



## MAJOR GOVERNMENTAL FUNDS

STATE OF CALIFORNIA  
DEPARTMENT OF FINANCE

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>TAXES</b>			
Property taxes - corporate	\$ 11,327,000	\$ 11,327,000	\$ 11,264,660
Property taxes - FICA/IMRF	200,000	200,000	99,341
Replacement taxes	560,000	560,000	593,226
Mobile home tax	10,000	10,000	8,599
Sales tax (.01)	275,000	275,000	341,736
Sales tax (.0025)	4,900,000	4,900,000	4,318,888
Local use tax	250,000	250,000	264,234
Games tax	1,000	1,000	1,313
<b>Total taxes</b>	<b>17,523,000</b>	<b>17,523,000</b>	<b>16,891,997</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	18,000	18,000	20,250
Beer and liquor licenses	3,000	3,000	6,000
Landfill licenses	200	200	200
Franchise fees	50,000	50,000	52,078
Building permits	45,000	45,000	36,331
Raffle permits	-	-	60
Temporary sign permits	100	100	360
<b>Total licenses and permits</b>	<b>116,300</b>	<b>116,300</b>	<b>115,279</b>
<b>INTERGOVERNMENTAL</b>			
TIF surplus	280,000	280,000	286,819
State income tax	1,600,000	1,600,000	1,515,815
Federal grants	893,000	893,000	1,138,602
State grants	517,400	517,400	622,862
<b>Total intergovernmental</b>	<b>3,290,400</b>	<b>3,290,400</b>	<b>3,564,098</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,820,000	1,820,000	1,606,861
Passport fees	13,000	13,000	15,775
Marriage licenses	16,000	16,000	17,880
Civil union licenses	300	300	270
Revenue stamps	140,000	140,000	167,852
Copying services	42,700	42,700	44,069
Early voting	4,000	4,000	-
GIS recording fee	190,000	190,000	201,549
Assessments	4,000	4,000	489
Administrative fees	7,000	7,000	4,925
Regional plan commission	7,000	7,000	7,000
Contract policing	60,000	60,000	66,326
Recordings	240,000	240,000	386,847
Work release	8,000	8,000	6,805
Prisoner detention	3,000	3,000	540
Police communications	132,000	132,000	130,829
Zoning hearing fees	8,000	8,000	6,310
Communication contracts	1,018,000	1,018,000	1,024,000
Electronic monitoring	40,000	40,000	46,561

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CHARGES FOR SERVICES (Continued)</b>			
Choices diversion program	\$ 15,000	\$ 15,000	\$ 9,385
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,715
Private pay	1,000	1,000	240
Interstate transfer	800	800	995
Victim impact panel	15,000	15,000	30,232
Copying services	1,200	1,200	1,100
Sale of stock paper	12,500	12,500	10,022
In-house copies	27,000	27,000	31,317
In-house printing	35,000	35,000	33,358
Workers' compensation salary	-	-	14,538
Building reinspection	400	400	50
Police special event reimbursements	40,000	40,000	54,946
Police partnerships	500,000	500,000	499,763
Community outreach building rental	85,000	85,000	85,000
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telephone/data lines	40,000	40,000	37,500
Settlements	-	-	659
Medical costs	30,000	30,000	25,149
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Total charges for services	4,569,900	4,569,900	4,584,515
<b>FINES AND FORFEITS</b>			
Traffic fines	480,000	480,000	360,408
Criminal fines	275,000	275,000	245,494
Court system fees	70,000	70,000	60,378
Zoning violation fees	1,500	1,500	2,700
Bond fees	10,000	10,000	6,904
Drug fines	15,000	15,000	11,820
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Total fines and forfeits	851,500	851,500	687,704
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<b>INVESTMENT INCOME</b>	37,000	37,000	22,070
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<b>MISCELLANEOUS</b>			
Telecommunications commission	16,000	16,000	18,432
E-911	25,000	25,000	25,000
Tower rental	36,000	36,000	36,780
Sale of publications	-	-	12
Prisoner - transportation	3,000	3,000	3,983
Prepaid judicial copies	1,000	1,000	2,606
Client reimbursement	26,600	26,600	3,337
Other miscellaneous	27,000	27,000	63,434
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Total miscellaneous	134,600	134,600	153,584
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<b>TOTAL REVENUES</b>	\$ 26,522,700	\$ 26,522,700	\$ 26,019,247
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(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
Information management office			
Charges for services			
GIS recording fee	\$ 190,000	\$ 190,000	\$ 201,549
Information and technology services	500	500	5,500
Total charges for services	<u>190,500</u>	<u>190,500</u>	<u>207,049</u>
Miscellaneous			
E-911	25,000	25,000	25,000
Other miscellaneous	500	500	-
Total miscellaneous	<u>25,500</u>	<u>25,500</u>	<u>25,000</u>
Total information management office	<u>216,000</u>	<u>216,000</u>	<u>232,049</u>
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	3,000	3,000	6,000
Raffle permits	-	-	60
Landfill licenses	200	200	200
Total licenses and permits	<u>3,200</u>	<u>3,200</u>	<u>6,260</u>
Charges for services			
Marriage licenses	16,000	16,000	17,880
Civil union licenses	300	300	270
Office fees	45,000	45,000	34,469
Passport fees	13,000	13,000	15,775
Revenue stamps	140,000	140,000	167,852
Copying services	42,500	42,500	43,892
Recordings	240,000	240,000	386,847
Total charges for services	<u>496,800</u>	<u>496,800</u>	<u>666,985</u>
Miscellaneous	-	-	21
Total county clerk and recorder	<u>500,000</u>	<u>500,000</u>	<u>673,266</u>
Treasurer			
Charges for services			
Office fees	26,000	26,000	15,026
E-911 contract	9,000	9,000	8,500
Total charges for services	<u>35,000</u>	<u>35,000</u>	<u>23,526</u>
Investment income			
Interest	35,000	35,000	20,250
Interest - government	-	-	1,007
Total investment income	<u>35,000</u>	<u>35,000</u>	<u>21,257</u>
Total treasurer	<u>70,000</u>	<u>70,000</u>	<u>44,783</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 38,000	\$ 38,000	\$ 40,380
Charges for services			
Assessments	4,000	4,000	489
Miscellaneous			
Other miscellaneous	1,000	1,000	34
Total supervisor of assessments	43,000	43,000	40,903
Elections			
Intergovernmental			
Salary reimbursements	15,000	15,000	11,291
Charges for services			
Early voting	4,000	4,000	-
Copying services	200	200	176
Miscellaneous	-	-	280
Total charges for services	4,200	4,200	456
Total elections	19,200	19,200	11,747
Planning and zoning			
Licenses and permits			
Building permits	45,000	45,000	36,331
Temporary sign permits	100	100	360
Total licenses and permits	45,100	45,100	36,691
Intergovernmental			
Federal grant - capital	-	-	52,082
Charges for services			
Building reinspection	400	400	50
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	6,310
Copying services	-	-	1
Total charges for services	15,400	15,400	13,361
Fines and forfeits			
Code violations	1,500	1,500	2,700
Miscellaneous			
Sale of publications	-	-	12
Other miscellaneous	-	-	250
Total miscellaneous	-	-	262
Total planning and zoning	62,000	62,000	105,096

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Other			
Taxes			
Property taxes - corporate	\$ 11,327,000	\$ 11,327,000	\$ 11,264,660
Property taxes - FICA/IMRF	200,000	200,000	99,341
Replacement taxes	560,000	560,000	593,226
Mobile home tax	10,000	10,000	8,599
TIF surplus	280,000	280,000	286,819
Sales tax (.01)	275,000	275,000	341,736
Sales tax (.0025)	4,900,000	4,900,000	4,318,888
Local use tax	250,000	250,000	264,234
Games tax	1,000	1,000	1,313
Total taxes	<u>17,803,000</u>	<u>17,803,000</u>	<u>17,178,816</u>
Licenses and permits			
Franchise fees	50,000	50,000	52,078
Intergovernmental			
State income tax	1,600,000	1,600,000	1,515,815
5311 VAC grant	750,000	750,000	931,416
Total intergovernmental	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,447,231</u>
Miscellaneous			
Sale of property	2,000	2,000	-
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	20,000	20,000	11,924
Telephone	40,000	40,000	37,500
Settlements	-	-	659
Reimbursements	-	-	40,915
Other miscellaneous	2,000	2,000	196
Total miscellaneous	<u>69,000</u>	<u>69,000</u>	<u>95,852</u>
Total other	<u>20,272,000</u>	<u>20,272,000</u>	<u>19,773,977</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,100
Sale of stock paper	12,500	12,500	10,022
In-house copies	27,000	27,000	31,317
In-house printing	35,000	35,000	33,358
Workers compensation salary	-	-	14,538
Total charges for services	<u>75,700</u>	<u>75,700</u>	<u>90,335</u>
Total facilities management	<u>75,700</u>	<u>75,700</u>	<u>90,335</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Community outreach building			
Charges for services			
Building rental	\$ 85,000	\$ 85,000	\$ 85,000
Total community outreach building	85,000	85,000	85,000
Total general government	21,342,900	21,342,900	21,057,156
<b>PUBLIC SAFETY</b>			
Sheriff's merit commission			
Charges for services			
Administration fees	7,000	7,000	4,925
Total sheriff's merit commission	7,000	7,000	4,925
Circuit clerk			
Charges for services			
Office fees	700,000	700,000	587,997
County fees	650,000	650,000	601,953
Total charges for services	1,350,000	1,350,000	1,189,950
Fines and forfeits			
Traffic fines	480,000	480,000	360,408
Criminal fines	275,000	275,000	245,494
Drug fines	15,000	15,000	11,820
Total fines and forfeits	770,000	770,000	617,722
Investment income			
Interest	2,000	2,000	816
Total circuit clerk	2,122,000	2,122,000	1,808,488
Judiciary			
Intergovernmental			
SVPICA professional services grant	-	-	5,406
Fines and forfeits			
Court system fees	70,000	70,000	60,378
Miscellaneous			
Prepaid judicial copies	1,000	1,000	2,606
Parenting class sanction	-	-	50
Total miscellaneous	1,000	1,000	2,656
Total judiciary	71,000	71,000	68,440

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Court services			
Intergovernmental			
State grant - operating	\$ 165,000	\$ 165,000	\$ 240,579
State aid	5,000	5,000	-
Total intergovernmental	<u>170,000</u>	<u>170,000</u>	<u>240,579</u>
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,715
Private pay	1,000	1,000	240
Interstate transfer	800	800	995
Victim impact panel	15,000	15,000	30,232
Total charges for services	<u>25,800</u>	<u>25,800</u>	<u>42,182</u>
Total court services	<u>195,800</u>	<u>195,800</u>	<u>282,761</u>
Coroner			
Licenses and permits			
Cremation permits	18,000	18,000	20,250
Intergovernmental			
State grant - operating	-	-	4,625
Charges for services			
Office fees	-	-	613
Miscellaneous			
Donations	-	-	3,031
Total coroner	<u>18,000</u>	<u>18,000</u>	<u>28,519</u>
Sheriff			
Intergovernmental			
Federal grant - operating - public safety	2,000	2,000	-
State sheriff schooling	8,000	8,000	188
Total intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>188</u>
Charges for services			
Office fees	300,000	300,000	282,959
Contract policing	60,000	60,000	66,326
Special event salary reimbursement	40,000	40,000	54,946
Police partnerships	500,000	500,000	499,765
Total charges for services	<u>900,000</u>	<u>900,000</u>	<u>903,996</u>
Miscellaneous			
Tower rental	36,000	36,000	36,780
Total sheriff	<u>946,000</u>	<u>946,000</u>	<u>940,964</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's communication			
Intergovernmental			
State sheriff schooling	\$ -	\$ -	\$ 125
Charges for services			
Police communications	132,000	132,000	130,829
Communication contracts	1,018,000	1,018,000	1,024,000
Total charges for services	1,150,000	1,150,000	1,154,829
Miscellaneous			
Other miscellaneous	-	-	99
Total sheriff's communication	1,150,000	1,150,000	1,155,053
Sheriff's corrections			
Intergovernmental			
Social security incentive program	2,000	2,000	7,600
State sheriff schooling	10,000	10,000	10,493
Total intergovernmental	12,000	12,000	18,093
Charges for services			
Electronic monitoring	40,000	40,000	46,561
Work release	8,000	8,000	6,805
Prisoner detention	3,000	3,000	540
Medical costs	30,000	30,000	25,148
Total charges for services	81,000	81,000	79,054
Fines and forfeits			
Bond fees	10,000	10,000	6,904
Miscellaneous			
Telecommunications commission	16,000	16,000	18,432
Prisoner - transportation	3,000	3,000	3,983
Total miscellaneous	19,000	19,000	22,415
Total sheriff's corrections	122,000	122,000	126,466

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
State's attorney			
Intergovernmental			
State grant - operating	\$ 155,000	\$ 155,000	\$ 172,677
State aid - IV program	84,000	84,000	82,427
State grant - victim witness	21,000	21,000	22,275
Total intergovernmental	<u>260,000</u>	<u>260,000</u>	<u>277,379</u>
Charges for services			
Office fees	90,000	90,000	75,343
Fines and forfeits			
Choices diversion program	15,000	15,000	9,385
Miscellaneous			
Other miscellaneous	1,000	1,000	1,133
Total state's attorney	<u>366,000</u>	<u>366,000</u>	<u>363,240</u>
Public defender			
Miscellaneous			
Client reimbursement	26,600	26,600	3,337
Intergovernmental			
State reimbursement	98,400	98,400	107,222
Total public defender	<u>125,000</u>	<u>125,000</u>	<u>110,559</u>
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	36,456
Total emergency services	<u>32,000</u>	<u>32,000</u>	<u>36,456</u>
Local emergency plan commission			
Intergovernmental			
State grant - operating	25,000	25,000	36,220
Total local emergency plan commission	<u>25,000</u>	<u>25,000</u>	<u>36,220</u>
Total public safety	<u>5,179,800</u>	<u>5,179,800</u>	<u>4,962,091</u>
<b>TOTAL REVENUES</b>	<u>\$ 26,522,700</u>	<u>\$ 26,522,700</u>	<u>\$ 26,019,247</u>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
County board	\$ 427,300	\$ 447,300	\$ 442,234
Finance	636,500	636,500	512,111
County clerk and recorder	518,000	532,000	530,988
Regional superintendent of schools	104,000	104,000	95,753
Treasurer	325,600	325,600	298,481
Supervisor of assessments	482,500	482,500	453,769
Elections	354,000	445,000	444,052
Planning and zoning	468,500	468,500	484,305
Information management office	846,000	846,000	822,192
Other	1,293,800	1,293,800	1,374,950
Facilities management	1,586,800	1,586,800	1,434,106
Community outreach building	110,000	110,000	70,723
 Total general government	 7,153,000	 7,278,000	 6,963,664
 Less chargebacks to other funds	 (82,000)	 (82,000)	 (82,000)
 Net general government	 7,071,000	 7,196,000	 6,881,664
<b>PUBLIC SAFETY</b>			
Circuit clerk	1,206,900	1,206,900	1,178,077
Judiciary	521,200	582,200	580,043
Court services	1,234,000	1,234,000	1,164,762
Jury commission	123,000	130,000	129,347
Coroner	220,000	231,000	229,544
Sheriff	6,015,200	6,049,200	6,043,142
Sheriff's auxiliary	8,000	8,000	4,515
Sheriff's merit commission	27,500	31,500	29,645
Sheriff's communication	2,683,500	2,683,500	2,519,404
Sheriff's corrections	4,285,500	4,352,500	4,325,918
State's attorney	1,769,900	1,769,900	1,729,876
Public defender	1,044,000	1,044,000	880,985
Emergency services	143,000	143,000	137,922
Local emergency plan commission	26,600	40,600	36,679
 Total public safety	 19,308,300	 19,506,300	 18,989,859
 Less chargebacks to other funds	 (1,000)	 (1,000)	 -
 Net public safety	 19,307,300	 19,505,300	 18,989,859
<b>HEALTH AND WELFARE</b>			
Public health	181,000	181,000	168,553
 Total public health	 181,000	 181,000	 168,553
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,559,300</b>	<b>\$ 26,882,300</b>	<b>\$ 26,040,076</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
County board			
Salaries and benefits			
Salaries	\$ 228,000	\$ 246,000	\$ 246,763
Board and commissions	74,000	74,000	66,225
Overtime	7,400	7,400	4,529
Longevity pay	2,000	2,000	3,300
Deferred compensation	8,000	8,000	7,792
FICA	25,000	25,000	21,410
IMRF	23,000	23,000	25,043
Insurance buyout	-	-	2,800
HSA benefit	-	-	6,216
Health insurance	22,000	24,000	24,696
Life insurance	400	400	423
Unemployment insurance	200	200	211
Total salaries and benefits	<u>390,000</u>	<u>410,000</u>	<u>409,408</u>
Capital improvements			
Office furniture and small equipment	1,000	1,000	-
Computer equipment	-	-	535
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>535</u>
Commodities and services			
Registrations	-	-	1,395
Travel	9,500	9,500	4,906
Meetings	400	400	551
Memberships	5,500	5,500	6,885
Public notices	1,000	1,000	927
Maintenance - vehicles	800	800	-
Telephone	1,200	1,200	1,496
Professional services	-	-	369
Postage	500	500	146
Commercial services	100	100	228
Employee recognition	-	-	965
Special programs	2,000	2,000	710
In-house copies	1,300	1,300	453
Per diem and expenses	9,000	9,000	8,007
Total commodities and services	<u>31,300</u>	<u>31,300</u>	<u>27,038</u>
Supplies and materials			
Supplies	5,000	5,000	5,253
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>5,253</u>
Total County Board	<u>\$ 427,300</u>	<u>\$ 447,300</u>	<u>\$ 442,234</u>
Finance			
Salaries and benefits			
Salaries	\$ 397,000	\$ 397,000	\$ 327,645
Overtime	6,000	6,000	5,635
Longevity pay	10,500	10,500	9,122
Deferred compensation	7,000	7,000	-
FICA	32,000	32,000	23,567
IMRF	44,000	44,000	35,168
HSA benefit	-	-	9,666
Health insurance	88,000	88,000	60,367
Life insurance	1,500	1,500	1,015
Unemployment insurance	1,000	1,000	774
Total salaries and benefits	<u>587,000</u>	<u>587,000</u>	<u>472,959</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,090
School of instruction	1,500	1,500	1,523
Recruitment	-	-	400
Meetings - hosting	200	200	-
Public notices	200	200	84
Memberships	1,200	1,200	1,864
Maintenance - equipment	500	500	-
Maintenance - software	24,000	24,000	19,294
Telephone	1,200	1,200	727
Flexible benefits program	5,600	5,600	4,517
Postage	4,000	4,000	3,450
In-house copies	1,500	1,500	746
Commercial services	2,500	2,500	1,353
Total commodities and services	<u>45,400</u>	<u>45,400</u>	<u>35,048</u>
Supplies and materials			
Supplies	4,000	4,000	3,801
Periodicals and subscriptions	100	100	303
Total supplies and materials	<u>4,100</u>	<u>4,100</u>	<u>4,104</u>
Total finance	<u>\$ 636,500</u>	<u>\$ 636,500</u>	<u>\$ 512,111</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 290,000	\$ 290,000	\$ 287,206
Overtime	-	-	11,256
Longevity pay	7,000	7,000	5,596
Deferred compensation	3,000	3,000	2,340
FICA	23,000	23,000	21,695
IMRF	32,000	34,000	33,148
Insurance buyout	-	6,000	2,800
Health insurance	97,000	97,000	96,404
Life insurance	1,000	1,000	1,114
HSA benefit	-	1,000	456
Unemployment insurance	1,000	1,000	594
Total salaries and benefits	<u>454,000</u>	<u>463,000</u>	<u>462,609</u>
Capital improvements			
Office furniture and small equipment	-	8,000	7,576
Total capital improvements	<u>-</u>	<u>8,000</u>	<u>7,576</u>
Commodities and services			
Travel	-	-	1,027
School of instruction	500	500	390
Memberships	500	500	1,853
Maintenance - equipment	15,000	15,000	7,684
Postage	7,000	7,000	13,555
In-house copies	10,000	10,000	4,922
Vital records	25,000	22,000	1,546
Total commodities and services	<u>58,000</u>	<u>55,000</u>	<u>30,977</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
County clerk and recorder (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 29,826
Books and subscriptions	4,000	4,000	-
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>29,826</u>
Total county clerk and recorder	<u>\$ 518,000</u>	<u>\$ 532,000</u>	<u>\$ 530,988</u>
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 37,500	\$ 37,500	\$ 37,627
Part-time	17,500	15,500	7,355
Longevity pay	2,000	2,000	2,118
FICA	4,500	4,500	3,396
IMRF	3,000	3,000	4,135
Health insurance	8,000	8,000	8,064
Life insurance	200	200	169
Unemployment insurance	300	300	177
Total salaries and benefits	<u>73,000</u>	<u>71,000</u>	<u>63,041</u>
Commodities and services			
Travel	8,000	8,000	8,223
Memberships	2,000	2,000	2,044
Postage	1,400	1,400	1,400
Telephone	1,500	1,500	1,500
Rental of space	12,000	12,000	12,000
Rental of equipment	3,900	5,900	6,042
Total commodities and services	<u>28,800</u>	<u>30,800</u>	<u>31,209</u>
Supplies and materials			
Supplies	2,200	2,200	1,503
Total supplies and materials	<u>2,200</u>	<u>2,200</u>	<u>1,503</u>
Total regional superintendent of schools	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 95,753</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 201,000	\$ 200,800	\$ 193,767
Overtime	500	500	216
Longevity pay	2,500	2,500	2,091
Deferred compensation	2,500	2,600	2,522
FICA	16,000	16,000	15,355
IMRF	22,000	22,000	21,778
Insurance buyout	-	5,600	5,600
Health insurance	48,000	42,400	28,118
Life insurance	1,000	1,000	649
Unemployment insurance	500	600	503
Total salaries and benefits	<u>294,000</u>	<u>294,000</u>	<u>270,599</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 300	\$ 300	\$ 297
Public notices	2,600	2,600	2,221
Memberships	650	750	735
Maintenance - equipment	300	300	-
Postage	21,000	19,800	17,670
In-house copies	250	350	257
Commercial services	6,000	6,000	6,000
Data processing services	300	300	300
Total commodities and services	<u>31,400</u>	<u>30,400</u>	<u>27,480</u>
Supplies and materials			
Supplies	-	1,000	267
Periodicals and subscriptions	200	200	135
Total supplies and materials	<u>200</u>	<u>1,200</u>	<u>402</u>
Total treasurer	<u>\$ 325,600</u>	<u>\$ 325,600</u>	<u>\$ 298,481</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 263,000	\$ 263,000	\$ 260,683
Boards and commissions	33,000	33,000	30,966
Overtime	700	700	-
Longevity pay	5,000	5,000	4,753
Deferred compensation	2,500	2,500	2,340
FICA	23,000	23,000	21,342
IMRF	29,000	29,000	26,187
Insurance buyout	-	-	5,400
HSA benefit	-	-	2,964
Health insurance	78,000	78,000	71,925
Life insurance	1,000	1,000	846
Unemployment insurance	800	800	1,118
Total salaries and benefits	<u>436,000</u>	<u>436,000</u>	<u>428,524</u>
Commodities and services			
Travel	1,500	1,500	766
School of instruction	1,000	1,000	180
Public notices	15,000	15,000	10,737
Memberships	500	500	98
Maintenance - equipment	1,000	1,000	-
Maintenance	1,000	1,000	-
Postage	9,000	9,000	4,981
In-house copies	2,000	2,000	1,067
Per diem and expenses	2,500	2,500	524
Commercial services	1,500	1,500	-
Professional services	5,000	5,000	1,839
Software	1,000	1,000	-
Total commodities and services	<u>41,000</u>	<u>41,000</u>	<u>20,192</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of assessments (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 4,074
Mapping supplies	1,000	1,000	629
Periodicals and subscriptions	500	500	350
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>5,053</u>
Total supervisor of assessments	<u>\$ 482,500</u>	<u>\$ 482,500</u>	<u>\$ 453,769</u>
Elections			
Salaries and benefits			
Salaries	\$ 82,000	\$ 92,000	\$ 101,705
Overtime	2,000	2,000	4,813
Longevity pay	2,000	2,000	2,016
FICA	7,000	7,000	6,876
IMRF	9,000	9,000	10,218
Health insurance	30,000	30,000	16,152
Life insurance	500	500	423
Unemployment insurance	500	500	561
Total salaries and benefits	<u>133,000</u>	<u>143,000</u>	<u>142,764</u>
Capital improvements			
Office furniture and small equipment	-	4,000	3,504
Total capital improvements	<u>-</u>	<u>4,000</u>	<u>3,504</u>
Commodities and services			
Travel	1,000	1,000	1,275
School of instruction	500	500	-
Memberships	500	500	95
Public notices	7,000	7,000	8,316
Maintenance - equipment	40,000	40,000	38,718
Early voting expenses	7,000	7,000	-
Postage	26,000	26,000	5,494
In-house copies	3,000	3,000	712
Per diem and expenses	50,000	50,000	49,921
Commercial services	75,000	142,000	142,001
Data processing services	6,000	16,000	22,419
Total commodities and services	<u>216,000</u>	<u>293,000</u>	<u>268,951</u>
Supplies and materials			
Supplies	5,000	5,000	28,833
Total elections	<u>\$ 354,000</u>	<u>\$ 445,000</u>	<u>\$ 444,052</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 309,000	\$ 309,000	\$ 279,172
Overtime	1,000	1,000	307
Longevity pay	3,500	3,500	2,453
Deferred compensation	5,000	5,000	5,250
FICA	24,000	24,000	19,959
IMRF	34,000	34,000	29,758
HSA benefit	-	-	7,410
Health insurance	67,000	67,000	66,014

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Planning and zoning (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,000	\$ 1,000	\$ 832
Unemployment insurance	500	500	630
Total salaries and benefits	<u>445,000</u>	<u>445,000</u>	<u>411,785</u>
Capital improvements			
Federal grant - capital - general government	-	-	52,082
Commodities and services			
Travel	2,200	2,200	1,179
School of instruction	2,000	2,000	1,454
Public notices	2,500	2,500	2,339
Memberships	1,600	1,600	1,347
Maintenance - vehicles	500	500	842
Postage	1,100	1,100	1,078
In-house copies	500	500	413
Telephone	800	800	799
Professional services	-	-	1,961
Zoning officer	7,000	7,000	4,152
Mileage - boards	300	300	310
Total commodities and services	<u>18,500</u>	<u>18,500</u>	<u>15,874</u>
Supplies and materials			
Supplies	2,400	2,400	1,745
Fuels and lubricants	2,600	2,600	2,819
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,564</u>
Total planning and zoning	<u>\$ 468,500</u>	<u>\$ 468,500</u>	<u>\$ 484,305</u>
Information management office			
Salaries and benefits			
Salaries	\$ 578,000	\$ 578,000	\$ 573,595
Overtime	10,000	10,000	9,947
On call	3,000	3,000	2,950
Longevity pay	7,000	7,000	8,166
Deferred compensation	5,000	5,000	4,939
FICA	46,000	46,000	44,037
IMRF	63,000	63,000	64,134
Insurance buyout	-	-	11,200
HSA benefit	-	-	2,964
Health insurance	84,000	84,000	69,213
Life insurance	2,000	2,000	1,523
Unemployment insurance	1,000	1,000	905
Total salaries and benefits	<u>799,000</u>	<u>799,000</u>	<u>793,573</u>
Capital improvements			
Office furniture and small equipment	400	400	-
Computer equipment	-	200	589
Total capital improvements	<u>400</u>	<u>600</u>	<u>589</u>
Commodities and services			
Travel	1,500	1,500	246
School of instruction	2,500	2,500	50
Mileage	1,000	1,000	63
Memberships	500	500	450
Maintenance - software	4,000	4,000	-
Maintenance - vehicles	2,000	2,000	330

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Information management office (Continued)			
Commodities and services (Continued)			
Postage	\$ 100	\$ 100	\$ 37
In-house copies	300	300	112
Telephone	10,000	10,000	7,773
Professional services	11,000	11,000	8,178
Commercial services	1,000	1,000	4,137
Software acquisition	7,000	7,000	2,583
Total commodities and services	<u>40,900</u>	<u>40,900</u>	<u>23,959</u>
Supplies and materials			
Supplies	1,000	1,000	2,939
Copies - outside	100	100	-
Technical supplies	3,000	2,800	732
Mapping supplies	200	200	85
Periodicals and subscriptions	400	400	100
Fuel	1,000	1,000	215
Total supplies and materials	<u>5,700</u>	<u>5,500</u>	<u>4,071</u>
Total information management office	<u>\$ 846,000</u>	<u>\$ 846,000</u>	<u>\$ 822,192</u>
Other			
Salaries and benefits			
Salaries	\$ 99,000	\$ 44,000	\$ 16,575
Commodities and services			
Public notices	800	800	563
Meetings	1,200	1,200	520
Memberships	-	1,200	1,180
Maintenance - equipment	2,000	2,000	-
Maintenance - building	2,000	2,000	1,402
Special programs	2,000	2,000	-
Voluntary Action Center pass through	750,000	800,000	931,416
Property tax payment	2,000	5,800	5,747
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	95,000	95,000	73,690
Cemetery maintenance	5,000	5,000	1,500
Legislative program	1,000	1,000	-
Commercial services	4,000	4,000	1,307
Professional services	100,000	100,000	122,517
Data processing services	54,000	54,000	53,970
Communications	3,000	3,000	-
Court costs	2,000	2,000	163
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	30,000	30,000	30,000
Americans with disabilities	4,000	4,000	-
Judgment and claims	2,000	2,000	-
Employee recognition program	2,000	2,000	2,400
Total commodities and services	<u>1,194,000</u>	<u>1,249,000</u>	<u>1,358,375</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Other (Continued)			
Supplies and materials			
Supplies	\$ 500	\$ 500	\$ -
Periodicals and subscriptions	300	300	-
Total supplies and materials	<u>800</u>	<u>800</u>	<u>-</u>
Total other	<u>\$ 1,293,800</u>	<u>\$ 1,293,800</u>	<u>\$ 1,374,950</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 401,500	\$ 401,500	\$ 390,692
Seasonal	10,000	10,000	2,313
Overtime	28,000	28,000	22,158
On call	9,000	9,000	8,320
Longevity pay	8,000	8,000	7,345
Deferred compensation	3,000	3,000	2,443
FICA	35,500	35,500	30,259
IMRF	47,000	47,000	42,746
Workers compensation insurance	-	-	14,538
Health insurance	115,000	115,000	115,146
Life insurance	2,000	2,000	1,523
Unemployment insurance	1,000	1,000	1,123
Total salaries and benefits	<u>660,000</u>	<u>660,000</u>	<u>638,606</u>
Capital improvements			
Landscaping	15,000	15,000	14,255
Americans with disability	10,000	10,000	6,275
Building security	10,000	10,000	7,424
Office furniture and small equipment	2,500	2,500	-
Concrete replacement and repairs	10,000	10,000	7,857
General painting	10,000	10,000	9,999
HVAC upgrades	10,000	10,000	10,000
Energy greening	10,000	10,000	9,957
Total capital improvements	<u>77,500</u>	<u>77,500</u>	<u>65,767</u>
Commodities and services			
Travel	1,000	1,000	45
Mileage - employee	500	500	178
Training	4,000	4,000	2,589
Memberships	500	500	463
Maintenance - equipment	98,000	98,000	90,135
Maintenance - vehicles	3,000	3,000	4,356
Maintenance - building	77,000	77,000	101,850
Rent - equipment	2,500	2,500	1,491
Leased equipment	80,000	80,000	72,460
Utilities	325,000	325,000	239,981
Telephone	8,500	8,500	7,734
Commercial services	190,000	190,000	148,628
Supplies	1,000	1,000	80
Postage	500	500	228
Total commodities and services	<u>791,500</u>	<u>791,500</u>	<u>670,218</u>
Supplies and materials			
Copy machine supplies	500	500	-
Printing supplies	1,000	1,000	1,461
Stock paper	46,000	46,000	49,887
Books and subscriptions	300	300	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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Facilities management (Continued)			
Supplies and materials (Continued)			
Clothing	\$ 3,500	\$ 3,500	\$ 1,960
Fuel	6,500	6,500	5,927
Total supplies and materials	<u>57,800</u>	<u>57,800</u>	<u>59,515</u>
Total facilities management	<u>\$ 1,586,800</u>	<u>\$ 1,586,800</u>	<u>\$ 1,434,106</u>
Community outreach building			
Personnel services			
Salaries	\$ 16,500	\$ 16,500	\$ 8,812
FICA	1,300	1,300	674
Unemployment insurance	200	200	88
Total personnel services	<u>18,000</u>	<u>18,000</u>	<u>9,574</u>
Commodities and services			
Meetings	500	500	3
Maintenance - equipment	4,000	4,000	5,562
Maintenance - building	10,000	10,000	10,143
Maintenance - grounds	4,000	4,000	291
Maintenance - HVAC	5,000	5,000	1,532
Utilities	-	-	2,233
Electricity	42,000	42,000	25,600
Telephone	1,000	1,000	885
Garbage	3,000	3,000	1,963
Water and sewer	1,000	1,000	752
Commercial services	8,500	8,500	4,795
Communications network	500	500	-
Janitorial contract	5,000	5,000	3,615
Total commodities and services	<u>84,500</u>	<u>84,500</u>	<u>57,374</u>
Supplies and materials			
Janitorial supplies	2,500	2,500	1,484
Winter maintenance	2,000	2,000	1,220
Fuel	1,000	1,000	1,071
Miscellaneous	2,000	2,000	-
Total supplies and materials	<u>7,500</u>	<u>7,500</u>	<u>3,775</u>
Total community outreach building	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 70,723</u>
<b>PUBLIC SAFETY</b>			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 728,000	\$ 728,000	\$ 767,187
Overtime	4,000	4,000	181
Longevity pay	15,000	15,000	15,441
Deferred compensation	5,000	5,000	4,758
FICA	58,000	58,000	58,128
IMRF	79,000	79,000	85,165
Insurance buyout	-	-	16,800
HSA benefit	-	-	1,248
Health insurance	228,000	228,000	144,988
Life insurance	4,000	4,000	3,017
Unemployment insurance	2,000	2,000	2,131
Total salaries and benefits	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,099,044</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY(Continued)</b>			
Circuit clerk (Continued)			
Commodities and services			
Travel	\$ 7,500	\$ 7,500	\$ 8,763
Public notices	400	400	327
Memberships	1,500	1,500	1,040
Telephone	3,000	3,000	938
Commercial services	2,000	2,000	2,595
Professional services	2,000	2,000	-
Postage	18,000	18,000	15,449
In-house copies	20,000	20,000	26,760
Total commodities and services	<u>54,400</u>	<u>54,400</u>	<u>55,872</u>
Supplies and materials			
Supplies	29,000	29,000	22,976
Periodicals and subscriptions	500	500	185
Total supplies and materials	<u>29,500</u>	<u>29,500</u>	<u>23,161</u>
Total circuit clerk	<u>\$ 1,206,900</u>	<u>\$ 1,206,900</u>	<u>\$ 1,178,077</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 343,000	\$ 347,000	\$ 346,234
Overtime	500	500	150
Longevity pay	4,500	4,500	3,710
FICA	27,000	27,000	25,658
IMRF	27,000	27,000	26,956
Insurance buyout	-	6,000	5,600
Health insurance	51,000	51,000	53,792
Life insurance	2,000	2,000	1,170
Unemployment insurance	1,000	1,000	1,794
Total salaries and benefits	<u>456,000</u>	<u>466,000</u>	<u>465,064</u>
Capital improvements			
Office furniture and equipment	-	1,000	896
Computer equipment	-	1,000	315
Total capital improvements	<u>-</u>	<u>2,000</u>	<u>1,211</u>
Commodities and services			
Travel	3,400	3,400	406
Meetings	1,300	1,300	926
Memberships	4,000	4,000	3,310
Postage	500	500	474
In-house copies	600	600	691
Legal transcripts	6,000	16,000	16,325
Appointed attorneys	20,500	33,500	34,119
Telephone	-	-	335
Professional services	25,500	51,500	51,543
Total commodities and services	<u>61,800</u>	<u>110,800</u>	<u>108,129</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Judiciary (Continued)			
Supplies and materials			
Supplies	\$ 2,600	\$ 2,600	\$ 5,161
Clothing	800	800	332
Miscellaneous	-	-	146
Total supplies and materials	<u>3,400</u>	<u>3,400</u>	<u>5,639</u>
Total judiciary	<u>\$ 521,200</u>	<u>\$ 582,200</u>	<u>\$ 580,043</u>
Court services			
Salaries and benefits			
Salaries	\$ 705,000	\$ 728,000	\$ 728,850
Overtime	-	-	788
Longevity pay	5,000	5,000	5,324
Paid hours off contingency	-	-	153
FICA	54,000	54,000	53,314
IMRF	74,000	74,000	78,405
SLEP	-	-	245
Insurance buyout	-	-	13,800
HSA benefit	-	-	456
Health insurance	143,000	143,000	123,064
Life insurance	3,000	3,000	2,855
Unemployment insurance	2,000	2,000	1,757
Total salaries and benefits	<u>986,000</u>	<u>1,009,000</u>	<u>1,009,011</u>
Commodities and services			
Maintenance - equipment	400	400	385
Postage	3,000	3,000	4,098
In-house copies	3,000	3,000	1,869
Telephone	6,000	6,000	5,684
Special programs	3,100	3,100	2,500
Medical expense	500	500	136
Professional services	4,000	4,000	2,550
Commercial services	5,000	5,000	6,268
Detention space	90,000	90,000	60,900
Specialized care and treatment	128,000	105,000	68,227
Total commodities and services	<u>243,000</u>	<u>220,000</u>	<u>152,617</u>
Supplies and materials			
Supplies	5,000	5,000	3,134
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>3,134</u>
Total court services	<u>\$ 1,234,000</u>	<u>\$ 1,234,000</u>	<u>\$ 1,164,762</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 23,500	\$ 23,300	\$ 22,819
Boards and commissions	7,500	7,500	7,500
FICA	2,400	2,400	2,534
IMRF	2,500	2,500	2,690
Insurance buyout	-	-	2,800
Health insurance	2,800	2,800	-
Life insurance	200	200	169
Unemployment insurance	100	100	175
Total salaries and benefits	<u>39,000</u>	<u>38,800</u>	<u>38,687</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Jury commission (Continued)			
Capital improvements			
Computer equipment	\$ -	\$ 200	\$ 186
Total capital improvements	<u>-</u>	<u>200</u>	<u>186</u>
Commodities and services			
Postage	6,100	7,100	7,794
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,200	1,200	1,276
Jurors' fees and expenses	75,000	81,000	80,993
Total commodities and services	<u>83,000</u>	<u>90,000</u>	<u>90,063</u>
Supplies and materials			
Supplies	1,000	1,000	411
Total jury commission	<u>\$ 123,000</u>	<u>\$ 130,000</u>	<u>\$ 129,347</u>
Coroner			
Salaries and benefits			
Salaries	\$ 65,500	\$ 65,500	\$ 65,054
Part-time	43,000	43,000	42,700
Longevity pay	500	500	305
Deferred compensation	2,000	2,000	1,742
FICA	8,500	8,500	8,346
IMRF	7,200	7,200	7,728
Health insurance	23,000	23,000	23,340
Life insurance	200	200	212
Unemployment insurance	100	100	441
Total salaries and benefits	<u>150,000</u>	<u>150,000</u>	<u>149,868</u>
Capital improvements			
State grant - operating	-	1,000	619
Specialized equipment	-	3,000	3,031
Total capital improvements	<u>-</u>	<u>4,000</u>	<u>3,650</u>
Commodities and services			
Travel	6,000	6,000	5,497
School of instruction	1,500	1,500	1,130
Memberships	900	900	565
Maintenance - equipment	300	300	-
Maintenance - vehicles	700	700	100
Postage	400	400	358
In-house copies	100	100	2
Telephone	3,000	3,000	4,013
Commercial services	300	300	150
Professional services	50,000	57,000	59,721
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>63,400</u>	<u>70,400</u>	<u>71,536</u>
Supplies and materials			
Supplies	3,900	3,900	3,790
Clothing	400	400	-
Periodicals and subscriptions	400	400	613
Fuels and lubricants	1,900	1,900	87
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>4,490</u>
Total coroner	<u>\$ 220,000</u>	<u>\$ 231,000</u>	<u>\$ 229,544</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff			
Salaries and benefits			
Salaries	\$ 3,430,000	\$ 3,430,000	\$ 3,429,150
Overtime	250,000	250,000	296,354
On call	17,000	17,000	16,295
Supervisory differential	4,000	4,000	4,078
Premium holiday	34,000	34,000	26,426
Training pay	4,000	4,000	2,047
Continuing education	24,000	24,000	24,784
Longevity pay	55,000	55,000	55,801
Deferred compensation	4,000	4,000	3,765
PHO contingency	5,000	5,000	-
FICA	296,000	296,000	281,824
IMRF	15,000	15,000	22,423
SLEP	829,000	829,000	818,643
Insurance buyout	-	-	30,800
HSA benefit	-	-	7,176
Health insurance	622,000	622,000	564,684
Life insurance	8,000	8,000	7,854
Unemployment insurance	5,000	5,000	4,734
Total salaries and benefits	<u>5,602,000</u>	<u>5,602,000</u>	<u>5,596,838</u>
Capital improvements			
Office furniture and equipment	5,200	5,200	2,591
Computer equipment	-	-	103
Other equipment	5,700	6,700	9,068
Total capital improvements	<u>10,900</u>	<u>11,900</u>	<u>11,762</u>
Commodities and services			
Travel	8,000	8,000	9,970
School of instruction	16,000	16,000	16,338
Public notices	400	400	54
Memberships	1,300	1,300	1,475
Maintenance - vehicles	68,000	68,000	72,578
Maintenance - equipment	46,000	46,000	34,725
Equipment rental	-	-	600
Postage	8,000	8,000	10,373
In-house copies	3,700	3,700	3,889
Telephone	13,000	13,000	19,428
Meetings - host expenses	700	700	1,081
Internal training program	8,000	8,000	3,118
Investigation	6,000	6,000	9,339
K-9	3,000	3,000	4,032
Total commodities and services	<u>182,100</u>	<u>182,100</u>	<u>187,000</u>
Supplies and materials			
Supplies	14,000	14,000	11,738
Photo and microfilm supplies	2,000	2,000	468
Firearm supplies	9,500	9,500	8,971
Police supplies	5,500	5,500	2,405
Fuels and lubricants	150,000	178,000	178,226
Janitorial supplies	200	200	-
Clothing	39,000	44,000	45,734
Total supplies and materials	<u>220,200</u>	<u>253,200</u>	<u>247,542</u>
Total sheriff	<u>\$ 6,015,200</u>	<u>\$ 6,049,200</u>	<u>\$ 6,043,142</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 1,500	\$ 1,500	\$ -
Commodities and services			
Maintenance - equipment	2,000	2,000	-
Contribution to agencies	1,500	1,500	1,500
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>1,500</u>
Supplies and materials			
Police supplies	1,000	1,000	2,177
Clothing	2,000	2,000	838
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>3,015</u>
Total sheriff's auxiliary	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 4,515</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,400	\$ 3,540
FICA	500	500	271
Unemployment insurance	100	100	42
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>3,853</u>
Commodities and services			
Public notices	3,000	5,500	5,063
Professional services	19,000	20,200	20,077
Meetings	100	100	-
Per diem and expenses	400	700	652
Total commodities and services	<u>22,500</u>	<u>26,500</u>	<u>25,792</u>
Total sheriff's merit commission	<u>\$ 27,500</u>	<u>\$ 31,500</u>	<u>\$ 29,645</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,559,000	\$ 1,559,000	\$ 1,454,560
Special events	-	-	6,678
Overtime	60,000	60,000	88,529
On call	2,000	2,000	1,300
Supervisory differential	3,000	3,000	4,239
Premium holiday	24,000	24,000	20,303
Training pay	3,000	3,000	1,831
Education pay	8,000	8,000	6,484
Longevity pay	20,000	20,000	19,760
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	131,000	131,000	117,900
SLEP	382,000	382,000	361,702
Insurance buyout	-	-	25,200
Health insurance	298,000	295,000	246,976
Life insurance	5,000	5,000	4,145
Unemployment insurance	3,000	3,000	2,630
Insurance premiums	23,000	23,000	23,000
Total salaries and benefits	<u>2,551,000</u>	<u>2,548,000</u>	<u>2,385,237</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's communication (Continued)			
Capital improvements			
Office furniture and equipment	\$ 2,000	\$ 2,500	\$ 2,612
Computer equipment	-	500	600
Other equipment	1,500	1,500	578
Communication equipment - rented space	8,000	8,000	4,332
Total capital improvements	<u>11,500</u>	<u>12,500</u>	<u>8,122</u>
Commodities and services			
Travel	800	800	1,710
School of instruction	2,000	2,000	668
Memberships	300	300	186
Maintenance - software	58,000	58,000	56,266
Maintenance - equipment	12,000	14,000	27,282
In-house copies	500	500	-
Telephone	33,000	33,000	23,961
Total commodities and services	<u>106,600</u>	<u>108,600</u>	<u>110,073</u>
Supplies and materials			
Supplies	6,000	6,000	7,474
Janitorial supplies	200	200	157
Periodicals and subscriptions	200	200	-
Clothing	8,000	8,000	8,341
Total supplies and materials	<u>14,400</u>	<u>14,400</u>	<u>15,972</u>
Total sheriff's communication	<u>\$ 2,683,500</u>	<u>\$ 2,683,500</u>	<u>\$ 2,519,404</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,667,000	\$ 1,667,000	\$ 1,747,868
Special events	-	-	7,929
Part-time	70,000	70,000	-
Overtime	65,000	65,000	83,117
On call	3,000	3,000	1,800
Supervisory differential	2,000	2,000	221
Premium holiday	23,000	23,000	19,727
Training pay	2,000	2,000	2,454
Education pay	10,000	10,000	12,946
Longevity pay	13,000	13,000	12,418
FICA	143,000	143,000	140,213
IMRF	8,000	8,000	927
SLEP	398,000	398,000	397,095
Insurance buyout	-	-	22,400
Health insurance	310,000	310,000	241,325
Life insurance	4,000	4,000	4,117
Unemployment insurance	3,000	3,000	3,172
Total salaries and benefits	<u>2,721,000</u>	<u>2,721,000</u>	<u>2,697,729</u>
Capital improvements			
Office furniture and equipment	1,200	1,200	230
Other equipment	5,000	5,000	2,767
Total capital improvements	<u>6,200</u>	<u>6,200</u>	<u>2,997</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 1,888
School of instruction	3,000	3,000	5,050
Memberships	300	300	375
Maintenance - equipment	18,000	18,000	17,034
In-house copies	2,000	2,000	1,897
Internal training program	6,000	6,000	10,581
Professional services	35,000	35,000	34,858
Prisoner transportation	9,000	9,000	9,966
Detention space	1,000,000	1,000,000	993,600
Electronic monitoring	34,000	59,500	59,076
Medical expense	210,000	210,000	201,891
Arrestee medical costs	-	-	2,479
Total commodities and services	<u>1,321,300</u>	<u>1,346,800</u>	<u>1,338,695</u>
Supplies and materials			
Supplies	5,000	11,000	10,867
Janitorial supplies	13,000	13,000	14,326
Inmate supplies	8,000	8,000	11,988
Police supplies	1,000	1,000	551
Clothing	20,000	20,000	23,457
Food program	190,000	225,500	225,308
Total supplies and materials	<u>237,000</u>	<u>278,500</u>	<u>286,497</u>
Total sheriff's corrections	<u>\$ 4,285,500</u>	<u>\$ 4,352,500</u>	<u>\$ 4,325,918</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,210,000	\$ 1,210,000	\$ 1,198,318
Overtime	3,000	3,000	46
Longevity pay	4,000	4,000	2,848
Paid hours off contingency	-	-	551
FICA	95,000	95,000	86,125
IMRF	129,000	129,000	129,125
Insurance buyout	-	-	28,000
Health insurance	233,000	202,000	158,671
Life insurance	4,000	4,000	3,455
Unemployment insurance	2,000	2,000	2,628
Total salaries and benefits	<u>1,680,000</u>	<u>1,649,000</u>	<u>1,609,767</u>
Commodities and services			
Travel	7,700	7,700	2,102
School of instruction	1,500	1,500	1,294
Meetings - host expenses	1,000	1,000	402
Memberships	3,500	3,500	4,255
Witness fees	3,000	3,000	4,099
Public notices	1,300	1,300	1,557
Postage	6,500	6,500	8,708
In-house copies	6,000	11,200	11,218
Telephone	400	400	384
Legal transcripts	8,000	25,800	25,799

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
State's attorney (Continued)			
Commodities and services (Continued)			
Grand jury transcripts	\$ -	\$ -	\$ 306
Professional services	12,800	12,800	10,716
Commercial services	-	-	2,122
State appellate service	20,000	20,000	20,000
Shipping	800	800	161
In-house printing	3,000	3,000	314
Grand jury expense	1,400	1,400	3,263
Total commodities and services	<u>76,900</u>	<u>99,900</u>	<u>96,700</u>
Supplies and materials			
Supplies	8,000	16,000	16,073
Periodicals and subscriptions	5,000	5,000	7,336
Total supplies and materials	<u>13,000</u>	<u>21,000</u>	<u>23,409</u>
Total state's attorney	<u>\$ 1,769,900</u>	<u>\$ 1,769,900</u>	<u>\$ 1,729,876</u>
Public defender			
Salaries and benefits			
Salaries	\$ 690,000	\$ 690,000	\$ 642,018
Longevity pay	4,000	4,000	3,720
FICA	56,000	56,000	45,180
IMRF	74,000	74,000	67,474
Insurance buyout	-	-	8,400
HSA benefit	-	-	2,964
Health insurance	146,000	146,000	76,704
Life insurance	2,000	2,000	1,777
Unemployment insurance	1,000	1,000	1,104
Total salaries and benefits	<u>973,000</u>	<u>973,000</u>	<u>849,341</u>
Capital improvements			
Office furniture and small equipment	3,000	3,000	750
Computer equipment	3,000	3,000	-
Total capital improvements	<u>6,000</u>	<u>6,000</u>	<u>750</u>
Commodities and services			
Travel	2,500	2,500	516
State required travel	2,800	2,800	1,435
School of instruction	1,200	1,200	-
Mileage	1,200	1,200	575
Meetings	600	600	-
Memberships	6,000	6,000	4,560
Telephone	500	500	48
Postage	1,200	1,200	993
In-house copies	2,000	2,000	1,612
Witness fees	800	800	-
Legal transcripts	2,700	2,700	2,191
Professional services	30,000	30,000	8,547
Commercial services	1,500	1,500	847
Total commodities and services	<u>53,000</u>	<u>53,000</u>	<u>21,324</u>
Supplies and materials			
Supplies	7,000	7,000	4,103
Periodicals and subscriptions	5,000	5,000	5,467
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>9,570</u>
Total public defender	<u>\$ 1,044,000</u>	<u>\$ 1,044,000</u>	<u>\$ 880,985</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Emergency services			
Salaries and benefits			
Salaries	\$ 70,200	\$ 70,200	\$ 70,354
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	914
FICA	6,000	6,000	4,861
IMRF	7,500	7,500	7,483
Health insurance	15,000	15,000	14,004
Life insurance	200	200	127
Unemployment insurance	100	100	101
Total salaries and benefits	<u>103,000</u>	<u>103,000</u>	<u>100,444</u>
Capital improvements			
Other equipment	10,000	10,000	9,745
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>9,745</u>
Commodities and services			
Travel	1,800	1,800	677
School of instruction	1,000	1,000	-
Memberships	200	200	65
Maintenance - equipment	300	300	34
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	224
Rental of equipment	6,000	6,000	8,554
Postage	200	200	29
In-house copies	200	200	150
Internet	13,200	13,200	12,500
Telephone	800	800	694
Total commodities and services	<u>24,900</u>	<u>24,900</u>	<u>22,927</u>
Supplies and materials			
Supplies	2,000	2,000	1,553
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,500	2,500	3,253
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>4,806</u>
Total emergency services	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 137,922</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ -	\$ 12,900	\$ 12,538
FICA	-	1,000	959
Unemployment insurance	-	100	100
Total salaries and benefits	<u>-</u>	<u>14,000</u>	<u>13,597</u>
Commodities and services			
Travel	4,000	4,000	-
Training	15,000	15,000	-
Public notices	600	600	-
Rental of equipment	2,000	2,000	2,500
Professional services	1,200	1,200	-
Supplies	1,100	1,100	20,580
Postage	700	700	2
Miscellaneous	2,000	2,000	-
Total commodities and services	<u>26,600</u>	<u>26,600</u>	<u>23,082</u>
Total local emergency plan commission	<u>\$ 26,600</u>	<u>\$ 40,600</u>	<u>\$ 36,679</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Public health			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	4,000	4,000	2,572
Maintenance - building	14,500	14,500	31,774
Maintenance - grounds	2,000	2,000	14,162
Maintenance - HVAC	10,000	10,000	13,042
Electricity	65,000	65,000	44,049
Gas	20,000	20,000	17,562
Garbage	4,000	4,000	4,348
Water and sewer	4,000	4,000	1,776
Commercial services	16,000	16,000	2,237
Janitorial contract	30,000	30,000	29,520
Total commodities and services	<u>170,000</u>	<u>170,000</u>	<u>161,042</u>
Supplies and materials			
Janitorial supplies	7,000	7,000	4,819
Winter maintenance	2,000	2,000	2,692
Fuel	1,000	1,000	-
Miscellaneous	1,000	1,000	-
Total supplies and materials	<u>11,000</u>	<u>11,000</u>	<u>7,511</u>
Total public health	<u>\$ 181,000</u>	<u>\$ 181,000</u>	<u>\$ 168,553</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY MENTAL HEALTH FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 90,000	\$ 78,000	\$ 70,488
Part-time	1,000	1,000	-
Overtime	-	-	600
Health insurance	34,000	34,000	23,340
Life insurance	1,000	1,000	240
FICA	6,900	6,900	4,728
IMRF	9,500	9,500	7,371
Unemployment tax	1,200	1,200	250
Deferred compensation	2,300	2,300	305
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	145,900	133,900	107,322
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	3,000	3,000	1,323
Building modifications	35,000	15,000	14,790
Capital set-aside	20,000	-	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	59,000	19,000	16,113
Commodities and services			
Travel	4,000	4,000	1,503
School of instruction	1,500	1,500	155
Meetings	1,000	1,000	684
Public notices	200	200	1,197
Memberships	13,000	13,000	11,371
Maintenance - equipment	1,000	1,000	1,000
Postage	600	600	169
Telephone	500	500	500
Rental of space	12,000	12,000	12,000
Professional services	27,000	27,000	2,746
Commercial services	300	300	-
Software acquisition	500	500	-
Contributions to agencies	1,987,100	2,039,100	2,062,815
Copies - outside	200	200	-
Special programs	10,000	10,000	-
Other commodities and services	2,200	2,200	526
	<hr/>	<hr/>	<hr/>
Total commodities and services	2,061,100	2,113,100	2,094,666
Supplies and materials			
Supplies	2,500	2,500	2,759
Periodicals and subscriptions	500	500	177
	<hr/>	<hr/>	<hr/>
Total supplies and materials	3,000	3,000	2,936
<b>TOTAL EXPENDITURES</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 2,269,000	\$ 2,269,000	\$ 2,221,037

(See independent auditor's report.)