

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 8,807,000	\$ 8,807,000	\$ 8,696,084
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,987,281
Replacement taxes	650,000	650,000	534,140
Inheritance tax	70,000	70,000	145,563
Mobile home tax	10,000	10,000	8,962
TIF surplus	-	-	301,303
Sales tax (.01)	285,000	285,000	277,062
Sales tax (.0025)	4,200,000	4,200,000	4,965,918
Local use tax	225,000	225,000	232,499
State income tax	1,120,000	1,120,000	1,241,061
Games tax	1,000	1,000	-
Total taxes	17,368,000	17,368,000	18,389,873
LICENSES AND PERMITS			
Cremation permits	10,000	10,000	18,950
Beer and liquor licenses	2,000	2,000	3,250
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	49,323
Building permits	50,000	50,000	44,541
Raffle permits	-	-	35
Temporary sign permits	500	500	100
Total licenses and permits	112,500	112,500	116,249
INTERGOVERNMENTAL			
Federal grants	405,000	405,000	443,560
State grants	584,000	584,000	667,090
Total intergovernmental	989,000	989,000	1,110,650
CHARGES FOR SERVICES			
Office fees	1,787,000	1,787,000	1,772,305
Passport fees	20,000	20,000	12,975
Marriage licenses	15,000	15,000	17,340
Civil union licenses	-	-	1,080
Revenue stamps	120,000	120,000	135,373
Copying services	49,300	49,300	40,205
Early voting	9,000	9,000	13,911
GIS recording fee	200,000	200,000	175,424
Assessments	4,000	4,000	5,232
Administrative fees	3,000	3,000	3,420
Regional plan commission	7,000	7,000	7,000
Contract policing	50,000	50,000	65,822
Recordings	275,000	275,000	224,060
Work release	25,000	25,000	6,944
Prisoner detention	-	-	11,760
Police communications	122,000	122,000	104,570
Zoning hearing fees	8,000	8,000	8,356
Communication contracts	975,000	975,000	973,725
Electronic monitoring	50,000	50,000	39,951

(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, 2011

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Choices diversion program	\$ -	\$ -	\$ 38,339
Leads connection	3,000	3,000	3,000
Drug testing	7,000	7,000	7,215
Private pay	2,000	2,000	1,370
Interstate transfer	-	-	750
Victim impact panel	10,000	10,000	19,610
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,187
In-house copies	27,000	27,000	25,683
In-house printing	40,000	40,000	32,013
Building reinspection	1,000	1,000	50
Police special event reimbursements	60,000	60,000	34,833
Police partnerships	441,000	441,000	463,598
Community outreach building rental	103,000	103,000	103,000
Medical costs	30,000	30,000	27,639
	<u>4,457,300</u>	<u>4,457,300</u>	<u>4,389,940</u>
FINES AND FORFEITS			
Traffic fines	375,000	375,000	408,760
Criminal fines	350,000	350,000	263,400
Court system fees	70,000	70,000	70,278
Zoning violation fees	3,000	3,000	2,300
Bond fees	11,000	11,000	11,078
Drug fines	10,000	10,000	14,064
	<u>819,000</u>	<u>819,000</u>	<u>769,880</u>
INVESTMENT INCOME			
	<u>107,000</u>	<u>107,000</u>	<u>34,472</u>
MISCELLANEOUS			
Sale of property	2,000	2,000	1,594
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telecommunications commission	30,000	30,000	16,882
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	30,418
Sale of publications	100	100	11
Prisoner - transportation	5,000	5,000	2,608
Prepaid judicial copies	2,000	2,000	1,218
Reimbursements	35,000	35,000	23,090
Unclaimed fees	25,000	25,000	19,794
Other miscellaneous	40,100	40,100	44,503
	<u>199,200</u>	<u>199,200</u>	<u>169,776</u>
TOTAL REVENUES	<u>\$ 24,052,000</u>	<u>\$ 24,052,000</u>	<u>\$ 24,980,840</u>

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 200,000	\$ 200,000	\$ 175,424
Miscellaneous			
E-911	25,000	25,000	25,000
Total information management office	<u>225,000</u>	<u>225,000</u>	<u>200,424</u>
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,000	2,000	3,250
Raffle permits	-	-	35
Landfill licenses	-	-	50
Total licenses and permits	<u>2,000</u>	<u>2,000</u>	<u>3,335</u>
Charges for services			
Marriage licenses	15,000	15,000	17,340
Civil union licenses	-	-	1,080
Office fees	40,000	40,000	45,625
Passport fees	20,000	20,000	12,975
Revenue stamps	120,000	120,000	135,373
Copying services	48,000	48,000	40,073
Recordings	275,000	275,000	224,059
Total charges for services	<u>518,000</u>	<u>518,000</u>	<u>476,525</u>
Total County Clerk and Recorder	<u>520,000</u>	<u>520,000</u>	<u>479,860</u>
Treasurer			
Charges for services			
Office fees	47,000	47,000	25,572
E-911 contract	-	-	8,500
Total charges for services	<u>47,000</u>	<u>47,000</u>	<u>34,072</u>
Investment income			
Interest	100,000	100,000	30,697
Interest - government	4,000	4,000	1,821
Total investment income	<u>104,000</u>	<u>104,000</u>	<u>32,518</u>
Total Treasurer	<u>151,000</u>	<u>151,000</u>	<u>66,590</u>
Supervisor of Assessments			
Intergovernmental			
State grant	18,000	18,000	36,403
Charges for services			
Assessments	4,000	4,000	5,232

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 391
Total Supervisor of Assessments	23,000	23,000	42,026
Elections			
Intergovernmental			
Salary reimbursements	17,000	17,000	33,840
Charges for services			
Early voting	9,000	9,000	13,911
Copying services	1,000	1,000	132
Total charges for services	10,000	10,000	14,043
Total elections	27,000	27,000	47,883
Regional office of education			
Intergovernmental			
State grants - operating	90,000	90,000	-
Total regional office of education	90,000	90,000	-
Planning and zoning			
Licenses and permits			
Building permits	50,000	50,000	44,541
Temporary sign permits	500	500	100
Total licenses and permits	50,500	50,500	44,641
Charges for services			
Building reinspection	1,000	1,000	50
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	8,356
Copying services	300	300	-
Total charges for services	16,300	16,300	15,406
Fines and forfeits			
Code violations	3,000	3,000	2,300
Miscellaneous			
Sale of publications	100	100	11
Other miscellaneous	100	100	500
Total miscellaneous	200	200	511
Total planning and zoning	70,000	70,000	62,858

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 8,807,000	\$ 8,807,000	\$ 8,696,084
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,987,281
Replacement taxes	650,000	650,000	534,140
Inheritance tax	70,000	70,000	145,563
Mobile home tax	10,000	10,000	8,962
TIF surplus	-	-	301,303
Sales tax (.01)	285,000	285,000	277,062
Sales tax (.0025)	4,200,000	4,200,000	4,965,918
Local use tax	225,000	225,000	232,499
State income tax	1,120,000	1,120,000	1,241,061
Games tax	1,000	1,000	-
Total taxes	<u>17,368,000</u>	<u>17,368,000</u>	<u>18,389,873</u>
Licenses and permits			
Franchise fees	50,000	50,000	49,323
Intergovernmental			
5311 VAC grant	375,000	375,000	382,880
Miscellaneous			
Sale of property	2,000	2,000	1,594
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	25,000	25,000	19,794
Telephone	38,000	38,000	35,500
Other miscellaneous	1,000	1,000	75
Total miscellaneous	<u>71,000</u>	<u>71,000</u>	<u>61,621</u>
Total other	<u>17,864,000</u>	<u>17,864,000</u>	<u>18,883,697</u>
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,187
In-house copies	27,000	27,000	25,683
In-house printing	40,000	40,000	32,013
Total facilities management	<u>81,000</u>	<u>81,000</u>	<u>71,083</u>
Community outreach building			
Charges for services			
Building rental	103,000	103,000	103,000
Total community outreach building	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
Total general government	<u>19,154,000</u>	<u>19,154,000</u>	<u>19,957,421</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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	\$ 3,000	\$ 3,000	\$ 3,420
Total Sheriff's merit commission	3,000	3,000	3,420
Circuit Clerk			
Charges for services			
Office fees	600,000	600,000	657,540
County fees	750,000	750,000	665,447
Total charges for services	1,350,000	1,350,000	1,322,987
Fines and forfeits			
Traffic fines	375,000	375,000	408,760
Criminal fines	350,000	350,000	263,400
Drug fines	10,000	10,000	14,064
Total fines and forfeits	735,000	735,000	686,224
Investment income			
Interest	3,000	3,000	1,956
Total Circuit Clerk	2,088,000	2,088,000	2,011,167
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	4,443
Fines and forfeits			
Court system fees	70,000	70,000	70,278
Miscellaneous			
Prepaid judicial copies	2,000	2,000	1,218
Total judiciary	72,000	72,000	75,939
Court services			
Intergovernmental			
State grant - operating	165,000	165,000	212,512
State aid	4,000	4,000	5,306
Total intergovernmental	169,000	169,000	217,818
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	7,000	7,000	7,215
Private pay	2,000	2,000	1,370
Interstate transfer	-	-	750
Victim impact panel	10,000	10,000	19,610
Total charges for services	22,000	22,000	31,945
Total court services	191,000	191,000	249,763

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner			
Licenses and permits			
Cremation permits	\$ 10,000	\$ 10,000	\$ 18,950
Charges for services			
Office fees	-	-	139
Total coroner	10,000	10,000	19,089
Sheriff			
Intergovernmental			
Federal grant - operating - public safety	-	-	16,503
State sheriff schooling	10,000	10,000	8,588
Total intergovernmental	10,000	10,000	25,091
Charges for services			
Office fees	240,000	240,000	282,427
Contract policing	50,000	50,000	65,822
Special event salary reimbursement	60,000	60,000	34,833
Police partnerships	441,000	441,000	463,598
Total charges for services	791,000	791,000	846,680
Miscellaneous			
Tower rental	30,000	30,000	30,417
Total sheriff	831,000	831,000	902,188
Sheriff's communication			
Charges for services			
Police communications	122,000	122,000	104,570
Communication contracts	975,000	975,000	973,725
Total charges for services	1,097,000	1,097,000	1,078,295
Miscellaneous			
Miscellaneous	-	-	1,107
Total sheriff's communication	1,097,000	1,097,000	1,079,402
Sheriff's corrections			
Intergovernmental			
Social security incentive program	4,000	4,000	2,400
State sheriff schooling	14,000	14,000	3,403
Total intergovernmental	18,000	18,000	5,803
Charges for services			
Electronic monitoring	50,000	50,000	39,951
Work release	25,000	25,000	6,944
Prisoner detention	-	-	11,760

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Charges for services (Continued)			
Medical costs	\$ 30,000	\$ 30,000	\$ 27,639
Workers' compensation salary reimbursement	-	-	6,200
Total charges for services	<u>105,000</u>	<u>105,000</u>	<u>92,494</u>
Fines and forfeits			
Bond fees	<u>11,000</u>	<u>11,000</u>	<u>11,078</u>
Miscellaneous			
Telecommunications commission	30,000	30,000	16,882
Prisoner - transportation	<u>5,000</u>	<u>5,000</u>	<u>2,608</u>
Total miscellaneous	<u>35,000</u>	<u>35,000</u>	<u>19,490</u>
Total sheriff's corrections	<u>169,000</u>	<u>169,000</u>	<u>128,865</u>
State's attorney			
Intergovernmental			
State grant - operating	70,000	70,000	144,677
State aid - IV program	95,000	95,000	77,703
State grant - victim witness	<u>26,000</u>	<u>26,000</u>	<u>21,853</u>
Total intergovernmental	<u>191,000</u>	<u>191,000</u>	<u>244,233</u>
Charges for services			
Office fees	<u>110,000</u>	<u>110,000</u>	<u>87,054</u>
Fines and forfeits			
Choices diversion program	<u>-</u>	<u>-</u>	<u>38,339</u>
Miscellaneous			
Other miscellaneous	<u>-</u>	<u>-</u>	<u>730</u>
Total state's attorney	<u>301,000</u>	<u>301,000</u>	<u>370,356</u>
Public defender			
Miscellaneous			
Client reimbursement	35,000	35,000	23,090
Intergovernmental			
State reimbursement	<u>40,000</u>	<u>40,000</u>	<u>99,895</u>
Total public defender	<u>75,000</u>	<u>75,000</u>	<u>122,985</u>
Emergency services			
Intergovernmental			
State grant - operating	-	-	13,351
Federal grant - operating	<u>30,000</u>	<u>30,000</u>	<u>44,177</u>
Total emergency services	<u>30,000</u>	<u>30,000</u>	<u>57,528</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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Local emergency plan commission			
Intergovernmental			
State grant - operating	\$ 31,000	\$ 31,000	\$ 2,717
Total local emergency plan commission	31,000	31,000	2,717
Total public safety	4,898,000	4,898,000	5,023,419
TOTAL REVENUES	\$ 24,052,000	\$ 24,052,000	\$ 24,980,840

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 423,600	\$ 448,600	\$ 438,794
Finance	603,000	603,000	568,476
County Clerk and Recorder	587,200	587,200	570,584
Regional Superintendent of Schools	173,200	173,200	101,023
Treasurer	303,200	303,200	292,323
Supervisor of Assessments	522,100	522,100	481,563
Elections	328,900	333,400	302,095
Planning and zoning	438,300	438,300	398,766
Information management office	784,500	784,500	758,977
Other	942,300	942,300	783,840
Facilities management	1,505,500	1,505,500	1,362,324
Community outreach building	135,000	135,000	81,678
	<u>6,746,800</u>	<u>6,776,300</u>	<u>6,140,443</u>
Total general government	6,746,800	6,776,300	6,140,443
Less chargebacks to other funds	<u>(82,000)</u>	<u>(82,000)</u>	<u>(82,000)</u>
Net general government	<u>6,664,800</u>	<u>6,694,300</u>	<u>6,058,443</u>
PUBLIC SAFETY			
Circuit Clerk	1,133,500	1,133,500	1,127,079
Judiciary	505,500	555,500	541,390
Court services	1,224,500	1,224,500	1,055,332
Jury commission	123,000	123,000	108,220
Coroner	194,300	213,900	211,858
Sheriff	5,311,800	5,311,800	5,234,543
Sheriff's auxiliary	8,500	8,500	8,214
Sheriff's merit commission	29,100	29,100	27,451
Sheriff's communication	2,358,000	2,358,000	2,270,132
Sheriff's corrections	3,732,300	3,897,300	3,890,788
State's attorney	1,689,200	1,689,200	1,662,095
Public defender	780,000	780,000	754,639
Emergency services	136,600	156,600	139,806
Local emergency plan commission	31,000	31,000	16,259
	<u>17,257,300</u>	<u>17,511,900</u>	<u>17,047,806</u>
Total public safety	17,257,300	17,511,900	17,047,806
Less chargebacks to other funds	<u>(33,000)</u>	<u>(33,000)</u>	<u>(32,000)</u>
Net public safety	<u>17,224,300</u>	<u>17,478,900</u>	<u>17,015,806</u>
HEALTH AND WELFARE			
Public health	177,000	191,000	157,867
	<u>177,000</u>	<u>191,000</u>	<u>157,867</u>
Total public health	177,000	191,000	157,867
TOTAL EXPENDITURES	<u>\$ 24,066,100</u>	<u>\$ 24,364,200</u>	<u>\$ 23,232,116</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 240,000	\$ 265,000	\$ 257,661
Board and commissions	62,000	62,000	67,445
Overtime	7,300	7,300	6,588
Longevity pay	2,000	2,000	1,765
Deferred compensation	8,000	8,000	8,848
FICA	25,000	25,000	21,630
IMRF	20,000	20,000	24,322
Health insurance	16,200	16,200	16,248
Life insurance	300	300	324
Unemployment insurance	200	200	300
Total salaries and benefits	<u>381,000</u>	<u>406,000</u>	<u>405,131</u>
Commodities and services			
Travel	17,000	17,000	9,594
Meetings	800	800	638
Memberships	4,800	4,800	4,991
Maintenance - vehicles	500	500	1,208
Telephone	1,500	1,500	1,035
Postage	1,000	1,000	546
Commercial services	-	-	94
Employee recognition	300	300	-
Special programs	3,000	3,000	3,000
In-house copies	1,600	1,600	647
Copies - external	200	200	-
Per diem and expenses	6,500	6,500	8,618
Total commodities and services	<u>37,200</u>	<u>37,200</u>	<u>30,371</u>
Supplies and materials			
Supplies	5,400	5,400	3,292
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>3,292</u>
Total County Board	<u>\$ 423,600</u>	<u>\$ 448,600</u>	<u>\$ 438,794</u>
Finance			
Salaries and benefits			
Salaries	\$ 379,000	\$ 379,000	\$ 367,155
Overtime	8,000	8,000	4,058
Longevity pay	9,500	9,500	8,426
Deferred compensation	7,000	7,000	6,333
FICA	30,500	30,500	25,459
IMRF	38,000	38,000	36,762
Health insurance	76,000	76,000	75,432
Life insurance	1,500	1,500	1,134
Unemployment insurance	500	500	699
Total salaries and benefits	<u>550,000</u>	<u>550,000</u>	<u>525,458</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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,087
School of instruction	2,000	2,000	722
Meetings - hosting	300	300	250
Public notices	200	200	72
Memberships	500	500	859
Maintenance - equipment	500	500	-
Maintenance - software	25,000	25,000	25,453
Telephone	900	900	960
Flexible benefits program	7,500	7,500	5,310
Postage	4,000	4,000	3,492
In-house copies	2,000	2,000	1,147
Commercial services	3,500	3,500	190
Total commodities and services	49,400	49,400	39,542
Supplies and materials			
Supplies	3,500	3,500	3,476
Periodicals and subscriptions	100	100	-
Total supplies and materials	3,600	3,600	3,476
Total finance	\$ 603,000	\$ 603,000	\$ 568,476
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 358,000	\$ 358,000	\$ 359,851
Overtime	10,000	10,000	4,608
Longevity pay	10,000	10,000	6,882
Deferred compensation	3,000	3,000	2,496
FICA	29,000	29,000	26,844
IMRF	36,000	36,000	35,900
Health insurance	110,000	110,000	101,331
Life insurance	2,000	2,000	1,620
Unemployment insurance	1,000	1,000	947
Total salaries and benefits	559,000	559,000	540,479
Commodities and services			
Travel	1,000	1,000	334
School of instruction	-	-	240
Public notices	100	100	-
Memberships	600	600	-
Maintenance - equipment	-	-	2,388
Postage	14,000	14,000	13,516
In-house copies	5,000	5,000	2,146
Vital records	-	-	1,762
Total commodities and services	20,700	20,700	20,386

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Supplies and materials			
Supplies	\$ 7,500	\$ 7,500	\$ 9,719
Total supplies and materials	7,500	7,500	9,719
Total County Clerk and Recorder	<u>\$ 587,200</u>	<u>\$ 587,200</u>	<u>\$ 570,584</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 96,000	\$ 96,000	\$ 43,821
Part-time	16,000	16,000	7,073
Longevity pay	2,000	2,000	1,686
FICA	9,000	9,000	3,906
IMRF	8,500	8,500	3,549
Health insurance	6,800	6,800	6,720
Life insurance	200	200	162
Unemployment insurance	300	300	252
Total salaries and benefits	<u>138,800</u>	<u>138,800</u>	<u>67,169</u>
Commodities and services			
Travel	8,000	8,000	8,017
Memberships	2,000	2,000	1,832
Postage	2,000	2,000	1,500
Telephone	1,500	1,500	1,500
Rental of space	15,000	15,000	15,000
Rental of equipment	3,900	3,900	4,920
Total commodities and services	<u>32,400</u>	<u>32,400</u>	<u>32,769</u>
Supplies and materials			
Supplies	2,000	2,000	1,085
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>1,085</u>
Total Regional Superintendent of Schools	<u>\$ 173,200</u>	<u>\$ 173,200</u>	<u>\$ 101,023</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 201,000	\$ 201,000	\$ 189,198
Overtime	500	500	335
Longevity pay	3,000	3,000	2,172
Deferred compensation	2,500	2,500	2,400
FICA	17,000	17,000	14,796
IMRF	20,000	20,000	18,856
Health insurance	21,200	21,200	29,069
Life insurance	1,000	1,000	621
Unemployment insurance	500	500	516
Total salaries and benefits	<u>266,700</u>	<u>266,700</u>	<u>257,963</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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 300	\$ 300	\$ 697
School of instruction	300	300	160
Public notices	2,900	2,900	2,355
Memberships	500	500	380
Maintenance - equipment	500	500	-
Postage	21,000	21,000	19,049
In-house copies	500	500	165
Commercial services	6,000	6,000	6,885
Data processing services	500	500	471
Total commodities and services	<u>32,500</u>	<u>32,500</u>	<u>30,162</u>
Supplies and materials			
Supplies	3,500	3,500	3,551
Periodicals and subscriptions	500	500	647
Total supplies and materials	<u>4,000</u>	<u>4,000</u>	<u>4,198</u>
Total Treasurer	<u>\$ 303,200</u>	<u>\$ 303,200</u>	<u>\$ 292,323</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 272,000	\$ 272,000	\$ 258,133
Boards and commissions	30,500	30,500	29,100
Overtime	700	700	108
Longevity pay	5,000	5,000	3,490
Deferred compensation	5,000	5,000	1,881
FICA	24,000	24,000	20,779
IMRF	27,000	27,000	24,236
Health insurance	76,000	76,000	71,458
Life insurance	1,000	1,000	959
Unemployment insurance	500	500	1,199
Total salaries and benefits	<u>441,700</u>	<u>441,700</u>	<u>411,343</u>
Commodities and services			
Travel	200	200	499
School of instruction	400	400	400
Public notices	52,000	52,000	48,504
Memberships	400	400	485
Maintenance - equipment	1,000	1,000	-
Maintenance	600	600	317
Postage	13,000	13,000	8,844
In-house copies	1,400	1,400	1,619
Per diem and expenses	1,200	1,200	1,178
Commercial services	500	500	374
Professional services	5,000	5,000	3,809
Software	300	300	-
Total commodities and services	<u>76,000</u>	<u>76,000</u>	<u>66,029</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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Supplies and materials			
Supplies	\$ 3,800	\$ 3,800	\$ 3,256
Mapping supplies	600	600	459
Periodicals and subscriptions	-	-	476
Total supplies and materials	4,400	4,400	4,191
Total Supervisor of Assessments	\$ 522,100	\$ 522,100	\$ 481,563
Elections			
Salaries and benefits			
Salaries	\$ 85,000	\$ 85,000	\$ 70,545
Overtime	4,000	4,000	1,305
Longevity pay	4,000	4,000	2,109
FICA	8,000	8,000	4,654
IMRF	9,000	9,000	6,565
Health insurance	27,500	27,500	22,504
Life insurance	500	500	378
Unemployment insurance	500	500	334
Total salaries and benefits	138,500	138,500	108,394
Capital improvements			
Federal grant - operating - government	-	4,500	4,405
Total capital improvements	-	4,500	4,405
Commodities and services			
Travel	1,200	1,200	287
School of instruction	-	-	267
Public notices	8,000	8,000	7,703
Maintenance - equipment	3,000	3,000	1,458
Early voting expenses	1,200	1,200	-
Postage	22,000	22,000	23,564
In-house copies	1,000	1,000	278
Per diem and expenses	60,000	60,000	53,366
Commercial services	70,000	70,000	72,851
Data processing services	15,000	15,000	14,877
Total commodities and services	181,400	181,400	174,651
Supplies and materials			
Supplies	9,000	9,000	14,645
Total elections	\$ 328,900	\$ 333,400	\$ 302,095

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning			
Salaries and benefits			
Salaries	\$ 292,000	\$ 292,000	\$ 271,666
Overtime	1,000	1,000	75
Longevity pay	3,500	3,500	1,954
Deferred compensation	5,000	5,000	4,976
FICA	24,000	24,000	20,043
IMRF	30,000	30,000	26,377
Health insurance	50,700	50,700	50,976
Life insurance	1,000	1,000	810
Unemployment insurance	500	500	533
Total salaries and benefits	<u>407,700</u>	<u>407,700</u>	<u>377,410</u>
Commodities and services			
Travel	2,500	2,500	1,325
School of instruction	2,400	2,400	2,256
Public notices	4,000	4,000	2,514
Memberships	1,700	1,700	1,516
Maintenance - vehicles	2,500	2,500	158
Maintenance - equipment	300	300	-
Postage	2,000	2,000	845
In-house copies	500	500	468
Telephone	800	800	816
Zoning officer	7,000	7,000	6,570
Mileage - boards	600	600	300
Total commodities and services	<u>24,300</u>	<u>24,300</u>	<u>16,768</u>
Supplies and materials			
Supplies	3,500	3,500	1,942
Periodicals and subscriptions	-	-	53
Fuels and lubricants	2,800	2,800	2,593
Total supplies and materials	<u>6,300</u>	<u>6,300</u>	<u>4,588</u>
Total planning and zoning	<u>\$ 438,300</u>	<u>\$ 438,300</u>	<u>\$ 398,766</u>
Information management office			
Salaries and benefits			
Salaries	\$ 541,000	\$ 541,000	\$ 543,109
Overtime	10,000	10,000	7,950
On call	2,000	2,000	2,500
Longevity pay	6,000	6,000	5,690
Deferred compensation	5,000	5,000	4,690
PHO contingency	-	-	1,326
FICA	44,000	44,000	41,156
IMRF	54,000	54,000	54,716
Health insurance	65,000	65,000	64,024

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,500	\$ 1,500	\$ 1,445
Unemployment insurance	500	500	904
Total salaries and benefits	<u>729,000</u>	<u>729,000</u>	<u>727,510</u>
Capital improvements			
Computer equipment	8,300	8,300	8,022
Total capital improvements	<u>8,300</u>	<u>8,300</u>	<u>8,022</u>
Commodities and services			
Travel	1,500	1,500	99
School of instruction	3,000	3,000	579
Mileage	5,000	5,000	1,092
Memberships	500	500	150
Maintenance - software	5,000	5,000	-
Postage	200	200	43
In-house copies	300	300	4
Telephone	8,500	8,500	7,043
Professional services	9,200	9,200	303
Commercial services	1,000	1,000	420
Software acquisition	8,000	8,000	4,632
Total commodities and services	<u>42,200</u>	<u>42,200</u>	<u>14,365</u>
Supplies and materials			
Supplies	1,000	1,000	1,541
Copies - outside	100	100	-
Technical supplies	3,000	3,000	7,177
Mapping supplies	500	500	173
Periodicals and subscriptions	400	400	189
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>9,080</u>
Total information management office	<u>\$ 784,500</u>	<u>\$ 784,500</u>	<u>\$ 758,977</u>
Other			
Salaries and benefits			
Salaries	\$ 81,500	\$ 81,500	\$ 32,315
Capital improvements			
Computer equipment	25,000	25,000	19,886
Commodities and services			
Public notices	500	500	690
Meetings	1,200	1,200	410
Maintenance - equipment	2,000	2,000	514
Maintenance - building	10,000	10,000	196
Special programs	2,000	2,000	-

(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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Voluntary Action Center pass through	\$ 375,000	\$ 375,000	\$ 372,475
Property tax payment	3,000	3,000	340
CASA	35,000	35,000	35,000
Extension unit	30,400	30,400	30,400
Economic development	42,700	42,700	42,700
Telephone	90,000	90,000	68,264
Cemetery maintenance	5,000	5,000	4,752
Commercial services	5,000	5,000	13,211
Professional services	90,000	90,000	99,829
Data processing services	55,000	55,000	51,400
Communications	5,000	5,000	-
Internet	12,000	12,000	(9,200)
Court costs	3,000	3,000	-
Soil conservation match	19,000	19,000	19,000
Americans with disabilities	4,000	4,000	-
Judgment and claims	3,000	3,000	144
Employee recognition program	2,000	2,000	1,264
Contingency	40,000	40,000	-
Total commodities and services	<u>834,800</u>	<u>834,800</u>	<u>731,389</u>
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	500	500	250
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>250</u>
Total other	<u>\$ 942,300</u>	<u>\$ 942,300</u>	<u>\$ 783,840</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 370,000	\$ 370,000	\$ 363,925
Seasonal	10,000	10,000	6,301
Overtime	27,000	27,000	17,159
On call	8,000	8,000	7,780
Longevity pay	8,000	8,000	6,376
Deferred compensation	2,500	2,500	2,216
FICA	32,500	32,500	28,623
IMRF	39,500	39,500	37,758
Health insurance	90,000	90,000	88,718
Life insurance	2,000	2,000	1,472
Unemployment insurance	1,000	1,000	988
Total salaries and benefits	<u>590,500</u>	<u>590,500</u>	<u>561,316</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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements			
Landscaping	\$ 15,000	\$ 15,000	\$ 13,680
Americans with disabilities	10,000	10,000	10,000
Building security	10,000	10,000	9,138
Office furniture and equipment	500	500	200
Computer equipment	4,000	4,000	2,357
Building fixtures	2,000	2,000	-
Concrete repair and replacement	10,000	10,000	9,628
General painting	15,000	15,000	6,601
HVAC upgrade	10,500	10,500	10,091
Energy greening	10,000	10,000	9,927
Total capital improvements	<u>87,000</u>	<u>87,000</u>	<u>71,622</u>
Commodities and services			
Travel	3,500	3,500	2,404
Mileage - employee	1,000	1,000	155
Training	1,800	1,800	1,347
Memberships	500	500	508
Maintenance - equipment	80,000	80,000	85,852
Maintenance - vehicles	3,000	3,000	1,541
Maintenance - building	62,400	62,400	63,219
Rent - equipment	3,500	3,500	1,804
Leased equipment	73,000	73,000	66,796
Utilities	317,200	317,200	262,935
Telephone	24,000	24,000	7,199
Commercial services	195,500	195,500	176,804
Supplies	2,000	2,000	262
Postage	500	500	246
Machine and equipment	3,300	3,300	2,921
Total commodities and services	<u>771,200</u>	<u>771,200</u>	<u>673,993</u>
Supplies and materials			
Copy machine supplies	500	500	1
Printing supplies	2,000	2,000	653
Stock paper	46,000	46,000	45,577
Books and subscriptions	300	300	200
Clothing	3,000	3,000	2,044
Fuel	5,000	5,000	6,918
Total supplies and materials	<u>56,800</u>	<u>56,800</u>	<u>55,393</u>
Total facilities management	<u>\$ 1,505,500</u>	<u>\$ 1,505,500</u>	<u>\$ 1,362,324</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, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Personnel services			
Salaries	\$ 13,000	\$ 13,000	\$ 8,420
FICA	1,100	1,100	644
IMRF	1,300	1,300	-
Unemployment insurance	100	100	84
Total personnel services	<u>15,500</u>	<u>15,500</u>	<u>9,148</u>
Commodities and services			
Meetings	500	500	-
Maintenance - equipment	4,000	4,000	2,902
Maintenance - building	7,500	7,500	17,151
Maintenance - grounds	5,000	5,000	671
Maintenance - HVAC	6,000	6,000	952
Utilities	65,000	65,000	33,434
Garbage	2,500	2,500	2,698
Water and sewer	1,000	1,000	735
Commercial services	9,500	9,500	5,166
Communications network	-	-	683
Janitorial contract	4,500	4,500	4,224
Total commodities and services	<u>105,500</u>	<u>105,500</u>	<u>68,616</u>
Supplies and materials			
Janitorial supplies	5,000	5,000	1,889
Winter maintenance	2,000	2,000	1,059
Fuel	2,000	2,000	966
Miscellaneous	5,000	5,000	-
Total supplies and materials	<u>14,000</u>	<u>14,000</u>	<u>3,914</u>
Total community outreach building	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 81,678</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 689,000	\$ 709,000	\$ 768,269
Overtime	4,000	4,000	1,008
Longevity pay	15,000	15,000	12,292
Deferred compensation	5,000	5,000	4,569
FICA	55,000	55,000	58,528
IMRF	68,000	68,000	72,677
Health insurance	190,000	190,000	128,280
Life insurance	3,500	3,500	2,754
Unemployment insurance	1,500	1,500	2,519
Total salaries and benefits	<u>1,031,000</u>	<u>1,051,000</u>	<u>1,050,896</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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Circuit Clerk (Continued)			
Capital improvements			
Office furniture and equipment	\$ 9,000	\$ 9,000	\$ 3,641
Commodities and services			
Travel	7,800	7,800	4,098
Public notices	400	400	257
Memberships	1,500	1,500	795
Maintenance - equipment	-	-	1,105
Telephone	2,000	2,000	2,552
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	758
Postage	18,000	18,000	13,981
In-house copies	20,000	20,000	20,582
Total commodities and services	<u>53,700</u>	<u>53,700</u>	<u>44,128</u>
Supplies and materials			
Supplies	39,300	19,300	28,263
Periodicals and subscriptions	500	500	151
Total supplies and materials	<u>39,800</u>	<u>19,800</u>	<u>28,414</u>
Total Circuit Clerk	<u>\$ 1,133,500</u>	<u>\$ 1,133,500</u>	<u>\$ 1,127,079</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 305,000	\$ 305,000	\$ 304,003
Overtime	500	500	48
Longevity pay	4,000	4,000	2,473
FICA	24,000	24,000	22,571
IMRF	21,000	21,000	20,422
Health insurance	60,000	60,000	51,544
Life insurance	1,500	1,500	1,107
Unemployment insurance	1,000	1,000	1,656
Total salaries and benefits	<u>417,000</u>	<u>417,000</u>	<u>403,824</u>
Capital improvements			
Office furniture and equipment	1,500	1,500	569
Computer equipment	1,000	1,000	2,128
Computer software	-	-	29
Total capital improvements	<u>2,500</u>	<u>2,500</u>	<u>2,726</u>
Commodities and services			
Travel	3,500	3,500	5,346
Meetings	1,300	1,300	988
Memberships	4,000	4,000	4,205
Postage	500	500	443
In-house copies	600	600	502

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Legal transcripts	\$ 6,300	\$ 6,300	\$ 6,553
Appointed attorneys	23,000	23,000	37,179
Investigations	-	-	12,038
Telephone	-	-	399
Professional services	30,000	80,000	40,787
Total commodities and services	69,200	119,200	108,440
Supplies and materials			
Supplies	3,000	3,000	3,545
Periodicals and subscriptions	13,000	13,000	21,197
Clothing	800	800	1,138
Miscellaneous	-	-	520
Total supplies and materials	16,800	16,800	26,400
Total judiciary	\$ 505,500	\$ 555,500	\$ 541,390
Court services			
Salaries and benefits			
Salaries	\$ 702,000	\$ 702,000	\$ 656,654
Longevity pay	5,000	5,000	4,335
Paid hours off contingency	-	-	603
FICA	54,000	54,000	48,173
IMRF	66,000	66,000	63,536
SLEP	-	-	212
Health insurance	130,000	130,000	112,639
Life insurance	3,000	3,000	2,612
Unemployment insurance	1,000	1,000	1,805
Total salaries and benefits	961,000	961,000	890,569
Commodities and services			
Travel	4,000	4,000	2,113
Maintenance - equipment	400	400	318
Postage	3,000	3,000	4,166
In-house copies	3,000	3,000	1,917
Telephone	5,000	5,000	5,487
Special programs	1,500	1,500	1,644
Drug testing	4,000	4,000	5,081
Medical expense	500	500	132
Professional services	4,600	4,600	2,940
Commercial services	5,000	5,000	5,662
Detention space	100,000	100,000	57,520
Specialized care and treatment	128,000	128,000	73,905
Total commodities and services	259,000	259,000	160,885

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Supplies and materials			
Supplies	\$ 4,500	\$ 4,500	\$ 3,878
Total supplies and materials	4,500	4,500	3,878
Total court services	\$ 1,224,500	\$ 1,224,500	\$ 1,055,332
Jury commission			
Salaries and benefits			
Salaries	\$ 22,500	\$ 22,500	\$ 21,860
Boards and commissions	7,500	7,500	7,500
FICA	2,300	2,300	2,430
IMRF	2,000	2,000	2,305
Health insurance	2,400	2,400	2,400
Life insurance	200	200	162
Unemployment insurance	100	100	175
Total salaries and benefits	37,000	37,000	36,832
Capital improvements			
Computer equipment	1,000	1,000	-
Commodities and services			
Postage	6,800	6,800	7,109
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,400	1,400	1,568
Jurors' fees and expenses	75,000	75,000	62,268
Total commodities and services	83,900	83,900	70,945
Supplies and materials			
Supplies	1,100	1,100	443
Total jury commission	\$ 123,000	\$ 123,000	\$ 108,220
Coroner			
Salaries and benefits			
Salaries	\$ 62,500	\$ 62,500	\$ 62,791
Part-time	41,000	41,000	40,933
Longevity pay	300	300	257
Deferred compensation	2,000	2,000	1,635
FICA	8,000	8,000	8,918
IMRF	6,000	6,000	6,174
SLEP	1,000	1,000	-
Health insurance	17,500	19,100	17,540
Life insurance	200	200	203
Unemployment insurance	200	200	429
Total salaries and benefits	138,700	140,300	138,880

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 6,000	\$ 6,000	\$ 5,116
School of instruction	1,750	1,750	285
Memberships	850	850	986
Maintenance - equipment	300	300	144
Maintenance - vehicles	700	700	74
Rental of equipment	100	100	-
Postage	400	400	377
In-house copies	100	100	97
Telephone	3,000	3,000	2,938
Commercial services	300	300	275
Professional services	35,320	53,320	56,198
Jurors' fees and expenses	200	200	-
Total commodities and services	49,020	67,020	66,490
Supplies and materials			
Supplies	3,900	3,900	5,305
Clothing	400	400	310
Periodicals and subscriptions	380	380	-
Fuels and lubricants	1,900	1,900	873
Total supplies and materials	6,580	6,580	6,488
Total coroner	\$ 194,300	\$ 213,900	\$ 211,858
Sheriff			
Salaries and benefits			
Salaries	\$ 3,079,000	\$ 3,051,000	\$ 3,056,179
Overtime	250,000	250,000	219,362
On call	15,000	15,000	14,273
Supervisory differential	4,000	4,000	3,787
Premium holiday	30,000	30,000	23,700
Training pay	4,000	4,000	709
Continuing education	21,000	21,000	23,053
Longevity pay	54,000	54,000	47,554
Deferred compensation	4,000	4,000	3,588
PHO contingency	5,000	5,000	-
FICA	265,000	265,000	250,311
IMRF	13,000	13,000	20,196
SLEP	707,000	707,000	684,719
Health insurance	435,000	435,000	437,995
Life insurance	8,000	8,000	7,331
Unemployment insurance	3,000	3,000	4,602
Total salaries and benefits	4,897,000	4,869,000	4,797,359
Capital improvements			
Office furniture and equipment	1,500	1,500	1,323
Computer equipment	1,000	1,000	44

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements (Continued)			
Other equipment	\$ 6,500	\$ 6,500	\$ 3,229
Total capital improvements	9,000	9,000	4,596
Commodities and services			
Travel	8,000	8,000	12,824
School of instruction	20,000	20,000	12,942
Public notices	500	500	113
Memberships	800	800	935
Maintenance - vehicles	68,000	68,000	75,337
Maintenance - equipment	46,000	46,000	46,992
Postage	8,000	8,000	9,911
In-house copies	4,000	4,000	4,134
Telephone	16,000	16,000	13,894
Meetings - host expenses	700	700	870
Internal training program	10,000	10,000	6,094
Investigation	7,000	7,000	2,795
K-9	3,000	3,000	3,127
Total commodities and services	192,000	192,000	189,968
Supplies and materials			
Supplies	14,000	14,000	13,451
Photo and microfilm supplies	2,000	2,000	430
Firearm supplies	9,600	9,600	7,458
Police supplies	7,000	7,000	4,017
Fuels and lubricants	142,000	170,000	181,244
Janitorial supplies	200	200	162
Clothing	39,000	39,000	35,858
Total supplies and materials	213,800	241,800	242,620
Total sheriff	\$ 5,311,800	\$ 5,311,800	\$ 5,234,543
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 1,500	\$ 1,500	\$ 1,500
Commodities and services			
Maintenance - equipment	2,000	2,000	2,222
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	4,000	4,000	4,222
Supplies and materials			
Police supplies	1,000	1,000	270
Clothing	2,000	2,000	2,222
Total supplies and materials	3,000	3,000	2,492
Total sheriff's auxiliary	\$ 8,500	\$ 8,500	\$ 8,214

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 5,000	\$ 3,700	\$ 2,520
FICA	500	500	193
Unemployment insurance	100	100	27
Total salaries and benefits	5,600	4,300	2,740
Commodities and services			
Public notices	4,000	4,000	2,581
Professional services	19,000	20,300	21,686
Meetings	100	100	173
Per diem and expenses	400	400	219
Total commodities and services	23,500	24,800	24,659
Supplies and materials			
Supplies	-	-	52
Total supplies and materials	-	-	52
Total sheriff's merit commission	\$ 29,100	\$ 29,100	\$ 27,451
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,400,000	\$ 1,386,700	\$ 1,355,465
Special events	-	-	4,800
Overtime	57,000	57,000	53,139
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	2,637
Premium holiday	22,000	22,000	18,953
Training pay	3,000	3,000	7
Education pay	10,000	10,000	8,261
Longevity pay	23,000	23,000	17,291
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	118,000	118,000	107,196
SLEP	329,000	329,000	313,897
Health insurance	200,000	200,000	214,501
Life insurance	5,000	5,000	4,036
Unemployment insurance	2,000	2,000	2,498
Insurance premiums	23,000	23,000	22,500
Total salaries and benefits	2,227,000	2,213,700	2,126,381
Capital improvements			
Office furniture and equipment	1,000	1,300	1,234
Computer equipment	-	-	44
Communication equipment - rented space	8,000	8,000	7,534
Total capital improvements	9,000	9,300	8,812

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Commodities and services			
Travel	\$ 1,000	\$ 1,000	\$ 1,463
School of instruction	2,000	2,000	1,567
Memberships	400	400	145
Maintenance - software	61,000	61,000	55,163
Maintenance - equipment	9,000	9,000	15,191
In-house copies	600	600	488
Telephone	32,000	45,000	45,592
Total commodities and services	106,000	119,000	119,609
Supplies and materials			
Supplies	6,000	6,000	7,666
Janitorial supplies	200	200	222
Periodicals and subscriptions	800	800	39
Clothing	9,000	9,000	7,403
Total supplies and materials	16,000	16,000	15,330
Total sheriff's communication	\$ 2,358,000	\$ 2,358,000	\$ 2,270,132
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,458,000	\$ 1,457,800	\$ 1,448,659
Special events	-	-	8,209
Part-time	75,000	75,000	59,237
Workers' compensation insurance payroll	-	-	6,200
Overtime	65,000	65,000	56,539
On call	2,000	2,000	2,400
Supervisory differential	2,000	2,000	-
Premium holiday	20,000	20,000	18,088
Training pay	3,000	3,000	1,007
Education pay	10,000	10,000	10,938
Longevity pay	15,000	15,000	10,973
FICA	126,000	126,000	118,317
IMRF	7,000	7,000	2,310
SLEP	335,000	335,000	323,920
Health insurance	210,000	210,000	216,789
Life insurance	4,000	4,000	3,821
Unemployment insurance	2,000	2,000	3,019
Total salaries and benefits	2,334,000	2,333,800	2,290,426
Capital improvements			
Office furniture and equipment	500	700	231
Other equipment	1,500	1,500	1,889
Total capital improvements	2,000	2,200	2,120

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 2,418
School of instruction	3,000	3,000	3,238
Memberships	400	400	555
Maintenance - equipment	18,000	18,000	18,351
In-house copies	2,000	2,000	2,070
Internal training program	12,000	12,000	8,603
Professional services	38,400	38,400	30,956
Prisoner transportation	20,000	20,000	9,908
Detention space	850,000	1,015,000	1,014,420
Arrestees' medical costs	1,000	1,000	-
Electronic monitoring	45,000	45,000	53,506
Medical expense	160,000	160,000	180,421
Total commodities and services	1,153,800	1,318,800	1,324,446
Supplies and materials			
Supplies	5,000	5,000	7,971
Janitorial supplies	10,000	10,000	21,601
Inmate supplies	10,000	10,000	6,557
Police supplies	1,500	1,500	254
Clothing	20,000	20,000	19,983
Food program	196,000	196,000	217,430
Total supplies and materials	242,500	242,500	273,796
Total sheriff's corrections	\$ 3,732,300	\$ 3,897,300	\$ 3,890,788
State's attorney			
Salaries and benefits			
Salaries	\$ 1,200,000	\$ 1,170,000	\$ 1,162,071
Overtime	500	500	6,689
Longevity pay	4,000	4,000	2,358
FICA	92,000	92,000	83,132
IMRF	114,000	114,000	112,206
Health insurance	180,000	172,000	163,586
Life insurance	4,000	4,000	3,375
Unemployment insurance	2,000	2,000	2,451
Total salaries and benefits	1,596,500	1,558,500	1,535,868
Capital improvements			
Computer equipment	5,500	5,500	1,866
Commodities and services			
Travel	2,700	2,700	15,080
School of instruction	1,500	1,500	2,420
Memberships	4,500	4,500	4,459
Witness fees	2,500	2,500	1,189
Court costs	300	300	-

(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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Postage	\$ 10,800	\$ 10,800	\$ 8,217
In-house copies	7,500	7,500	6,010
Telephone	400	400	628
Legal transcripts	10,000	10,000	14,240
Professional services	2,500	40,500	12,794
Commercial services	15,000	15,000	3,599
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>77,700</u>	<u>115,700</u>	<u>88,636</u>
Supplies and materials			
Supplies	5,000	5,000	13,345
Periodicals and subscriptions	4,500	4,500	22,380
Total supplies and materials	<u>9,500</u>	<u>9,500</u>	<u>35,725</u>
Total state's attorney	<u>\$ 1,689,200</u>	<u>\$ 1,689,200</u>	<u>\$ 1,662,095</u>
Public defender			
Salaries and benefits			
Salaries	\$ 550,000	\$ 542,000	\$ 538,950
Longevity pay	3,500	3,500	2,889
FICA	42,500	42,500	37,331
IMRF	53,000	53,000	51,729
Health insurance	78,000	78,000	63,696
Life insurance	1,500	1,500	1,296
Unemployment insurance	500	500	918
Total salaries and benefits	<u>729,000</u>	<u>721,000</u>	<u>696,809</u>
Commodities and services			
Travel	3,000	3,000	2,562
State required travel	3,000	3,000	150
School of instruction	1,300	1,300	46
Mileage	1,000	1,000	1,170
Meetings	600	600	224
Memberships	4,700	4,700	4,167
Telephone	600	600	183
Postage	1,200	1,200	849
In-house copies	1,500	1,500	1,482
Witness fees	500	500	20
Legal transcripts	1,400	1,400	1,125
Professional services	23,100	31,100	36,711
Commercial services	1,100	1,100	443
Total commodities and services	<u>43,000</u>	<u>51,000</u>	<u>49,132</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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 3,226
Periodicals and subscriptions	5,000	5,000	5,472
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>8,698</u>
Total public defender	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 754,639</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 67,000	\$ 67,000	\$ 66,856
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	770
FICA	6,000	6,000	4,634
IMRF	6,700	6,700	6,424
Health insurance	10,500	10,500	10,386
Life insurance	200	200	121
Unemployment insurance	100	100	101
Total salaries and benefits	<u>94,500</u>	<u>94,500</u>	<u>91,892</u>
Capital improvements			
Federal grant - capital - public safety	-	9,000	8,650
Other equipment	10,000	10,000	10,200
Total capital improvements	<u>10,000</u>	<u>19,000</u>	<u>18,850</u>
Commodities and services			
Travel	1,800	1,800	1,104
School of instruction	1,100	1,100	430
Memberships	200	200	65
Maintenance - equipment	600	600	172
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	1,050
Rental of equipment	8,000	8,000	1,654
Postage	200	200	86
In-house copies	200	200	63
Internet	13,200	13,200	9,200
IEMA - TICP grant - federal	-	11,000	10,958
Telephone	800	800	577
Total commodities and services	<u>27,300</u>	<u>38,300</u>	<u>25,359</u>
Supplies and materials			
Supplies	2,000	2,000	1,506
Periodicals and subscriptions	600	600	36
Fuels and lubricants	2,200	2,200	2,163
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>3,705</u>
Total emergency services	<u>\$ 136,600</u>	<u>\$ 156,600</u>	<u>\$ 139,806</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, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 13,800	\$ 13,800	\$ 7,695
FICA	1,100	1,100	589
Unemployment insurance	100	100	77
Total salaries and benefits	<u>15,000</u>	<u>15,000</u>	<u>8,361</u>
Commodities and services			
Travel	5,500	5,500	589
Training	5,000	5,000	6,870
Public notices	100	100	23
Maintenance - software	800	800	-
Rental of equipment	500	500	-
Commercial services	1,500	1,500	-
Supplies	1,200	1,200	96
Postage	800	800	-
Educational materials	300	300	-
Books and subscriptions	300	300	-
Miscellaneous	-	-	320
Total commodities and services	<u>16,000</u>	<u>16,000</u>	<u>7,898</u>
Total local emergency plan commission	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 16,259</u>
HEALTH AND WELFARE			
Public Health			
Commodities and services			
Maintenance - building	\$ -	\$ 55,000	\$ 41,426
Utilities	95,000	95,000	79,834
Commerical services	-	-	30,000
Total commodities and services	<u>95,000</u>	<u>150,000</u>	<u>151,260</u>
Supplies and maaterials			
Janitorial supplies	41,000	41,000	6,607
Winter maintenance	41,000	-	-
Total supplies and materials	<u>82,000</u>	<u>41,000</u>	<u>6,607</u>
Total public health	<u>\$ 177,000</u>	<u>\$ 191,000</u>	<u>\$ 157,867</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE EXPANSION FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 200,000	\$ 200,000	\$ 53,645
Total revenues	200,000	200,000	53,645
EXPENDITURES			
General government			
Commodities and services			
Public notices	1,000	1,000	-
Professional services	400,000	400,000	374,724
Commercial services	4,000	4,000	36,061
Soil borings and remediation	5,000	5,000	-
Capital outlay			
Building construction	10,000,000	10,000,000	6,658,956
Construction maintenance	700,000	700,000	573,816
Total expenditures	11,110,000	11,110,000	7,643,557
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,910,000)	(10,910,000)	(7,589,912)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	500,000
Total other financing sources (uses)	-	-	500,000
NET CHANGE IN FUND BALANCE	\$ (10,910,000)	\$ (10,910,000)	(7,089,912)
FUND BALANCE, JANUARY 1, 2011			13,803,699
FUND BALANCE, DECEMBER 31, 2011			\$ 6,713,787

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BROADBAND GRANT FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 9,700,000	\$ 9,700,000	\$ 8,996,550
Investment income	-	-	636
Total revenues	9,700,000	9,700,000	8,997,186
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	-	30,000	26,487
FICA	-	-	2,021
Unemployment tax	-	-	100
Commodities and services			
Travel	2,000	2,000	1,880
Public notices	-	-	652
Professional services	500,000	470,000	32,384
Capital outlay			
Broadband network	9,000,000	9,000,000	8,853,551
Specialized equipment	2,000,000	2,000,000	2,259
Communications network	-	-	20,000
Total expenditures	11,502,000	11,502,000	8,939,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,802,000)	(1,802,000)	57,852
OTHER FINANCING SOURCES (USES)			
Transfers in			
Special projects	75,000	75,000	-
Total other financing sources (uses)	75,000	75,000	-
NET CHANGE IN FUND BALANCE	\$ (1,727,000)	\$ (1,727,000)	57,852
FUND BALANCE, JANUARY 1, 2011			75,792
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 133,644</u>

(See independent auditor's report.)