



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 7,640,000	\$ 7,640,000	\$ 7,636,917
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,968,198
Replacement taxes	600,000	600,000	562,166
Inheritance tax	80,000	80,000	53,570
Mobile home tax	10,000	10,000	9,186
Sales tax (.01)	375,000	375,000	313,647
Sales tax (.0025)	5,700,000	5,700,000	3,981,874
Local use tax	225,000	225,000	190,301
State income tax	1,600,000	1,600,000	1,294,182
Games tax	1,000	1,000	1,125
Total taxes	18,231,000	18,231,000	16,011,166
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,270
Beer and liquor licenses	1,800	1,800	2,400
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	47,012
Building permits	50,000	50,000	120,765
Raffle permits	-	-	60
Temporary sign permits	500	500	580
Total licenses and permits	104,300	104,300	174,137
INTERGOVERNMENTAL			
Federal grants	405,300	405,300	427,169
State grants	730,900	730,900	790,891
Total intergovernmental	1,136,200	1,136,200	1,218,060
CHARGES FOR SERVICES			
Office fees	1,790,300	1,790,300	1,774,250
Passport fees	25,000	25,000	16,200
Marriage licenses	15,000	15,000	16,907
Revenue stamps	225,000	225,000	130,184
Copying services	51,200	51,200	47,397
Early voting	3,000	3,000	18,360
GIS recording fee	250,000	250,000	235,361
Assessments	4,000	4,000	3,518
Administrative fees	20,000	20,000	6,445
Regional plan commission	7,000	7,000	7,000
Contract policing	50,000	50,000	40,026
Recordings	350,000	350,000	324,614
Work release	25,000	25,000	18,647
Windfarm revenues	-	-	3,000
Police communications	115,000	115,000	116,699
Zoning hearing fees	8,000	8,000	19,245
Communication contracts	927,000	927,000	923,502
Electronic monitoring	32,000	32,000	38,024
Leads connection	3,000	3,000	-

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Drug testing	\$ 7,000	\$ 7,000	\$ 6,839
Private pay	2,000	2,000	1,119
Victim impact panel	18,000	18,000	10,558
Copying services	1,200	1,200	1,200
Sale of stock paper	13,000	13,000	12,092
In-house copies	25,000	25,000	27,496
In-house printing	35,000	35,000	39,516
Building reinspection	1,000	1,000	750
Police special event reimbursements	100,000	100,000	43,294
Police partnerships	330,000	330,000	315,073
Prisoner detention	-	-	46
Choices diversion program	-	-	18,350
Community outreach building rental	-	-	117,000
Medical costs	30,000	30,000	28,553
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Total charges for services	4,462,700	4,462,700	4,361,265
FINES AND FORFEITS			
Traffic fines	450,000	450,000	382,952
Criminal fines	425,000	425,000	306,084
Court system fees	65,000	65,000	69,869
Zoning violation fees	3,000	3,000	6,150
Forfeits - DUI	12,000	12,000	140
Bond fees	14,000	14,000	10,130
Drug fines	25,000	25,000	9,735
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Total fines and forfeits	994,000	994,000	785,060
INVESTMENT INCOME			
	<hr/>	<hr/>	<hr/>
	375,000	375,000	151,500
MISCELLANEOUS			
Sale of property	2,000	2,000	2,939
Land rentals	2,000	2,000	1,658
Building rentals	1,000	1,000	3,000
Telecommunications commission	50,000	50,000	2,745
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	30,418
Sale of publications	200	200	17
Prisoner - transportation	7,000	7,000	4,607
Prepaid judicial copies	1,800	1,800	1,097
Reimbursements	15,000	15,000	32,345
Unclaimed fees	2,000	2,000	43,540
Services reimbursement	-	-	1,821
Other miscellaneous	2,100	2,100	8,694
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Total miscellaneous	138,100	138,100	157,881
TOTAL REVENUES			
	<hr/>	<hr/>	<hr/>
	\$ 25,441,300	\$ 25,441,300	\$ 22,859,069

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 250,000	\$ 250,000	\$ 235,361
Miscellaneous			
E-911	25,000	25,000	25,000
Total information management office	275,000	275,000	260,361
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	1,800	1,800	2,400
Raffle permits	-	-	60
Landfill licenses	-	-	50
Total licenses and permits	1,800	1,800	2,510
Charges for services			
Marriage licenses	15,000	15,000	16,907
Office fees	35,000	35,000	64,933
Passport fees	25,000	25,000	16,200
Revenue stamps	225,000	225,000	130,184
Copying services	50,000	50,000	43,817
Recordings	350,000	350,000	324,613
Total charges for services	700,000	700,000	596,654
Total County Clerk and Recorder	701,800	701,800	599,164
Treasurer			
Charges for services			
Office fees	35,000	35,000	45,406
Investment income			
Interest	330,000	330,000	145,702
Interest - government	35,000	35,000	3,575
Total investment income	365,000	365,000	149,277
Total Treasurer	400,000	400,000	194,683
Supervisor of Assessments			
Intergovernmental			
State grant	40,000	40,000	45,685
Charges for services			
Assessments	4,000	4,000	3,518

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 440
Total Supervisor of Assessments	45,000	45,000	49,643
Elections			
Intergovernmental			
Salary reimbursements	8,900	8,900	34,785
Federal grants	-	-	17,280
Total intergovernmental	8,900	8,900	52,065
Charges for services			
Early voting	3,000	3,000	18,360
Copying services	1,000	1,000	1,438
Total charges for services	4,000	4,000	19,798
Total elections	12,900	12,900	71,863
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	5,500
State grants - operating	88,000	88,000	107,965
Total regional office of education	88,000	88,000	113,465
Planning and zoning			
Licenses and permits			
Building permits	50,000	50,000	120,765
Temporary sign permits	500	500	580
Total licenses and permits	50,500	50,500	121,345
Charges for services			
Building reinspection	1,000	1,000	750
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	19,245
Windfarm revenues	-	-	3,000
Copying services	200	200	2,142
Total charges for services	16,200	16,200	32,137
Fines and forfeits			
Code violations	3,000	3,000	6,150
Miscellaneous			
Sale of publications	200	200	17
Other miscellaneous	100	100	401
Total miscellaneous	300	300	418
Total planning and zoning	70,000	70,000	160,050

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 7,640,000	\$ 7,640,000	\$ 7,636,917
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,968,198
Replacement taxes	600,000	600,000	562,166
Inheritance tax	80,000	80,000	53,570
Mobile home tax	10,000	10,000	9,186
Sales tax (.01)	375,000	375,000	313,647
Sales tax (.0025)	5,700,000	5,700,000	3,981,874
Local use tax	225,000	225,000	190,301
State income tax	1,600,000	1,600,000	1,294,182
Games tax	1,000	1,000	1,125
Total taxes	<u>18,231,000</u>	<u>18,231,000</u>	<u>16,011,166</u>
Licenses and permits			
Franchise fees	50,000	50,000	47,012
Intergovernmental			
5311 VAC grant	375,000	375,000	358,872
Other grants	-	-	9,000
Total intergovernmental	<u>375,000</u>	<u>375,000</u>	<u>367,872</u>
Miscellaneous			
Sale of property	2,000	2,000	2,939
Land rentals	2,000	2,000	1,658
Building rentals	1,000	1,000	3,000
Unclaimed fees	2,000	2,000	43,540
Services reimbursement	-	-	1,821
Other miscellaneous	1,000	1,000	219
Total miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>53,177</u>
Total other	<u>18,664,000</u>	<u>18,664,000</u>	<u>16,479,227</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,200
Sale of stock paper	13,000	13,000	12,092
In-house copies	25,000	25,000	27,496
In-house printing	35,000	35,000	39,516
Total charges for services	<u>74,200</u>	<u>74,200</u>	<u>80,304</u>
Total facilities management	<u>74,200</u>	<u>74,200</u>	<u>80,304</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ -	\$ -	\$ 117,000
Total community outreach building	-	-	117,000
Total general government	20,330,900	20,330,900	18,125,760
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	-	-	6,445
Total Sheriff's merit commission	-	-	6,445
Circuit Clerk			
Charges for services			
Office fees	550,000	550,000	594,479
County fees	845,000	845,000	729,150
Administration fees	20,000	20,000	-
Total charges for services	1,415,000	1,415,000	1,323,629
Fines and forfeits			
Traffic fines	450,000	450,000	382,952
Criminal fines	425,000	425,000	306,084
Drug fines	25,000	25,000	9,735
Total fines and forfeits	900,000	900,000	698,771
Investment income			
Interest	10,000	10,000	2,225
Total Circuit Clerk	2,325,000	2,325,000	2,024,625
Judiciary			
Fines and forfeits			
Court system fees	65,000	65,000	69,869
Miscellaneous			
Prepaid judicial copies	1,800	1,800	1,096
Total judiciary	66,800	66,800	70,965
Court services			
Intergovernmental			
State grant - operating	160,000	160,000	168,357
State aid	3,000	3,000	4,840
Total intergovernmental	163,000	163,000	173,197

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Charges for services			
Leads connection	\$ 3,000	\$ 3,000	\$ -
Drug testing	7,000	7,000	6,839
Private pay	2,000	2,000	1,119
Victim impact panel	18,000	18,000	10,558
Total charges for services	<u>30,000</u>	<u>30,000</u>	<u>18,516</u>
Miscellaneous			
DeKalb Community Foundation	-	-	-
Total court services	<u>193,000</u>	<u>193,000</u>	<u>191,713</u>
Coroner			
Intergovernmental			
State grant - operating	-	-	4,415
Licenses and permits			
Cremation permits	2,000	2,000	3,270
Charges for services			
Office fees	300	300	405
Total coroner	<u>2,300</u>	<u>2,300</u>	<u>8,090</u>
Sheriff			
Intergovernmental			
Federal grant - operating	-	-	758
State sheriff schooling	15,000	15,000	18,043
Total intergovernmental	<u>15,000</u>	<u>15,000</u>	<u>18,801</u>
Charges for services			
Office fees	200,000	200,000	241,267
Contract policing	50,000	50,000	40,026
Special event salary reimbursement	100,000	100,000	43,294
Police partnerships	330,000	330,000	315,073
Total charges for services	<u>680,000</u>	<u>680,000</u>	<u>639,660</u>
Fines and forfeits			
Forfeits - DUI	12,000	12,000	140
Miscellaneous			
Workers' compensation salary	-	-	6,020
Tower rental	30,000	30,000	30,418
Total miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>36,438</u>
Total sheriff	<u>737,000</u>	<u>737,000</u>	<u>695,039</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication			
Charges for services			
Police communications	\$ 115,000	\$ 115,000	\$ 116,699
Communication contracts	927,000	927,000	923,502
Total charges for services	<u>1,042,000</u>	<u>1,042,000</u>	<u>1,040,201</u>
Total sheriff's communication	<u>1,042,000</u>	<u>1,042,000</u>	<u>1,040,201</u>
Sheriff's corrections			
Intergovernmental			
Social security incentive program	4,000	4,000	4,200
State sheriff schooling	16,000	16,000	17,851
Total intergovernmental	<u>20,000</u>	<u>20,000</u>	<u>22,051</u>
Charges for services			
Electronic monitoring	32,000	32,000	38,024
Work release	25,000	25,000	18,647
Work release	-	-	46
Medical costs	30,000	30,000	28,553
Total charges for services	<u>87,000</u>	<u>87,000</u>	<u>85,270</u>
Fines and forfeits			
Bond fees	<u>14,000</u>	<u>14,000</u>	<u>10,130</u>
Miscellaneous			
Telecommunications commission	50,000	50,000	2,745
Workers' compensation salary	-	-	1,558
Prisoner - transportation	7,000	7,000	4,606
Total miscellaneous	<u>57,000</u>	<u>57,000</u>	<u>8,909</u>
Total sheriff's corrections	<u>178,000</u>	<u>178,000</u>	<u>126,360</u>
State's attorney			
Intergovernmental			
State grant - operating	175,000	175,000	172,677
State aid - IV program	95,000	95,000	77,179
State grant - victim witness	26,000	26,000	26,000
Total intergovernmental	<u>296,000</u>	<u>296,000</u>	<u>275,856</u>
Charges for services			
Choices diversion program	-	-	18,350
Office fees	125,000	125,000	98,609
Total charges for services	<u>125,000</u>	<u>125,000</u>	<u>116,959</u>
Miscellaneous			
Other miscellaneous	<u>-</u>	<u>-</u>	<u>57</u>
Total state's attorney	<u>421,000</u>	<u>421,000</u>	<u>392,872</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender			
Miscellaneous			
Client reimbursement	\$ 15,000	\$ 15,000	\$ 32,345
Intergovernmental			
State reimbursement	100,000	100,000	99,895
Total public defender	115,000	115,000	132,240
Emergency services			
Intergovernmental			
State grant - operating	6,300	6,300	16,089
Federal grant - operating	24,000	24,000	28,670
Total intergovernmental	30,300	30,300	44,759
Miscellaneous			
Other miscellaneous	-	-	-
Total emergency services	30,300	30,300	44,759
Total public safety	5,110,400	5,110,400	4,733,309
TOTAL REVENUES	\$ 25,441,300	\$ 25,441,300	\$ 22,859,069

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY
 GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 424,100	\$ 432,100	\$ 428,952
Finance	630,500	630,500	558,676
County Clerk and Recorder	599,100	599,100	569,061
Regional Superintendent of Schools	206,800	214,800	207,072
Treasurer	318,500	316,500	300,100
Supervisor of Assessments	493,700	491,700	463,618
Elections	338,400	338,400	305,577
Planning and zoning	465,900	465,900	408,411
Information management office	836,000	836,000	764,126
Other	973,000	1,007,000	892,089
Facilities management	1,613,500	1,621,500	1,435,132
Community outreach building	169,000	169,000	70,681
Total general government	7,068,500	7,122,500	6,403,495
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	6,986,500	7,040,500	6,321,495
PUBLIC SAFETY			
Circuit Clerk	1,195,900	1,195,900	1,157,333
Judiciary	553,200	553,200	501,728
Court services	1,250,700	1,234,700	1,086,723
Jury commission	129,400	129,400	115,866
Coroner	197,500	197,500	191,708
Sheriff	5,324,400	5,324,400	5,257,615
Sheriff's auxiliary	13,500	13,500	5,367
Sheriff's merit commission	34,000	34,000	31,610
Sheriff's communication	2,250,200	2,250,200	2,110,848
Sheriff's corrections	3,125,500	3,325,500	3,277,044
State's attorney	1,653,200	1,653,200	1,622,857
Public defender	811,100	811,100	746,511
Emergency services	150,600	150,600	141,447
Total public safety	16,689,200	16,873,200	16,246,657
Less chargebacks to other funds	(32,000)	(32,000)	(36,940)
Net public safety	16,657,200	16,841,200	16,209,717
TOTAL EXPENDITURES	\$ 23,643,700	\$ 23,881,700	\$ 22,531,212

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 231,000	\$ 231,000	\$ 232,094
Board and commissions	70,000	70,000	68,760
Overtime	7,000	7,000	8,873
Training pay	-	-	152
Longevity pay	2,000	2,000	1,456
Deferred compensation	8,000	8,000	7,653
Paid hours off contingency	-	-	866
FICA	26,000	26,000	21,454
IMRF	18,000	18,000	19,863
Health insurance	16,000	16,000	14,724
Life insurance	400	400	310
Unemployment insurance	600	600	157
Total salaries and benefits	<u>379,000</u>	<u>379,000</u>	<u>376,362</u>
Capital improvements			
Office furniture and small equipment	500	500	-
Total capital improvements	<u>500</u>	<u>500</u>	<u>-</u>
Commodities and services			
Travel	18,000	24,000	22,966
Meetings	700	700	1,347
Memberships	6,000	6,000	4,950
Public notices	-	-	1,427
Maintenance - vehicles	400	400	776
Telephone	1,500	1,500	1,062
Postage	2,200	2,200	2,798
Commerical services	-	-	66
Employee recognition	-	-	286
In-house copies	2,400	2,400	2,337
Copies - external	100	100	208
Per diem and expenses	8,000	10,000	9,594
Total commodities and services	<u>39,300</u>	<u>47,300</u>	<u>47,817</u>
Supplies and materials			
Supplies	5,200	5,200	4,754
Periodicals and subscriptions	100	100	19
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>4,773</u>
Total County Board	<u>\$ 424,100</u>	<u>\$ 432,100</u>	<u>\$ 428,952</u>
Finance			
Salaries and benefits			
Salaries	\$ 390,000	\$ 390,000	\$ 356,966
Overtime	8,000	8,000	5,290
Longevity pay	7,000	7,000	6,444
Deferred compensation	7,000	7,000	6,179
FICA	31,000	31,000	24,734
IMRF	34,000	34,000	31,647
Health insurance	72,000	72,000	69,000
Life insurance	1,500	1,500	1,084
Unemployment insurance	1,500	1,500	368
Total salaries and benefits	<u>552,000</u>	<u>552,000</u>	<u>501,712</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 170
Computer equipment	4,000	4,000	3,864
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>4,034</u>
Commodities and services			
Library services	-	-	557
Travel	6,000	6,000	1,073
School of instruction	4,000	4,000	1,415
Meetings - hosting	300	300	259
Public notices	200	200	-
Memberships	1,000	1,000	1,000
Maintenance - equipment	1,000	1,000	189
Maintenance - software	35,000	35,000	30,840
Telephone	1,500	1,500	1,420
Flexible benefits program	7,000	7,000	6,648
Postage	4,000	4,000	3,959
In-house copies	3,000	3,000	1,696
Commercial services	4,000	4,000	176
Total commodities and services	<u>67,000</u>	<u>67,000</u>	<u>49,232</u>
Supplies and materials			
Supplies	6,000	6,000	3,698
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>6,500</u>	<u>6,500</u>	<u>3,698</u>
Total finance	<u>\$ 630,500</u>	<u>\$ 630,500</u>	<u>\$ 558,676</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 365,000	\$ 365,000	\$ 361,317
Overtime	12,000	12,000	4,754
Longevity pay	9,000	9,000	7,844
Deferred compensation	3,000	3,000	2,405
FICA	30,000	30,000	26,841
IMRF	34,000	34,000	32,737
Health insurance	100,000	100,000	95,015
Life insurance	2,000	2,000	1,548
Unemployment insurance	2,000	2,000	450
Total salaries and benefits	<u>557,000</u>	<u>557,000</u>	<u>532,911</u>
Capital improvements			
Office furniture and equipment	400	400	582
Book restoration	1,500	1,500	192
Total capital improvements	<u>1,900</u>	<u>1,900</u>	<u>774</u>
Commodities and services			
Travel	1,600	1,600	981
School of instruction	200	200	70
Public notices	100	100	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Commodities and services (Continued)			
Memberships	\$ 500	\$ 500	\$ 565
Maintenance - equipment	4,500	4,500	2,241
Postage	13,800	13,800	15,061
In-house copies	5,600	5,600	4,574
Vital records	1,800	1,800	1,842
Total commodities and services	<u>28,100</u>	<u>28,100</u>	<u>25,334</u>
Supplies and materials			
Supplies	12,000	12,000	10,007
Periodicals and subscriptions	100	100	35
Total supplies and materials	<u>12,100</u>	<u>12,100</u>	<u>10,042</u>
Total County Clerk and Recorder	<u>\$ 599,100</u>	<u>\$ 599,100</u>	<u>\$ 569,061</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 111,000	\$ 119,000	\$ 123,871
Part-time	16,000	16,000	13,347
Longevity pay	1,800	1,800	1,503
FICA	10,000	10,000	10,451
IMRF	10,000	10,000	8,105
Health insurance	6,500	6,500	6,168
Life insurance	200	200	155
Unemployment insurance	500	500	321
Total salaries and benefits	<u>156,000</u>	<u>164,000</u>	<u>163,921</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>3,290</u>
Commodities and services			
Travel	8,500	8,500	10,346
Public notices	400	400	66
Memberships	2,200	2,200	1,957
Building operating costs	20,000	20,000	-
Maintenance - equipment	500	500	-
Postage	2,100	2,100	1,500
Telephone	3,500	3,500	91
Commercial services	100	100	-
Data processing services	700	700	-
Rental of space	-	-	17,576
Rental of equipment	3,900	3,900	4,405
Total commodities and services	<u>41,900</u>	<u>41,900</u>	<u>35,941</u>
Supplies and materials			
Supplies	2,500	2,500	3,660
Books and subscriptions	400	400	260
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>3,920</u>
Total Regional Superintendent of Schools	<u>\$ 206,800</u>	<u>\$ 214,800</u>	<u>\$ 207,072</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer			
Salaries and benefits			
Salaries	\$ 199,000	\$ 199,000	\$ 189,790
Overtime	5,000	5,000	4,662
Longevity pay	2,000	2,000	2,346
Deferred compensation	2,500	2,500	2,405
FICA	16,000	16,000	16,225
IMRF	18,000	18,000	16,895
Health insurance	24,000	24,000	19,952
Life insurance	700	700	606
Unemployment insurance	800	800	237
Total salaries and benefits	268,000	268,000	253,118
Capital improvements			
Equipment set-aside	2,000	-	-
Office furniture and small equipment	1,300	1,300	1,300
Computer equipment	5,100	5,100	4,766
Total capital improvements	8,400	6,400	6,066
Commodities and services			
Travel	5,300	5,000	1,714
School of instruction	800	800	764
Public notices	2,600	2,700	2,922
Memberships	600	700	625
Maintenance - equipment	500	600	277
Postage	17,900	17,900	22,034
In-house copies	900	900	723
Commercial services	6,300	6,300	5,948
Data processing services	2,000	2,000	862
Total commodities and services	36,900	36,900	35,869
Supplies and materials			
Supplies	4,500	4,500	4,377
Periodicals and subscriptions	700	700	670
Total supplies and materials	5,200	5,200	5,047
Total Treasurer	\$ 318,500	\$ 316,500	\$ 300,100
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 268,000	\$ 268,000	\$ 258,945
Boards and commissions	29,000	29,000	28,700
Overtime	3,000	3,000	521
Longevity pay	4,000	4,000	2,529
Deferred compensation	5,000	5,000	4,336
FICA	24,000	24,000	20,821
IMRF	24,000	24,000	22,000
Health insurance	57,000	57,000	69,288
Life insurance	1,000	1,000	929
Unemployment insurance	2,000	2,000	549
Total salaries and benefits	417,000	417,000	408,618

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Capital improvements			
Office furniture and small equipment	\$ 300	\$ 300	\$ 363
Computer equipment	3,400	3,400	3,150
Equipment set-aside	2,000	-	-
Total capital improvements	<u>5,700</u>	<u>3,700</u>	<u>3,513</u>
Commodities and services			
Travel	2,500	2,500	1,285
School of instruction	1,800	1,800	785
Public notices	25,000	25,000	24,224
Memberships	400	400	438
Maintenance - equipment	1,500	1,500	275
Maintenance	7,500	7,500	5,040
Postage	11,000	11,000	7,825
In-house copies	1,700	1,700	976
Per diem and expenses	2,600	2,600	1,140
Commercial services	1,200	1,200	957
Professional services	5,500	5,500	291
Software	2,000	2,000	1,050
Data processing services	1,000	1,000	75
Total commodities and services	<u>63,700</u>	<u>63,700</u>	<u>44,361</u>
Supplies and materials			
Supplies	6,000	6,000	5,453
Mapping supplies	700	700	1,022
Periodicals and subscriptions	600	600	651
Total supplies and materials	<u>7,300</u>	<u>7,300</u>	<u>7,126</u>
Total Supervisor of Assessments	<u>\$ 493,700</u>	<u>\$ 491,700</u>	<u>\$ 463,618</u>
Elections			
Salaries and benefits			
Salaries	\$ 82,000	\$ 82,000	\$ 80,456
Part-time	2,000	2,000	-
Overtime	6,000	6,000	1,468
Longevity pay	3,000	3,000	2,591
FICA	7,000	7,000	5,680
IMRF	8,000	8,000	7,087
Health insurance	26,000	26,000	24,960
Life insurance	1,000	1,000	464
Unemployment insurance	1,000	1,000	156
Total salaries and benefits	<u>136,000</u>	<u>136,000</u>	<u>122,862</u>
Capital improvements			
Office furniture and small equipment	200	200	-
Total capital improvements	<u>200</u>	<u>200</u>	<u>-</u>
Commodities and services			
Travel	1,500	1,500	1,199
School of instruction	200	200	135
Public notices	5,000	5,000	7,671
Memberships	100	100	135
Maintenance - equipment	6,000	6,000	615

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services (Continued)			
Early voting expenses	\$ 1,200	\$ 1,200	\$ -
Postage	22,000	22,000	22,532
In-house copies	1,700	1,700	375
Per diem and expenses	46,000	46,000	55,203
Commercial services	87,500	87,500	67,452
Data processing services	18,000	18,000	13,473
Total commodities and services	<u>189,200</u>	<u>189,200</u>	<u>168,790</u>
Supplies and materials			
Supplies	13,000	13,000	13,925
Total elections	<u>\$ 338,400</u>	<u>\$ 338,400</u>	<u>\$ 305,577</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 305,000	\$ 305,000	\$ 269,120
Overtime	1,000	1,000	561
Longevity pay	2,500	2,500	1,202
Deferred compensation	4,000	4,000	3,894
FICA	24,000	24,000	19,135
IMRF	27,000	27,000	22,912
Health insurance	59,000	59,000	56,664
Life insurance	1,000	1,000	774
Unemployment insurance	1,500	1,500	275
Total salaries and benefits	<u>425,000</u>	<u>425,000</u>	<u>374,537</u>
Capital improvements			
Computer equipment	2,400	2,400	2,123
Total capital improvements	<u>2,400</u>	<u>2,400</u>	<u>2,123</u>
Commodities and services			
Travel	2,500	2,500	1,696
School of instruction	2,300	2,300	1,346
Meetings - hosting	200	200	-
Public notices	4,000	4,000	4,620
Memberships	2,000	2,000	1,494
Maintenance - vehicles	2,500	2,500	948
Maintenance - equipment	300	300	-
Postage	3,000	3,000	1,101
In-house copies	1,500	1,500	568
Telephone	1,300	1,300	803
Zoning officer	8,000	8,000	11,502
Planning and zoning - windfarm expenses	-	-	1,103
Mileage - boards	800	800	343
Per diem and expenses	500	500	74
Total commodities and services	<u>28,900</u>	<u>28,900</u>	<u>25,598</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 3,215
Periodicals and subscriptions	1,500	1,500	416
Fuels and lubricants	4,600	4,600	2,522
Total supplies and materials	<u>9,600</u>	<u>9,600</u>	<u>6,153</u>
Total planning and zoning	<u>\$ 465,900</u>	<u>\$ 465,900</u>	<u>\$ 408,411</u>
Information management office			
Salaries and benefits			
Salaries	\$ 550,000	\$ 550,000	\$ 527,085
IMO public health emergency response	-	-	311
Overtime	9,000	9,000	13,316
On call	3,000	3,000	1,930
Longevity pay	4,000	4,000	3,853
Deferred compensation	5,000	5,000	5,328
FICA	45,000	45,000	42,050
IMRF	50,000	50,000	49,340
Health insurance	80,000	80,000	58,608
Life insurance	2,000	2,000	1,393
Unemployment insurance	2,000	2,000	468
Total salaries and benefits	<u>750,000</u>	<u>750,000</u>	<u>703,682</u>
Capital improvements			
Office furniture	400	400	300
Computer equipment	14,600	14,600	11,205
Total capital improvements	<u>15,000</u>	<u>15,000</u>	<u>11,505</u>
Commodities and services			
Travel	2,500	2,500	30
School of instruction	9,500	9,500	1,425
Mileage	5,000	5,000	1,515
Memberships	300	300	575
Maintenance - software	22,000	22,000	7,686
Postage	200	200	50
In-house copies	400	400	154
Telephone	5,400	5,400	11,448
Professional services	8,000	8,000	10,081
Commercial services	1,000	1,000	389
Internet	500	500	-
Communication	1,000	1,000	770
Software acquisition	8,400	8,400	1,053
Total commodities and services	<u>64,200</u>	<u>64,200</u>	<u>35,176</u>
Supplies and materials			
Supplies	1,500	1,500	3,637
Copies - outside	400	400	-
Technical supplies	3,000	3,000	6,699

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials (Continued)			
Mapping supplies	\$ 700	\$ 700	\$ 3,238
Periodicals and subscriptions	1,200	1,200	189
Total supplies and materials	<u>6,800</u>	<u>6,800</u>	<u>13,763</u>
Total information management office	<u>\$ 836,000</u>	<u>\$ 836,000</u>	<u>\$ 764,126</u>
Other			
Salaries and benefits			
Salaries	\$ 35,000	\$ 35,000	\$ 53,217
Employee bonus program	10,000	10,000	-
Paid hours off contingency	10,000	10,000	-
IMRF	-	-	(7)
Total salaries and benefits	<u>55,000</u>	<u>55,000</u>	<u>53,210</u>
Capital improvements			
State grants - operating	-	10,000	19,028
Total capital improvements	<u>-</u>	<u>10,000</u>	<u>19,028</u>
Commodities and services			
Telephone system - Sycamore campus	150,000	150,000	34,610
Public notices	1,000	1,000	362
Meetings	2,000	2,000	1,159
Maintenance - equipment	3,000	3,000	-
Maintenance - building	15,000	15,000	4,974
Special programs	5,000	5,000	5,000
Voluntary Action Center pass through	375,000	375,000	355,482
Property tax payment	3,000	3,000	4,418
CASA	35,000	35,000	35,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	2,000	2,000	39,965
Cemetery maintenance	6,000	6,000	1,975
Legislative program	1,000	1,000	-
Commercial services	10,000	10,000	3,832
Professional services	90,000	90,000	123,488
Data processing services	60,000	60,000	51,400
Communications	15,000	15,000	-
Internet	25,000	25,000	7,530
Court costs	3,000	3,000	-
Soil conservation match	20,000	20,000	20,000
Handicap program	1,000	1,000	-
Americans with disabilities	5,000	5,000	-
Judgment and claims	3,000	3,000	4,267
Employee recognition program	3,000	3,000	545
"Go Green" programs	6,000	6,000	490
Federal lobbyist	-	24,000	48,000
Total commodities and services	<u>916,000</u>	<u>940,000</u>	<u>819,497</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Supplies and materials			
Supplies	\$ 1,000	\$ 1,000	\$ 354
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>354</u>
Total other	<u>\$ 973,000</u>	<u>\$ 1,007,000</u>	<u>\$ 892,089</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 412,000	\$ 412,000	\$ 375,249
Seasonal	17,000	17,000	12,940
Facilities management public health emergency response	-	-	142
Overtime	26,000	26,000	22,835
On call	7,000	7,000	5,870
Longevity pay	7,000	7,000	5,092
Deferred compensation	4,000	4,000	1,968
FICA	37,000	37,000	30,182
IMRF	40,000	40,000	34,961
Health insurance	94,000	94,000	88,258
Life insurance	2,000	2,000	1,445
Unemployment insurance	1,000	1,000	564
Total salaries and benefits	<u>647,000</u>	<u>647,000</u>	<u>579,506</u>
Capital improvements			
Landscaping	20,000	20,000	18,531
Americans with disabilities	10,000	10,000	9,594
Building security	10,000	10,000	9,212
Office furniture and equipment	500	500	-
Computer equipment	4,000	4,000	1,972
Specialized equipment	5,000	5,000	3,474
Building fixtures	2,500	2,500	606
Concrete repair and replacement	10,000	10,000	10,000
General painting	20,000	20,000	11,860
HVAC upgrade	10,000	10,000	8,646
Energy greening	10,000	10,000	4,098
Depreciation	10,000	10,000	-
Total capital improvements	<u>112,000</u>	<u>112,000</u>	<u>77,993</u>
Commodities and services			
Schools of instruction	-	8,000	7,046
Travel	3,500	3,500	1,015
Mileage - employee	1,500	1,500	426
Training	1,800	1,800	125
Memberships	500	500	368
Maintenance - equipment	66,600	66,600	69,445
Maintenance - vehicles	2,600	2,600	2,416
Maintenance - building	62,400	62,400	49,666
Rent - equipment	2,600	2,600	2,535
Leased equipment	68,700	68,700	72,059
Utilities	309,300	309,300	268,350
Telephone	78,000	78,000	50,722
Commercial services	198,800	198,800	201,562

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Commodities and services (Continued)			
Supplies	\$ 2,000	\$ 2,000	\$ 1,310
Postage	500	500	318
Total commodities and services	<u>798,800</u>	<u>806,800</u>	<u>727,363</u>
Supplies and materials			
Copy machine supplies	500	500	122
Printing supplies	2,600	2,600	1,168
Stock paper	46,000	46,000	42,287
Books and subscriptions	300	300	-
Clothing	2,100	2,100	2,335
Fuel	4,200	4,200	4,358
Total supplies and materials	<u>55,700</u>	<u>55,700</u>	<u>50,270</u>
Total facilities management	<u>\$ 1,613,500</u>	<u>\$ 1,621,500</u>	<u>\$ 1,435,132</u>
Community outreach building			
Commodities and services			
Maintenance - building	\$ 10,000	\$ 10,000	\$ 2,881
Maintenance - grounds	10,000	10,000	37
Utilities	102,000	102,000	42,352
Telephone	-	-	540
Garbage	3,000	3,000	1,395
Water & sewer	1,000	1,000	607
Commercial services	28,000	28,000	19,858
Communications network	3,000	3,000	1,147
Contingency	5,000	5,000	-
Total commodities and services	<u>162,000</u>	<u>162,000</u>	<u>68,817</u>
Supplies and materials			
Janitorial supplies	7,000	7,000	1,852
Fuel	-	-	12
Total supplies and materials	<u>7,000</u>	<u>7,000</u>	<u>1,864</u>
Total community outreach building	<u>\$ 169,000</u>	<u>\$ 169,000</u>	<u>\$ 70,681</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 763,000	\$ 763,000	\$ 791,233
Overtime	5,000	5,000	16
Longevity pay	14,000	14,000	14,048
Deferred compensation	4,000	4,000	3,099
FICA	61,000	61,000	59,311
IMRF	68,000	68,000	67,938
Health insurance	166,000	166,000	134,239
Life insurance	3,000	3,000	2,941
Unemployment insurance	4,000	4,000	1,230
Total salaries and benefits	<u>1,088,000</u>	<u>1,088,000</u>	<u>1,074,055</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit Clerk (Continued)			
Capital improvements			
Office furniture and equipment	\$ 12,500	\$ 12,500	\$ 5,982
Commodities and services			
Travel	8,000	8,000	8,072
Public notices	800	800	344
Memberships	1,500	1,500	1,564
Telephone	2,200	2,200	1,732
Commercial services	2,200	2,200	-
Professional services	2,200	2,200	435
Postage	16,000	16,000	17,011
In-house copies	20,000	20,000	20,987
Total commodities and services	52,900	52,900	50,145
Supplies and materials			
Supplies	42,000	42,000	26,793
Periodicals and subscriptions	500	500	358
Total supplies and materials	42,500	42,500	27,151
Total Circuit Clerk	\$ 1,195,900	\$ 1,195,900	\$ 1,157,333
Judiciary			
Salaries and benefits			
Salaries	\$ 308,000	\$ 308,000	\$ 308,021
Overtime	500	500	-
Longevity pay	3,000	3,000	2,684
FICA	24,500	24,500	23,035
IMRF	19,000	19,000	17,166
Health insurance	79,000	79,000	47,883
Life insurance	1,000	1,000	1,038
Unemployment insurance	2,000	2,000	839
Total salaries and benefits	437,000	437,000	400,666
Capital improvements			
Office furniture and equipment	2,500	8,500	6,944
Computer equipment	2,500	2,500	3,932
Computer software	500	500	-
Total capital improvements	5,500	11,500	10,876
Commodities and services			
Travel	3,500	3,500	372
Meetings	800	800	1,331
Memberships	3,000	3,000	3,556
Maintenance - equipment	300	300	591
Postage	800	800	572
In-house copies	600	600	411
Legal transcripts	7,500	7,500	7,486
Appointed attorneys	30,000	24,000	12,286
Telephone	100	100	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Medical expense	\$ 3,000	\$ 3,000	\$ -
Professional services	40,000	40,000	41,697
Total commodities and services	<u>89,600</u>	<u>83,600</u>	<u>68,302</u>
Supplies and materials			
Supplies	4,000	4,000	3,556
Periodicals and subscriptions	16,500	16,500	16,791
Clothing	600	600	1,537
Total supplies and materials	<u>21,100</u>	<u>21,100</u>	<u>21,884</u>
Total judiciary	<u>\$ 553,200</u>	<u>\$ 553,200</u>	<u>\$ 501,728</u>
Court services			
Salaries and benefits			
Salaries	\$ 685,000	\$ 669,000	\$ 637,593
Longevity pay	4,000	4,000	3,948
Paid hours off contingency	-	-	13
FICA	53,000	53,000	47,744
IMRF	59,000	59,000	55,318
SLEP	-	-	109
Health insurance	110,000	110,000	90,187
Life insurance	3,000	3,000	2,438
Unemployment insurance	1,000	1,000	826
Total salaries and benefits	<u>915,000</u>	<u>899,000</u>	<u>838,176</u>
Capital improvements			
Office furniture and equipment	400	400	60
Computer equipment	600	600	281
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>341</u>
Commodities and services			
Travel	17,300	17,300	3,327
Maintenance - equipment	500	500	263
Postage	3,500	3,500	3,774
In-house copies	3,500	3,500	2,221
Telephone	5,000	5,000	4,799
Special programs	2,500	2,500	1,344
Drug testing	5,000	5,000	4,030
Medical expense	1,000	1,000	370
Professional services	5,000	5,000	3,942
Commercial services	11,000	11,000	8,670
Detention space	125,000	125,000	42,640
Specialized care and treatment	150,000	150,000	167,965
Total commodities and services	<u>329,300</u>	<u>329,300</u>	<u>243,345</u>
Supplies and materials			
Supplies	5,000	5,000	4,624
Periodicals and subscriptions	400	400	237
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>4,861</u>
Total court services	<u>\$ 1,250,700</u>	<u>\$ 1,234,700</u>	<u>\$ 1,086,723</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission			
Salaries and benefits			
Salaries	\$ 22,500	\$ 22,500	\$ 21,091
Boards and commissions	7,500	7,500	7,083
FICA	2,500	2,500	2,316
IMRF	2,000	2,000	1,971
Health insurance	2,100	2,100	2,100
Life insurance	200	200	155
Unemployment insurance	200	200	85
Total salaries and benefits	<u>37,000</u>	<u>37,000</u>	<u>34,801</u>
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Commodities and services			
Postage	6,000	6,000	9,098
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,500	1,500	1,525
Jurors' fees and expenses	82,000	82,000	69,406
Total commodities and services	<u>90,200</u>	<u>90,200</u>	<u>80,029</u>
Supplies and materials			
Supplies	1,200	1,200	1,036
Total jury commission	<u>\$ 129,400</u>	<u>\$ 129,400</u>	<u>\$ 115,866</u>
Coroner			
Salaries and benefits			
Salaries	\$ 57,500	\$ 57,500	\$ 56,651
Part-time	40,000	40,000	39,981
Longevity pay	500	500	155
Deferred compensation	1,500	1,500	1,505
FICA	8,000	8,000	7,061
IMRF	5,500	5,500	6,006
SLEP	1,500	1,500	1,382
Health insurance	16,500	16,500	15,780
Life insurance	500	500	194
Unemployment insurance	500	500	176
Total salaries and benefits	<u>132,000</u>	<u>132,000</u>	<u>128,891</u>
Capital improvements			
State grant - operating	-	1,600	1,561
Total capital improvements	<u>-</u>	<u>1,600</u>	<u>1,561</u>
Commodities and services			
Travel	6,500	4,900	4,541
School of instruction	2,500	2,500	1,088
Memberships	900	900	815
Maintenance - equipment	500	500	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services (Continued)			
Maintenance - vehicles	\$ 800	\$ 800	\$ 612
Rental of equipment	200	200	-
Postage	500	500	315
In-house copies	200	200	13
Telephone	4,500	4,500	4,240
Commercial services	500	500	-
Professional services	41,000	41,000	43,759
Jurors' fees and expenses	300	300	-
Total commodities and services	<u>58,400</u>	<u>56,800</u>	<u>55,383</u>
Supplies and materials			
Supplies	4,200	4,200	5,121
Clothing	500	500	159
Periodicals and subscriptions	400	400	412
Fuels and lubricants	2,000	2,000	181
Total supplies and materials	<u>7,100</u>	<u>7,100</u>	<u>5,873</u>
Total coroner	<u>\$ 197,500</u>	<u>\$ 197,500</u>	<u>\$ 191,708</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,141,000	\$ 3,141,000	\$ 3,127,982
Overtime	235,000	235,000	274,617
On call	16,000	16,000	10,800
Supervisory differential	4,000	4,000	2,465
Premium holiday	28,000	28,000	29,460
Training pay	4,000	4,000	3,288
Continuing education	22,000	22,000	23,584
Longevity pay	51,000	51,000	49,154
Deferred compensation	4,000	4,000	3,427
PHO contingency	5,000	5,000	-
FICA	267,000	267,000	257,125
IMRF	11,000	11,000	17,393
SLEP	621,000	621,000	608,353
Health insurance	456,000	456,000	429,961
Life insurance	8,000	8,000	7,340
Unemployment insurance	3,000	3,000	2,472
Total salaries and benefits	<u>4,876,000</u>	<u>4,876,000</u>	<u>4,847,421</u>
Capital improvements			
Office furniture and equipment	5,000	5,000	3,427
Computer equipment	5,700	5,700	6,969
Other equipment	15,000	15,000	7,000
Total capital improvements	<u>25,700</u>	<u>25,700</u>	<u>17,396</u>
Commodities and services			
Travel	10,000	10,000	16,248
School of instruction	20,000	20,000	22,900
Public notices	800	800	280

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Commodities and services (Continued)			
Memberships	\$ 1,200	\$ 1,200	\$ 1,360
Maintenance - vehicles	68,000	68,000	72,609
Maintenance - equipment	45,000	45,000	38,288
Postage	8,000	8,000	7,838
In-house copies	4,000	4,000	5,935
Telephone	14,000	14,000	15,038
Meetings - host expenses	1,500	1,500	741
Internal training program	15,000	15,000	8,554
DUI forfeitures	8,000	8,000	5,548
Investigation	7,000	7,000	6,184
K-9	3,000	3,000	4,284
Total commodities and services	<u>205,500</u>	<u>205,500</u>	<u>205,807</u>
Supplies and materials			
Supplies	13,000	13,000	12,314
Photo and microfilm supplies	2,000	2,000	1,034
Firearm supplies	10,000	10,000	9,860
Police supplies	8,000	8,000	6,657
Fuels and lubricants	142,000	142,000	116,848
Janitorial supplies	200	200	99
Clothing	42,000	42,000	40,179
Total supplies and materials	<u>217,200</u>	<u>217,200</u>	<u>186,991</u>
Total sheriff	<u>\$ 5,324,400</u>	<u>\$ 5,324,400</u>	<u>\$ 5,257,615</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 3,500	\$ 3,500	\$ -
Commodities and services			
Maintenance - equipment	3,500	3,500	928
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,500</u>	<u>5,500</u>	<u>2,928</u>
Supplies and materials			
Police supplies	2,000	2,000	276
Clothing	2,500	2,500	2,163
Total supplies and materials	<u>4,500</u>	<u>4,500</u>	<u>2,439</u>
Total sheriff's auxiliary	<u>\$ 13,500</u>	<u>\$ 13,500</u>	<u>\$ 5,367</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,400	\$ 4,400	\$ 3,120
FICA	500	500	239
Unemployment insurance	100	100	19
Total salaries and benefits	<u>7,000</u>	<u>5,000</u>	<u>3,378</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission (Continued)			
Commodities and services			
Public notices	\$ 7,000	\$ 7,000	\$ 5,255
Professional services	19,000	21,000	21,649
Meetings	400	400	695
Per diem and expenses	600	600	620
Total commodities and services	<u>27,000</u>	<u>29,000</u>	<u>28,219</u>
Supplies and materials			
Merit commission supplies	-	-	13
Total sheriff's merit commission	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 31,610</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,324,000	\$ 1,324,000	\$ 1,304,244
Special events	-	-	4,228
Overtime	57,000	57,000	48,079
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	3,077
Premium holiday	20,000	20,000	19,890
Training pay	3,000	3,000	136
Education pay	11,000	11,000	8,400
Longevity pay	16,000	16,000	15,429
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	113,000	113,000	103,003
SLEP	275,000	275,000	258,363
Health insurance	216,000	216,000	188,050
Life insurance	4,000	4,000	3,960
Unemployment insurance	2,000	2,000	1,309
Workers' compensation insurance	13,000	23,000	23,000
Total salaries and benefits	<u>2,089,000</u>	<u>2,099,000</u>	<u>1,982,368</u>
Capital improvements			
Office furniture and equipment	2,700	2,700	2,539
Computer equipment	7,000	7,000	5,044
Communication equipment - rented space	7,500	7,500	7,299
Other equipment	1,000	1,000	610
Total capital improvements	<u>18,200</u>	<u>18,200</u>	<u>15,492</u>
Commodities and services			
Travel	4,000	4,000	1,957
School of instruction	1,000	1,000	911
Memberships	300	300	405
Maintenance - software	61,000	61,000	55,163
Maintenance - equipment	15,000	15,000	10,392
In-house copies	600	600	412
Liability Insurance	10,000	-	-
Telephone	35,000	35,000	27,750
Total commodities and services	<u>126,900</u>	<u>116,900</u>	<u>96,990</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Supplies and materials			
Supplies	\$ 6,000	\$ 6,000	\$ 7,287
Janitorial supplies	200	200	293
Periodicals and subscriptions	900	900	311
Clothing	9,000	9,000	8,107
Total supplies and materials	16,100	16,100	15,998
Total sheriff's communication	\$ 2,250,200	\$ 2,250,200	\$ 2,110,848
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,340,000	\$ 1,340,000	\$ 1,316,805
Special events	-	-	3,762
Sheriff contract	-	-	6,264
Part-time	75,000	75,000	53,394
Workers' compensation insurance payroll	-	-	1,558
Overtime	50,000	50,000	71,439
On call	4,000	4,000	1,500
Supervisory differential	2,000	2,000	41
Premium holiday	17,000	17,000	18,459
Training pay	3,000	3,000	2,352
Education pay	8,000	8,000	7,685
Longevity pay	11,000	11,000	10,639
FICA	115,000	115,000	109,239
IMRF	7,000	7,000	-
SLEP	265,000	265,000	262,090
Health insurance	207,000	177,000	182,803
Life insurance	4,000	4,000	3,664
Unemployment insurance	2,000	2,000	1,594
Total salaries and benefits	2,110,000	2,080,000	2,053,288
Capital improvements			
Office furniture and equipment	11,000	11,000	6,330
Computer equipment	8,500	8,500	75
Other equipment	10,000	10,000	3,654
Total capital improvements	29,500	29,500	10,059
Commodities and services			
Travel	4,000	4,000	7,300
School of instruction	3,500	3,500	4,538
Memberships	400	400	410
Maintenance - equipment	25,000	25,000	28,024
In-house copies	2,500	2,500	2,577
Internal training program	16,000	16,000	12,453
Professional services	41,100	41,100	37,440
Prisoner transportation	20,000	20,000	15,230
Detention space	450,000	650,000	612,986
Arrestees' medical costs	-	20,000	17,939
Electronic monitoring	30,000	30,000	64,049
Medical expense	150,000	160,000	159,295
Total commodities and services	742,500	972,500	962,241

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Supplies and materials			
Supplies	\$ 4,500	\$ 4,500	\$ 6,748
Janitorial supplies	12,000	12,000	16,209
Inmate supplies	10,000	10,000	7,874
Police supplies	2,000	2,000	1,362
Clothing	20,000	20,000	21,051
Food program	195,000	195,000	198,212
Total supplies and materials	<u>243,500</u>	<u>243,500</u>	<u>251,456</u>
Total sheriff's corrections	<u>\$ 3,125,500</u>	<u>\$ 3,325,500</u>	<u>\$ 3,277,044</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,135,000	\$ 1,135,000	\$ 1,151,446
Overtime	6,000	6,000	1,076
Longevity pay	3,000	3,000	1,390
FICA	88,000	88,000	83,028
IMRF	98,000	98,000	91,749
Health insurance	185,000	179,500	154,966
Life insurance	4,000	4,000	3,277
Unemployment insurance	5,000	5,000	1,345
Total salaries and benefits	<u>1,524,000</u>	<u>1,518,500</u>	<u>1,488,277</u>
Capital improvements			
Computer equipment	7,000	7,500	7,401
Total capital improvements	<u>7,000</u>	<u>7,500</u>	<u>7,401</u>
Commodities and services			
Travel	4,500	4,500	7,104
School of instruction	3,000	3,000	2,187
Memberships	4,500	4,500	5,115
Maintenance - equipment	1,000	1,000	-
Witness fees	4,000	4,000	691
Court costs	300	300	504
Postage	10,800	10,800	12,067
In-house copies	9,000	9,000	9,189
Telephone	800	800	415
Legal transcripts	12,500	12,500	16,091
Professional services	15,500	15,500	13,649
Commercial services	15,000	20,000	19,420
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>100,900</u>	<u>105,900</u>	<u>106,432</u>
Supplies and materials			
Supplies	15,500	15,500	14,134
Periodicals and subscriptions	5,800	5,800	6,613
Total supplies and materials	<u>21,300</u>	<u>21,300</u>	<u>20,747</u>
Total state's attorney	<u>\$ 1,653,200</u>	<u>\$ 1,653,200</u>	<u>\$ 1,622,857</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender			
Salaries and benefits			
Salaries	\$ 549,000	\$ 549,000	\$ 537,629
Overtime	-	-	84
Longevity pay	2,000	2,000	1,785
FICA	43,000	43,000	37,163
IMRF	47,000	47,000	45,656
Health insurance	74,000	74,000	54,972
Life insurance	2,000	2,000	1,238
Unemployment insurance	1,000	1,000	493
Total salaries and benefits	<u>718,000</u>	<u>718,000</u>	<u>679,020</u>
Capital improvements			
Office furniture and equipment	1,900	1,900	1,948
Computer equipment	4,000	4,000	3,057
Total capital improvements	<u>5,900</u>	<u>5,900</u>	<u>5,005</u>
Commodities and services			
Travel	8,000	8,000	847
State required travel	6,000	6,000	1,661
School of instruction	3,800	3,800	635
Mileage	3,000	3,000	1,770
Meetings	500	500	355
Memberships	5,600	5,600	4,558
Telephone	100	100	105
Postage	2,000	2,000	1,016
In-house copies	2,000	2,000	1,499
Witness fees	2,500	2,500	70
Legal transcripts	3,500	3,500	3,791
Professional services	40,000	40,000	36,640
Commercial services	1,000	1,000	930
Total commodities and services	<u>78,000</u>	<u>78,000</u>	<u>53,877</u>
Supplies and materials			
Supplies	4,000	4,000	4,042
Periodicals and subscriptions	5,200	5,200	4,567
Total supplies and materials	<u>9,200</u>	<u>9,200</u>	<u>8,609</u>
Total public defender	<u>\$ 811,100</u>	<u>\$ 811,100</u>	<u>\$ 746,511</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 66,000	\$ 66,000	\$ 64,961
Part-time	3,000	3,000	2,600
Longevity pay	500	500	465
FICA	5,500	5,500	5,661
IMRF	6,000	6,000	5,561
Health insurance	10,000	10,000	9,468
Life insurance	500	500	116
Unemployment insurance	500	500	101
Total salaries and benefits	<u>92,000</u>	<u>92,000</u>	<u>88,933</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Capital improvements			
Computer equipment	\$ -	\$ -	\$ 278
Other equipment	10,000	10,000	-
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>278</u>
Commodities and services			
Travel	1,800	1,800	1,895
School of instruction	1,100	1,100	295
Memberships	200	200	65
Maintenance - equipment	600	600	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	1,227
Rental of equipment	8,000	8,000	16,398
Contributions to agencies	16,500	16,500	18,575
Postage	200	200	54
In-house copies	200	200	64
Internet	13,200	13,200	9,900
Telephone	800	800	538
Total commodities and services	<u>43,800</u>	<u>43,800</u>	<u>49,011</u>
Supplies and materials			
Supplies	2,000	2,000	1,723
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,200	2,200	1,502
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>3,225</u>
Total emergency services	<u>\$ 150,600</u>	<u>\$ 150,600</u>	<u>\$ 141,447</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 495,000	\$ 495,000	\$ 487,253
Total taxes	495,000	495,000	487,253
LICENSES AND PERMITS			
Animal control licenses	193,000	193,000	195,073
Septic permits and licenses	22,100	22,100	17,355
Well permits	9,200	9,200	4,450
Restaurant permits	146,500	146,500	152,385
Septic inspections	2,400	2,400	3,360
Well inspections	5,500	5,500	4,233
Tanning booth inspections	2,000	2,000	2,000
Total licenses and permits	380,700	380,700	378,856
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,200,000	2,200,000	1,903,741
State aid - home nursing	45,000	45,000	29,751
State aid - family planning	70,000	70,000	107,914
State grant - FCM match	256,600	256,600	276,241
State grant - planning prepared	110,200	110,200	130,196
State grant - WIC	300,400	300,400	307,983
State aid - well child	50,000	50,000	79,820
State aid - immunizations	50,000	50,000	68,792
State grant - basic health	145,500	145,500	143,271
State grant - vision and hearing	21,100	21,100	21,513
State grant - vector prevention	-	-	6,790
State grant - Title X - family planning	222,000	222,000	220,949
State grant - case management	259,800	259,800	250,115
State grant - adolescent health	42,000	42,000	31,800
State grant - AIDS	66,800	66,800	65,674
State grant - tobacco	30,600	30,600	29,961
State grant - HIV case management	65,000	65,000	74,776
State grant - emergency response	-	-	163,658
State grant - STD prevention	-	-	2,499
Total intergovernmental revenue	3,935,000	3,935,000	3,915,444

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 44,000	\$ 44,000	\$ 47,630
Blood lead testing	3,200	3,200	4,199
Private pay - home nursing	310,000	310,000	365,270
Private pay - TB	21,000	21,000	18,607
Employee wellness	30,000	30,000	34,576
School physicals	8,000	8,000	6,409
Family planning	80,000	80,000	33,286
Well child clinic	2,500	2,500	857
Immunizations	130,000	130,000	81,717
Flu shots	95,000	95,000	84,070
First impressions	8,000	8,000	8,815
	<hr/>		
Total charges for services	731,700	731,700	685,436
	<hr/>		
INVESTMENT INCOME	50,000	50,000	20,541
	<hr/>		
MISCELLANEOUS			
Donations	17,200	17,200	88,510
Building rentals	600	600	600
Other	7,500	7,500	13,191
	<hr/>		
Total miscellaneous	25,300	25,300	102,301
	<hr/>		
TOTAL REVENUES	\$ 5,617,700	\$ 5,617,700	\$ 5,589,831
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,400,000	\$ 3,400,000	\$ 3,301,151
Workers' compensation insurance payroll	-	-	958
Overtime	40,000	40,000	38,799
On call	23,200	23,200	23,028
Examination fees	500	500	400
Health benefits	504,100	504,100	494,925
Life insurance	10,000	10,000	10,085
FICA	267,100	267,100	247,934
IMRF	293,700	293,700	281,549
Unemployment tax	8,500	8,500	4,310
Paid hours off contingency	20,000	20,000	33,956
Deferred compensation	5,600	5,600	5,629
	<u>4,572,700</u>	<u>4,572,700</u>	<u>4,442,724</u>
Total salaries and benefits			
Capital improvements			
Special projects	-	7,000	20,023
Office furniture and equipment	30,000	14,000	18,535
Other equipment	4,000	4,000	4,446
Vehicles	47,000	47,000	28,738
	<u>81,000</u>	<u>72,000</u>	<u>71,742</u>
Total capital improvements			
Commodities and services			
Travel	109,000	109,000	71,124
School of instruction	1,000	1,000	-
Public notices	4,000	4,000	1,964
Memberships	9,200	9,200	8,341
Building operating costs	85,000	-	-
Maintenance - software	55,800	55,800	48,003
Maintenance - vehicles	2,000	2,000	7,330
Maintenance - equipment	11,200	11,200	13,232
Maintenance - building	55,000	55,000	54,105
Postage	17,500	17,500	12,417
Telephone	70,000	70,000	51,677
Utilities	119,000	119,000	79,631
Commercial services	58,500	58,500	56,763
Participant expenses	-	-	1,193
Rental of space	15,500	15,500	77,197
Rental of equipment	2,400	2,400	2,267
Professional services	520,000	515,000	579,459

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 4,463
Employee wellness	23,000	23,000	27,567
Pet population control	17,500	17,500	-
Water sample testing	1,200	1,200	747
In-house copies	6,500	6,500	6,242
Other commodities and services	3,000	3,000	35,905
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Total commodities and services	1,206,300	1,116,300	1,139,627
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Supplies and materials			
Supplies	40,000	40,000	40,984
Janitorial	10,000	10,000	10,069
Family planning supplies	90,000	90,000	86,737
Clinic supplies	25,000	25,000	17,178
Vaccines	89,000	89,000	67,144
Home nursing supplies	70,000	70,000	53,182
TB supplies	6,000	6,000	3,578
Animal control supplies	2,500	2,500	2,384
Periodicals and subscriptions	3,000	3,000	5,884
Educational supplies	15,000	15,000	10,459
Fuels and lubricants	23,000	23,000	12,901
Clothing	3,000	3,000	520
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Total supplies and materials	376,500	376,500	311,020
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TOTAL EXPENDITURES	\$ 6,236,500	\$ 6,137,500	\$ 5,965,113
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(See independent auditor's report.)