



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 12,031,000	\$ 12,031,000	\$ 11,966,438
Property taxes - FICA/IMRF	200,000	200,000	198,845
Replacement taxes	625,000	625,000	610,716
Mobile home tax	10,000	10,000	8,800
Sales tax (.01)	260,000	260,000	411,664
Sales tax (.0025)	4,960,000	4,960,000	4,341,774
Local use tax	275,000	275,000	296,790
Games tax	1,000	1,000	2,368
Total taxes	18,362,000	18,362,000	17,837,395
LICENSES AND PERMITS			
Cremation permits	17,000	17,000	19,500
Beer and liquor licenses	2,500	2,500	7,000
Landfill licenses	200	200	-
Franchise fees	50,000	50,000	54,077
Building permits	45,000	45,000	45,695
Raffle permits	100	100	100
Temporary sign permits	100	100	200
Total licenses and permits	114,900	114,900	126,572
INTERGOVERNMENTAL			
TIF surplus	215,000	215,000	243,192
Local agencies	-	-	4,000
State income tax	1,600,000	1,600,000	1,523,188
Federal grants	169,200	169,200	135,623
State grants	545,000	545,000	674,794
Total intergovernmental	2,529,200	2,529,200	2,580,797
CHARGES FOR SERVICES			
Office fees	1,705,100	1,705,100	1,497,957
Passport fees	15,000	15,000	18,525
Marriage licenses	18,000	18,000	17,580
Civil union licenses	100	100	90
Revenue stamps	175,000	175,000	176,350
Copying services	42,600	42,600	39,126
GIS recording fee	218,000	218,000	150,863
Assessments	4,000	4,000	183
Administrative fees	7,000	7,000	4,884
Regional plan commission	7,000	7,000	7,285
Contract policing	60,000	60,000	57,417
Recordings	425,000	425,000	282,957
Work release	3,000	3,000	11,375
Prisoner detention	500	500	-
Police communications	138,000	138,000	138,846
Zoning hearing fees	8,000	8,000	6,282
Communication contracts	1,030,000	1,030,000	1,005,000
Electronic monitoring	35,000	35,000	63,078

(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, 2014

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Choices diversion program	\$ 15,000	\$ 15,000	\$ 14,845
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,990
Private pay	500	500	18,605
Interstate transfer	1,000	1,000	500
Pre-trial services	-	-	150
Victim impact panel	25,000	25,000	25,191
Copying services	1,200	1,200	1,200
Sale of stock paper	10,000	10,000	11,120
In-house copies	28,000	28,000	28,689
In-house printing	36,000	36,000	35,187
Building reinspection	100	100	-
Police special event reimbursements	40,000	40,000	45,587
Police partnerships	517,000	517,000	529,735
Community outreach building rental	83,000	83,000	83,000
Medical costs	25,000	25,000	25,454
Total charges for services	4,682,100	4,682,100	4,308,051
FINES AND FORFEITS			
Traffic fines	420,000	420,000	368,142
Criminal fines	240,000	240,000	293,406
Court system fees	70,000	70,000	63,487
Zoning violation fees	1,500	1,500	3,200
Bond fees	5,000	5,000	7,140
Drug fines	10,000	10,000	12,123
Total fines and forfeits	746,500	746,500	747,498
INVESTMENT INCOME	16,000	16,000	23,837
MISCELLANEOUS			
Telecommunications commission	16,000	16,000	19,707
E-911	25,000	25,000	30,000
Tower rental	36,000	36,000	39,483
Sale of publications	-	-	18
Prisoner - transportation	2,500	2,500	4,023
Prepaid judicial copies	1,000	1,000	1,555
Client reimbursement	3,000	3,000	790
Other miscellaneous	50,300	50,300	101,840
Total miscellaneous	133,800	133,800	197,416
TOTAL REVENUES	\$ 26,584,500	\$ 26,584,500	\$ 25,821,566

(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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 218,000	\$ 218,000	\$ 150,863
Miscellaneous			
Telephone/data lines	-	-	35,000
E-911	25,000	25,000	30,000
Total miscellaneous	25,000	25,000	65,000
Total information management office	243,000	243,000	215,863
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	7,000
Raffle permits	100	100	100
Landfill licenses	200	200	-
Total licenses and permits	2,800	2,800	7,100
Charges for services			
Marriage licenses	18,000	18,000	17,580
Civil union licenses	100	100	90
Office fees	37,500	37,500	31,033
Passport fees	15,000	15,000	18,525
Revenue stamps	175,000	175,000	176,350
Copying services	42,500	42,500	38,847
Recordings	425,000	425,000	282,957
Total charges for services	713,100	713,100	565,382
Miscellaneous	-	-	30
Total county clerk and recorder	715,900	715,900	572,512
Treasurer			
Charges for services			
Office fees	19,000	19,000	14,264
E-911 contract	8,500	8,500	8,500
Total charges for services	27,500	27,500	22,764
Investment income			
Interest	15,000	15,000	21,531
Interest - government	-	-	1,187
Total investment income	15,000	15,000	22,718
Total treasurer	42,500	42,500	45,482

(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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 38,000	\$ 38,000	\$ 40,786
Charges for services			
Assessments	4,000	4,000	183
Miscellaneous			
Other miscellaneous	1,000	1,000	35
Total supervisor of assessments	43,000	43,000	41,004
Elections			
Intergovernmental			
Salary reimbursements	10,000	10,000	56,576
Charges for services			
Copying services	100	100	103
Total charges for services	100	100	103
Total elections	10,100	10,100	56,679
Planning and zoning			
Licenses and permits			
Building permits	45,000	45,000	45,695
Temporary sign permits	100	100	200
Total licenses and permits	45,100	45,100	45,895
Intergovernmental			
Federal grant - capital	-	-	6,533
Local agencies	-	-	4,000
Total intergovernmental	-	-	10,533
Charges for services			
Building reinspection	100	100	-
Regional plan commission	7,000	7,000	7,285
Zoning hearing fees	8,000	8,000	6,282
Copying services	-	-	176
Total charges for services	15,100	15,100	13,743
Fines and forfeits			
Code violations	1,500	1,500	3,200
Miscellaneous			
Sale of publications	-	-	18
Other miscellaneous	300	300	75
Total miscellaneous	300	300	93
Total planning and zoning	62,000	62,000	73,464

(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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 12,031,000	\$ 12,031,000	\$ 11,966,438
Property taxes - FICA/IMRF	200,000	200,000	198,845
Replacement taxes	625,000	625,000	610,716
Mobile home tax	10,000	10,000	8,800
TIF surplus	215,000	215,000	243,192
Sales tax (.01)	260,000	260,000	411,664
Sales tax (.0025)	4,960,000	4,960,000	4,341,774
Local use tax	275,000	275,000	296,790
Games tax	1,000	1,000	2,368
Total taxes	<u>18,577,000</u>	<u>18,577,000</u>	<u>18,080,587</u>
Licenses and permits			
Franchise fees	50,000	50,000	54,077
Intergovernmental			
State income tax	1,600,000	1,600,000	1,523,188
Total intergovernmental	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,523,188</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	5,000	5,000	25,880
Telephone	35,000	35,000	-
Other miscellaneous	1,000	1,000	3,118
Total miscellaneous	<u>48,000</u>	<u>48,000</u>	<u>33,656</u>
Total other	<u>20,275,000</u>	<u>20,275,000</u>	<u>19,691,508</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,200
Sale of stock paper	10,000	10,000	11,120
In-house copies	28,000	28,000	28,689
In-house printing	36,000	36,000	35,187
Total charges for services	<u>75,200</u>	<u>75,200</u>	<u>76,196</u>
Miscellaneous			
Workers' compensation salary	-	-	15,314
Total facilities management	<u>75,200</u>	<u>75,200</u>	<u>91,510</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ 83,000	\$ 83,000	\$ 83,000
Total community outreach building	83,000	83,000	83,000
Total general government	21,549,700	21,549,700	20,871,022
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	7,000	7,000	4,884
Total sheriff's merit commission	7,000	7,000	4,884
Circuit clerk			
Charges for services			
Office fees	620,000	620,000	532,962
County fees	640,000	640,000	568,879
Total charges for services	1,260,000	1,260,000	1,101,841
Fines and forfeits			
Traffic fines	420,000	420,000	368,142
Criminal fines	240,000	240,000	293,406
Drug fines	10,000	10,000	12,123
Total fines and forfeits	670,000	670,000	673,671
Investment income			
Interest	1,000	1,000	1,119
Total circuit clerk	1,931,000	1,931,000	1,776,631
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	22,685
Fines and forfeits			
Court system fees	70,000	70,000	63,487
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,555
Parenting class sanction	-	-	400
Total miscellaneous	1,000	1,000	1,955
Total judiciary	71,000	71,000	88,127

(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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services			
Intergovernmental			
State grant - operating	\$ 180,000	\$ 180,000	\$ 227,610
State aid	2,000	2,000	-
Total intergovernmental	<u>182,000</u>	<u>182,000</u>	<u>227,610</u>
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,990
Private pay	500	500	18,605
Interstate transfer	1,000	1,000	500
Pre-trial services	-	-	150
Victim impact panel	25,000	25,000	25,191
Total charges for services	<u>35,500</u>	<u>35,500</u>	<u>55,436</u>
Miscellaneous			
Workers' compensation salary	-	-	2,450
Total court services	<u>217,500</u>	<u>217,500</u>	<u>285,496</u>
Coroner			
Licenses and permits			
Cremation permits	17,000	17,000	19,500
Intergovernmental			
State grant - operating	-	-	4,320
Charges for services			
Office fees	100	100	203
Total coroner	<u>17,100</u>	<u>17,100</u>	<u>24,023</u>
Sheriff			
Intergovernmental			
State sheriff schooling	8,000	8,000	-
Total intergovernmental	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Charges for services			
Office fees	300,000	300,000	264,740
Contract policing	60,000	60,000	57,417
Special event salary reimbursement	40,000	40,000	45,587
Police partnerships	517,000	517,000	529,735
Total charges for services	<u>917,000</u>	<u>917,000</u>	<u>897,479</u>
Miscellaneous			
Tower rental	36,000	36,000	39,483
Workers' compensation salary	-	-	3,326
Total miscellaneous	<u>36,000</u>	<u>36,000</u>	<u>42,809</u>
Total sheriff	<u>961,000</u>	<u>961,000</u>	<u>940,288</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication			
Charges for services			
Police communications	\$ 138,000	\$ 138,000	\$ 138,846
Communication contracts	1,030,000	1,030,000	1,005,000
Total charges for services	<u>1,168,000</u>	<u>1,168,000</u>	<u>1,143,846</u>
Miscellaneous			
Workers' compensation medical	-	-	371
Other miscellaneous	-	-	349
Total miscellaneous	<u>-</u>	<u>-</u>	<u>720</u>
Total sheriff's communication	<u>1,168,000</u>	<u>1,168,000</u>	<u>1,144,566</u>
Sheriff's corrections			
Intergovernmental			
Social security incentive program	3,000	3,000	7,600
State sheriff schooling	7,000	7,000	17,603
Total intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>25,203</u>
Charges for services			
Electronic monitoring	35,000	35,000	63,078
Work release	3,000	3,000	11,375
Prisoner detention	500	500	-
Medical costs	25,000	25,000	25,454
Total charges for services	<u>63,500</u>	<u>63,500</u>	<u>99,907</u>
Fines and forfeits			
Bond fees	5,000	5,000	7,140
Miscellaneous			
Telecommunications commission	16,000	16,000	19,707
Prisoner - transportation	2,500	2,500	4,022
Total miscellaneous	<u>18,500</u>	<u>18,500</u>	<u>23,729</u>
Total sheriff's corrections	<u>97,000</u>	<u>97,000</u>	<u>155,979</u>
State's attorney			
Intergovernmental			
State grant - operating	172,000	172,000	172,677
State aid - IV program	84,000	84,000	57,699
State grant - victim witness	23,000	23,000	25,043
Total intergovernmental	<u>279,000</u>	<u>279,000</u>	<u>255,419</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Charges for services			
Office fees	\$ 80,000	\$ 80,000	\$ 77,375
Fines and forfeits			
Choices diversion program	15,000	15,000	14,845
Miscellaneous			
Other miscellaneous	1,000	1,000	10,836
Total state's attorney	375,000	375,000	358,475
Public defender			
Miscellaneous			
Client reimbursement	3,000	3,000	790
Intergovernmental			
State reimbursement	102,000	102,000	99,895
Total public defender	105,000	105,000	100,685
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	39,131
Total emergency services	32,000	32,000	39,131
Local emergency plan commission			
Intergovernmental			
State grant - operating	53,200	53,200	32,259
Total local emergency plan commission	53,200	53,200	32,259
Total public safety	5,034,800	5,034,800	4,950,544
TOTAL REVENUES	\$ 26,584,500	\$ 26,584,500	\$ 25,821,566

(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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration	\$ 533,200	\$ 533,200	\$ 501,308
Finance	556,300	556,300	545,893
County clerk and recorder	524,000	559,000	516,496
Regional superintendent of schools	108,300	108,300	107,632
Treasurer	319,900	319,900	312,420
Supervisor of assessments	495,000	495,000	471,897
Elections	487,500	487,500	521,631
Planning and zoning	475,700	512,700	485,080
Information management office	1,036,100	1,036,100	932,538
Other	478,400	349,000	312,181
Facilities management	1,610,900	1,610,900	1,529,228
Community outreach building	105,000	105,000	86,315
Total general government	6,730,300	6,672,900	6,322,619
Less chargebacks to other funds	(94,500)	(94,500)	(94,500)
Net general government	6,635,800	6,578,400	6,228,119
PUBLIC SAFETY			
Circuit clerk	1,206,900	1,206,900	1,175,096
Judiciary	560,700	571,700	571,402
Court services	1,424,000	1,424,000	1,363,297
Jury commission	125,000	111,500	106,636
Coroner	225,700	243,900	243,668
Sheriff	6,206,500	6,318,500	6,304,873
Sheriff's auxiliary	9,500	9,500	8,255
Sheriff's merit commission	27,500	27,500	24,935
Sheriff's communication	2,704,100	2,704,100	2,690,712
Sheriff's corrections	4,129,700	4,659,700	4,641,822
State's attorney	1,932,700	1,932,700	1,788,035
Public defender	957,900	957,900	909,499
Emergency services	144,800	144,800	135,703
Local emergency plan commission	54,800	54,800	34,054
Total public safety	19,709,800	20,367,500	19,997,987
HEALTH AND WELFARE			
Public health	180,000	180,000	165,591
Total health and welfare	180,000	180,000	165,591
TOTAL EXPENDITURES	\$ 26,525,600	\$ 27,125,900	\$ 26,391,697

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration			
Salaries and benefits			
Salaries	\$ 287,000	\$ 287,000	\$ 278,520
Board and commissions	74,000	74,000	70,550
Overtime	7,400	7,400	1,248
Longevity pay	5,000	5,000	3,609
Deferred compensation	8,000	8,000	7,875
FICA	26,000	26,000	23,718
IMRF	31,000	31,000	29,244
Insurance buyout	3,000	3,000	3,000
HSA benefit	6,800	6,800	6,864
Health insurance	35,000	35,000	39,384
Life insurance	400	400	242
Unemployment insurance	400	400	417
Total salaries and benefits	<u>484,000</u>	<u>484,000</u>	<u>464,671</u>
Capital improvements			
Office furniture and small equipment	200	600	518
Total capital improvements	<u>200</u>	<u>600</u>	<u>518</u>
Commodities and services			
Registrations	6,000	6,000	5,195
Travel	13,000	12,600	3,643
Meetings	900	900	812
Memberships	7,000	7,000	6,914
Public notices	500	500	-
Maintenance - vehicles	500	500	-
Telephone	1,600	1,600	1,402
Postage	500	500	92
Commercial services	300	300	3,371
Employee recognition	3,000	3,000	2,890
Special programs	1,500	1,500	-
In-house copies	1,000	1,000	372
Per diem and expenses	9,500	9,500	8,308
Total commodities and services	<u>45,300</u>	<u>44,900</u>	<u>32,999</u>
Supplies and materials			
Supplies	3,500	3,500	3,105
Books and subscription	200	200	15
Total supplies and materials	<u>3,700</u>	<u>3,700</u>	<u>3,120</u>
Total Administration	<u>\$ 533,200</u>	<u>\$ 533,200</u>	<u>\$ 501,308</u>
Finance			
Salaries and benefits			
Salaries	\$ 343,500	\$ 343,500	\$ 346,238
Overtime	6,000	6,000	4,982
Longevity pay	9,500	9,500	9,214
Deferred compensation	2,500	2,500	2,471
FICA	28,000	28,000	25,040
IMRF	40,000	40,000	39,188
HSA benefit	12,000	12,000	10,305
Health insurance	65,000	65,000	64,032
Life insurance	700	700	477
Unemployment insurance	800	800	657
Total salaries and benefits	<u>508,000</u>	<u>508,000</u>	<u>502,604</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,761
School of instruction	1,800	1,800	1,834
Recruitment	500	500	848
Meetings - hosting	200	200	74
Public notices	400	400	89
Memberships	2,000	2,000	2,303
Maintenance - equipment	500	500	-
Maintenance - software	20,500	20,500	19,243
Telephone	1,000	1,000	968
Professional services	-	-	3,050
Flexible benefits program	5,000	5,000	4,241
Postage	4,000	4,000	3,497
In-house copies	1,500	1,500	966
Printing supplies	-	-	1,649
Commercial services	2,500	2,500	934
Total commodities and services	<u>42,900</u>	<u>42,900</u>	<u>41,457</u>
Supplies and materials			
Supplies	5,000	5,000	1,365
Periodicals and subscriptions	400	400	467
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>1,832</u>
Total finance	<u>\$ 556,300</u>	<u>\$ 556,300</u>	<u>\$ 545,893</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 299,000	\$ 330,000	\$ 309,209
Overtime	1,000	1,000	8,018
Longevity pay	7,000	7,000	6,929
Deferred compensation	3,000	3,000	2,747
FICA	24,000	24,000	22,885
IMRF	35,000	35,000	36,549
Insurance buyout	3,000	3,000	3,000
Health insurance	112,000	112,000	102,749
Life insurance	1,000	1,000	564
Unemployment insurance	1,000	1,000	600
Total salaries and benefits	<u>486,000</u>	<u>517,000</u>	<u>493,250</u>
Commodities and services			
Travel	500	500	49
School of instruction	500	500	42
Memberships	1,000	1,000	465
Maintenance - equipment	8,000	12,000	-
Postage	14,000	14,000	12,023
In-house copies	2,500	2,500	4,131
Vital records	2,500	2,500	1,616
Total commodities and services	<u>29,000</u>	<u>33,000</u>	<u>18,326</u>
Supplies and materials			
Supplies	9,000	9,000	4,920
Total supplies and materials	<u>9,000</u>	<u>9,000</u>	<u>4,920</u>
Total county clerk and recorder	<u>\$ 524,000</u>	<u>\$ 559,000</u>	<u>\$ 516,496</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 38,000	\$ 38,000	\$ 40,584
Part-time	17,500	16,900	12,451
Longevity pay	3,000	3,000	2,624
PHO contingency	-	-	2,201
FICA	4,500	4,500	4,050
IMRF	4,500	4,500	4,661
Health insurance	9,000	9,000	8,928
Life insurance	200	200	81
Unemployment insurance	300	300	233
Total salaries and benefits	<u>77,000</u>	<u>76,400</u>	<u>75,813</u>
Commodities and services			
Travel	8,100	8,700	8,812
Memberships	2,000	2,000	2,044
Postage	1,200	1,200	1,200
Telephone	1,600	1,600	1,600
Rental of space	12,000	12,000	12,000
Rental of equipment	5,300	5,300	4,704
Total commodities and services	<u>30,200</u>	<u>30,800</u>	<u>30,360</u>
Supplies and materials			
Supplies	1,100	1,100	1,459
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>1,459</u>
Total regional superintendent of schools	<u>\$ 108,300</u>	<u>\$ 108,300</u>	<u>\$ 107,632</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 204,000	\$ 204,000	\$ 199,172
Overtime	500	500	486
Longevity pay	2,800	2,800	2,732
Deferred compensation	2,800	2,800	2,747
FICA	17,000	17,000	15,399
IMRF	24,000	24,000	24,139
Insurance buyout	6,000	6,000	6,000
Health insurance	29,900	29,900	29,520
Life insurance	500	500	323
Unemployment insurance	500	500	499
Total salaries and benefits	<u>288,000</u>	<u>288,000</u>	<u>281,017</u>
Commodities and services			
Travel	300	300	300
Registrations	100	100	95
Public notices	2,600	2,600	2,084
Memberships	700	700	620
Maintenance - equipment	300	300	57
Postage	21,000	21,000	18,193
In-house copies	200	200	220
Commercial services	6,000	6,000	5,999
Data processing services	300	300	299
Total commodities and services	<u>31,500</u>	<u>31,500</u>	<u>27,867</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Supplies and materials			
Supplies	\$ 300	\$ 300	\$ 3,481
Periodicals and subscriptions	100	100	55
Total supplies and materials	<u>400</u>	<u>400</u>	<u>3,536</u>
Total treasurer	<u>\$ 319,900</u>	<u>\$ 319,900</u>	<u>\$ 312,420</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 264,700	\$ 264,700	\$ 271,992
Boards and commissions	33,300	33,300	29,944
Overtime	700	700	57
Longevity pay	6,000	6,000	5,802
Deferred compensation	2,500	2,500	2,381
FICA	24,000	24,000	21,665
IMRF	34,200	34,200	28,241
Insurance buyout	3,000	3,000	3,000
HSA benefit	3,200	3,200	-
Health insurance	79,000	79,000	82,233
Life insurance	600	600	403
Unemployment insurance	800	800	800
Total salaries and benefits	<u>452,000</u>	<u>452,000</u>	<u>446,518</u>
Commodities and services			
Travel	1,500	1,500	639
School of instruction	2,000	2,000	1,020
Public notices	15,200	15,200	9,979
Memberships	500	500	370
Maintenance	500	500	-
Postage	8,000	8,000	4,934
In-house copies	1,500	1,500	821
Per diem and expenses	1,800	1,800	959
Commercial services	1,500	1,500	-
Professional services	5,000	5,000	2,000
Total commodities and services	<u>37,500</u>	<u>37,500</u>	<u>20,722</u>
Supplies and materials			
Supplies	4,000	4,000	3,775
Mapping supplies	1,000	1,000	882
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,657</u>
Total supervisor of assessments	<u>\$ 495,000</u>	<u>\$ 495,000</u>	<u>\$ 471,897</u>
Elections			
Salaries and benefits			
Salaries	\$ 83,000	\$ 83,000	\$ 93,899
Overtime	2,000	2,000	10,689
Longevity pay	2,400	2,400	2,347
FICA	7,000	7,000	7,536
IMRF	10,000	10,000	10,833
Health insurance	18,000	18,000	19,344
Life insurance	400	400	175
Unemployment insurance	300	300	612
Total salaries and benefits	<u>123,100</u>	<u>123,100</u>	<u>145,435</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 439
Mileage - employee	-	-	134
Mileage - boards	-	-	78
Memberships	-	-	49
Public notices	10,000	10,000	21,663
Maintenance - software	30,000	30,000	39,879
Maintenance - equipment	28,000	28,000	4,679
Professional services	90,000	90,000	88,302
Early voting expenses	14,000	14,000	7,308
Postage	35,000	35,000	8,131
In-house copies	2,000	2,000	1,874
Per diem and expenses	100,000	100,000	107,743
Commercial services	16,000	16,000	30,657
Data processing services	5,000	5,000	22,144
Total commodities and services	<u>332,000</u>	<u>332,000</u>	<u>333,080</u>
Supplies and materials			
Supplies	32,400	32,400	43,116
Total elections	<u>\$ 487,500</u>	<u>\$ 487,500</u>	<u>\$ 521,631</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 294,000	\$ 294,000	\$ 286,001
Overtime	1,000	1,000	6
Longevity pay	2,200	2,200	2,198
Deferred compensation	5,400	5,400	5,337
FICA	23,800	23,800	19,918
IMRF	33,800	33,800	31,698
HSA benefit	9,400	9,400	7,906
Health insurance	81,200	81,200	74,346
Life insurance	600	600	403
Unemployment insurance	600	600	531
Total salaries and benefits	<u>452,000</u>	<u>452,000</u>	<u>428,344</u>
Capital improvements			
Planning and zoning federal and grant - operating grant	-	37,000	36,533
Total capital improvements	<u>-</u>	<u>37,000</u>	<u>36,533</u>
Commodities and services			
Travel	2,200	2,200	1,588
School of instruction	2,000	2,000	1,235
Public notices	2,500	2,500	958
Memberships	1,600	1,600	1,491
Maintenance - vehicles	500	500	312
Postage	1,100	1,100	799
In-house copies	500	500	359
Telephone	800	800	734
Professional services	-	-	4,000
Zoning officer	7,000	7,000	3,864
Mileage - boards	400	400	415
Total commodities and services	<u>18,600</u>	<u>18,600</u>	<u>15,755</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 2,500	\$ 2,500	\$ 2,032
Fuels and lubricants	2,600	2,600	2,416
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>4,448</u>
Total planning and zoning	<u>\$ 475,700</u>	<u>\$ 512,700</u>	<u>\$ 485,080</u>
Information management office			
Salaries and benefits			
Salaries	\$ 635,000	\$ 635,000	\$ 598,111
Overtime	12,000	12,000	10,496
On call	3,000	3,000	2,222
Longevity pay	9,000	9,000	8,978
Deferred compensation	5,000	5,000	5,024
FICA	52,000	52,000	45,604
IMRF	74,000	74,000	69,427
Insurance buyout	12,000	12,000	12,000
HSA benefit	3,000	3,000	3,068
Health insurance	97,000	97,000	76,392
Life insurance	2,000	2,000	726
Unemployment insurance	1,000	1,000	905
Total salaries and benefits	<u>905,000</u>	<u>905,000</u>	<u>832,953</u>
Capital improvements			
Office furniture and small equipment	500	500	398
Computer equipment	3,600	3,600	1,812
Total capital improvements	<u>4,100</u>	<u>4,100</u>	<u>2,210</u>
Commodities and services			
Travel	2,000	2,000	-
School of instruction	8,000	8,000	6,712
Mileage	500	500	60
Memberships	400	400	150
Maintenance - software	2,000	2,000	-
Maintenance - vehicles	1,000	1,000	29
Postage	100.00	100.00	11.99
In-house copies	200	200	112
Telephone	87,000	87,000	68,438
Professional services	15,000	15,000	13,034
Commercial services	1,500	1,500	1,746
Software acquisition	3,000	3,000	3,049
Total commodities and services	<u>120,700</u>	<u>120,700</u>	<u>93,342</u>
Supplies and materials			
Supplies	1,000	1,000	2,509
Copies - outside	100	100	-
Technical supplies	3,000	3,000	1,205
Mapping supplies	200	200	-
Periodicals and subscriptions	1,000	1,000	100
Fuel	1,000	1,000	219
Total supplies and materials	<u>6,300</u>	<u>6,300</u>	<u>4,033</u>
Total information management office	<u>\$ 1,036,100</u>	<u>\$ 1,036,100</u>	<u>\$ 932,538</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Salaries and benefits			
Salaries	\$ 129,400	\$ -	\$ -
Commodities and services			
Public notices	800	800	283
Meetings	1,200	1,200	517
Memberships	1,200	1,200	-
Maintenance - equipment	2,000	2,000	408
Maintenance - building	2,000	2,000	127
Special programs	1,000	1,000	401
Property tax payment	5,000	5,000	608
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Cemetery maintenance	5,000	5,000	1,576
Legislative program	1,000	1,000	-
Commercial services	4,000	4,000	1,116
Professional services	110,000	110,000	96,175
Data processing services	54,000	54,000	53,970
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	25,000	25,000	25,000
Americans with disabilities	4,000	4,000	-
Total commodities and services	<u>348,200</u>	<u>348,200</u>	<u>312,181</u>
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>\$ 478,400</u>	<u>\$ 349,000</u>	<u>\$ 312,181</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 405,000	\$ 405,000	\$ 391,961
Seasonal	10,000	10,000	10,659
Overtime	28,000	28,000	28,951
On call	9,000	9,000	8,635
Longevity pay	9,000	9,000	9,092
Deferred compensation	3,000	3,000	2,486
FICA	36,000	36,000	31,360
IMRF	49,000	49,000	47,094
Workers' compensation insurance	-	-	15,071
Health insurance	127,000	127,000	127,008
Life insurance	2,000	2,000	726
Unemployment insurance	2,000	2,000	1,102
Total salaries and benefits	<u>680,000</u>	<u>680,000</u>	<u>674,145</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements			
Landscaping	\$ 20,000	\$ 20,000	\$ 19,401
Americans with disability	10,000	10,000	10,620
Building security	10,000	10,000	9,171
Office furniture and small equipment	2,500	2,500	-
Concrete replacement and repairs	10,000	10,000	8,430
General painting	10,000	10,000	6,843
HVAC upgrades	10,000	10,000	-
Energy greening	10,000	10,000	10,660
Total capital improvements	<u>82,500</u>	<u>82,500</u>	<u>65,125</u>
Commodities and services			
Travel	500	500	48
Mileage - employee	500	500	641
Training	4,000	4,000	2,085
Memberships	500	500	491
Maintenance - equipment	115,000	115,000	109,346
Maintenance - vehicles	3,000	3,000	3,053
Maintenance - building	84,000	84,000	108,356
Rent - equipment	2,500	2,500	1,205
Leased equipment	80,000	80,000	73,010
Utilities	300,000	300,000	276,671
Telephone	8,500	8,500	5,895
Commercial services	190,000	190,000	125,718
Supplies	1,000	1,000	935
Postage	500	500	221
Total commodities and services	<u>790,000</u>	<u>790,000</u>	<u>707,675</u>
Supplies and materials			
Copy machine supplies	500	500	183
Printing supplies	1,000	1,000	1,494
Stock paper	46,000	46,000	43,527
Books and subscriptions	300	300	-
Winter maintenance	-	-	8,538
Janitorial	-	-	19,540
Clothing	3,600	3,600	1,043
Fuel	7,000	7,000	7,958
Total supplies and materials	<u>58,400</u>	<u>58,400</u>	<u>82,283</u>
Total facilities management	<u>\$ 1,610,900</u>	<u>\$ 1,610,900</u>	<u>\$ 1,529,228</u>
Community outreach building			
Personnel services			
Salaries	\$ 13,400	\$ 13,400	\$ 10,668
Seasonal	5,400	5,400	-
FICA	1,500	1,500	809
Unemployment insurance	200	200	100
Total personnel services	<u>20,500</u>	<u>20,500</u>	<u>11,577</u>
Capital improvements			
Land acquisition	1,000	-	-
Office furniture	-	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</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, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building (Continued)			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	5,000	5,000	4,047
Maintenance - building	8,500	8,500	15,302
Maintenance - grounds	3,000	3,000	343
Maintenance - HVAC	7,000	7,000	6,453
Electricity	34,000	34,000	32,981
Telephone	1,000	1,000	800
Garbage	3,000	3,000	2,837
Water and sewer	2,000	2,000	585
Commercial services	8,000	8,000	3,174
Communications network	500	500	-
Janitorial contract	5,000	5,000	3,632
Total commodities and services	<u>77,500</u>	<u>77,500</u>	<u>70,154</u>
Supplies and materials			
Janitorial supplies	2,500	2,500	1,467
Winter maintenance	2,000	2,000	2,157
Fuel	1,000	1,000	960
Miscellaneous	500	500	-
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>4,584</u>
Total community outreach building	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 86,315</u>
PUBLIC SAFETY			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 754,000	\$ 754,000	\$ 773,796
Overtime	4,000	4,000	319
Longevity pay	18,000	18,000	11,313
Deferred compensation	5,000	5,000	4,893
FICA	62,000	62,000	57,158
IMRF	89,000	89,000	85,854
Insurance buyout	21,000	21,000	18,000
HSA benefit	1,500	1,500	1,352
Health insurance	164,000	164,000	140,568
Life insurance	2,500	2,500	1,458
Unemployment insurance	2,000	2,000	1,765
Total salaries and benefits	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,096,476</u>
Commodities and services			
Travel	7,500	7,500	6,834
Public notices	400	400	-
Memberships	1,500	1,500	795
Telephone	1,500	1,500	1,717
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	476
Postage	18,000	18,000	15,603
In-house copies	21,500	21,500	28,597
Total commodities and services	<u>54,400</u>	<u>54,400</u>	<u>54,022</u>
Supplies and materials			
Supplies	29,000	29,000	24,589
Periodicals and subscriptions	500	500	9
Total supplies and materials	<u>29,500</u>	<u>29,500</u>	<u>24,598</u>
Total circuit clerk	<u>\$ 1,206,900</u>	<u>\$ 1,206,900</u>	<u>\$ 1,175,096</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Judiciary			
Salaries and benefits			
Salaries	\$ 362,000	\$ 343,000	\$ 342,714
Overtime	500	500	698
Longevity pay	5,000	5,000	3,154
FICA	29,000	29,000	24,670
IMRF	28,000	28,000	27,005
Insurance buyout	6,000	6,000	3,000
Health insurance	57,000	57,000	67,968
Life insurance	1,000	1,000	564
Unemployment insurance	2,000	2,000	1,608
Total salaries and benefits	<u>490,500</u>	<u>471,500</u>	<u>471,381</u>
Capital improvements			
Office furniture and equipment	-	1,500	1,231
Computer software	-	-	100
Computer equipment	-	-	80
Total capital improvements	<u>-</u>	<u>1,500</u>	<u>1,411</u>
Commodities and services			
Travel	3,400	3,400	626
Meetings	1,300	1,300	780
Memberships	4,000	4,000	4,205
Postage	500	500	459
In-house copies	600	600	529
Judiciary commercial services	-	-	106
Legal transcripts	9,000	9,000	11,611
Appointed attorneys	20,500	20,500	10,053
Telephone	-	-	336
Professional services	25,500	54,000	63,452
Total commodities and services	<u>64,800</u>	<u>93,300</u>	<u>92,157</u>
Supplies and materials			
Supplies	4,600	4,600	4,265
Clothing	800	800	1,188
Miscellaneous	-	-	1,000
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>6,453</u>
Total judiciary	<u>\$ 560,700</u>	<u>\$ 571,700</u>	<u>\$ 571,402</u>
Court services			
Salaries and benefits			
Salaries	\$ 824,000	\$ 763,000	\$ 768,918
Workers' compensation insurance payroll	-	-	2,450
Overtime	-	-	767
Longevity pay	7,000	7,000	6,620
Paid hours off contingency	-	-	100
FICA	65,000	65,000	55,066
IMRF	93,000	93,000	84,543
SLEP	1,000	1,000	222
Insurance buyout	15,000	15,000	24,000
HSA benefit	2,000	2,000	1,534
Health insurance	164,000	164,000	109,326
Life insurance	3,000	3,000	1,404
Unemployment insurance	2,000	2,000	1,997
Total salaries and benefits	<u>1,176,000</u>	<u>1,115,000</u>	<u>1,056,947</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Court services (Continued)			
Commodities and services			
Maintenance - equipment	\$ 400	\$ 400	\$ 424
Postage	4,000	4,000	4,202
In-house copies	2,500	2,500	1,993
Telephone	7,000	7,000	5,865
Special programs	3,600	3,600	1,700
Medical expense	500	500	395
Professional services	4,000	4,000	4,380
Commercial services	8,000	8,000	6,012
Detention space	85,000	111,000	111,840
Specialized care and treatment	128,000	163,000	164,871
Total commodities and services	<u>243,000</u>	<u>304,000</u>	<u>301,682</u>
Supplies and materials			
Supplies	5,000	5,000	4,668
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,668</u>
Total court services	<u>\$ 1,424,000</u>	<u>\$ 1,424,000</u>	<u>\$ 1,363,297</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 24,100	\$ 24,100	\$ 23,136
Boards and commissions	7,500	7,500	7,500
FICA	3,000	3,000	2,471
IMRF	3,000	3,000	2,865
Insurance buyout	3,000	3,000	3,000
Health insurance	-	1,500	2,976
Life insurance	200	200	81
Unemployment insurance	200	200	100
Total salaries and benefits	<u>41,000</u>	<u>42,500</u>	<u>42,129</u>
Capital improvements			
Computer equipment	-	200	121
Total capital improvements	<u>-</u>	<u>200</u>	<u>121</u>
Commodities and services			
Postage	6,100	6,100	4,207
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,200	1,200	1,269
Jurors' fees and expenses	75,000	59,800	58,410
Total commodities and services	<u>83,000</u>	<u>67,800</u>	<u>63,886</u>
Supplies and materials			
Supplies	1,000	1,000	500
Total jury commission	<u>\$ 125,000</u>	<u>\$ 111,500</u>	<u>\$ 106,636</u>
Coroner			
Salaries and benefits			
Salaries	\$ 67,000	\$ 67,000	\$ 66,679
Part-time	43,100	43,100	43,100
Longevity pay	400	400	334
Deferred compensation	1,800	1,800	1,779

(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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Salaries and benefits (Continued)			
FICA	\$ 8,600	\$ 8,600	\$ 8,438
IMRF	7,600	7,600	8,230
Health insurance	25,700	25,700	25,740
Life insurance	200	200	101
Unemployment insurance	600	600	444
Total salaries and benefits	<u>155,000</u>	<u>155,000</u>	<u>154,845</u>
Capital improvements			
State grant - operating	-	7,200	7,198
Total capital improvements	<u>-</u>	<u>7,200</u>	<u>7,198</u>
Commodities and services			
Travel	6,000	6,000	5,931
School of instruction	1,500	1,500	890
Memberships	900	900	640
Maintenance - equipment	300	300	627
Maintenance - vehicles	700	700	-
Postage	400	400	257
In-house copies	100	100	-
Telephone	3,700	3,700	4,080
Commercial services	300	300	-
Professional services	50,000	61,000	63,515
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>64,100</u>	<u>75,100</u>	<u>75,940</u>
Supplies and materials			
Supplies	3,900	3,900	4,813
Clothing	400	400	-
Periodicals and subscriptions	400	400	577
Fuels and lubricants	1,900	1,900	295
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>5,685</u>
Total coroner	<u>\$ 225,700</u>	<u>\$ 243,900</u>	<u>\$ 243,668</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,496,000	\$ 3,531,000	\$ 3,594,640
Overtime	250,000	310,000	310,294
On call	17,000	17,000	17,280
Supervisory differential	4,000	4,000	3,191
Premium holiday	34,000	34,000	27,425
Training pay	4,000	4,000	2,438
Continuing education	26,000	26,000	26,393
Longevity pay	61,000	61,000	60,054
Deferred compensation	4,000	4,000	3,911
PHO contingency	5,000	5,000	-
FICA	300,000	300,000	292,160
IMRF	17,000	17,000	24,586
SLEP	838,000	838,000	849,351
Insurance buyout	30,000	30,000	36,000
HSA benefit	8,000	8,000	7,488
Health insurance	668,000	668,000	601,751
Life insurance	6,000	6,000	3,797
Unemployment insurance	5,000	5,000	4,791
Total salaries and benefits	<u>5,773,000</u>	<u>5,868,000</u>	<u>5,865,550</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements			
Office furniture and equipment	\$ 11,800	\$ 11,800	\$ 3,544
Other equipment	14,700	14,700	12,046
Total capital improvements	<u>26,500</u>	<u>26,500</u>	<u>15,590</u>
Commodities and services			
Travel	8,000	8,000	5,756
School of instruction	17,000	17,000	21,159
Public notices	200	200	158
Memberships	1,300	1,300	1,264
Maintenance - vehicles	68,000	85,000	79,701
Maintenance - equipment	46,000	46,000	34,662
Postage	8,000	8,000	8,382
In-house copies	3,700	3,700	3,809
Telephone	13,000	13,000	17,350
Meetings - host expenses	800	800	1,307
Internal training program	8,000	8,000	8,318
Investigation	7,000	7,000	4,920
K-9	3,000	3,000	3,734
Total commodities and services	<u>184,000</u>	<u>201,000</u>	<u>190,520</u>
Supplies and materials			
Supplies	14,000	14,000	13,170
Photo and microfilm supplies	1,500	1,500	357
Firearm supplies	9,900	9,900	9,895
Police supplies	7,700	7,700	6,219
Fuels and lubricants	150,000	150,000	167,374
Books and subscriptions	-	-	80
Clothing	39,900	39,900	36,118
Total supplies and materials	<u>223,000</u>	<u>223,000</u>	<u>233,213</u>
Total sheriff	<u>\$ 6,206,500</u>	<u>\$ 6,318,500</u>	<u>\$ 6,304,873</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 3,000	\$ 3,000	\$ 2,780
Commodities and services			
Maintenance - equipment	2,000	2,000	1,321
Contribution to agencies	1,500	1,500	1,500
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>2,821</u>
Supplies and materials			
Police supplies	1,000	1,000	684
Clothing	2,000	2,000	1,970
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>2,654</u>
Total sheriff's auxiliary	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 8,255</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,400	\$ 2,460
FICA	500	500	188
Unemployment insurance	100	100	-
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>2,648</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission (Continued)			
Commodities and services			
Public notices	\$ 3,000	\$ 3,000	\$ 6,084
Professional services	19,000	19,000	15,658
Meetings	100	100	97
Per diem and expenses	400	400	448
Total commodities and services	<u>22,500</u>	<u>22,500</u>	<u>22,287</u>
Total sheriff's merit commission	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 24,935</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,560,000	\$ 1,560,000	\$ 1,560,099
Special events	-	-	5,340
Workers' compensation insurance payroll	-	-	557
Overtime	60,000	60,000	100,388
On call	2,000	2,000	1,208
Supervisory differential	3,000	3,000	2,653
Premium holiday	24,000	24,000	20,753
Training pay	3,000	3,000	2,451
Education pay	7,000	7,000	6,451
Longevity pay	23,000	23,000	20,658
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	134,000	134,000	124,615
SLEP	386,000	386,000	382,385
Insurance buyout	27,000	27,000	21,000
Health insurance	291,000	291,000	292,838
Life insurance	3,000	3,000	2,043
Unemployment insurance	3,000	3,000	2,771
Insurance premiums	13,000	23,000	23,000
Total salaries and benefits	<u>2,569,000</u>	<u>2,579,000</u>	<u>2,569,210</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	-
Other equipment	1,500	1,500	803
Communication equipment - rented space	8,000	8,000	11,880
Total capital improvements	<u>12,000</u>	<u>12,000</u>	<u>12,683</u>
Commodities and services			
Travel	800	800	2,049
School of instruction	3,000	3,000	748
Memberships	300	300	295
Maintenance - software	61,000	61,000	59,074
Maintenance - equipment	13,000	13,000	14,060
In-house copies	500	500	562
Telephone	30,000	20,000	19,601
Total commodities and services	<u>108,600</u>	<u>98,600</u>	<u>96,389</u>
Supplies and materials			
Supplies	6,000	6,000	5,895
Janitorial supplies	200	200	37
Periodicals and subscriptions	300	300	-
Clothing	8,000	8,000	6,498
Total supplies and materials	<u>14,500</u>	<u>14,500</u>	<u>12,430</u>
Total sheriff's communication	<u>\$ 2,704,100</u>	<u>\$ 2,704,100</u>	<u>\$ 2,690,712</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,769,000	\$ 1,954,000	\$ 1,884,334
Special events	-	-	8,634
Overtime	65,000	65,000	100,401
On call	3,000	3,000	1,915
Supervisory differential	2,000	2,000	507
Premium holiday	23,000	23,000	20,981
Training pay	2,000	2,000	3,364
Education pay	14,000	14,000	11,637
Longevity pay	14,000	14,000	13,128
FICA	147,000	147,000	151,979
IMRF	2,000	2,000	8,029
SLEP	410,000	410,000	424,550
Insurance buyout	24,000	24,000	30,000
Health insurance	268,000	268,000	256,444
Life insurance	3,000	3,000	2,023
Unemployment insurance	3,000	3,000	3,272
Total salaries and benefits	<u>2,749,000</u>	<u>2,934,000</u>	<u>2,921,198</u>
Capital improvements			
Office furniture and equipment	2,900	2,900	3,641
Computer equipment	1,200	1,200	-
Other equipment	5,300	5,300	4,726
Total capital improvements	<u>9,400</u>	<u>9,400</u>	<u>8,367</u>
Commodities and services			
Travel	4,000	4,000	2,074
School of instruction	7,000	7,000	5,162
Memberships	300	300	555
Maintenance - equipment	18,000	20,000	19,843
In-house copies	2,000	2,000	2,238
Internal training program	6,000	16,000	17,863
Professional services	35,000	42,000	42,151
Prisoner transportation	8,000	20,000	22,064
Detention space	780,000	1,018,000	1,021,500
Electronic monitoring	40,000	67,000	68,818
Medical expense	226,000	226,000	223,571
Arrestee medical costs	3,000	3,000	1,288
Total commodities and services	<u>1,129,300</u>	<u>1,425,300</u>	<u>1,427,127</u>
Supplies and materials			
Supplies	6,000	11,000	11,386
Janitorial supplies	13,000	13,000	12,660
Inmate supplies	8,000	9,000	9,354
Police supplies	1,000	1,000	376
Clothing	20,000	20,000	15,078
Food program	194,000	237,000	236,276
Total supplies and materials	<u>242,000</u>	<u>291,000</u>	<u>285,130</u>
Total sheriff's corrections	<u>\$ 4,129,700</u>	<u>\$ 4,659,700</u>	<u>\$ 4,641,822</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney			
Salaries and benefits			
Salaries	\$ 1,288,000	\$ 1,252,300	\$ 1,251,162
Overtime	3,000	3,000	-
Longevity pay	4,000	4,000	3,788
Paid hours off contingency	-	-	3,055
FICA	97,000	97,000	89,885
IMRF	143,000	143,000	138,781
Insurance buyout	24,000	24,000	30,000
Health insurance	274,000	274,000	167,190
Life insurance	3,000	3,000	1,774
Unemployment insurance	3,000	3,000	2,520
Total salaries and benefits	<u>1,839,000</u>	<u>1,803,300</u>	<u>1,688,155</u>
Capital improvements			
Office furnitures	-	200	144
Total capital improvements	<u>-</u>	<u>200</u>	<u>144</u>
Commodities and services			
Travel	5,000	5,000	4,208
School of instruction	1,500	1,500	2,965
Meetings - host expenses	1,000	1,000	511
Memberships	5,500	5,500	7,989
Witness fees	3,000	3,000	3,429
Public notices	1,300	1,300	4,246
Postage	6,500	6,500	7,179
In-house copies	6,500	6,500	7,773
Telephone	400	400	381
Legal transcripts	8,000	8,000	13,614
Copier leases	-	-	1,736
Professional services	7,000	42,500	3,468
Commercial services	4,000	4,000	967
State appellate service	20,000	20,000	20,000
Shipping	500	500	473
In-house printing	3,000	3,000	2,209
In-house supplies	2,500	2,500	1,976
Grand jury expense	5,000	5,000	4,221
Total commodities and services	<u>80,700</u>	<u>116,200</u>	<u>87,345</u>
Supplies and materials			
Supplies	8,000	8,000	8,928
Periodicals and subscriptions	5,000	5,000	3,463
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>12,391</u>
Total state's attorney	<u>\$ 1,932,700</u>	<u>\$ 1,932,700</u>	<u>\$ 1,788,035</u>
Public defender			
Salaries and benefits			
Salaries	\$ 663,000	\$ 663,000	\$ 650,649
Longevity pay	5,000	5,000	4,170
PHO contingency	-	-	88
FICA	48,000	48,000	45,677
IMRF	74,000	74,000	72,155
Insurance buyout	12,000	12,000	6,000
HSA benefit	4,000	4,000	4,004
Health insurance	83,000	83,000	85,224
Life insurance	2,000	2,000	874
Unemployment insurance	2,000	2,000	1,269
Total salaries and benefits	<u>893,000</u>	<u>893,000</u>	<u>870,110</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 1,392
State required travel	2,800	2,800	-
School of instruction	1,200	1,200	945
Mileage	1,200	1,200	1,284
Meetings	500	500	-
Memberships	6,000	6,000	7,049
Telephone	500	500	-
Postage	1,200	1,200	970
In-house copies	2,000	2,000	1,496
Witness fees	800	800	136
Legal transcripts	2,700	2,700	2,431
Professional services	30,000	30,000	10,228
Commercial services	1,500	1,500	905
Total commodities and services	<u>52,900</u>	<u>52,900</u>	<u>26,836</u>
Supplies and materials			
Supplies	7,000	7,000	5,745
Periodicals and subscriptions	5,000	5,000	6,808
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>12,553</u>
Total public defender	<u>\$ 957,900</u>	<u>\$ 957,900</u>	<u>\$ 909,499</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 71,400	\$ 71,400	\$ 71,543
Part-time	2,600	2,600	1,986
Longevity pay	1,000	1,000	1,001
FICA	5,800	5,800	4,840
IMRF	8,000	8,000	7,927
Health insurance	15,400	15,400	15,444
Life insurance	100	100	60
Unemployment insurance	200	200	96
Total salaries and benefits	<u>104,500</u>	<u>104,500</u>	<u>102,897</u>
Capital improvements			
Other equipment	10,000	10,000	6,495
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>6,495</u>
Commodities and services			
Travel	1,800	1,800	349
School of instruction	1,000	1,000	160
Memberships	200	200	65
Maintenance - equipment	300	300	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	397
Rental of equipment	6,300	6,300	6,516
Postage	200	200	13
In-house copies	200	200	80
Internet	13,200	13,200	12,500
Telephone	800	800	616
Total commodities and services	<u>25,200</u>	<u>25,200</u>	<u>20,696</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, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 2,567
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,500	2,500	3,048
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>5,615</u>
Total emergency services	<u>\$ 144,800</u>	<u>\$ 144,800</u>	<u>\$ 135,703</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 9,500	\$ 13,000	\$ 12,526
FICA	800	800	958
Unemployment insurance	200	200	100
Total salaries and benefits	<u>10,500</u>	<u>14,000</u>	<u>13,584</u>
Commodities and services			
Travel	4,200	4,200	698
Training	24,000	20,500	-
Public notices	600	600	-
Rental of equipment	3,000	3,000	-
Professional services	3,700	3,700	-
Supplies	1,200	1,200	19,772
Postage	400	400	-
Miscellaneous	7,200	7,200	-
Total commodities and services	<u>44,300</u>	<u>40,800</u>	<u>20,470</u>
Total local emergency plan commission	<u>\$ 54,800</u>	<u>\$ 54,800</u>	<u>\$ 34,054</u>
HEALTH AND WELFARE			
Public health			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	2,500	2,500	9,344
Maintenance - building	16,000	16,000	12,155
Maintenance - grounds	4,000	4,000	3,584
Maintenance - HVAC	18,000	18,000	9,597
Electricity	57,000	57,000	52,298
Gas	18,000	18,000	24,426
Garbage	4,000	4,000	4,261
Water and sewer	3,000	3,000	2,237
Commercial services	13,000	13,000	6,775
Communications network	1,000	1,000	-
Janitorial contract	31,000	31,000	29,520
Total commodities and services	<u>168,000</u>	<u>168,000</u>	<u>154,197</u>
Supplies and materials			
Janitorial supplies	6,000	6,000	5,846
Winter maintenance	2,000	2,000	5,548
Fuel	1,000	1,000	-
Miscellaneous	3,000	3,000	-
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>11,394</u>
Total public health	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 165,591</u>

(See independent auditor's report.)