150	INTEREST INCOME-LEASES	44,935	52,783	-	-	-
650-00-00-38100	MISCELLANEOUS REVENUE	10,666	5,903	4,000	14,000	4,000
650-00-00-38200	REFUNDS / REIMBURSEMENTS	1,865	-	-	-	-
650-00-00-38600	SALES OF SURPLUS PROPERTY	121	-	-	-	-
650-00-00-38750	CONTRIBUTED ASSETS	584,594	-	-	-	-
OTHER INCOME		1,132,549	667,492	564,775	626,694	613,900
TOTAL ESTIMATED REVENUES		**2,485,924**	**1,862,979**	**2,436,862**	**2,483,236**	**2,047,900**
EXPENSES						
PERSONNEL						
650-00-00-41100	WAGES - FULL-TIME	117,977	97,813	113,977	113,977	89,520
650-00-00-41200	WAGES - PART-TIME	134,522	117,620	211,786	211,786	183,294
650-00-00-42100	EMPLOYER PORTION FICA	18,662	15,997	24,921	24,921	20,870
650-00-00-42200	EMPLOYER PORTION IMRF	14,450	8,144	9,745	9,745	8,066
650-00-00-42500	EMPLOYEE HEALTH INSURANCE	32,913	29,576	29,555	29,555	20,192
650-00-00-42600	WORKER'S COMPENSATION/LIABILITY INSU	20,660	43,693	51,992	51,992	36,641
650-00-00-48160	CHANGE IN COMP ABS-AIRPORT	(5,948)	(3,343)	-	-	-
650-00-00-48260	IMRF NPO - AIRPORT	2,668	(25,518)	-	-	-
650-00-00-48360	NET OPEB-AIRPORT	913	349	-	-	-
PERSONNEL		336,817	284,331	441,976	441,976	358,583
COMMODITIES						
650-00-00-51100	SUPPLIES/PARTS-GROUNDS	2,004	4,014	3,000	3,000	3,000
650-00-00-51300	SUPPLIES/PARTS-BUILDINGS	14,761	3,420	7,500	7,500	7,500
650-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	1,858	1,402	1,000	1,000	1,000
650-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	353		250	250	250
650-00-00-51700	SUPPLIES/PARTS-VEHICLES	7,775	10,277	10,000	10,000	10,000
650-00-00-52000	OFFICE SUPPLIES	605	50	200	200	200
650-00-00-52500	JANITORIAL SUPPLIES	708	1,026	900	900	1,000
650-00-00-53000	OPERATING SUPPLIES	816	1,121	900	900	900
650-00-00-53100	ICE/SNOW CONTROL SUPPLIES	8,972	9,101	15,500	15,500	15,500
650-00-00-53300	SMALL TOOLS & EQUIPMENT	726	313	500	600	750
650-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	271	114	500	500	750
650-00-00-55000	FUEL, OIL, & LUBRICANTS	4,817	4,092	12,000	12,000	12,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
650-00-00-55100	AIRPORT FUEL (FOR RESALE)	519,632	424,619	500,000	500,000	500,000
COMMODITIES		563,298	459,549	552,250	552,350	552,850
CONTRACTUAL SERVICES						
650-00-00-61100	MAINTENANCE-GROUNDS	275	560	500	500	500
650-00-00-61300	MAINTENANCE-BUILDINGS	13,146	26,388	40,500	40,500	40,500
650-00-00-61500	MAINTENANCE-EQUIPMENT	553		2,000	2,000	2,000
650-00-00-61700	MAINTENANCE-VEHICLES	298	3,272	3,000	3,000	3,000
650-00-00-61800	MAINTENANCE-SOFTWARE	1,008	1,884	2,000	2,000	2,000
650-00-00-62099	PRINTED MATERIALS	132	160	100	120	100
650-00-00-62100	FINANCIAL SERVICES	23,543	20,138	22,500	22,500	-
650-00-00-62300	ARCHITECT/ENGINEERING SERVICES	11,989	17,898	28,500	35,000	28,500
650-00-00-63800	CONTRACTED SERVICES	22,320	18,301	38,050	15,500	33,500
650-00-00-64000	UTILITIES	11,187	9,158	10,700	10,300	10,500
650-00-00-64100	ELECTRIC SERVICES	25,076	30,757	26,000	31,000	31,000
650-00-00-64500	TELEPHONE SERVICES	9,808	9,311	9,500	9,500	9,500
650-00-00-65100	FREIGHT & POSTAGE	23	17	100	100	100
650-00-00-65200	MARKETING ADS & PUBLIC INFO	972	2,408	4,150	3,300	4,700
650-00-00-65300	LEGAL EXPENSES & NOTICES	60	-	-	-	-
650-00-00-65400	TAXES, LICENSES, & FEES	84,999	70,337	72,200	71,700	71,700
650-00-00-66100	DUES & SUBSCRIPTIONS	2,301	1,720	2,500	2,500	2,500
650-00-00-66200	TRAINING/TRAVEL	1,866	1,089	2,000	2,000	2,500
650-00-00-69200	SURETY BONDS	6,000	-	-	-	-
CONTRACTUAL SERVICES		215,556	213,398	264,300	251,520	242,600
OTHER SERVICES						
650-00-00-72600	DEPRECIATION-AIRPORT	402,700	419,306	-	-	-
OTHER SERVICES		402,700	419,306	-	-	-
DEBT SERVICES						
650-00-00-73000	GAIN/LOSS ON DISPOSAL	41,445	-	-	-	-
DEBT SERVICES		41,445	-	-	-	-
EQUIPMENT						
650-00-00-83900	OTHER CAPITAL IMPROVEMENTS	269,688	124,478	1,315,547	669,531	650,000
650-00-00-86000	EQUIPMENT	-	34	1,000	1,000	1,000
650-00-00-86200	OFFICE FURNITURE & EQUIPMENT	861	394	1,000	1,000	-
650-00-00-87000	VEHICLES	-	-	-	15,000	3,000
EQUIPMENT		270,549	124,906	1,317,547	686,531	654,000
TOTAL EXPENDITURES		**1,830,365**	**1,501,490**	**2,576,073**	**1,932,377**	**1,808,033**
NET OF REVENUES/EXPENDITURES - FUND 650		**655,559**	**361,489**	**(139,211)**	**550,859**	**239,867**
BEGINNING FUND BALANCE		**30,399,826**	**31,055,387**	**31,416,876**	**31,416,876**	**31,967,735**
ENDING FUND BALANCE		**31,055,385**	**31,416,876**	**31,277,665**	**31,967,735**	**32,207,602**

Refuse and Recycling Fund

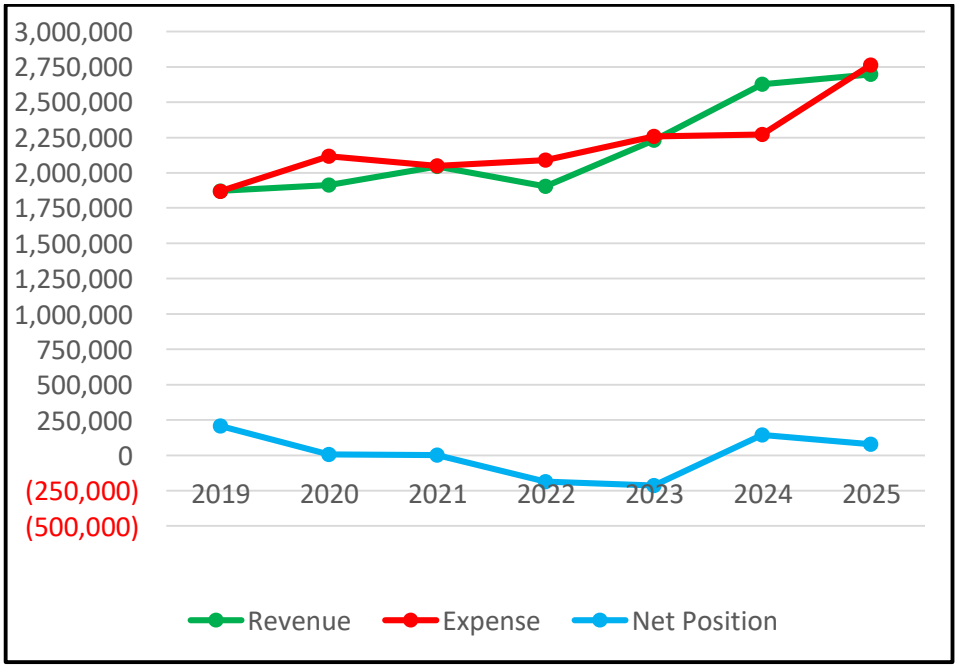
FUND 680

The Refuse & Recycling Fund provides for the efficient collection, processing, and disposal of refuse, landscape waste, and recyclables for DeKalb residents. In September 2023, the City entered into a new 5-year agreement with Lakeshore Recycling Systems, Inc. (LRS) to provide these services.

DeKalb residents receive curbside collection services for an unlimited volume of refuse, recyclables, and landscape waste. As part of the agreement, LRS provides one 95-gallon refuse cart and one 65-gallon recycling cart at no additional charge. Residents may request a second 95-gallon refuse cart at no charge. Landscape waste collection is offered between April 1 and November 30 each year.

The contract with LRS includes curbside electronic waste pick-up on the first pick-up day of the month for DeKalb residents. Another service offered to residents is household hazardous waste collection. This service is offered three times per year as scheduled with the City.

Refuse charges are collected through the City's utility bill on behalf of LRS. The City acts as a pass-through to bill and collect the refuse charges and remit them back to LRS. For providing this administrative service, the City is allowed to keep a 9% administrative fee, and a transfer is made back to the General Fund to reimburse for the salaries and benefits of the City staff that are involved in the billing and collection process. As the chart below illustrates, charges equally offset the expenses. The fund operates at a near breakeven amount and has maintained virtually no ending balance (net position) over the last several years.



GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED	2025 REQUESTED BUDGET
Fund 680 - REFUSE & RECYCLING FUND						
ESTIMATED REVENUES						
SERVICE CHARGES						
680-00-00-34600	CHARGES FOR SERVICES	1,903,618	2,221,261	2,622,796	2,622,796	2,693,634
SERVICE CHARGES		1,903,618	2,221,261	2,622,796	2,622,796	2,693,634
OTHER INCOME						
680-00-00-37100	INVESTMENT INTEREST	361	1,970	1,000	2,000	2,000
680-00-00-38100	MISCELLANEOUS REVENUE	890	7,820	1,000	2,000	2,000
OTHER INCOME		1,251	9,790	2,000	4,000	4,000
TOTAL ESTIMATED REVENUES		**1,904,869**	**2,231,051**	**2,624,796**	**2,626,796**	**2,697,634**
CONTRACTUAL SERVICES						
680-00-00-64300	REFUSE REMOVAL SERVICES	1,951,506	2,114,094	2,462,095	2,170,551	2,610,389
CONTRACTUAL SERVICES		1,951,506	2,114,094	2,462,095	2,170,551	2,610,389
TRANSFERS OUT						
680-00-00-91100	TRANSFER TO GENERAL FUND	140,000	144,000	100,000	100,000	151,290
TRANSFERS OUT		140,000	144,000	100,000	100,000	151,290
TOTAL EXPENSES		**2,091,506**	**2,258,094**	**2,562,095**	**2,270,551**	**2,761,679**
NET OF REVENUES/APPROPRIATIONS - FUND 680		**(186,637)**	**(27,043)**	**62,701**	**356,245**	**(64,045)**
BEGINNING FUND BALANCE		**808**	**(185,829)**	**(212,872)**	**(212,872)**	**143,373**
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		**(185,829)**	**(212,872)**	**(150,171)**	**143,373**	**79,328**

Section Nine

Internal Service Funds

- Workers Compensation & Liability Insurance Fund (Fund 700)
- Health Insurance Fund (Fund 710)

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Internal Service Funds

Workers' Compensation & Liability – Fund 700

This fund pays for all medical treatment, disability payments, and settlement costs associated with claims filed by employees who are injured on the job. In FY1994 the City became self-insured for workers' compensation claims. From FY1994 through FY2012, the City had no excess or "umbrella" insurance coverage provided by private carriers. Since May 1, 2012, the City has had a self-insured retention policy for excess coverage. These claims are administered and monitored by the City Manager's Office and Human Resources Department. Starting in January 2022, the City's contract for property and workers' comp claims administration was shifted after a public bid process to the Illinois County Risk Management Trust (ICRMT).

This fund also pays for costs resulting from accidents involving City property or employees, or in settlement of lawsuits brought against the City. Again, since May 2012, the City has had a self-insured retention policy for excess coverage. This coverage includes property, inland marine, general liability, automobile liability and auto physical damage, law enforcement liability, public official's liability, and employment practices liability.

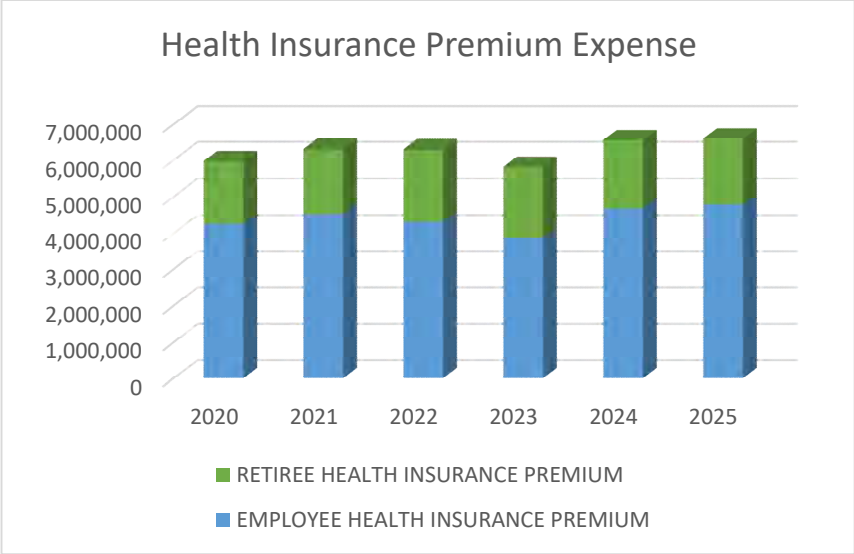
Contributions from the General Fund, Transportation Fund, Water Fund and Airport Fund provide revenue to this fund in an amount sufficient to cover expenses. According to the City's fund balance policy, this fund should maintain a reserve of $1.0 million. For FY 2025, contributions from other funds have been calculated such that the ending net position at 12/31/2025 is $1.02 million.

Fund/Account Number	Description		FY 2025 Amount
100-55-00-42600	WORKER'S COMPENSATION/LIABILITY INSURANCE	Exp	$1,099,237
200-30-37-42600	WORKER'S COMPENSATION/LIABILITY INSURANCE	Exp	$13,740
600-00-00-42600	WORKER'S COMPENSATION/LIABILITY INSURANCE	Exp	$50,382
650-00-00-42600	WORKER'S COMPENSATION/LIABILITY INSURANCE	Exp	$36,641
700-00-00-38500	EMPLOYER CONTRIBUTIONS	Rev	$1,200,000

Health Insurance – Fund 710

The City of DeKalb maintained its own self-funded insurance system from FY1993 through FY2008 for employee health insurance. On January 1, 2008, the City joined the Intergovernmental Personnel Benefits Cooperative (IPBC), which is a pooled arrangement with other Illinois communities for the provision of health insurance. This move allowed the City to budget for known monthly payments to the IPBC, rather than funding for payment of all health claims as a fully self-insured entity.

The City offers comprehensive medical and dental coverage to its employees, their dependents, and retirees. All active employees pay 20% of the health insurance premium for single, single +1, or family coverage. Retirees fall into four tiers and pay a portion of the premium dependent upon hire date. Employees hired on or after January 1, 2012 (Tier 4) pay 100% of the premium when they retire.



Contributions from the General Fund, Transportation Fund, Water Fund and Airport Fund are also revenues to this fund in an amount sufficient to cover expenses. According to the City's fund balance policy, this fund should maintain a reserve of one month of premiums, which is approximately $500,000. For FY 2025, contributions from other funds have been calculated such that the ending net position projected for 12/31/2025 is $1,400,000.



GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 700 - WORK COMP/LIAB INSURANCE FUND						
ESTIMATED REVENUES						
SERVICE CHARGES						
700-00-00-38500	EMPLOYER CONTRIBUTIONS	753,317	1,079,218	1,356,998	1,356,998	1,200,000
SERVICE CHARGES		753,317	1,079,218	1,356,998	1,356,998	1,200,000
OTHER INCOME						
700-00-00-37100	INVESTMENT INTEREST	26,936	72,211	25,000	25,000	50,000
700-00-00-38200	REFUNDS / REIMBURSEMENTS	19,630	10,217	-	-	-
700-00-00-38300	PROPERTY DAMAGE COMPENSATION	29,274	36,737	-	-	-
OTHER INCOME		75,840	119,165	25,000	25,000	50,000
TOTAL ESTIMATED REVENUES		**829,157**	**1,198,383**	**1,381,998**	**1,381,998**	**1,250,000**
EXPENSES						
CONTRACTUAL SERVICES						
700-00-00-62200	LEGAL SERVICES	82,307	175,644	160,000	160,000	175,000
700-00-00-63800	CONTRACTED SERVICES	560,448	671,020	775,000	775,000	875,000
700-00-00-63999	TPA ADMINISTRATION	14,145	10,694	25,000	25,000	32,000
700-00-00-65300	LEGAL EXPENSES & NOTICES	-	560	-	-	-
700-00-00-69100	CLAIMS: LIAB & PROP INSURANCE	79,219	91,799	125,000	125,000	125,000
700-00-00-69150	CLAIMS: WORK COMP INSURANCE	275,977	101,071	400,000	400,000	400,000
CONTRACTUAL SERVICES		1,012,096	1,050,788	1,485,000	1,485,000	1,607,000
TOTAL EXPENSES		**1,012,096**	**1,050,788**	**1,485,000**	**1,485,000**	**1,607,000**
NET OF REVENUES/APPROPRIATIONS - FUND 700		**(182,939)**	**147,595**	**(103,002)**	**(103,002)**	**(357,000)**
BEGINNING FUND BALANCE		**1,523,161**	**1,340,222**	**1,487,817**	**1,487,817**	**1,384,815**
ENDING FUND BALANCE		**1,340,222**	**1,487,817**	**1,384,815**	**1,384,815**	**1,027,815**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 710 - HEALTH INSURANCE FUND						
ESTIMATED REVENUES						
SERVICE CHARGES						
710-00-00-38500	EMPLOYER CONTRIBUTIONS	5,233,229	5,338,262	5,445,874	5,445,874	5,484,614
710-00-00-38510	EMPLOYEE CONTRIBUTIONS	879,409	901,166	952,074	952,074	959,534
710-00-00-38520	RETIREE CONTRIBUTIONS	659,453	630,463	682,700	682,700	632,482
710-00-00-38530	LIBRARY CONTRIBUTIONS	148,942	218,451	356,086	356,086	345,427
710-00-00-38590	OTHER CONTRIBUTIONS	1,819	363			
SERVICE CHARGES		6,922,852	7,088,705	7,436,734	7,436,734	7,422,057
OTHER INCOME						
710-00-00-37100	INVESTMENT INTEREST	974	16,991	13,000	13,000	13,000
OTHER INCOME		974	16,991	13,000	13,000	13,000
TOTAL ESTIMATED REVENUES		**6,923,826**	**7,105,696**	**7,449,734**	**7,449,734**	**7,435,057**
EXPENSES						
PERSONNEL						
710-00-00-41700	DEFERRED COMPENSATION	173,881	172,105	200,000	200,000	200,000
710-00-00-41800	HSA CONTRIBUTIONS	76,146	75,729	85,000	85,000	85,000
710-00-00-41850	INSURANCE OPT-OUT CONTRIBUTION	79,189	93,434	171,229	171,229	124,809
710-00-00-42100	EMPLOYER PORTION FICA	9,087	10,236	8,775	8,775	9,062
710-00-00-42200	EMPLOYER PORTION IMRF	2,766	-	5,130	5,130	5,406
710-00-00-67500	WELLNESS BENEFIT PAYMENTS	27,149	29,799	35,000	35,000	35,000
PERSONNEL		368,218	381,303	505,134	505,134	459,277
CONTRACTUAL SERVICES						
710-00-00-42580	EMPLOYEE LIFE INSURANCE PREMIUM	14,062	10,175	16,500	16,500	16,500
710-00-00-62100	FINANCIAL SERVICES	73	-	-	-	-
710-00-00-62600	MEDICAL SERVICES	-	-	-	-	5,500
710-00-00-63998	FLEX ADMINISTRATION	3,196	-	4,500	4,500	4,500
710-00-00-67100	EMPLOYEE HEALTH INSURANCE PREMIUM	4,323,568	3,907,425	4,689,701	4,689,701	4,793,294
710-00-00-67200	LIBRARY HEALTH INSURANCE PREMIUM	128,094	215,618	356,086	356,086	345,427
710-00-00-67300	RETIREE HEALTH INSURANCE PREMIUM	1,973,356	1,910,047	1,869,313	1,869,313	1,807,559
CONTRACTUAL SERVICES		6,442,349	6,043,265	6,936,100	6,936,100	6,972,780
TOTAL EXPENSES		**6,810,567**	**6,424,568**	**7,441,234**	**7,441,234**	**7,432,057**
NET OF REVENUES/APPROPRIATIONS - FUND 710		**113,259**	**681,128**	**8,500**	**8,500**	**3,000**
BEGINNING FUND BALANCE		**672,133**	**785,392**	**1,466,520**	**1,466,520**	**1,475,020**
ENDING FUND BALANCE		**785,392**	**1,466,520**	**1,475,020**	**1,475,020**	**1,478,020**

Section Ten

Fiduciary Funds

- Police Pension Fund (Fund 830)
- Fire Pension Fund (Fund 850)

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Police and Fire Pension Funds

Police Pension Fund (Fund 830) and Fire Pension Fund (Fund 850)

The Police and Fire Pension Funds account for the financial administration of two defined benefit pension plans: the Police Pension Plan and the Firefighters' Pension Plan, which are both single-employer pension plans. The benefits, benefit levels, employee and employer contributions are governed by Illinois state statute and can only be amended by the Illinois General Assembly. Revenue sources are primarily employer (City) contributions, investment earnings, and employee contributions from active Police and Fire Department personnel. Expenses are paid for retiree, disability, and surviving spouse pensions, financial management and investment fees, legal fees, audit costs, and other miscellaneous items.

An established local Board for each fund directs its own affairs and meets quarterly with special meetings as needed. The Boards are each comprised of five members. Two members are appointed by the Mayor, two are elected from the active participants of the pension fund, and one is elected by the fund's beneficiaries. The funds are regulated by the Illinois Department of Financial and Professional Regulation, Division of Insurance. By state law, these pension funds must be 90% funded by the year 2040. Current funding levels as of December 31, 2023, for the Police Pension Fund and the Fire Pension Fund were 52.8% and 41.6% respectively.

On October 10, 2019, Governor J.B. Pritzker received the report of the Illinois Pension Consolidation Task Force (created in February 2019) that advised the Governor to pursue consolidation of all fire pension boards and all police pension boards into two state-wide entities to materially and dramatically improve the long-term portfolio performance of police and fire pension funds. Governor Pritzker's office subsequently drafted SB1300, which ultimately became Public Act 101-0610, creating the Illinois Police Officers' Pension Investment Fund (IPOPIF) and the Firefighters' Pension investment Fund (FPIF) on December 19, 2019, with local boards still retaining control over approval of retirement and disability pensions. The statute created transition boards of trustees, appointed by the Governor, to undertake a path toward the consolidation of funds. The FPIF got off to a faster start, accomplishing the creation of a working office and a permanent board of trustees in 2022. The DeKalb Firefighters' Pension Fund's assets were consolidated into the downstate fund in January 2022. The DeKalb Police Pension Fund consolidation was just completed in October of 2024.

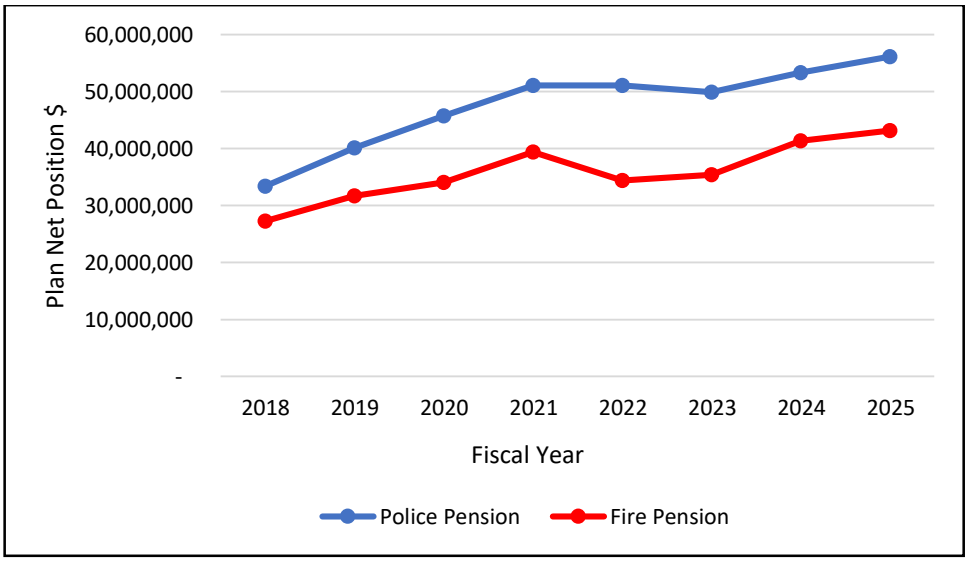
The IPOPIF was under challenge in the state courts, but an order of summary judgment was issued by the Circuit Court of Kane County in favor of the consolidation as authorized by Public Act 101-0610. That judgment was promptly appealed. Now an appeals court ruling has been made which brightens the prospect for the consolidation of assets of the DeKalb Police Pension Fund with a downstate fund. The expected savings from a reduction, state-wide, in overall actuarial and financial management costs should be realized in the same manner as the consolidated, state-wide Fire pension fund.

Annual contributions into the fund are determined by an actuarial study conducted annually by an independent actuary. The City of DeKalb has chosen to fund based on a higher amount than statutorily required, to achieve 100% funding by 2040. Historically, employer contributions are funded through the City's property tax. However, in recent years, increases in the required contributions have significantly

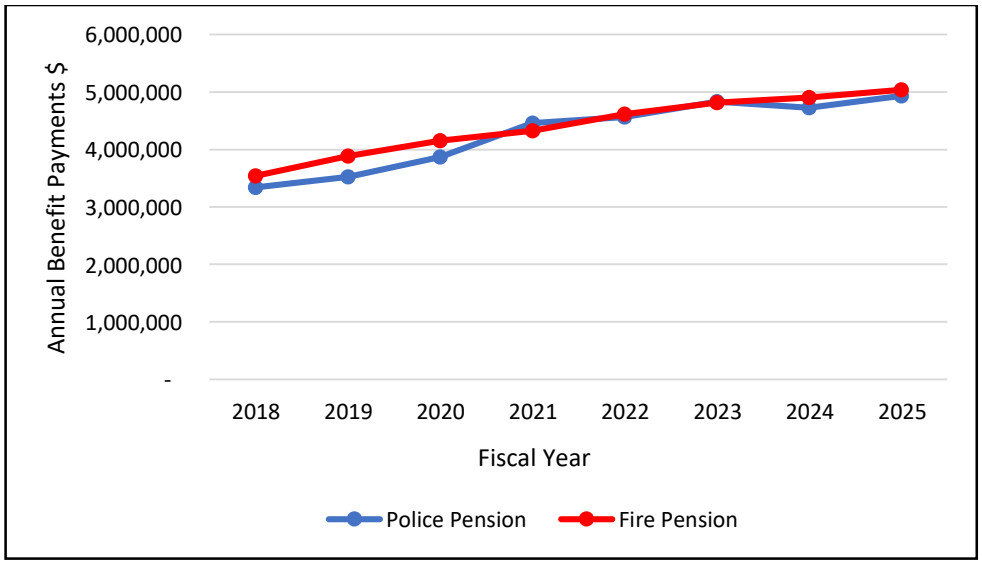
outpaced the City's ability to levy dollars through the property tax process. As such, a portion of the contributions comes from property tax (about 80%) with the remainder coming from other General Fund sources, such as sales and income tax.

The employee contributions are payroll contributions being made by current employees. The contribution percentage as set by statute for Police is 9.91% of base salary, and the contribution percentage for Fire is 9.455% of base salary.

The chart below depicts the Pension Funds' net position since December 31, 2018 (FY 2018). The data points for 2024 and 2025 are yet unknown, and unrealized market values approaching the end of 2024 have not been factored into these amounts.



The chart below depicts the Pension Funds' annual benefit payments since December 31, 2018 (FY 2018).



GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 830 - POLICE PENSION FUND						
ESTIMATED REVENUES						
SERVICE CHARGES						
830-00-00-38500	EMPLOYER CONTRIBUTIONS	3,707,827	3,901,382	4,130,481	4,130,481	4,615,568
830-00-00-38510	EMPLOYEE CONTRIBUTIONS	864,492	644,120	767,627	767,627	810,144
SERVICE CHARGES		4,572,319	4,545,502	4,898,108	4,898,108	5,425,712
OTHER INCOME						
830-00-00-37100	INVESTMENT INTEREST	1,196,784	285,097	970,815	970,815	300,000
830-00-00-37110	DIVIDEND INCOME	-	626,496	-	-	-
830-00-00-37500	GAIN/LOSS ON INVESTMENTS	(8,293,712)	5,500,262	2,427,036	2,427,036	2,100,000
830-00-00-37600	UNREALIZED INV GAIN/LOSS	-	30,393	-	-	-
OTHER INCOME		(7,096,928)	6,442,248	3,397,851	3,397,851	2,400,000
TOTAL ESTIMATED REVENUES		**(2,524,609)**	**10,987,750**	**8,295,959**	**8,295,959**	**7,825,712**
EXPENSES						
PERSONNEL						
830-00-00-41950	SERVICE PENSIONS	3,762,728	3,926,949	3,932,780	3,932,780	4,103,271
830-00-00-41951	NON-DUTY DISABILITY PENSIONS	47,852	47,852	47,852	47,852	47,852
830-00-00-41952	DUTY DISABILITY PENSIONS	48,147	48,147	48,147	48,147	48,147
830-00-00-41953	SURVIVING SPOUSE PENSIONS	571,883	732,684	597,670	597,670	732,684
830-00-00-41960	SERVICE CREDIT TRANSFER	-	24,552	-	-	-
830-00-00-41970	CONTRIBUTION REFUNDS	136,110	50,151	100,000	100,000	-
PERSONNEL		4,566,720	4,830,335	4,726,449	4,726,449	4,931,954
CONTRACTUAL SERVICES						
830-00-00-62100	FINANCIAL SERVICES - L & A	16,115	11,455	16,120	16,120	16,604
830-00-00-62110	FINANCIAL SERVICES - AUDIT	4,870	4,965	5,114	5,114	5,267
830-00-00-62120	FINANCIAL SERVICES - ACTUARY	4,150	3,950	4,076	4,076	4,200
830-00-00-62150	INVESTMENT SERVICES	70,176	70,038	70,442	70,442	42,000
830-00-00-62600	MEDICAL SERVICES	2,400	-	2,575	2,575	2,575
830-00-00-62750	INSURANCE SERVICES	9,379	9,509	9,976	9,976	9,898
830-00-00-63800	CONTRACTED SERVICES	8,000	-	10,815	10,815	11,139
830-00-00-63900	OTHER PROFESSIONAL SERVICES	-	2,459	1,236	1,236	1,273
830-00-00-65300	LEGAL EXPENSES & NOTICES	1,855	3,384	10,815	10,815	11,139
830-00-00-66100	DUES & SUBSCRIPTIONS	795	795	800	800	850
830-00-00-66200	TRAINING/TRAVEL	2,275	550	2,500	2,500	2,500
CONTRACTUAL SERVICES		120,015	107,105	134,469	134,469	107,445
TOTAL EXPENSES		**4,686,735**	**4,937,440**	**4,860,918**	**4,860,918**	**5,039,399**
NET OF REVENUES/APPROPRIATIONS - FUND 830		**(7,211,344)**	**6,050,310**	**3,435,041**	**3,435,041**	**2,786,313**
BEGINNING FUND BALANCE		**51,035,619**	**43,824,275**	**49,874,585**	**49,874,585**	**53,309,626**
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		**43,824,275**	**49,874,585**	**53,309,626**	**53,309,626**	**56,095,939**

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 850 - FIRE PENSION FUND						
ESTIMATED REVENUES						
SERVICE CHARGES						
850-00-00-38500	EMPLOYER CONTRIBUTIONS	4,415,632	4,933,015	5,343,974	5,343,974	5,802,043
850-00-00-38510	EMPLOYEE CONTRIBUTIONS	536,307	558,795	616,204	616,204	677,824
SERVICE CHARGES		4,951,939	5,491,810	5,960,178	5,960,178	6,479,867
OTHER INCOME						
850-00-00-37100	INVESTMENT INTEREST	234,856	434,923	300,000	300,000	500,000
850-00-00-37110	DIVIDEND INCOME	-	237,766	-	-	-
850-00-00-37500	GAIN/LOSS ON INVESTMENTS	(5,513,400)	(837,431)	-	-	-
850-00-00-37600	UNREALIZED INV GAIN/LOSS	-	5,214,707	-	-	-
850-00-00-38100	MISCELLANEOUS REVENUE	(1,790)	4	-	-	-
OTHER INCOME		(5,280,334)	5,049,969	300,000	300,000	500,000
TOTAL ESTIMATED REVENUES		**(328,395)**	**10,541,779**	**6,260,178**	**6,260,178**	**6,979,867**
EXPENSES						
PERSONNEL						
850-00-00-41950	SERVICE PENSIONS	3,885,752	4,077,176	4,162,609	4,162,609	4,288,345
850-00-00-41952	DUTY DISABILITY PENSIONS	359,116	364,721	370,612	370,612	376,504
850-00-00-41953	SURVIVING SPOUSE PENSIONS	372,129	372,129	372,129	372,129	372,129
850-00-00-41954	DEPENDENT PENSIONS	-	279	294	294	-
850-00-00-41970	CONTRIBUTION REFUNDS	-	-	-	-	-
PERSONNEL		4,616,997	4,814,305	4,905,644	4,905,644	5,036,978
CONTRACTUAL SERVICES						
850-00-00-62100	FINANCIAL SERVICES - L & A	19,270	10,275	19,282	19,282	19,860
850-00-00-62110	FINANCIAL SERVICES - AUDIT	4,870	4,965	5,065	5,065	5,217
850-00-00-62120	FINANCIAL SERVICES - ACTUARY	3,550	3,650	3,760	3,760	3,873
850-00-00-62150	INVESTMENT SERVICES	26,559	37,380	33,600	33,600	36,000
850-00-00-63900	OTHER PROFESSIONAL SERVICES	203	-	-	-	-
850-00-00-65100	FREIGHT & POSTAGE	9	-	-	-	-
850-00-00-65300	LEGAL EXPENSES & NOTICES	3,700	3,275	3,400	3,400	3,400
850-00-00-66100	DUES & SUBSCRIPTIONS	500	890	500	500	900
850-00-00-66200	TRAINING/TRAVEL	1,819	2,282	3,000	3,000	4,000
CONTRACTUAL SERVICES		60,480	62,717	68,607	68,607	73,250
TOTAL EXPENSES		**4,677,477**	**4,877,022**	**4,974,251**	**4,974,251**	**5,110,228**
NET OF REVENUES/APPROPRIATIONS - FUND 850		**(5,005,872)**	**5,664,757**	**1,285,927**	**1,285,927**	**1,869,639**
BEGINNING FUND BALANCE		**39,404,025**	**34,398,153**	**40,062,910**	**40,062,910**	**41,348,837**
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		**34,398,153**	**40,062,910**	**41,348,837**	**41,348,837**	**43,218,476**

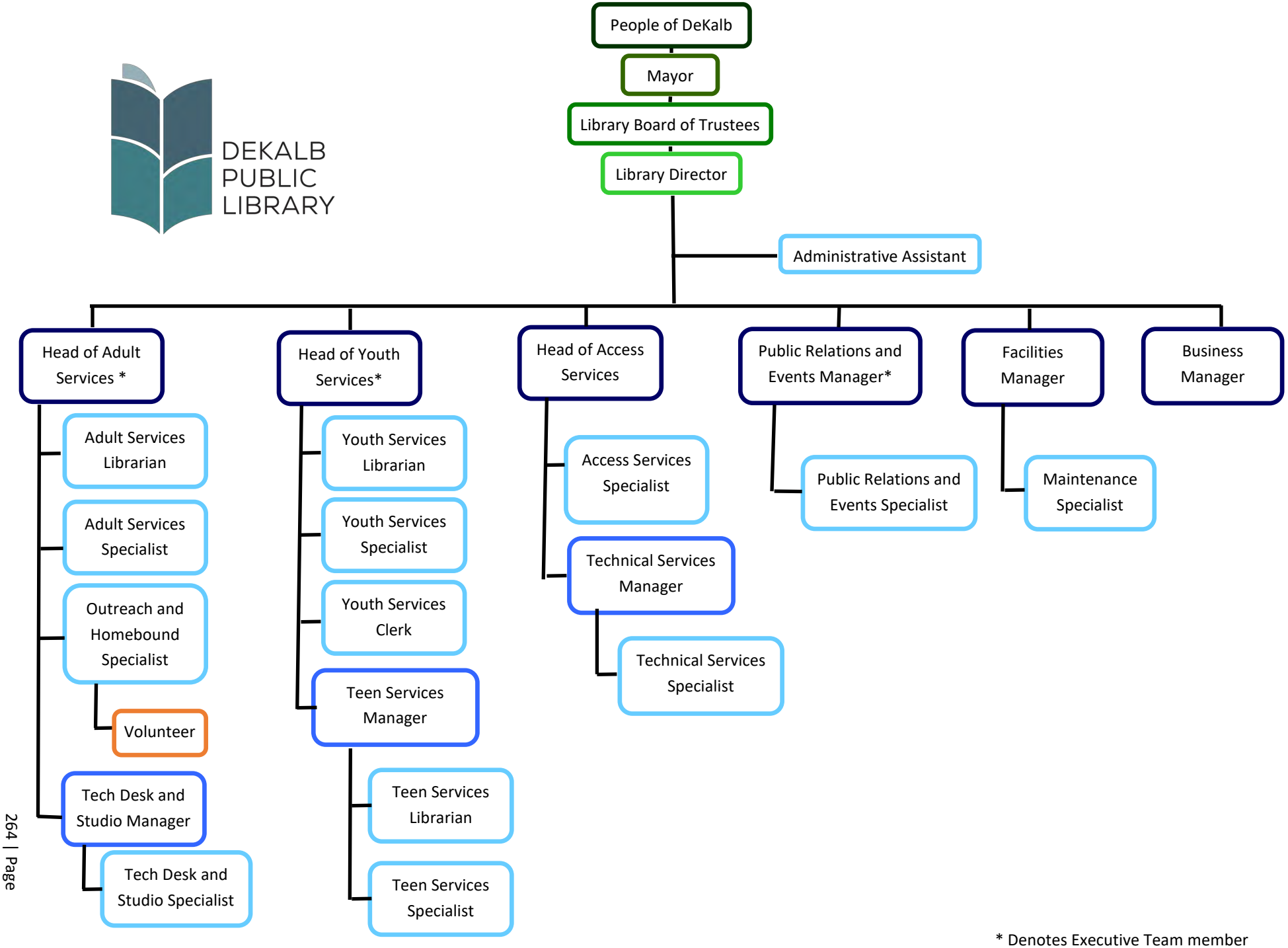
Section Eleven

Discretely Presented Component Unit

- DeKalb Public Library (Fund 900)

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DEKALB PUBLIC LIBRARY



* Denotes Executive Team member

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DeKalb Public Library

FUND 900

The DeKalb Public Library seeks to enrich, inform, entertain, and inspire the residents of DeKalb.

Since its founding in the 1880s as a reading room, the DeKalb Public Library has served the community with a welcoming environment and a full range of services to meet the informational, educational, and cultural needs of DeKalb residents and visitors. The library is a vital and integral part of the community, providing the public with a fully accessible 21st century facility housed in a beautifully maintained and expanded historic building.

As the primary community center in DeKalb, the library provides an essential place for people to engage in activities that engage their curiosity. Since June 2020, the DeKalb City Council and the DeKalb Planning and Zoning Commission have been meeting in the Yasunas Room in the lower level of the Library.

The library offers rich resources through its own collection of more than 150,000 physical items along with reciprocal access to the collections of more than 130 other libraries across Illinois. Digital collections are available on-site and from home, and within the library residents find access to technology, educational and entertaining programming for all ages, trained professional staff, and quiet spaces to read and work. The Library has approximately 16 full-time and 33 part-time employees.



GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
Fund 900 - DeKalb Public Library						
ESTIMATED REVENUES						
PROPERTY TAXES						
900-00-00-30170	PROPERTY TAX - LIBRARY	2,642,964	2,979,148	3,387,911	3,387,911	4,090,031
PROPERTY TAXES		2,642,964	2,979,148	3,387,911	3,387,911	4,090,031
INTERGOVERNMENTAL REVENUES						
900-00-00-33100	FEDERAL GRANTS		10,391			
900-00-00-33200	STATE GRANTS	59,428	59,428	64,944	64,944	59,500
900-00-00-33300	LOCAL GRANTS	5,797	4,620	2,000	2,000	2,000
900-00-00-33600	PERSONAL PROPERTY REPLACEMENT TAX	132,597	110,315	40,000	40,000	70,000
INTERGOVERNMENTAL REVENUES		197,822	184,754	106,944	106,944	131,500
OTHER INCOME						
900-00-00-34985	LIBRARY SALES	2,599	-	-	-	-
900-00-00-34990	LIBRARY NON-RESIDENT DUES	1,497	2,591	2,000	2,000	500
900-00-00-37100	INVESTMENT INTEREST	4,108	74,302	-	-	-
900-00-00-37600	UNREALIZED INV GAIN/LOSS	(23,493)	20,728	-	-	-
900-00-00-38100	MISCELLANEOUS REVENUE	6,399	1,403	2,000	2,000	2,000
900-00-00-38400	DONATIONS / CONTRIBUTIONS	29,450	29,299	20,000	20,000	20,000
900-00-00-38450	ENDOWMENTS	11,853	7,444	6,500	6,500	7,400
900-00-00-38490	ANNUAL CAMPAIGN REVENUE	7,660	5,990	3,000	3,000	5,000
900-00-00-38850	TIF PROPERTY TAX SURPLUS	5,300	7,764	40,000	40,000	25,000
OTHER INCOME		45,373	149,521	73,500	73,500	59,900
FINES						
900-00-00-35890	LIBRARY FINES	9,321	9,656	7,500	7,500	8,000
FINES		9,321	9,656	7,500	7,500	8,000
TRANSFERS IN						
900-00-00-39100	TRANSFER FROM GENERAL FUND	485,750	469,599	-	-	-
TRANSFERS IN		485,750	469,599	-	-	-
TOTAL REVENUES		**3,381,230**	**3,792,678**	**3,575,855**	**3,575,855**	**4,289,431**
EXPENDITURES						
PERSONNEL						
900-00-00-41100	WAGES - FULL-TIME	1,067,090	1,290,148	1,484,100	1,484,100	1,761,000
900-00-00-41200	WAGES - PART-TIME	338,846	354,753	359,000	359,000	424,000
900-00-00-42100	EMPLOYER PORTION FICA	105,731	120,532	140,787	140,787	167,200
900-00-00-42200	EMPLOYER PORTION IMRF	133,981	109,914	127,720	127,720	157,300
900-00-00-42500	EMPLOYEE HEALTH INSURANCE	228,061	239,775	261,550	261,550	266,000
900-00-00-42600	WORKER'S COMPENSATION/LIABILITY INSUR	-	7,706	4,000	4,000	4,000
900-00-00-42700	UNEMPLOYMENT INSURANCE	4,245	-	6,000	6,000	6,000
900-00-00-48190	CHANGE IN COMP ABS-LIBRARY	(1,606)	27,121	-	-	-
900-00-00-48290	IMRF NPO-LIBRARY	65,845	(166,613)	-	-	-
900-00-00-48390	NET OPEB-LIBRARY	(125,298)	(23,710)	-	-	-
PERSONNEL		1,816,895	1,959,626	2,383,157	2,383,157	2,785,500
CONTRACTUAL SERVICES						
900-00-00-42580	EMPLOYEE LIFE INSURANCE PREMIUM	-	151	2,000	2,000	2,000
900-00-00-61100	MAINTENANCE-GROUNDS	18,775	15,078	19,650	19,650	24,750
900-00-00-61300	MAINTENANCE-BUILDINGS	96,045	158,842	99,564	99,564	140,700
900-00-00-62100	FINANCIAL SERVICES	37,675	28,323	32,000	32,000	33,325
900-00-00-62200	LEGAL SERVICES	5,040	5,264	10,000	10,000	10,000
900-00-00-62400	TECHNOLOGY SERVICES	79,386	64,863	70,489	70,489	82,715
900-00-00-63800	CONTRACTED SERVICES	39,906	-	-	-	-
900-00-00-63900	OTHER PROFESSIONAL SERVICES	10,918	5,768	5,500	5,500	5,500
900-00-00-63950	LIBRARY PROGRAMS	28,221	51,744	28,933	28,933	48,545
900-00-00-63955	GRANT FUNDED PROGRAMS	11,109	-	2,000	2,000	-
900-00-00-63960	DONATIONS/FRIENDS OF THE LIBRARY	865	1,321	8,000	8,000	-
900-00-00-63965	ENDOWMENTS AND MEMORIALS	2,758	177	6,500	6,500	7,400
900-00-00-63970	LIBRARY ELECTRONIC RESOURCES	73,277	84,718	78,730	78,730	83,220

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 PROJECTED ACTIVITY	2025 REQUESTED BUDGET
900-00-00-63975	LIBRARY CONSORTIA SERVICES	34,785	38,146	40,477	40,477	40,600
900-00-00-64100	ELECTRIC SERVICES	1,164	1,242	1,500	1,500	1,500
900-00-00-64200	NATURAL GAS SERVICES	20,232	14,966	15,000	15,000	15,000
900-00-00-64300	REFUSE REMOVAL SERVICES	2,366	3,292	3,200	3,200	3,200
900-00-00-64400	SEWER SERVICES	4,429	4,281	5,000	5,000	5,500
900-00-00-64500	TELEPHONE SERVICES	15,949	15,312	18,500	18,500	15,680
900-00-00-64600	CABLE/INTERNET SERVICES	2,960	7,351	4,480	4,480	5,180
900-00-00-65100	FREIGHT & POSTAGE	1,917	2,319	2,000	2,000	2,500
900-00-00-65200	MARKETING ADS & PUBLIC INFO	20,317	19,110	20,000	20,000	25,000
900-00-00-66100	DUES & SUBSCRIPTIONS	1,051	924	4,422	4,422	2,410
900-00-00-66200	TRAINING/TRAVEL	9,422	1,853	8,000	8,000	15,750
900-00-00-66300	TRAVEL EXPENSES (FY2025 combined 66200)	2,693	1,292	3,500	3,500	-
900-00-00-69200	SURETY BONDS	50,335	52,360	54,047	54,047	75,850
CONTRACTUAL SERVICES		571,595	578,697	543,492	543,492	646,325
COMMODITIES						
900-00-00-51300	SUPPLIES/PARTS-BUILDINGS	10,367	6,535	16,000	16,000	16,000
900-00-00-52000	OFFICE SUPPLIES	12,319	16,760	24,296	24,296	27,300
900-00-00-59900	LIBRARY MATERIALS	122,552	9,475	139,600	139,600	141,900
900-00-00-59999	COMMODITIES	4,209	117,046	900	900	10,500
COMMODITIES		149,447	149,816	180,796	180,796	195,700
DEBT SERVICES						
900-00-00-72900	DEPRECIATION-LIBRARY	606,620	609,378	-	-	-
900-00-00-76000	DEBT SERVICE - INTEREST	111,088	115,760	-	-	-
900-00-00-79850	BOND ISSUANCE COSTS	42,263	-	-	-	-
DEBT SERVICES		759,971	725,138	-	-	-
EQUIPMENT						
900-00-00-83900	OTHER CAPITAL IMPROVEMENTS	-	(63,399)	389,888	389,888	549,309
900-00-00-86000	EQUIPMENT	21,360	23,647	27,703	27,703	44,100
EQUIPMENT		21,360	(39,752)	417,591	417,591	593,409
TOTAL EXPENDITURES		**3,319,268**	**3,373,525**	**3,525,036**	**3,525,036**	**4,220,934**
NET OF REVENUES/EXPENDITURES - FUND 900		61,962	419,153	50,819	50,819	68,497
BEGINNING FUND BALANCE		19,504,470	19,566,432	19,985,585	19,985,585	20,036,404
ENDING FUND BALANCE		**19,566,432**	**19,985,585**	**20,036,404**	**20,036,404**	**20,104,901**

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Appendix

- Financial Policies
- Performance Measures
- Glossary
- Chart of Accounts
- Non-Bargaining Unit Pay Plan

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Budget Policy

Policy Number: 01-01

Date: January 9, 2017
Revised: November 2022

Purpose: The City Manager shall submit an annual budget to the City Council which is within the City's ability to pay. The annual budget should provide for the following:

1. A meeting will be held with the Finance Advisory Committee after June 30 and before joint City Council budget discussions begin to discuss the previous year-end Annual Comprehensive Financial Report, review revenues trends and discuss any new policy recommendations.

2. Management shall prepare a draft of the annual budget for review by the City Council and the Finance Advisory Committee in October/November of each year. The recommended budget should be submitted to the City Council for review and a public hearing shall be held in November of each year. The final budget document shall be submitted to the full membership for approval prior to December 31 of each year.

3. The annual budget should effectively communicate meaningful and understandable information to the City residents, City Council, City staff, and other readers.

4. The annual budget shall be monitored on a monthly basis. Revenue and expenditure budget reports shall be prepared and made available to City management staff for departmental review on a monthly basis. A monthly budget vs. actual report (Treasurer's Report) shall be presented to the City Council.

5. The annual budget should allow for the implementation of as many of the City Council's goals and objectives from its strategic plans as financially possible.

6. The annual budget should provide for the adequate funding of all pension plans (IMRF, Police Pension Fund, and Firefighters' Pension Fund). An independent actuary should be used to determine the annual City contributions to the Police Pension Fund and the Firefighters' Pension Fund. Currently, the City is funding both the Police Pension and Firefighters' Pension Funds more than the statutory minimum, that is, the City is contributing an amount sufficient to be **100%** funded by 2040 under the Entry Age Normal actuarial cost method. Additionally, the City will annually review all assumptions within the actuarial valuation to determine they are sound and in accordance with industry norms and best practices.

7. The annual budget should provide funding for the adequate maintenance of municipal equipment, municipal facilities, and infrastructure.

8. The budget will provide sufficient funding to cover annual debt retirement costs.

9. The annual budget should set aside adequate funding (pay-as-you-go funding) for the replacement of major equipment. Annual funding (depreciation funding) for these replacements will reduce major expenditure jumps in the annual budget when these acquisitions are made.

10. During the budget process, the City will assess the need for contingency funds to be included in the budget to fund unanticipated expenditures that might arise.

11. The annual budget should finance current operating expenditures, excluding major capital expenditures, with current revenues. The use of reserve funds to finance current operating expenditures should be carefully considered and avoided if possible. Long-term debt will not be used for funding current expenditures.

12. The City should limit the use of the reserve fund to nonrecurring operating expenditures or capital expenditures, specifically if our anticipated fund balance is below our Fund Balance Reserve Policy of 25%. If the reserve falls below 25%, a plan will be established to rebuild the balance.

13. The City may be required to undertake a budget amendment and/or execute expenditure transfers to ensure that actual expenditures are within approved budgetary limits as authorized by City Council. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to for any budget amendments and/or expenditure transfers undertaken by the City. Those procedures are as follows:

    a. Upon knowledge that a budget amendment and/or expenditure transfer will be required, the City's Finance Director will inform the City Council.

    b. Documents will be drafted by the Finance Director with the reason for the required budget amendment and/or expenditure transfer, including the specific accounts affected and the dollar amounts of said amendments and/or expenditure transfers.

    c. Formal City Council review and approval of proposed budget amendments and/or expenditure transfers will be required before any amendments and/or transfers are executed by the Finance Director.

14. The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Fund Balance Policy

Policy Number: 01-02

Date: January 9, 2017
Revised: November 2022

Purpose: Fund balance measures the net financial resources available to finance expenditures of future periods. Fund balance reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The fund balance reserves identified within this policy are the minimum balances necessary to accomplish these objectives.

While keeping in mind the uneven nature of the City's cash flows, should the projected ending fiscal year fund balance fall below the desired percentage or amount, the City should create a plan to restore the appropriate levels.

Part II – Governmental Funds
This section only applies to fund balances reported in the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

1. Definitions
The five fund balance classifications outlined in GASB Statement 54 follows:

Non-spendable Fund Balance: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.

Restricted Fund Balance: This classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.

Assigned Fund Balance: This classification reflects amounts that are constrained by the government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint.

Unassigned Fund Balance: This classification is the residual classification for the General Fund only. It is also where *negative residual amounts for all other* governmental funds would be reported.

2. Fund Balance Commitments & Assignments

Committed fund balance for a specific use must be taken by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action of the City Council. In order to be recognized in the annual Audit Report, commitments of fund balance must be enacted prior to the end of that Report's particular fiscal year.

Assigned Fund Balance is intended for specific purposes not imposed by external parties or City Council's formal action. The City Council authorizes the City Manager and/or his/her designee(s) to assign fund balance. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any Fund.

3. Reserves

General Fund: Unassigned fund balance will be maintained at a minimum level equal to 25% of annual expenditures. The City's unassigned General Fund balance will be maintained to provide the municipality with sufficient working capital and a margin of safety to address emergencies without borrowing.

TIF Funds: The City currently has one budgeted TIF Fund (TIF III). Such funds should be self-supporting and should maintain a fund balance equivalent to meet the planned improvements identified in a multi-year capital schedule(s).

Capital Projects Fund: This Fund is used for resources accumulated and used in right of way improvements such as street repair, street reconstruction, and curb and gutter replacement. Costs associated with this Fund must not be State MFT eligible and must cost over $5,000 and have a useful life of at least three years. The funding source for this Fund will be the local home rule motor fuel tax as well as available local, state, and federal grants. The Capital Projects Fund should work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

Special Revenue Funds: These Funds are used to account and report the proceeds of specific revenue sources which are restricted or committed toward expenditures for specific purposes other than debt service or capital projects. In general, all these Funds should maintain the least fund balance necessary to cover current fiscal year expenditures, plus an amount to pay for those expenditures of the subsequent fiscal year needed to avoid a cash deficit position.

4. Fund Balance Classification

Fund balance classifications depict the nature of the net resources that are reported in a governmental fund type. An individual governmental fund may include non-spendable

resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.

5. Prioritization of Fund Balance Use

When an expenditure is incurred for a purpose which can be paid from multiple fund balance classifications, the City will spend the most restricted dollars first, in the following order:

- Non-spendable (if funds become spendable)
- Restricted
- Committed
- Assigned
- Unassigned

Part III – Enterprise, Internal Service, & Fiduciary Funds

This section applies to Funds outside the scope of GASB 54.

1. Definitions

Restricted Net Assets: The component of net assets restricted by external parties, constitutional restrictions, and enabling legislation.

Net Assets Invested in Capital Assets, Net of Related Debt: A component of net assets calculated by reducing capital assets by accumulated depreciation and the principal portion of related debt.

Unrestricted Net Assets: The portion of net assets that is neither restricted nor invested in capital assets net of related debt.

2. Reserves

Water Operating Fund: The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of the annual budgeted operating expenses. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

Water New Construction Fund: This revenue is from impact fees and is restricted for any new water main infrastructure in the City of DeKalb.

Water Capital Fund: This fund will be used to account for all water capital improvement projects as approved by City Council in the annual budget. Capital projects include existing water infrastructure for water mains, wells, treatment plants, pumping systems and water towers. Additionally, Water Division equipment and fleet that exceed $10,000 with a useful life exceeding one year would be accounted for through this fund and be subject to the same annual budget approval by Council.

Airport Fund: The unrestricted net assets of the Airport Fund will be maintained at a minimum level equal to 25% of annual budgeted operating expenses, plus the budgeted capital improvements for the current fiscal year.

Health Insurance Fund: The Health Insurance Fund should maintain unrestricted net assets of one month of IPBC's premium. Any amount above this threshold shall be used to reduce the following year's contributions from the General, Water and Airport Funds..

The Workers' Compensation & Liability Insurance Fund: This fund should maintain unrestricted net assets of $1,000,000 collectively (or 1 year premium for reinsurance plus the average annual retention costs associated with that premium). Any amount above this threshold shall be used to reduce the following year's contributions from the General, Water and Airport Funds.

Part IV – Other

1. Cash Deficits

Should any Fund incur a cash deficit by the end of the fiscal year, an interfund loan will be created with a Fund or Fund(s) which have a cash surplus (unless restricted by statute or Fund Balance policy).

2. Reporting

Year-to-date revenues and expenditures for the General Fund will be issued to the City Council by their second regular meeting of each month, along with a summary of major fund balances. As part of the annual budget process, the City Council shall receive an update on the General Fund with a year-end forecast for the fiscal year.

The City Council shall receive an update on Workers' Compensation claims through December 31 by the end of March and claims through June 30 by the end of September of each year.

A semi-annual report on economic development incentives will be reported to Council by the end of March and by the end of September of each year.

An update on retiree insurance costs will be reported annually by the end of March of each year.

Capital Equipment Replacement Fund Policy

Policy Number: 01-03

Date: January 9, 2017
Revised: November 2022

Purpose: The City of DeKalb has established the Capital Equipment Replacement Fund (CERF) to encourage departments to set aside funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. In order to build and maintain sufficient funds on hand to replace items at the end of their useful life, water tower rental income will be dedicated as well as transfers from the General Fund determined annually through the budget process. At a future date when one or more cannabis dispensaries have opened in the City, a portion of the sales tax generated from those establishments will also be recorded in this fund. The remainder of this policy is intended to provide guidance as to how the CERF will operate.

The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the City. The fund shall not be used to purchase equipment not currently owned by the City or as a means to circumvent the process for having new equipment approved by the City Council. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the City Council before acquisition.

Only those items which individually have a replacement cost of more than $10,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed $10,000 with a useful life of more than one year shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than $10,000 in their annual operating budget.

The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle.

The City shall create and annually update a multi-year Capital Improvement Program (CIP) which shall be the basis for the annual budget of the CERF. The replacement cost and useful life for each vehicle or technology-related equipment will be re-evaluated by the individual departments on an annual basis. The Department Head, in consultation with the City Manager and the Finance Director, shall determine when a vehicle or equipment is due for replacement. Final capital asset replacement decisions using CERF monies will be discussed and approved by the City Council as part of the annual budget process.

When CERF equipment is sold, the proceeds of the sale shall be credited to the CERF Fund.

From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the City. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The City Manager shall have the final say in determining whether or not previously used technology is assigned to a department.

If the City determines that financing, rather than outright purchase, is necessary or prudent to replace the vehicles or equipment normally purchased from this fund, then the ongoing debt service on the capital loans or leases shall be made from the CERF.

Revenue and Expenditure Policy

Policy Number: 01-04

Date: January 9, 2017
Revised: November 2022

Revenues

The City desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The City also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

1. The City prefers to keep its property tax rate as low as possible. The following components shall be followed in priority order each year when establishing the property tax levy:

    a. Levy for Police and Fire pensions per actuarial recommendations. If the actuarial reports indicate a higher employer contribution is needed, said increase will need to be added to the City's overall previous year levy request to avoid underfunding problems.

    b. Levy for IMRF pension.

    c. Levy for FICA.

    d. Levy for general obligation bond principal and interest, less abatements.

    e. Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.

    f. Levy to fund additional personnel as determined by the City Council.

2. User charges and tap-on fees will be sufficient to finance all operating and debt service costs for the Water Fund.

3. When preparing forecasts for the annual budget, staff will utilize generally accepted forecasting techniques that include the use of historical data, trend analysis, and consider the impact of changing economic conditions on the City's revenue sources. This approach produces revenue estimates that are as reliable as possible and reduces the likelihood of actual revenues falling short of budget estimates during the year.

4. The City Manager should impose spending limits if, in his/her judgment, revenues will be below original estimates. Department Heads or their designee should review and monitor, on a monthly basis, expenditures to assure control of spending within available revenues.

5. One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. One-time revenues cannot be relied upon in future budget years. Examples of one-time revenues are unexpected additional tax payments, non-recurring grants, sales of City assets, and one-time payments to the City.

6. Ongoing transfers will be made from the General Fund to the Capital Equipment Replacement fund on an annual basis to help plan for the purchasing of large capital equipment needs.

Expenditures

The City will strive to adhere to the following policies:

1. The City will consistently budget the minimum level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.

2. Expenditures will be within the confines of generated revenue. Fund balances will not be used to pay for operating expenditures except in the case of emergencies and after careful consideration.

3. Investing in projects that will result in long-term operating or capital cost savings is the best use of one-time revenues. For example, these may include early debt retirement, capital expenditures that will reduce operating costs or address deferred capital needs, information technology projects that will improve efficiency, and special projects that will not incur ongoing operating costs.

4. Long-term revenue and expenditure forecasting shall be done on an annual basis to ensure that City Council objectives are able to be met, and to identify and mitigate fiscal distress.

Accounting, Auditing and Financial Reporting Policy

Policy Number: 01-05

Date: January 9, 2017
Revised: November 2022

Purpose: The City shall have an annual audit conducted on its financial records by a qualified, independent public accounting firm. The City should request proposals from qualified independent accounting firms to conduct an annual audit of its financial statements every five to six years by the use of a request for proposal (RFP) process. In accordance with Government Finance Officers Association's (GFOA's) Best Practice Guidelines, the current auditors can be included in the RFP process, however, it is recommended changing the audit team if the same firm came in with the best proposal.

The audit shall be conducted on an annual basis to be completed and filed within six months after the end of each fiscal year.

The City should submit its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

The City's financial statements shall be prepared according to generally-accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board(GASB).

The City should contract with an independent actuary to determine the City's annual contribution to the Police and Fire Pension Funds.

The City shall prepare monthly significant account reconciliations, year-end adjustments, and year-end financial statements. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to on a monthly and year-end basis. Those procedures are as follows:

The Finance Department, under approval of the Finance Director, will prepare a listing of all significant accounts of the City that are to be reconciled on a monthly basis. These accounts are to include at a minimum all balance sheet accounts at month-end, all grant related revenue and expense accounts, all restricted use revenue accounts and all other accounts deemed necessary by the Finance Department to be reviewed on a monthly basis. A monthly checklist of these accounts will be prepared and signed off by the Finance Director.

Within 60 days after the close of the fiscal year, all City departments must have submitted any invoices and any anticipated grant revenue related to the prior fiscal year for accruals. Within 90 days after the close of the fiscal year, the Finance Department will be required to submit to the Finance Director all required year-end close adjustments. These adjustments are to be approved and reviewed by the Finance Director and posted to the general ledger prior to the auditors beginning audit fieldwork.

The City's auditors assist in the preparation of the City's financial statements, including the footnote disclosures, in accordance with generally accepted accounting principles. Further, the City will review a complete initial draft and final draft of the financial statements as prepared by the auditors. The City's Finance Director will be responsible for a final complete review of the financial statements, including the footnotes disclosures, to ensure that the financial statements are prepared in accordance with generally accepted accounting principles. Any questions or concerns related to the financial statements will be discussed with the City's auditors.

The City's Annual Comprehensive Financial Report and Management Letter will be approved by the City Council and available for distribution no later than six months after the close of the City's fiscal year-end.

Capital Asset Policy

Policy Number: 01-06

Date: January 9, 2017
Revised: November 2022

Purpose: Capital assets purchased or acquired with an original cost of $25,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. Infrastructure such as streets, alleys, right-of-way, bridges, storm sewers and traffic signals are capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chooses to include all such items regardless of their acquisition date. With the implementation of GASB 34 and for purposes of tracking land and infrastructure, all assets, regardless of cost, are capitalized. The valuation basis for general capital assets are historical costs, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Building Improvements	40 to 50 Years
Equipment	7 to 20 Years
Vehicles	3 to 20 Years
Infrastructure	20 to 50 Years
Water Distribution System	30 to 50 Years

When capital assets are purchased with the use of federal funds the following procedures will be completed by the City. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will verify that these procedures have been adhered to for the purchase of every federally funded capital asset. Those procedures are as follows:

Capital assets purchased with federal funds will be tagged with a special notation of “F” in addition to the regular identification number system used by the City.

The description of the capital asset in the City’s capital asset records will also include the words “federally funded” before the description of the specific asset acquired.

The source of federal funds must be noted and include a description of who holds title to the assets, along with the asset acquisition date, the asset cost, location of the asset, condition and use/purpose of the asset.

The portion of the asset that is federally funded must also be noted in the City’s capital asset records. Upon disposition of any federally acquired assets, the City must note in the capital asset records the disposition date and sale price.

An inventory of all assets will be performed on an annual basis. The results of the City’s inventory, including federally funded capital assets, will be reconciled to the City’s capital asset records to ensure accuracy. This inventory will be reviewed and approved by the City’s Finance Director.

Debt Management Policy

Policy Number: 01-07

Date: January 9, 2017
Revised: November 2022

Purpose: The City of DeKalb developed this Debt Management Policy to help ensure the City's credit worthiness and to provide a functional tool for debt management and capital planning.

The City of DeKalb faces continuing capital infrastructure requirements to meet the increasing needs of its citizens. The City limits long-term debt to only those capital improvements that cannot be financed from current revenues. The City of DeKalb will not use long-term debt to fund operating programs.

The costs of the capital requirements will be met through the issuance of various types of debt instruments. Consequently, the City needs to anticipate increases in debt levels based upon historical data. With these increases, the effects of decisions regarding the type of issue, method of sale, and payment structure become ever more critical to the City's financial well-being. To help ensure the City's credit worthiness, an established program of managing the City's debt becomes essential.

To this end, the City Council recognizes this "Debt Management Policy" to be financially prudent and in the City's best economic interest. This policy will provide a functional tool for debt management and capital planning and enhance the City's reputation for managing its debt in a conservative and prudent manner.

Goals Related to the Issuance of General Obligation and Revenue Bond Debt:

The City shall pursue the following goals below when issuing debt. Though the City may not have achieved all these goals as of yet, these are long term objectives for which we must continue to strive toward.

1. Maintain at least an Aa3 (Moody's) or equivalent credit rating for each general obligation debt issue.

2. Take all practical precautions to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.

3. The City should maintain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual expenditures.

4. Consider market timing.

5. Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City's general obligation debt and related tax levy at the time the new debt is issued. The City may choose to delay principal payments or capitalized interest during project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.

6. Consider the impact of such new debt on overlapping debt and the financing plans of local governments which overlap, or underlie the City.

7. Assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other state/federal aid.

8. Minimize debt interest costs.

Debt Issuance in General:

1. **Authority and Purpose of the Issuance of Debt**

   The laws of the State of Illinois authorize the issuance of debt by the City. The Local Bond Law confers upon municipalities the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the City may contract debt to pay for the cost of acquiring, constructing, reconstructing, improving, extending, enlarging, and equipping such projects or to refund bonds. The City Charter authorizes the City Council to incur debt by issuing bonds for any lawful municipal purpose as authorized by the State Constitution or its Home Rule Powers.

2. **Short-Term Debt (three years or less)**

   The City may issue short-term debt to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. This will be used to provide interim financing which will eventually be refunded with proceeds of long-term obligations, which may include, but not be limited to, bond anticipation notes or variable rate demand notes. The City will have an estimated timeframe when any short-term debt issue will eventually be converted into long-term debt.

a. Line of Credit

The City may also issue debt instruments to meet cash flow requirements. With the approval of the City Council, the City may establish a tax-exempt line of credit with a financial institution selected through a competitive process. This line should have a limit of $2,500,000. Draws should be made on the line of credit when the need for financing is needed to meet ***operating*** expenditures on a temporary basis. Draws made on the line of credit must be requested by the Finance Director and approved by the City Manager and the City Council.

3. Long-Term Debt (more than three years)

The City may issue long-term debt which may include, but not be limited to, general obligation bonds, certificates of participation, capital appreciation bonds, special assessment bonds, self-liquidating bonds and double barreled bonds.

Level or declining debt service should be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.

The City shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to $10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law raise this limit, then the City policy will be adjusted accordingly.

The cost of issuance of private activity bonds is usually higher than for governmental purpose bonds. Consequently, private activity bonds will be issued only when they will economically benefit the City.

The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. In addition, there may be circumstances in which the issuance of taxable debt may be more cost effective than the issuance of tax-exempt debt. Therefore, the City will usually issue obligations tax exempt, but may occasionally issue taxable obligations.

a. Capital Leasing

The City may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year that costs less than $500,000. The City should be limited to issuing capital leases of no more than $1,000,000 in a fiscal year.

Whenever a lease is arranged with a private sector entity, a tax-exempt rate should be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the City should strive to obtain an explicitly defined taxable rate so that the lease will not be counted in the City's total annual borrowing subject to arbitrage rebate.

The lease agreement should permit the City to refinance the lease at no more than reasonable cost should the City decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.

4. Capital Improvement Program (CIP)

The Capital Improvement Program (CIP), approved by the City Council as part of the annual budget, should determine the City's capital needs. The annual program should be reflected in a longer, five-year plan for the acquisition, development and/or improvement of the City's infrastructure. Projects included in the CIP should be prioritized; and the means for financing each should be identified. If the current resources are insufficient to meet the needs identified in the CIP, the City Council may consider incurring debt to fund the shortfall. The City Council may also consider incurring debt to fund multiple years of the Capital Improvement Program. The CIP should be revised and supplemented each year to maintain and test compliance with the City's Debt Management Policy Financial Policy #01-07.

5. Structure of Debt Issues

The duration of a debt issue should not remain outstanding beyond the asset's useful life. Each new bond issue should be structured to be callable in 10 years. The City should design the financing schedule and repayment of debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer. In keeping with the stated goals of this debt management policy, the City should structure each general obligation issue (except refunding and mini-bond issues) to comply with the rapidity of debt repayment provisions following.

6. Credit Enhancements

Credit enhancements are mechanisms which guarantee principal and interest payments. Typically, they include bond insurance and/or a line or letter of credit. Usually this will bring a lower interest rate and a higher rating from the rating agencies, thus lowering costs.

The City may enter into agreements with commercial banks or other financial entities for the purpose of acquiring credit enhancements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the City Council.

7. Inclusion of Local Institutions

Whenever practical and in the best interest of promoting the City of DeKalb, local financial institutions are to be offered the opportunity to bid on debt instruments.

Legal Constraints and Other Limitations on the Issuance of Debt

1. State Law

30 ILCS 305/0.01, et. seq.: the short title is "The Bond Authorization Act."

2. Authority for Debt

The City may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any other lawful purpose with approval by the City Council.

3. Debt Limitation

The City of DeKalb is a home rule community. As such, the debt limitations of the bond laws are not applicable because the General Assembly has set no limits for home rule municipalities.

4. Methods of Sale

When feasible and economical, obligations should be issued by competitive rather than negotiated sale. A sale may be negotiated when the issue is predominantly a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options should be performed to aid in the decision-making process. When a sale is not competitively bid, the City will publicly present the reasons and select the underwriter or direct purchaser. If a Financial Advisor is hired to assist the City in bond issuance, the Financial Advisor will not underwrite any debt issues on which it is advising.

The criteria used to select an underwriter in a competitive sale should be the true interest cost. In a negotiated sale, the underwriter may be selected with or without a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:

- Overall experience
- Marketing philosophy
- Capability
- Previous experience as managing a co-managing partner

- Financial statements
- Public Finance team and resources
- Underwriter's discount

When cost/beneficial, the City may privately place its debt. Since no underwriter participates in a private placement, it may result in lower costs of issuance. Private placement is sometimes an option for small issues.

5. **Credit Implications**

When issuing new debt, the City should strive not to exceed credit industry benchmarks where applicable. Therefore, the following factors should be considered in developing debt issuance plans:

a. Ratio of Gross Bonded Debt to Full Market Value of Taxable Property
The formula for this computation is Gross Bonded Debt, which is the total outstanding debt, divided by the current Full Market Value of Taxable Property as determined by the Township Assessors. The City should not exceed 2% of Gross Bonded Debt per Full Market Value of Taxable Property.

b. Gross Bonded Debt Per Capita
The formula for this computation is Gross Bonded Debt divided by the current population as determined by the most recent U.S. Census. The City should not exceed $1,200 for Gross Bonded Debt per capita.

c. Ratio of Annual Debt Service to General Fund Expenditures
The formula for this computation is annual debt service expenditures divided by General Fund expenditures (excluding certain interfund transfers). The City should not exceed 10% of General Fund expenditures for annual debt service.

d. Rapidity of Debt Service Repayment
The City's general obligation bond issues should be so structured whereby the duration of the debt should not exceed 120% of the life of the asset.

e. Current Fund Balance General Fund Cash Reserve
The City should maintain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual budgeted expenditures, exclusive of interfund transfers. Such calculation should be made on an annual basis by the Finance Director (or designee) during the budget process.

Debt Administration

1. Financial Disclosures

The City shall prepare appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

2. Review of Financing Proposals

All capital financing proposals that involve a pledge of the City's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the City's credit shall be referred to the Finance Director who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Manager.

3. Establishing Financing Priorities

The Finance Director shall administer and coordinate the City's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Finance Director along with the City's bond consultants shall meet, as appropriate, with the City Manager and the City Council regarding the status of the current year's program and to make specific recommendations.

4. Credit Rating

The City should endeavor to maintain and/or to improve its credit rating and staff will specifically discuss with the City Council any proposal which might cause that rating to be lowered.

Before a general obligation bond is issued, the City will update its rating from at least one national rating agency. The City Manager, Finance Director, and the City's bond consultants should meet with a rating agency to disclose the City's capital plans, debt issuance program, and other appropriate financial information as required by the rating agency.

5. Refunding Policy

The City should consider refunding outstanding debt when legally permissible and financially advantageous. When refunding for savings purposes, a net present value debt service savings of at least two percent or greater must be achieved. Depending on the time to maturity and the absolute level of interest rates of the refunding candidate this target may change. For longer maturities the target can be higher, for shorter maturities, lower. For higher interest rates the target may be higher, for lower rates

it could be lower. There may be circumstances where the City may refund bonds for restructuring purposes that may not generate any savings.

6. Investment of Borrowed Proceeds

The City acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the City. The management of public funds should enable the City to respond to changes in markets or changes in payment or construction schedules so as to (i) optimize returns, (ii) insure liquidity, and (iii) minimize risk. The City will invest bond proceeds in accordance with the City's investment policy and federal arbitrage requirements.

Glossary of Terms:

Ad Valorem Tax - A direct tax based "according to value" of property.

Advanced Refunding Bonds - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization - the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Arbitrage - Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (reference I.R.S. Reg. 1.103-13 through 1.103-15).

Arbitrage Bonds - Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Assessed Value - An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point - 1/100 of one percent.

Bond - Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Anticipation Notes (BANS) - Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel - An attorney retained by the City to render a legal opinion whether the City is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt - The portion of an issuers total indebtedness represented by outstanding bonds.

Direct Debt or Gross Bonded Debt - The sum of the total bonded debt and any unfunded debt of the issuer.

Net Direct Debt or Net Bonded Debt - Direct debt less sinking fund accumulations and all self-supporting debt.

Total Overall Debt - Net direct debt plus the issuer's applicable share of the direct debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net direct debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units which either overlap or underlie it.

Callable Bond - A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

Capital Appreciation Bonds (CAB) - A long-term security on which the investment return is reinvested at a stated compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Certificates of Participation - Documents, in fully registered form, that act like bonds. However, security for the certificates is the government's intent to make annual appropriations during the term of a lease agreement. No pledge of full faith and credit of the government is made. Consequently, the obligation of the government to make basic rental payments does not constitute an indebtedness of the government.

Commercial Paper - Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Coupon Rate - The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt Limit - The maximum amount of debt which an issuer is permitted in incur under constitutional, statutory or charter provision.

Debt Service - The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Demand Notes (Variable Rate) - A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Double Barreled Bonds (Combination Bonds) - A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined as any debt incurred whose final maturity is more than three years.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Mini-bonds - A small denomination bond directly marketed to the public.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement should be prepared by the City

describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Other Contractual Debt - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self-Supporting or Self-Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt - Short-term debt is defined as any debt incurred whose final maturity is three years or less.

Spread - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

Tax-Exempt Bonds - For municipal bonds issued by the City tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Investment Policy

Policy Number: 01-08 **Date:** January 9, 2017

Purpose:

1.01 Policy
It is the policy of the City of DeKalb to invest public funds in a manner that will conform to state statute, maximize security, meet daily cash flow demands, and attempt to attain a market rate of return.

1.02 Scope
This policy includes all funds governed by the City Council and, except for cash in certain restricted funds, the City of DeKalb will consolidate cash balances to maximize investment earnings. Investment income will be allocated to the various individual funds based on their respective participation. Interest income derived from non-fund specific consolidated bank accounts will be attributed to the General Fund.

1.03 Objectives
The primary objectives of the City of DeKalb's investment activities are, in order of priority:

A. ***Safety of principal*** Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, while mitigating credit and interest rate risks, as defined below:
   1. **Credit Risk**, that is, the risk of loss due to the failure of the security issuer or backer. It may be mitigated by:
      - Limiting investments to the safest types of securities;
      - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business; and
      - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

   2. **Interest Rate Risk**, that is, the risk that the market value of securities in the portfolio will fail due to changes in general interest rates. It may be mitigated by:
      - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
      - By investing operating funds primarily in shorter-term securities

B. ***Liquidity,*** so as to meet all operating requirements that may be reasonably anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).

C. ***Yield,*** with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments shall be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
   1. a declining credit security could be sold early to avoid loss of principal;
   2. a security swap would improve the quality, yield, or target duration in the portfolio; or,
   3. liquidity needs of the portfolio require that the security be sold.

1.04 Standards of Care

A. ***Prudence***

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers and employees of the City of DeKalb, while acting in good faith in accordance with this investment policy and any written procedures as might be established, shall be relieved of personal liability for an individual security's credit risk or market price changes.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. ***Ethics and Conflicts of Interest***

City of DeKalb employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. They shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

C. ***Delegation of Authority***

Authority to manage the investment program is granted to the authorized municipal official described in Chapter 54 of the DeKalb Municipal Code. Responsibility for the operation of the investment program is hereby delegated to the Finance Director or his/her designee, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. These procedures shall include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements collateral/depository agreements and banking services

contracts. All investments shall follow the investment plan designed and approved by the Finance Director or his/her designee prior to execution.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the DeKalb City Council. The Finance Director, as Chief Financial Officer, shall be accountable for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

1.05 Safekeeping and Custody

All trades where applicable will be executed by Delivery vs. Payment (DVP). This shall ensure that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

1.06 Authorized Financial Dealers and Institutions

A list shall be maintained of financial institutions authorized to provide investment services to the City of DeKalb, as well as a list of approved security broker/dealers (or their respective custodial clearing firm) selected for creditworthiness (minimum capital requirement of $10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following (as appropriate):

1. audited financial statements
2. proof of National Association of Securities Dealers (NASD) certification
3. proof of state registration
4. completed broker/dealer questionnaire
5. certification of having read the City of DeKalb's investment policy and that all investments will comply with the policy

An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance Director or his/her designee.

1.07 Internal Controls

The Finance Director or his/her designee is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director or his/her designee shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Prevention of collusion

2. Separation of transaction authority from accounting and record keeping.
3. Custodial safekeeping (Securities purchased from any bank or dealer including appropriate collateral, as defined by State Law, shall be placed with an independent third party for custodial safekeeping).
4. Avoidance of physical delivery securities.
5. Clear delegation of authority to subordinate staff members.
6. Written confirmation of telephone transactions for investments and wire transfers (may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures).
7. Development of a wire transfer agreement with the lead bank or third party custodian, which shall outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

1.08 Suitable and Authorized Investments

Investment Types

Consistent with the GFOA Recommended Practice on State Statutes Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state law where applicable:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations
2. Repurchase agreements
3. Certificates of deposit
4. Savings and loan association deposits
5. Investment-grade obligations of state, provincial and local governments and public authorities
6. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities
7. Statewide investment pools

Use of repurchase agreements should be consistent with GFOA Recommended Practices on Repurchase Agreements (see attached "GFOA Recommended Practices").

Consistent with the GFOA Recommended Practice on Use of Derivatives by State and Local Governments, extreme caution shall be exercised in the use of derivative instruments (see attached "GFOA Recommended Practices").

From time to time, the City may choose to invest in instruments offered by minority and community financial institutions. These financial institutions may not meet all the criteria under this section. All terms and relationships will be fully disclosed and authorized by the City Manager prior to purchase and shall be consistent with state or local law.

1.09 Collateralization
Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC or SIPC limits, excluding interest, must be secured by some form of collateral, witnessed by a written agreement (see the attached "GFOA Recommended Practices"). Pledged collateral shall be held in safekeeping by the Federal Reserve Bank of Chicago (or other independent third party designated by the Finance Director or his/her designee) in the name of the municipality. In addition, the value of the pledged collateral must be marked to market monthly, or more frequently depending on the volatility of the collateral pledged. Last, the City requires that the amount of collateral pledged equal 110% of the uninsured amount on deposit.

1.10 Diversification
The City of DeKalb shall attempt to diversify its investments appropriate to the nature of the funds, the purpose for the funds, and the amount available to invest. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

1.11 Maximum Maturities
To the extent practicable, the City of DeKalb shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of DeKalb will not directly invest in securities maturing more than 3-years from the date of purchase.

Reserve funds may be invested in securities exceeding 3-years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

Regardless of the foregoing, no funds may be invested in securities maturing in excess of 7-years from the date of purchase unless authorized by the City Council.

1.12 Reporting
The Finance Director or his/her designee shall prepare a monthly investment and bank balance report for City Council that provides:

1. Cash balances held at the end of the month;
2. A listing of individual securities and corresponding maturities held at the end of the reporting period;
3. The percentage of the total portfolio which each type of investment represents;
4. Inception-to-date yields for each individual security;
5. Average weighted inception-to-date yield to maturity of the entire portfolio as compared to applicable benchmarks.

1.13 Performance Standards
This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should attempt to obtain a comparable rate of return during a market/economic environment of stable interest rates. The portfolio performance should be benchmarked to the return of the 90-day Treasury bill.

1.14 Investment Policy Adoption
The investment policy shall be adopted by the City Council.

1.15 Policy Exemption and Amendment

Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the City Manager and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

Performance Measures

Overview

Performance measurement is the process of collecting, analyzing, and reporting information on the operations of the City's departments, measuring the effectiveness and efficiency of its programs. Some of the key performance measures of the City of DeKalb:

Fiscal Strength

One key measure of the City's fiscal strength, which is publicized throughout the Financial Polices, is the General Fund reserve balance, which is internally required to be maintained at a minimum of 25%:

Performance Measure: General Fund Reserve

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 (Projected)
Total GF Expenditures	$36,192,442	$36,827,804	$36,862,084	$41,387,928	$42,712,624	$53,344,678
Ending GF Balance	$10,524,704	$12,286,410	$19,625,868	$25,317,478	$31,944,117	$31,491,406
% of Reserve	29.08%	33.36%	53.24%	61.17%	74.79%	59.03%
Benchmark	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
Measure Achieved?	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

A second measure of fiscal strength and a key component of furthering community development, is the change in the City's tax rate and striving to drive it down by increasing overall EAV:

Performance Measure: City Tax Rate

Levy Year	2019	2020	2021	2022	2023	2024 (Projected)
City of DeKalb	0.08451	0	0	0	0	0
City of DeKalb Pension	1.07042	1.06868	0.98612	0.89599	0.81096	0.6331
Total	1.15493	1.06868	0.98612	0.89599	0.81096	0.6331
Rate Reduction	**-0.0334**	**-0.0863**	**-0.0826**	**-0.0901**	**-0.0850**	**-0.1779**
Measure Achieved?	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

In addition to the City's rate, the City communicates regularly with the other taxing bodies in the County to decrease their rates annually, as the community EAV increases, until a collective aggregate target rate of 9.0000 is achieved:

Performance Measure: All Taxing Bodies Rates Combined

Taxing Body	2019	2020	2021	2022	2023
County (blended)	1.07520	1.06293	1.03149	0.96766	0.89986
Forest Preserve (blended)	0.07481	0.07396	0.07355	0.06915	0.06404
DeKalb Township	0.16318	0.16002	0.14864	0.14107	0.12575
DeKalb Road & Bridge	0.18671	0.18485	0.17298	0.16780	0.15307
City of DeKalb	0.08451	0.00000	0.00000	0.00000	0.00000
City of DeKalb Pension Funds	1.07042	1.06868	0.98612	0.89599	0.81096
DeKalb Library	0.38683	0.38772	0.38546	0.37454	0.35573
DeKalb Park District (blended)	0.72045	0.70975	0.69631	0.67796	0.64887
School District 428 (blended)	7.18383	7.06491	6.80841	6.09342	5.67524
Kishwaukee College	0.65277	0.65278	0.64319	0.60874	0.58444
KWRD	0.13596	0.13367	0.11998	0.10937	0.09512
Total Rate	**11.73467**	**11.49927**	**11.06613**	**10.10570**	**9.41308**
Change from Prior Year	**-0.12577**	**-0.2354**	**-0.43533**	**-0.95557**	**-0.69262**
Measure Achieved?	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

Financial Accountability

The City annually prepares a budget that exceeds statutory requirements and submits it to the GFOA's Distinguished Budget Presentation Award Program. Similarly, the City prepares an Annual Comprehensive Financial Report in accordance with GFOA's Certificate of Achievement for Excellence in Financial Reporting (COA) Program. The number of awards received is listed below.

Performance Measure: Excellence in Financial Reporting

Received:	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
GFOA Budget Award	No	Yes (5)	Yes (6)	Yes (7)	Yes (8)	Yes (9)
GFOA COA	Yes (26)	Yes (27)	Yes (28)	Yes (29)	Pending	Not yet Completed

Public Safety

The DeKalb Police Department Mission Statement:

The members of the DeKalb Police Department are committed to reducing crime and enhancing the quality of life through an active partnership with our community.

The Department prepares an annual report that outlines the strategies employed by the Department in fulfilling this mission and utilizes performance measures to evaluate the effectiveness of these strategies. A new National Incident-Based Reporting System (NIBRS) was implemented in 2021, which has altered the comparability of the numbers. Some of the more significant measures are as follows:

Performance Measure: NIBRS Totals

Offense	2021	2022	2023
Murder	3	1	4
Negligent Manslaughter	1	0	1
Justifiable Homicide	1	0	0
Non-Consensual Sex Offenses	63	76	69
Agg Battery/Assault	174	125	92
Simple Assault	1,075	981	1,096
Intimidation	116	107	83
Kidnapping/Abduction	12	8	8
Consensual Sex Offenses	5	1	4
Human Trafficking-Involuntary Servitude	1	0	0
Total	1,451	1,299	1,357

The National Incident Based Reporting System (NIBRS) divides all crimes into two categories, Group A and Group B. The chart below groups the most significant crimes against society and crimes against property reported in 2023.

Group A Offenses	2021	2022	2023
Drug/Narcotic Violation	234	322	399
Drug Equipment Violation	37	38	66
Gambling Offenses	0	0	0
Pornography/Obscene Material	6	6	11
Prostitution	4	2	1
Weapons Law Violation	74	55	47
Animal Cruelty	3	8	6
Crimes Against Society Total	358	431	530

Group A Offenses	2021	2022	2023
Robbery	25	31	19
Burglary/Breaking & Entering	107	80	90
Larceny/Theft	845	917	876
Motor Vehicle Theft	71	61	44
Arson	9	8	6
Destruction of Property	573	527	368
Counterfeiting/Forgery	54	40	21
Fraud Offense	563	356	322
Embezzlement	3	2	1
Extortion/Blackmail	7	3	1
Bribery	0	0	0
Stolen Property Offenses	2	2	1
Crimes Against Property Total	2,259	2,027	1,749

The number of specific incidents would be a useful tool year over year to determine where to focus the Department's efforts, resources and what level of police officer staffing may be appropriate.

Performance Measure: Public Service Calls

The type of calls fielded by the Department also yields useful information on the success or necessity of additional public outreach programs. Behavioral health data, for example, supports the need for the Department's continued participation in an outsourced social worker program that is part of an agreement with Northwestern Medicine Ben Gordon Mental Health Center.

Calls for Service	2021	2022	2023
Public Service/Miscellaneous (all)	15,188	14,298	13,497
Quality of Life & Nuisances:			
Disorderly Conduct	1175	1,231	880
Suspicious Activity	2,020	2,082	2,091
Behavioral Health Issues	675	501	539
Wellbeing check	1,081	1,053	1,055
Domestic Calls	1,732	1,826	1,610
Municipal Ordinance Violations	1,427	853	727
All Other	2,475	2,390	1,316
Public Presentation/Community Engagement	569	574	571
Total	25,773	24,234	21,715

Performance Measure: Traffic Statistics

	2021	2022	2023
Traffic/Ordinance Citations Issued	2,208	3,661	3,957
DUI Arrests	81	75	74
Warnings Issued	1,053	2,386	2,702
Parking Tickets Issued	6,657	5,870	4,414
Abandoned Auto	287	203	203
Pedestrian Warnings	7	5	3
Driving Complaints	419	645	544
Parking Complaints	754	687	670

Lastly, traffic statistics may suggest the need for additional traffic patrol; in this instance the increase in citations issued is more characteristic of the increase in officer time involved with traffic enforcement. This data continues to aid in department staffing and allocation of department resources. The full 2023 DeKalb Police Department report can be found on the City website at https://www.cityofdekalb.com/Archive.aspx?ADID=605

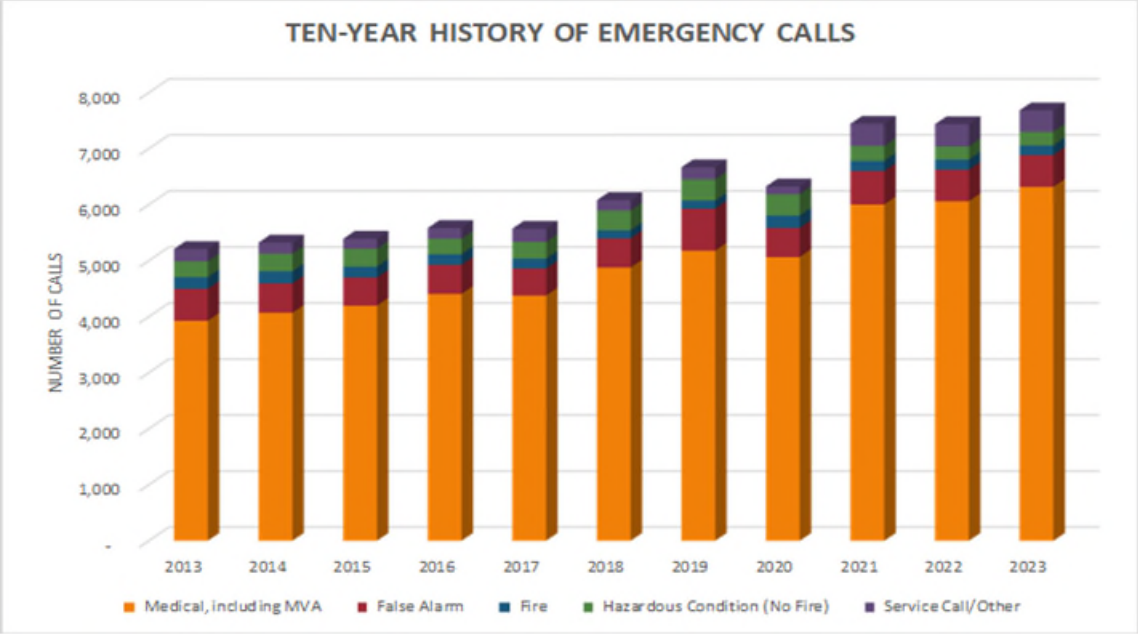


The DeKalb Fire Department Mission Statement:

We are committed to providing the highest level of service to the citizens of DeKalb and those who visit. We strive to continuously seek innovative and effective ways to protect the lives and property of those we serve through suppression, emergency medical services, education, prevention, and training.

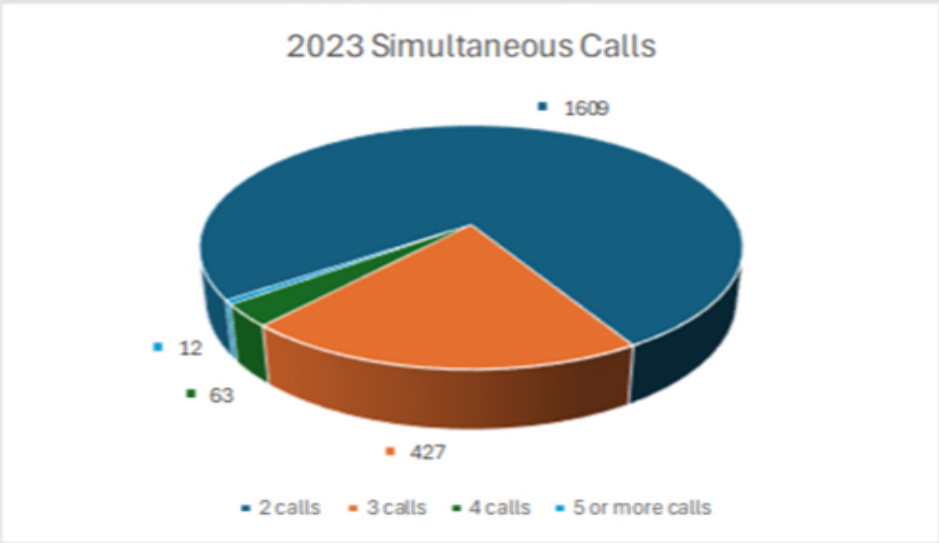
The Fire Department prepares an annual report that outlines the strategies used by the Department in fulfilling this mission and utilizes performance measures to analyze the effectiveness of employed strategies. Some of the more significant measures are portrayed in the following chart:

Performance Measure: Call Volume



In 2023, the annual call volume was 7,684 responses, a 3.3% increase over 2022. Frequently, the Fire Department is needed in several locations at once. These simultaneous or "overlapping" calls occurred 2,111 times (an average of 6 times a day) in 2023.

Year	Fire/Life Safety	EMS & Rescue	Total Responses
2021	1,442	6,004	7,446
2022	1,376	6,061	7,437
2023	1,366	6,318	7,684



The DeKalb Fire department is DeKalb County's largest emergency response agency, in terms of personnel, equipment and vehicles. They frequently respond to requests for Mutual and Automatic Aid when surrounding agencies need additional resources. Our personnel assist when able, providing manpower, apparatus, specialized equipment and expertise.

Surrounding Community	Aid Given 2022	Aid Given 2023	Aid Received 2022	Aid Received 2023
Sycamore	82	92	40	54
Malta	56	78	4	7
Cortland	15	20	20	23
Waterman	11	12	2	1
Rochelle	1	9	0	2
Shabbona	2	8	2	4
Other	3	4	11	1
Ogle Lee	1	4	0	0
Maple Park	3	4	7	9
Genoa	6	4	3	14
Elburn	2	3	2	3
Kirkland	4	2	0	1
Hinckley	1	1	1	1
Totals	187	241	92	120

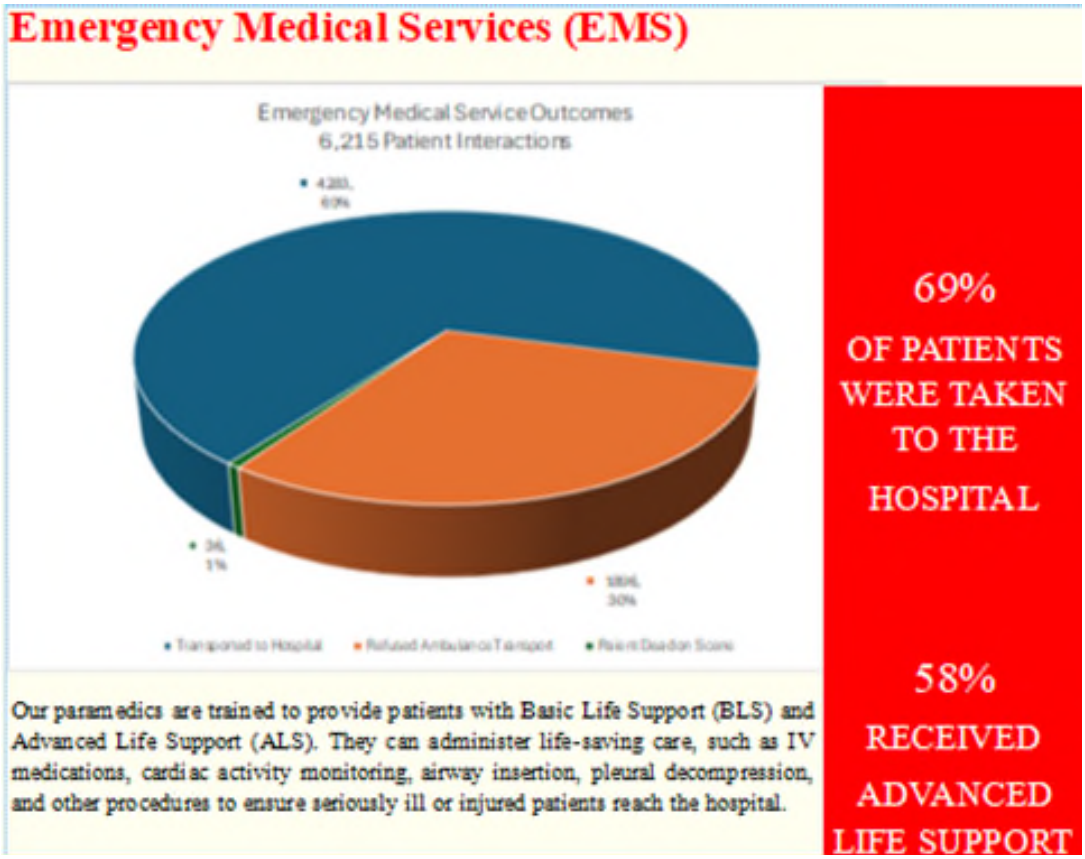
The National Fire Protection Agency (NFPA) defines response time as the "time that begins when units are enroute to the emergency incident and ends when units arrive at the scene." This does not include the time for the alarm, dispatch, and turnout prior to rolling an engine or ambulance. The NFPA gold standard for response times is 4 minutes. There is no silver standard, based on

decades of technical study establishing life-saving parameters in both EMS and fireground incidents.

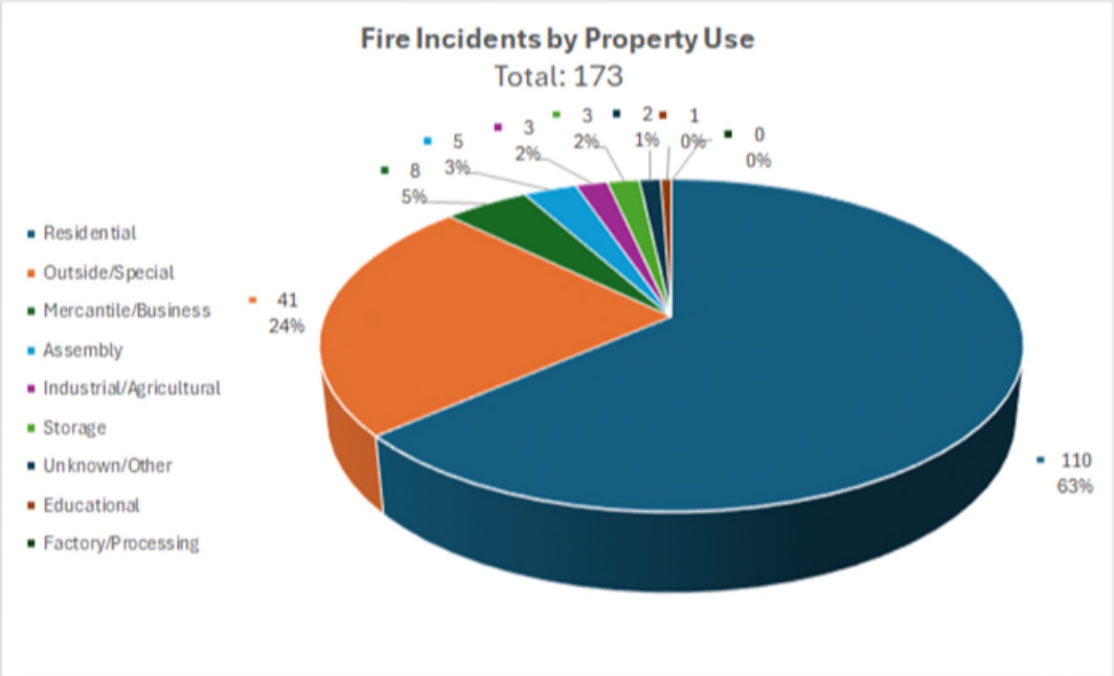
City Council approved a bond issuance on September 11, 2023 (Ordinance 2023-035) after determining, in conjunction with the City's Finance Advisory Committee on August 21, 2023, that the construction and staffing of a fourth City fire station was a priority spending objective for the Fiscal Year 2024 City Budget

Training at the DeKalb Fire Department is based on standards, regulations and requirements set forth on the minimum number of training hours needed annually by the National Fire Protection Association (NFPA), Insurance Service Organization (ISO), Occupational Safety and Health Administration (OSHA), Illinois Occupational Safety and Health Administration (IOSHA), Office of the Illinois State Fire Marshall (OSFM), and the Illinois Department of Public Health (IDPH).

The Training Division is responsible for managing and providing training to department members. Ongoing training ensures crews are well prepared to provide emergency services to the community. The DeKalb Fire Department training program is comprised of two types: internal and external training, in 2023 staff logged 23,288 training hours up from 20,589 hours in 2022.



Performance Measure: Emergency Medical Services (EMS)



Performance Measure: Fire Incidents

The National Fire Incident Reporting System (NFIRS) maintains records of fire department emergency response data, which is analyzed by the U.S. Fire Administration to find trends in emergency services. This data is an important tool for evaluating fire-related issues, developing education campaigns, making recommendations for codes and standards, determining consumer product failures, identifying opportunities for research efforts, and supporting federal legislation. To remain eligible for grant opportunities, our department submits NFIRS reporting data, including the following:

- Incident date, time, and location;
- Type of incident;
- Actions taken by crew members;
- Personnel & vehicles dispatched and reporting to the scene;
- Supplies and equipment used;
- Mutual/automatic aid received or given; and
- Narratives of the assessment of the scene and services provided.

This data continues to assist with planning for future facility needs, hiring new personnel, purchasing vehicles, procuring other apparatus and tools, and addressing community challenges.

The full 2023 DeKalb Fire Department report can be found on the City website at https://www.cityofdekalb.com/DocumentCenter/View/18038/2023-Annual-Report



Glossary of Terms

The Annual Budget Document contains specialized and technical terminology and acronyms that are unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms and acronyms, a budget glossary has been included.

Abatement – A complete or partial cancellation of a tax levy imposed by a government.

Accrual - The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

ACFR - Annual Comprehensive Financial Report

Ad Valorem Tax - A direct tax based "according to value" of property.

Advance Refunding Bonds - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization - The process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Appropriation – A sum of money or total of assets devoted to a special purpose.

Assessed Value - An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

ARPA – American Rescue Plan Act signed into law in March 2021 to provide additional financial relief in the wake of the COVID-19 pandemic.

Audit – An official inspection of an organization's accounts, typically by an independent body.

Balanced Budget - A budget for which expenditures in a given fiscal year do not exceed the sum of 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year.

Basis Point - 1/100 of one percent.

Bond - Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Counsel - An attorney retained by the City to render a legal opinion whether the City is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bond Rating - An evaluation of credit worthiness performed by an independent rating service.

Bonded Debt - The portion of an issuer's total indebtedness represented by outstanding bonds.

Direct Debt or Gross Bonded Debt - The sum of the total bonded debt and any unfunded debt of the issuer.

Net Direct Debt or Net Bonded Debt - Direct debt less sinking fund accumulations and all self-supporting debt.

Total Overall Debt - Net direct debt plus the issuer's applicable share of the direct debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net direct debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units which either overlap or underlie it.

Budget - Plan of financial operations for the City. Includes estimated income (revenues) and expenses (expenditures) matched with various municipal services.

Budget Calendar – The schedule of key dates or milestones that City departments follow in the preparation, adoption, and administration of the budget.

Budget Document – The official written document prepared by the Finance Department that presents the operating budget to the legislative body. The document includes written summaries, narratives, schedules of revenues, expenditures, and transfers, charts, and graphs to ease the understanding of the effect of the operating budget on the City's financial condition.

Callable Bond - A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

Capital Expenditures - An amount spent to acquire or improve a long-term asset such as equipment or buildings. The cost (except for the cost of land) is then charged to depreciation expense over the useful life of the asset.

Capital Improvement Program (CIP) - A plan for future capital expenditures which identifies each capital project, its anticipated start and completion, and the cost per year. The City develops a Five-Year CIP annually as part of the budget development process.

Capitalization Threshold – Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CARES Act – Coronavirus Aid, Relief, and Economic Security Act passed by U.S. Congress in March 2020.

Component Unit – Legally separate organization that must be included in the financial report of the primary government.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services - Services provided by external entities.

Debt Service - The amount of money necessary to pay interest on an outstanding debt and the serial maturities of principal for serial bonds.

Debt Service Fund – Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest.

Department - An organizational unit which is functionally unique in delivery of services. A department may contain one or more divisions or programs.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

Enterprise Resource Planning (ERP) System – A system designed to deliver an integrated suite of business applications. In FY18 and FY19, the City implemented a new ERP system (BS&A Software).

Expenditures - The cost of goods delivered, or services rendered.

Fiduciary Funds – Funds used to report assets held in trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Year (FY) - A twelve-month period for which the annual operating budget and budget ordinance applies. The City of DeKalb's fiscal year runs from January 1 through December 31.

Five Year Forecast – The City develops Five Year Financial Forecasts for select funds each year to assess the impact of current budgetary decisions over the long-term.

Full-Time Equivalent (FTE) – The unit of measurement for an employee calculated as an employee's scheduled hours divided by the employer's hours for a full-time workweek.

Fund - A self-balancing set of accounts reporting assets, liabilities and residual equity/fund balance segregated for the purpose of carrying on a specific activity or to attain a specific objective in accordance with regulations.

Fund Balance - The accumulated reserves of a particular fund, consisting of the cumulative revenues and other financing sources in excess of the cumulative expenditures and other uses.

GAAP – Generally Accepted Accounting Principles, the common set of accounting rules, standards and procedures used by the Financial Accounting Standards Board.

GASB – Governmental Accounting Standards Board, a private organization creating Generally Accepted Accounting Principles for state and local governments.

GEMT – Ground Emergency Medical Transportation – program that provides gap funding between what the City might receive in Medicaid funds for ambulance transports and the actual cost of providing those services.

General Fund - This is the City's primary operating fund. It is used to account for all revenue and expenditures applicable to general operations of City departments and other agencies, not accounted for in another fund.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Geographic Information Systems (GIS) - A computer information system that integrates, stores, edits, analyzes, shares and displays geographic information to enhance decision making.

GFOA – Government Finance Officers Association, a private organization that provides best practice information around accounting, auditing, budgeting, capital planning, debt management, financial reporting, pension and benefit administration, and treasury and investment management to state and local governments.

Governmental Fund – Fund generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant - A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home-Rule Municipality – A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt. The City of DeKalb is a home-rule municipality.

HUD – U.S. Department of Housing and Urban Development.

Impact Fees - Fees assessed to cover the anticipated cost of services and improvements that will be needed as a result of development.

Improvement – Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, dams, and lighting systems.

Interfund transfer – Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without requirement for repayment.

Internal Service Fund - Funds which account for activities supplied by one department to another on a cost-reimbursement basis. The City accounts for fleet, liability insurance and self-insurance activities as internal service funds.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Major Fund - Those funds whose revenues, expenditures/expenses assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the

aggregate for all governmental and enterprise funds in total. The General Fund is always a Major Fund.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

NEU – Non-Entitlement Unit of local government defined under the American Rescue Plan Act as a city that is not a metropolitan city.

Non-Major Fund - Funds that do not meet the definition of a Major Fund. Non-major funds are reported in total as a separate column on the government-wide financial statements.

OPEB – This is an abbreviation for Other Post Employment Benefits. It is used in reference to the City's health insurance liability associated with providing health insurance benefits to retirees.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Personnel Costs - A category of expenditures consisting primarily of the salaries, other wages, and fringe benefits of the employees.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Property Tax Levy – The single greatest revenue source of the City and adopted annually by the City Council in December, the property tax levy Ordinance imposes a tax liability on all real estate within the corporate limits. The County establishes the rates required to generate the tax levy established, which is assessed uniformly on all properties' equalized assessed valuation.

Proposed Budget - The spending plan for fiscal year formally submitted by the City Manager to the City Council for consideration.

Proprietary Fund – A fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. These activities are similar to what would be found in the private sector.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Revenue - The financial resources generated from various sources of income, such as taxes and fees, collected by the City for public use.

SAFER – Staffing for Adequate Fire and Emergency Response, a federal (FEMA) grant program which provides funding directly to fire departments to increase or maintain the number of trained, frontline firefighters in the city.

Special Service Area (SSA) - A contiguous area in which special services are provided in addition to those services provided generally. The cost of the special services is paid from revenues collected through taxes assessed on the property within the special service area.

Tax-Exempt Bonds - For municipal bonds issued by the City tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Financing (TIF) - A financing method which utilizes future property tax revenues to stimulate new private investment in redevelopment areas. Growth in the value of the property within the TIF district generates "increment" used to make additional investment in the area.

Tax Levy – The total amount to be raised by general property taxes for the purposes specified in the Tax Levy Ordinance.

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Chart of Accounts

EXPENDITURES/EXPENSES

PERSONNEL & BENEFITS

41100 WAGES FULL-TIME - Salary expense for full-time employees.

41200 WAGES PART-TIME - Salary expense for part-time employees or seasonal help.

41300 WAGES-OVERTIME - Salary expense paid to non-exempt employees at one and one-half times or two times the employee's regular hourly rate for all hours worked in excess of forty hours per week or eight hours per day, as applicable.

41400 LONGEVITY PAY - Salary expense for employees with contract specific negotiated years of continuous/creditable service.

41500 CLOTHING ALLOWANCE - Amount paid for uniforms and personal protective equipment provided for those public service employees required to wear uniforms while performing their jobs.

41550 CAR ALLOWANCE - Amount paid to employees for monthly car allowance.

41600 WELLNESS BONUS - Salary expense for Fire and Police employees that take a limited amount of sick time per calendar year.

41650 EDUCATION BONUS - Salary expense for full-time, non-probationary Fire employees that obtain a level of education beyond that of high school.

41700 DEFERRED COMPENSATION - The employer cost of employee deferred compensations plans.

41800 HSA CONTRIBUTIONS – The employer cost of HSA contributions to the plans.

41850 INSURANCE OPT-OUT CONTRIBUTIONS – The employer cost of compensation to employees that opt out of City insurance.

41950 SERVICE PENSIONS – Payments to Police Pension and Fire Pension retirees.

41951 NON-DUTY DISABILITY PENSIONS – Payments to Police Pension and Fire Pension retirees.

41952 DUTY DISABILITY PENSIONS – Payments to Police Pension and Fire Pension retirees.

41953 SURVIVING SPOSE PENSIONS – Payments to Police Pension and Fire Pension retirees.

41954 DEPENDENT PENSIONS – Payments to Police Pension and Fire Pension retirees.

41960 SERVICE CREDIT TRANSFER – Payments to Police Pension and Fire Pension retirees for service credit transfers.

41970 CONTRIBUTIONS REFUNDS – Payments to Police and Fire employees previously contributing into the pension funds that have separated from employment.

42100 EMPLOYER PORTION FICA - The employer contribution of Social Security and Medicare, which is currently at 7.65% of gross wages.

42200 EMPLOYER PORTION IMRF - The employer contribution of IMRF, which rate changes annually, and applies to gross wages for all employees covered under the IMRF program.

42300 EMPLOYER CONTRIB/PENSION – Contributions from the City into the Police/Fire Pension Funds. This amount is determined by an actuarial study conducted on an annual basis.

42500 EMPLOYEE HEALTH INSURANCE - Employer amount paid for employee group medical and dental insurance premiums.

42580 EMPLOYEE LIFE INSURANCE - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding - for employee life insurance.

42600 WORKERS COMPENSATION/LIABILITY INSURANCE – Contribution to the Internal Service Fund and ultimately to the City's insurance company for workers compensation insurance coverage for employees of the City and general liability coverage.

42700 UNEMPLOYMENT INSURANCE - Reimbursements to the State of Illinois for unemployment insurance claims filed by former employees.

42999 SECTION 125 PAYMENTS - Amount paid for employee flexible spending account.

COMMODITIES

51000 BOARDS & COMMISSIONS - Amount paid for expenses related to the Police and Fire Commission and the Planning and Zoning Commission.

51100 SUPPLIES/PARTS-GROUNDS - Amount paid for supplies and parts to maintain municipal grounds including items for landscaping, trees planted by City personnel, grass seed, plantings, topsoil, etc.

51300 SUPPLIES/PARTS-BUILDINGS - Amount paid for supplies and parts to maintain municipal building mechanical systems including items for plumbing, electric, HVAC, alarm systems etc.

51410 SUPPLIES/PARTS-STREETS - Amount paid for supplies and parts to maintain streets and alleys.

51430 SUPPLIES/PARTS-STORM SEWERS - Amount paid for supplies and parts to maintain municipal storm water systems.

51500 SUPPLIES/PARTS-EQUIPMENT - Amount paid for supplies and minor equipment for the Engineering and Water lab.

51600 SUPPLIES/PARTS-TECHNOLOGY - Amount paid for supplies and minor computer and peripheral equipment.

51700 SUPPLIES/PARTS-VEHICLES - Amount paid for supplies and parts to maintain municipal vehicles.

51996 POTABLE WATER SYSTEM PARTS - Amount paid for supplies and parts to maintain municipal potable water systems.

51997 STREETLIGHTS, PARTS - Amount paid for supplies and parts to maintain streetlights.

51998 TRAFFIC & STREET SIGNS - Amount paid for supplies and parts to maintain traffic and street signs.

51999 SUPPLIES/PARTS-TRAFFIC SIGNALS - Amount paid for supplies and parts to maintain traffic signals.

52000 OFFICE SUPPLIES - Amount paid for pens, pencils, markers, post-its, staples, binders, folders, dividers, pads, calendars, cassette tapes, ribbons, paper, ink, etc.

52500 JANITORIAL SUPPLIES - Amount paid for operating supplies such as cleaning supplies (sweeping compound, glass cleaner, etc.), paper towels, toilet tissue, testing and exam supplies, pesticides/herbicides, signs posts, cabinets, small tools, non-personal safety equipment, and other equipment.

52600 PATROL SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Police Patrol Officers, including gloves, evidence supplies, trauma bags, testing supplies, etc.

52700 INVESTIGATION SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Investigation Officers, including office supplies, car rental, etc.

52800 FIREFIGHTING SUPPLIES & EQUIPMENT - Amount paid for supplies and equipment for Fire personnel, including items for uniform maintenance.

52900 AMBULANCE SUPPPLIES & EQUIPMENT - Amount paid for supplies and equipment required to stock an ambulance.

53000 OPERATING SUPPLIES - Amount paid for airport supplies, including safety harnesses, etc.

53099 ACTIVITIES & SUPPLIES - Amount paid for activities such as employee service plaques, employee events, etc.

53100 ICE/SNOW CONTROL SUPPLIES - Amount paid for ice and snow control supplies such as road salt, ice melt, etc.

53200 WATER SYSTEM CHEMICALS - Amount paid for potable water chemicals such as, salt, chlorine, hydrofluosilicic, etc.

53300 SMALL TOOLS & EQUIPMENT - Amount paid for operating supplies such as small tools, non-personal safety equipment, and other equipment costing less than $1,000.

54000 UNIFORMS/PROTECTIVE CLOTHING - Amount paid for purchase and maintenance of uniforms such as, cleaning, embroidery, safety glasses, etc.

55000 FUEL, OIL, & LUBRICANTS - Amount paid for gasoline and oil used in municipal vehicles.

55100 AIRPORT FUEL (FOR RESALE) - Amount paid for Airport fuel.

58110 DUI FINES EXPENDITURES - Amount paid for supplies related to DUI enforcement, including mouthpieces, manuals, gloves, etc.

58120 ANTI-CRIME EXPENDITURES - Amount paid for anti-crime prevention activities such as Live Healthy, Camp Power, domestic violence database, etc.

58130 CRIME LAB EXPENDITURES - Amount paid for expenses related to the crime lab such as, lab supplies, carbon filters, masks, etc.

58140 POLICE FORFEITURES EXPENDITURE - Amount paid for items related to vehicle seizures, K-9 expenses, vehicle/bicycle repairs, riot helmets, etc.

59900 LIBRARY MATERIALS - Amount paid for materials purchased for the Library.

59999 COMMODITIES - Amount paid for miscellaneous purchases such as Prisoner meals, sympathy arrangements, etc.

CONTRACTUAL

61100 MAINTENANCE-GROUNDS - Amount paid for contracted maintenance of municipal grounds including labor and materials for mowing, landscaping, trimming, fertilization, aeration, planting, spoils disposal, stump removal, etc.

61300 MAINTENANCE-BUILDINGS - Amount paid for contracted maintenance of municipal buildings including labor and materials for plumbing, electrical, HVAC, alarm systems, etc.

61400 MAINTENANCE-INFRASTRUCTURE - Amount paid for contracted maintenance of municipal infrastructure.

61420 MAINTENANCE-STREETS - Amount paid for contracted maintenance of municipal streets, paths, wells and storage, meters and hydrants, water lines, right of way areas, etc.

61430 STORM MAINTENANCE-STORM SEWERS - Amount paid for repair and maintenance of storm water systems.

61450 MAINTENANCE-SIDEWALKS - Amount paid for contracted maintenance of sidewalks.

61500 MAINTENANCE-EQUIPMENT - Amount paid for contracted maintenance of municipal equipment including labor and materials for office machines, copiers, radios and electronics, desks, fans, air conditioners, movie cameras, recorders, VCRs, fire extinguishers, first aid kits, hoists, generators, central telephone systems, trailers, non-licensed wheeled equipment, etc.

61599 WARNING SIRENS - Amount paid for warning sirens services.

61700 MAINTENANCE-VEHICLES - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

61800 MAINTENANCE-SOFTWARE - Amount paid for maintenance of technology resources such as annual renewal of software licenses and subscriptions.

61900 MAINTENANCE-BOOKS - Amount paid for maintenance related to books at the Library.

61999 MAINTENANCE AIRPORT - Amount paid for repair and maintenance at the airport.

62099 PRINTED MATERIALS - Amount paid for printing newsletters, letterhead/stationery, envelopes, work order forms, business cards, checks, application forms, program brochures, etc.

62100 FINANCIAL SERVICES - Amount paid for contracted accounting services such as auditing, bookkeeping, attestations, and other related functions.

62110 FINANCIAL SERVICES - AUDIT - Amount paid for auditing services in the pension funds.

62120 FINANCIAL SERVICES - ACTUARY - Amount paid for actuarial services in the pension funds.

62150 INVESTMENT SERVICES - Amount paid for investment management services in the pension funds.

62200 LEGAL SERVICES - Amount paid for contracted legal advice and services.

62300 ARCHITECT/ENGINEER SERVICES - Amount paid for architect and engineering fees.

62301 REBUILD ARCHITECT/ENGINEER SERVICES - Amount paid for architect and engineering fees from the Rebuild America Grant.

62400 TECHNOLOGY SERVICES - Amount paid for technology services including monthly/annual maintenance contracts, copier expenses, consulting fees, etc.

62500 LAB TESTING SERVICES - Amount paid for contracted services for lab testing services.

62600 MEDICAL SERVICES - Amount paid for pre-employment physicals, drug screens, required medical testing for various employees, psychological examinations of applicants as part of the testing process, wellness program expenditures, and payments to health care providers and employee reimbursements made in connection with the City's partially self-funded health insurance plan.

62700 HUMAN & SOCIAL SERVICES - Amounts paid for Human Services Fund and Community Development Block Grant Funds.

62750 INSURANCE SERVICES – Amounts paid for insurance service charges.

62800 UNEMPLOYMENT INSURANCE SERVICES – Amounts paid for unemployment insurance service charges.

62900 PERSONNEL RECRUITMENT SERVICES - Amount paid for advertisements such as employee recruitment ads, bid notices, legal notices, and other required notices.

63000 SPECIAL EVENT SERVICES - Amount paid for items related to special events such as cake for employees retiring, Alderman reception, funeral flowers, etc.

63100 FORESTRY SERVICES - Amount paid for expenses related to maintenance of municipal tree inventory including tree and stump removal, Emerald Ash Borer treatment, etc.

63150 50/50 TREE PLANTING - Amount paid for half of parkway tree replacements, split with the property owner.

63200 MOSQUITO ABATEMENT SERVICES - Amount paid for contracted mosquito abatement services such as spraying.

63300 NUISANCE ABATEMENT SERVICES – Amount paid for contracted nuisance abatement services.

63400 SNOW REMOVAL SERVICES - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

63500 TOWING SERVICES - Amount paid for towing services.

63600 WEATHER SERVICES - Amount paid for weather services including monitoring of pavement temperature, live radar, etc.

63650 LAND ACQUISITION SERVICES - Amount paid for fees and services for land acquisition.

63700 DEVELOPMENTAL SERVICES - Amount paid for contracted development services.

63750 DEMOLITION SERVICES - Funds to assist with property demolition.

63800 CONTRACTED SERVICES - Amount paid for contracted services including building inspections, plan review, band director, etc.

63900 OTHER PROFESSIONAL SERVICES - Amount paid for consulting fees and services.

63950 LIBRARY PROGRAMS – Amount paid for programs offered at the Library.

63955 GRANT FUNDED PROGRAMS – Amount paid for programs that are grant funded.

63960 DONATIONS/FRIENDS OF THE LIBRARY - Amount paid for Library gifts and donations.

63965 ENDOWMENTS AND MEMORIALS - Amount paid for Library memorials.

63970 LIBRARY ELECTRONIC RESOURCES - Amount paid for parts and maintenance of the Library database.

63998 FLEX ADMINISTRATION - Amount paid to third party administrator for flexible spending account program.

63999 TPA ADMINISTRATION - Amount paid to third party administrator for workers' compensation program.

64000 UTILITIES - Amount paid for utility services, including gas and electric.

64100 ELECTRIC SERVICES - Amount paid for electricity for streetlights, water system power, municipal buildings, and airport power.

64200 NATURAL GAS SERVICES - Amount paid for natural gas service to municipal buildings.

64300 REFUSE REMOVAL SERVICES - Amount paid for contracted refuse removal services.

64400 SEWER SERVICES – Amount paid for sewer services.

64500 TELEPHONE SERVICES - Amount paid for all telecommunication expenses including, local, long distance, cell phones, etc.

64600 CABLE/INTERNET SERVICES – Amount paid for cable and internet services.

65100 FREIGHT & POSTAGE - Amount paid for freight and postal related services such as stamps, bulk mailings, overnight deliveries, permits, etc.

65200 MARKETING ADS & PUBLIC INFO - Amount paid for marketing advertising and public information including posters, maps, advertisement for bid, etc.

65300 LEGAL EXPENSES & NOTICES - Amount paid for legal expenses and notices including appraisals, motions, public hearing, etc.

65400 TAXES, LICENSES, & FEES - Amount paid for expenses related to taxes, license and fees including property taxes, CDL license renewal, notary renewal, etc.

65500 RENTAL-BLDG & EQUIP - Amount paid for rent or lease of vehicles, equipment, land, and buildings such as portable toilets, tools, etc.

66100 DUES & SUBSCRIPTIONS - Amount paid for membership dues for various professional organizations. Amount paid for books, magazines, periodicals, pamphlets, maps, internet access, weather service, training films and DVDs, etc.

66200 TRAINING/TRAVEL - Amount paid for attendance at professional conferences and meetings by municipal personnel and elected officials, luncheon meetings where presentations are given, and amount paid for training related costs such as registration, fees, tuition, travel expenses, etc. by municipal personnel for professional development.

66300 TRAVEL EXPENSES – Amount paid to municipal employees for travel reimbursement.

66400 EDUCATION TUITION REIMBURSEMENT - Amount paid to municipal employees for successful completion of course work for tuition reimbursement.

67100 EMPLOYEE HEALTH INSURANCE PREMIUM - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding for employee health insurance.

67200 LIBRARY HEALTH INSURANCE PREMIUM - The employer cost of employee insurance premiums for Library employees.

67300 RETIREE HEALTH INSURANCE PREMIUM - Amount paid for standard monthly funding for IPBC - Intergovernmental Personnel Benefit Funding for retiree insurance.

67400 PEHP PLAN - The employer cost of post- employment health care benefits offered to Fire department employees.

67500 WELLNESS BENEFIT PAYMENTS - Amounts paid to municipal employees for reimbursement of wellness activities including reimbursement for gym memberships, wellness classes, etc.

68100 ECONOMIC DEVELOPMENT INCENTIVE - Amount paid to encourage redevelopment activities within the city.

68200 PRIVATE PROPERTY REHAB - Amounts paid to partially reimburse property owners to enhance their properties within the city.

68300 REDEVELOPMENT COSTS – Amounts paid to redevelop blighted properties.

68600 TIF SURPLUS DISTRIBUTION – Portion of TIF property taxes that is distributed to other taxing bodies based on intergovernmental agreements.

68750 TAX SHARING AGREEMENTS - Disbursements to other taxing bodies stemming from various revenue sharing agreements.

69100 CLAIMS: LIAB & PROP INSURANCE - Amount paid for self-insured general and automotive liability losses.

69150 CLAIMS: WORK COMP INSURANCE - Amount paid for self-insured workers' compensation claims.

69199 PRIV PROP REHAB/REDEVELOP – Amounts paid to redevelop or rehab private property.

69200 SURETY BONDS - Amount paid for surety bonds for Mayor, City Manager, Treasurer and Clerk, as well as amounts paid for notary bonds.

69700 SPECIAL PROJECTS – Amount paid for projects needed in the downtown business district.

69710 DOWNTOWN ENHANCEMENTS – Amount paid for enhancements to the downtown business district, such as planters, signs, etc.

69800 UTILITY REBATE PROGRAM - Costs associated with the Utility Rebate Program, a program offered to residents based on certain qualifications offering assistance for local taxes paid for utilities.

69997 COLLECTION AGENCY - Amount paid for collection agency fees for the Library.

69998 PROFESSIONAL CONSULTING (IT) - Amount paid for professional consulting fees and services for the Library.

69999 CONTINGENCIES - Amounts set aside to cover unanticipated expenditures throughout the budget year.

DEBT SERVICE/OTHER

71000 BAD DEBT EXPENSE – Amount charged for uncollectable receivables.

72100 DEPRECIATION – PUBLIC SAFETY - Amount charged as an expense for an expired portion of a public safety capital asset.

72200 DEPRECIATION – GEN GOVERNMENT - Amount charged as an expense for an expired portion of a general government capital asset.

72300 DEPRECIATION – HIGHWAY & STREET - Amount charged as an expense for an expired portion of a highway or street capital asset.

72400 DEPRECIATION – COMM IMPROVEMENT - Amount charged as an expense for an expired portion of a common improvement capital asset.

72500 DEPRECIATION - WATER - Amount charged as an expense for an expired portion of a capital asset.

72600 DEPRECIATION - AIRPORT - Amount charged as an expense for an expired portion of a capital asset.

72900 DEPRECIATION – LIBRARY - Amount charged as an expense for an expired portion of a Library capital asset.

73000 GAIN/LOSS ON DISPOSAL – Amount recognized, gain or loss on the disposal of a capital asset.

75000 DEBT SERVIC - PRINCIPAL - Amount paid for principal payment on bonds, debt certificates, and other debt instruments.

76000 DEBT SERVICE - INTEREST - Amount paid for charges on borrowed funds at an agreed upon rate.

77000 LOAN PRINCIPAL - Amount paid for principal payment on loans, debt certificates, and other debt instruments.

78000 LOAN INTEREST - Amount paid for interest payment on bonds, debt certificates, and other debt instruments.

79000 CAPITAL LEASE PRINCIPAL - Amount paid for principal payment on capital leases.

79100 CAPITAL LEASE INTEREST - Amount paid for interest payment on capital leases.

79800 PAYMENT TO ESCROW AGENT - Amount paid to escrow agent to refund bonded debt.

79850 BOND ISSUANCE COSTS - Amount paid for administrative fees in combination with the issuance of bonded debt.

79901 DEBT FINANCING – Amount paid for debt financing costs.

CAPITAL OUTLAY

81000 LAND ACQUISITION - Amount paid for capital purchases of land.

82000 BUILDINGS & IMPROVEMENTS - Amount paid for remodeling and renovation.

83000 STREET IMPROVEMENTS - Amount paid for capital street construction or reconstruction.

83050 STREET MAINTENANCE - Amount paid for capital street improvements and maintenance.

83100 ALLEY IMPROVEMENTS - Amount paid for capital alley improvements.

83200 STORM SEWER IMPROVEMENTS - Amount paid for capital storm sewer system improvements.

83300 PARKING LOT IMPROVEMENTS - Amount paid for capital parking lot improvements.

83800 BONDED CAPITAL IMPROVEMENTS – Amount paid for bonded capital improvements.

83850 GRANT FUNDED CAPITAL IMPROVEMENTS – Amount paid for grant funded capital improvements.

83900 OTHER CAPITAL IMPROVEMENTS- Amount paid for capital improvements.

83901 REBUILD TRANSPORTATION CONSTRUCTION – Amount paid for transportation construction costs funded by the Rebuild Illinois grant.

83999 SIGNALS & INTERSECTIONS - Amount paid for capital signal and intersection improvements.

85000 WATER MAINS - Amount paid for capital water main improvements.

85100 WATER METERS - Amount paid for the acquisition of water meters.

85200 LEAD SERVICE REPLACEMENT – Amont paid for replacement of leas service lines.

85500 WATER SYSTEM IMPROVEMENTS- Amount paid for the improvements to the water systems.

86000 EQUIPMENT - Amount paid for the acquisition of municipal equipment.

86100 TECHNOLOGY EQUIPMENT - Amount paid for the acquisition of technology equipment.

86200 OFFICE FURNITURE & EQUIPMENT - Amount paid for the acquisition of office furniture and equipment.

86300 TELEPHONE & RADIO EQUIPMENT - Amount paid for the acquisition of office furniture and equipment.

86301 LEASED EQUIPMENT – Amount paid for the acquisition of leased equipment.

87000 VEHICLES - Amount paid for the acquisition of municipal vehicles.

87010 VEHICLES/UPFITTING – POLICE – Amount paid to upfit Police vehicles.

87020 VEHICLE/UPFITTING – PUBLIC WORKS – Amount paid to upfit Public Works vehicles.

87030 VEHICLES/UPFITTING – OTHER – Amount paid to upfit other vehicles.

87100 LEASE PURCHASE VEHICLES – Amount paid to lease vehicles for purchase.

TRANSFERS OUT

91100 TRANSFER TO GENERAL FUND - Amount of permanent transfers to the General Fund.

91130 TRANSFER TO GEMT FUND – Amount of permanent transfers to the GEMT Fund.

91200 TRANSFER TO TRANSPORTATION FUND - Amount of permanent transfers to the Transportation Fund.

91210 TRANSFER TO MFT FUND - Amount of permanent transfers to the Motor Fuel Tax Fund.

91260 TRANSFER TO TIF #1 - Amount of permanent transfers to the Tax Increment Financing Fund #1.

91262 TRANSFER TO TIF #3 - Amount of permanent transfers to the Tax Increment Financing Fund #3.

91285 TRANSFER TO REHAB FUND - Amount of permanent transfers to the Housing Rehabilitation Fund.

91300 TRANSFER TO DEBT SERVICE FUND - Amount of permanent transfers to the General Fund Debt Service Fund.

91375 TRANSFER TO TIF DEBT SERVICE FUND - Amount of permanent transfers to the TIF Debt Service Fund.

91400 TRANSFER TO CAPITAL PROJECTS FUND - Amount of permanent transfers to the Capital Projects Fund.

91410 TRANSFER TO FLEET FUND - Amount of permanent transfers to the Fleet Replacement Fund.

91420 TRANSFER TO CAPITAL EQUIPMENT FUND - Amount of permanent transfers to the Equipment Fund.

91600 TRANSFER TO WATER FUND - Amount of permanent transfers to the Water Fund.

91620 TRANSFER TO WATER CAPITAL FUND - Amount pf permanent transfer to the Water Capital Fund.

91650 TRANSFER TO AIRPORT FUND - Amount of permanent transfers to the Airport Fund.

91700 TRANSFER TO WORKERS COMP/LIABILITY FUND - Amount of permanent transfers to the Workers Compensation/Liability Fund.

91710 TRANSFER TO HEALTH INSURANCE FUND - Amount of permanent transfers to the Health Insurance Fund.

91720 TRANSFER TO PROPERTY/LIAB FUND - Amount of permanent transfers to the Liability Insurance Fund.

91830 TRANSFER TO POLICE PENSION FUND - Amount of permanent transfers to the Police Pension Fund.

91850 TRANSFER TO FIRE PENSION FUND - Amount of permanent transfers to the Fire Pension Fund.

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Full Time Non Bargaining Unit Pay Plan - 2025							
			Pay Range				
PAY GRADE	MINIMUM		MID POINT		MAXIMUM		TITLES
1	47,133		57,738		68,342		Administrative Associate Video Evidence Technician
2	49,612		60,774		71,937		
3	52,091		63,812		75,532		Administrative Assistant Building Permit Coordinator Transit Grants & Procurement Coordinator
4	54,159		66,345		78,532		
5	56,228		68,879		81,532		Administrative Coordinator
6	63,512		77,802		92,092		Accountant Human Resources Coordinator
7	65,900		80,728		95,555		
8	67,094		82,192		97,288		
9	68,290		83,656		99,019		Management Analyst Community Services Coordinator Code Compliance Coordinator Records Supervisor Executive Assistant Airport Operations Manager
10	77,414		94,832		112,097		Communications & Engagement Manager GIS Manager Senior Accountant
11	87,053		106,638		126,225		Public Works Superintendent (Street, Utility) Communications Coordinator Airport Manager
12	89,732		109,922		130,111		Assistant Transit Manager
13	93,579		114,633		135,688		Assistant Finance Director Transit Manager Recruitment Manager
14	103,134		126,339		149,544		Assistant Director of Public Works Chief Building Official Planning Director
15	109,601		134,262		158,922		Police Commander
16	112,864		138,259		163,655		Deputy Police Chief Deputy Fire Chief
17	116,127		142,255		168,384		City Engineer Director of Financial Services Human Resources Director Information Technology Director
18	122,513		150,080		177,646		Assistant City Manager Public Works Director Police Chief Fire Chief
MKT							City Manager

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Part-Time Non Bargaining Unit Pay Plan - 2025			
PAY GRADE	TITLES	HOURLY PAY	
		MINIMUM	MAXIMUM
A	Office Associate	21.38	29.90
B	Community Service Officer Administrative Associate	22.66	32.86
C	Court Security Officer Maintenance Worker Airport Line Service	25.04	36.32
D	Multimedia Technician Telecommunicator	25.34	39.07

** fixed rates apply for seasonal laborer, and intern positions*