

# **DEKALB COUNTY GOVERNMENT**

---

## **FY 2013 FIRST QUARTER FINANCIAL REPORT**

**SECTION A – QUARTERLY ANALYSIS**

**SECTION B – LOCATOR & STATUS INDEX**

**SECTION C – FINANCIAL REPORT**

Finance Office  
May 20, 2013

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SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2009 AUDITED FUND BALANCE	12/31/2010 AUDITED FUND BALANCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	3/31/2013 CASH BALANCE
Aid to Bridges	5	45	1,355,206	1,553,057	1,820,789	2,427,522	2,324,612
Asset Replacement	7	62	2,090,818	2,888,608	3,076,285	3,701,003	4,096,473
Build America Bonds	8	68	New 2010	1,636,385	953,130	989,078	1,184,521
Broadband Grant	8	64	New 2010	75,792	133,644	135,845	482,894
Child Support	5	37	11,734	11,839	43,083	45,630	31,667
Childrens Waiting Room	10	83	13,182	18,425	12,028	2,224	10,694
Cir.Clk Electronic Citation	4	33		New 2011	11,511	23,469	26,357
Cir.Clk Operations & Admin	4	34	27,458	55,802	80,614	98,602	65,588
Community Mental Health	6	49	2,113,575	2,277,000	2,501,335	2,710,274	2,316,159
Co Motor Fuel	6	46	2,163,772	2,587,806	2,833,169	3,611,129	3,298,240
Com Ser - Fin Aid	6	51	17,267	6,783	11,935	17,120	18,417
Community Services	6	50	53,178	32,254	53,311	56,720	22,138
County Farm	7	60	810,639	767,021	758,925	635,037	635,108
Court Automation	4	36	610,024	767,021	674,076	589,559	523,728
Courthouse Expansion	8	65		13,803,699	6,713,787	125,890	105,795
Court Security	5	42	612,637	580,077	350,871	70,355	22,599
Data Fiber Optic Network	8	63		New in 2011	75,016	115,185	115,220
Document Storage	5	39	241,774	310,844	399,858	486,864	504,915
Drug Court	10	84	293,359	325,527	264,912	230,822	251,028
Drug Prosecution Program	10	86	5,615	5,248	5,217	5,519	5,563
Employee Health Benefits	10	81	979,974	945,318	1,045,987	1,074,171	1,432,223
Engineering	5	44	228,358	347,308	350,558	335,784	324,261
Enhancement Drug Court	10	85		0	-8,539	Closed -0-	Closed -0-
Fed Hwy Match	6	47	1,475,395	1,668,413	1,910,425	2,522,901	2,521,031
FEMA Grant	6	67				0	New in 2012
Forest Preserve	7	55	700,420	697,285	732,063	360,011	571,161
FP Land Acquisition	7	56	1,928,154	2,586,318	3,150,631	3,543,695	3,515,432
FP Retirement	7	57	115,889	179,126	225,843	360,011	360,011

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FP Tort & Liability	7	58	54,718	51,081	88,201	149,012	148,307
General Fund Total	4	28	10,031,576	10,765,354	11,528,970	11,103,938	6,216,290
Assesments	1	5					
Circuit Clerk	2	13					
Comm Outreach Bldg	3	26					
Coroner	2	14					
County Board	1	1					
County Clerk	1	6					
Court Services	3	24					
Elections	1	7					
ESDA	2	15					
Facilities Management	3	25					
Finance	1	2					
Info Management	1	4					
Judiciary	2	11					
Jury Commission	2	12					
Local Emerg. Plan	2	16					
Non-Departmental	1	3					
Planning	1	8					
Public Defender	3	23					
Public Health Maint.	3	27					
R. O. E.	1	9					
Sheriff	2	17					
Auxiliary/Radio Watch	3	21					
Communication	2	18					
Corrections	3	19					
Merit Commission	3	20					
State's Attorney	3	22					
Treasurer	2	10					
GIS - Development	5	41	508,576	544,281	549,561	536,633	522,049
Highway	5	43	2,859,600	3,217,597	3,602,221	3,720,569	3,268,243

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History Room	10	82	16,300	39,853	22,258	23,961	34,243
Jail Expansion	8	66	New 2010	399,985	466,670	243,014	243,053
Law Enforcement Project	10	87	216,558	231,732	287,603	402,816	533,119
Law Library	4	35	198,665	145,929	154,240	107,206	106,781
Micrographics	4	32	310,120	202,744	211,636	73,691	102,109
Opportunity	7	61	3,331,353	3,211,030	3,177,785	3,298,949	3,369,402
PBC Lease	4	31	298,326	283,871	-408,674	-298,476	269,559
Probation Services	5	38	730,505	635,738	547,122	461,764	417,944
Public Health	6	48	2,239,344	2,209,411	2,191,215	2,042,615	1,812,380
Recovery Zone Bonds	8	69	New 2010	242,629	275,560	322,676	380,008
Rehab & Nursing Totals	9	80	4,453,165	3,207,218	8,835,174	10,367,679	4,794,844
NH- Admin	9	78					
NH - Capital Equip	9	79					
NH - Dietary	9	73					
NH - Environment Service	9	76					
NH - Maintenance	9	77					
NH - Nursing	9	75					
NH - Patient Activity	9	72					
NH - Rehab	8	70					
NH- Soc Services	8	71					
NH-Special Care	9	74					
Retirement	4	29	1,661,721	1,586,324	1,259,705	985,164	942,101
Senior Services	6	52	391,258	383,715	344,643	345,109	272,760
Solid Waste Program	6	54	87,498	77,004	58,250	35,400	10,826
Special Projects	7	59	1,410,368	1,028,219	887,645	738,857	724,539
Tax Sale Automation	5	40	68,687	83,994	101,902	121,309	121,308
Tollway Access Loan Repay			-707,307	-384,406	Closed in 2011	Closed 2011	Closed 2011
Tort & Liability Insurance	4	30	4,008,898	3,988,369	4,627,342	5,395,689	5,418,885
Veteran's Assistance	6	53	222,426	319,304	295,689	424,875	309,969
Working Cash			200,000	Closed 2010	Nothing in 2011	Nothing 2012	Nothing 2012

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
1 County Board	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	390,000	101,550	26%	398,000	24%	48%	74%	106%
	Capital	1,000	85	0%	0	0%	0%	0%	0%
	Commodities & Services	40,300	9,765	24%	45,500	43%	55%	84%	80%
	Total Expenses	431,300	111,400	26%	443,500	26%	49%	75%	104%
2 Finance	Total Revenues	10,000	0	0%	10,000	0%	0%	100%	0%
	Personal Services	587,000	106,811	18%	574,000	25%	47%	72%	96%
	Capital	0	0	0%	1,500	0%	0%	0%	0%
	Commodities & Services	67,500	42,719	63%	69,100	58%	64%	71%	90%
	Total Expenses	654,500	149,530	23%	644,600	29%	49%	71%	95%
3 Non-Departmental	Total Revenues	20,477,000	521,857	3%	19,175,000	5%	45%	77%	106%
	Personal Services	99,000	0	0%	0	0%	0%	0%	40%
	Capital	4,000	0	0%	29,000	0%	0%	0%	0%
	Commodities & Services	1,592,800	204,525	13%	1,573,000	12%	41%	63%	92%
	Total Expenses	1,695,800	204,525	12%	1,602,000	12%	40%	62%	89%
4 Information Management	Total Revenues	291,000	100,583	35%	276,300	28%	71%	89%	91%
	Personal Services	799,000	210,985	26%	761,000	26%	49%	77%	100%
	Capital	400	82	21%	8,000	0%	0%	71%	97%
	Commodities & Services	223,100	3,505	2%	246,200	84%	85%	87%	89%
	Total Expenses	1,022,500	214,572	21%	1,015,200	40%	57%	79%	97%
5 Assessments	Total Revenues	43,000	3,396	8%	42,000	3%	35%	30%	183%
	Personal Services	436,000	106,325	24%	412,000	23%	51%	75%	93%
	Capital	0	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	49,000	6,566	13%	49,400	9%	14%	26%	88%
	Total Expenses	485,000	112,891	23%	466,400	19%	47%	69%	92%
6 County Clerk	Total Revenues	500,000	159,286	32%	507,000	23%	52%	77%	92%
	Personal Services	454,000	121,624	27%	486,000	27%	49%	75%	97%
	Capital	0	7,576	0%	600	0%	0%	0%	0%
	Commodities & Services	64,000	10,968	17%	64,700	52%	69%	80%	107%
	Total Expenses	518,000	140,168	27%	551,300	30%	52%	75%	97%
7 Elections	Total Revenues	19,200	426	2%	104,000	0%	1%	15%	177%
	Personal Services	133,000	36,632	28%	142,000	36%	58%	81%	78%
	Capital	0	3,504	0%	2,000	0%	0%	0%	0%
	Commodities & Services	221,000	44,994	20%	256,600	33%	65%	72%	99%
	Total Expenses	354,000	85,130	24%	400,600	34%	62%	75%	92%
8 Planning	Total Revenues	62,000	13,982	23%	57,000	19%	68%	87%	90%
	Personal Services	445,000	107,094	24%	423,000	24%	45%	70%	93%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	30,400	11,403	38%	28,700	21% %		71%	74%
	Total Expenses	475,400	118,497	25%	451,700	24%	46%	70%	91%
9 Regional Office of Education	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	73,000	16,863	23%	71,000	26%	49%	75%	48%
	Capital	0	0	0%	2,000	0%	0%	0%	0%
	Commodities & Services	39,000	4,608	12%	36,200	13%	80%	88%	98%
	Total Expenses	112,000	21,471	19%	109,200	21%	58%	80%	59%

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Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
10 Treasurer	Total Revenues	70,000	1,605	2%	105,000	12%	9%	16%	44%
	Personal Services	294,000	68,975	24%	275,000	26%	49%	77%	97%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	31,600	2,132	7%	35,600	6%	57%	60%	94%
	Total Expenses	325,600	71,107	22%	310,600	24%	50%	75%	96%
11 Judiciary	Total Revenues	71,000	14,801	21%	71,000	15%	43%	67%	106%
	Personal Services	456,000	121,706	27%	430,000	22%	48%	76%	97%
	Capital	0	2,230	0%	2,000	83%	95%	113%	109%
	Commodities & Services	67,700	15,723	23%	65,200	19%	53%	98%	157%
	Total Expenses	523,700	139,659	27%	497,200	25%	49%	79%	107%
12 Jury Commission	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	39,000	9,392	24%	38,000	24%	46%	78%	100%
	Capital	0	0	0%	0	2%	0%	0%	0%
	Commodities & Services	84,000	36,225	43%	84,000	18%	44%	56%	84%
	Total Expenses	123,000	45,617	37%	122,000	24%	45%	63%	88%
13 Circuit Clerk	Total Revenues	2,122,000	305,963	14%	2,093,000	15%	39%	61%	96%
	Personal Services	1,123,000	300,679	27%	1,056,000	26%	47%	74%	102%
	Capital	0	0	0%	0	0%	0%	0%	41%
	Commodities & Services	83,900	13,212	16%	83,900	15%	33%	54%	78%
	Total Expenses	1,206,900	313,891	26%	1,139,900	25%	46%	73%	99%
14 Coroner	Total Revenues	18,000	3,750	21%	15,000	24%	61%	88%	191%
	Personal Services	150,000	38,712	26%	145,000	25%	49%	76%	100%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	76,000	20,639	27%	57,800	36%	61%	81%	129%
	Total Expenses	226,000	59,351	26%	202,800	28%	52%	77%	109%
15 ESDA	Total Revenues	32,000	0	0%	30,000	17%	0%	106%	192%
	Personal Services	103,000	26,811	26%	97,000	26%	49%	76%	97%
	Capital	10,000	8,995	90%	10,000	0%	0%	0%	189%
	Commodities & Services	31,500	6,693	21%	30,000	12%	20%	33%	91%
	Total Expenses	144,500	42,499	29%	137,000	21%	39%	61%	102%
16 Local Emergency Planning Comm	Total Revenues	25,000	0	0%	13,000	0%	0%	0%	9%
	Personal Services	0	3,000	0%	0	0%	0%	0%	56%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	26,600	0	0%	13,000	0%	0%	76%	49%
		26,600	3,000	11%	13,000	0%	0%	122%	52%
17 Sheriff	Total Revenues	946,000	204,470	22%	845,000	21%	57%	79%	113%
	Personal Services	5,602,000	1,464,617	26%	5,092,000	26%	49%	77%	99%
	Capital	10,900	6,025	55%	6,500	44%	91%	91%	51%
	Commodities & Services	676,300	348,654	52%	685,300	49%	66%	81%	104%
	Total Expenses	6,289,200	1,819,296	29%	5,783,800	29%	51%	77%	99%
18 Sheriff Communications	Total Revenues	1,150,000	360,333	31%	1,095,000	36%	60%	80%	98%
	Personal Services	2,528,000	629,210	25%	2,346,000	26%	47%	74%	96%
	Capital	3,500	0	0%	4,700	36%	69%	91%	128%
	Commodities & Services	232,000	172,406	74%	242,400	78%	84%	91%	105%
	Total Expenses	2,763,500	801,616	29%	2,593,100	31%	51%	75%	96%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
19 Sheriff Corrections	Total Revenues	163,000	26,523	16%	230,000	27%	52%	69%	81%
	Personal Services	2,721,000	698,181	26%	2,511,000	25%	47%	75%	98%
	Capital	6,200	2,440	39%	9,000	14%	14%	20%	106%
	Commodities & Services	1,561,300	256,090	16%	1,652,800	17%	39%	59%	115%
	Total Expenses	4,288,500	956,711	22%	4,172,800	22%	44%	69%	104%
20 Sheriff Merit Commission	Total Revenues	7,000	3,625	52%	2,000	0%	0%	26%	114%
	Personal Services	5,000	2,285	46%	5,000	38%	46%	73%	49%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	22,500	7,925	35%	22,500	24%	44%	78%	105%
	Total Expenses	27,500	10,210	37%	27,500	27%	44%	77%	94%
21 Sheriff Auxiliary/Radio Watch	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,500	0	0%	1,500	0%	0%	0%	100%
	Commodities & Services	6,500	119	2%	5,000	4%	10%	22%	96%
	Total Expenses	8,000	119	2%	6,500	3%	8%	47%	97%
22 State's Attorney	Total Revenues	366,000	69,159	19%	378,000	7%	39%	67%	123%
	Personal Services	1,680,000	443,220	26%	1,638,000	25%	47%	73%	96%
	Capital	0	0	0%	2,900	2%	14%	110%	34%
	Commodities & Services	89,900	43,458	48%	82,700	43%	71%	97%	143%
	Total Expenses	1,769,900	486,678	28%	1,723,600	26%	48%	74%	98%
23 Public Defender	Total Revenues	125,000	16,889	14%	125,000	3%	45%	77%	164%
	Personal Services	973,000	222,345	23%	736,000	26%	49%	73%	96%
	Capital	6,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	69,000	3,169	5%	46,500	9%	58%	69%	113%
	Total Expenses	1,048,000	225,514	22%	782,500	25%	49%	73%	97%
24 Court Services	Total Revenues	200,800	6,985	4%	200,000	2%	7%	57%	129%
	Personal Services	986,000	266,915	27%	961,000	26%	49%	75%	93%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	248,000	9,493	4%	258,000	10%	24%	38%	63%
	Total Expenses	1,234,000	276,408	22%	1,219,000	23%	43%	67%	86%
25 Facilities Management	Total Revenues	75,700	12,422	16%	81,000	8%	38%	61%	88%
	Personal Services	660,000	170,045	26%	635,000	26%	47%	73%	95%
	Capital	77,500	76	0%	24,000	10%	15%	49%	82%
	Commodities & Services	869,300	12,422	1%	946,400	17%	37%	55%	88%
	Total Expenses	1,606,800	182,543	11%	1,605,400	20%	41%	62%	91%
26 Community Outreach Building	Total Revenues	85,000	0	0%	90,000	0%	102%	102%	100%
	Personal Services	18,000	2,720	0%	19,000	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	142,000	64,112	45%	151,000	41%	55%	66%	72%
	Total Expenses	160,000	66,832	42%	170,000	38%	52%	63%	71%
27 Public Health Maintenance	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	191,000	26,254	14%	191,000	11%	33%	49%	83%
	Total Expenses	191,000	26,254	14%	191,000	11%	33%	49%	83%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
28 Total General Fund (1-27)	Total Revenues	26,858,700	1,826,055	7%	25,545,300	9%	45%	75%	104%
	Personal Services	20,754,000	5,276,697	25%	19,251,000	26%	48%	75%	97%
	Capital	121,000	31,013	26%	108,700	11%	9%	38%	85%
	Commodities & Services	6,836,200	1,377,779	20%	7,022,500	26%	52%	65%	98%
	Total Expenses	27,711,200	6,685,489	24%	26,382,200	26%	49%	72%	97%
29 Retirement	Total Revenues	5,000	264	5%	15,000	1%	9%	8%	27%
	Personal Services	300,000	43,327	14%	300,000	14%	29%	64%	6%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	300,000	43,327	14%	300,000	14%	29%	64%	133%
30 Tort & Liability Insurance	Total Revenues	1,081,000	24,364	2%	1,100,000	3%	59%	102%	108%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	978,000	105,816	11%	938,000	21%	35%	42%	58%
	Total Expenses	978,000	105,816	11%	938,000	21%	35%	42%	58%
31 PBC Lease	Total Revenues	939,000	42,041	5%	916,000	1%	51%	90%	97%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	960,000	0	0%	935,000	0%	0%	70%	173%
	Total Expenses	960,000	0	0%	935,000	0%	0%	70%	173%
32 Micrographics	Total Revenues	135,500	50,605	37%	135,000	30%	70%	110%	107%
	Personal Services	86,000	20,538	24%	82,000	24%	47%	74%	47%
	Capital	1,500	0	0%	0	0%	0%	0%	51%
	Commodities & Services	80,500	2,798	4%	18,900	159%	420%	941%	88%
	Total Expenses	168,000	23,336	14%	100,900	52%	118%	238%	70%
33 Circuit Clerk Electronic Citation	Total Revenues	15,000	2,888	19%	4,000	0%	166%	256%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	4,000	0	0%	0	0%	0%	0%	0%
	Total Expenses	4,000	0	0%	0	0%	0%	0%	0%
34 Circuit Clerk Operations and Administration	Total Revenues	3,000	422	14%	28,000	0%	10%	47%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	10,000	0%	200%	0%	0%
	Total Expenses	0	0	0%	10,000	0%	200%	0%	0%
35 Law Library	Total Revenues	45,000	6,910	15%	62,000	12%	30%	48%	91%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	66,000	7,336	11%	67,000	12%	46%	81%	138%
	Total Expenses	66,000	7,336	11%	72,000	11%	43%	75%	116%
36 Court Automation	Total Revenues	247,000	38,877	16%	268,000	12%	38%	59%	77%
	Personal Services	265,000	44,619	17%	168,000	29%	66%	96%	120%
	Capital	83,000	11,019	13%	85,000	-3%	41%	43%	109%
	Commodities & Services	107,000	51,814	48%	105,000	2%	34%	42%	59%
	Total Expenses	455,000	107,452	24%	358,000	14%	50%	67%	98%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
37 Child Support	Total Revenues	33,000	2,679	8%	33,000	59%	47%	48%	103%
	Personal Services	46,000	15,720	34%	42,000	0%	0%	24%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	7,200	870	12%	7,200	12%	24%	36%	48%
	Total Expenses	53,200	16,590	31%	49,200	2%	4%	26%	8%
38 Probation Services	Total Revenues	68,000	27,778	41%	57,000	15%	55%	100%	86%
	Personal Services	0	2,887	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	4,000	16%	41%	42%	69%
	Commodities & Services	243,000	73,170	30%	183,000	19%	35%	50%	75%
	Total Expenses	243,000	76,057	31%	187,000	22%	41%	58%	81%
39 Document Storage	Total Revenues	231,000	36,282	16%	251,000	15%	38%	59%	73%
	Personal Services	62,000	21,885	35%	114,000	22%	41%	72%	68%
	Capital	75,000	0	0%	75,000	0%	0%	0%	0%
	Commodities & Services	55,000	1,122	2%	55,000	3%	35%	30%	86%
	Total Expenses	192,000	23,007	12%	244,000	11%	41%	40%	54%
40 Tax Sale Automation	Total Revenues	20,300	0	0%	16,300	0%	0%	0%	224%
	Personal Services	2,000	0	0%	2,500	0%	0%	0%	65%
	Capital	300	0	0%	0	0%	0%	0%	46%
	Commodities & Services	40,200	0	0%	13,800	0%	0%	0%	81%
	Total Expenses	42,500	0	0%	16,300	5%	34%	40%	61%
41 GIS-Development	Total Revenues	8,000	705	9%	11,000	11%	25%	35%	43%
	Personal Services	0	0	0%	18,000	0%	0%	0%	0%
	Capital	3,500	289	8%	1,500	0%	0%	0%	87%
	Commodities & Services	56,000	15,000	27%	43,500	35%	35%	34%	8%
	Total Expenses	59,500	15,289	26%	63,000	24%	24%	24%	6%
42 Court Security	Total Revenues	350,000	55,242	16%	420,000	13%	34%	53%	79%
	Personal Services	445,000	109,024	25%	596,000	25%	43%	68%	99%
	Capital	8,200	157	2%	41,800	0%	0%	0%	90%
	Commodities & Services	7,500	57	1%	46,600	75%	75%	87%	86%
	Total Expenses	460,700	109,238	24%	684,400	27%	43%	65%	98%
43 Highway	Total Revenues	2,494,700	55,751	2%	2,470,700	2%	45%	81%	100%
	Personal Services	1,334,000	381,740	29%	1,241,000	31%	51%	75%	94%
	Capital	350,000	5,060	1%	61,800	0%	5%	36%	28%
	Commodities & Services	1,004,400	153,186	15%	1,101,300	13%	29%	58%	80%
	Total Expenses	2,688,400	539,986	20%	2,404,100	22%	39%	66%	83%
44 Engineering	Total Revenues	303,000	18,001	6%	308,100	0%	22%	36%	64%
	Personal Services	234,000	31,989	14%	286,000	11%	20%	34%	67%
	Capital	10,000	256	0%	5,000	0%	0%	0%	0%
	Commodities & Services	5,400	612	11%	5,300	14%	24%	55%	93%
	Total Expenses	249,400	32,857	13%	296,300	11%	20%	35%	67%
45 Aid to Bridges	Total Revenues	1,091,000	94,270	9%	968,200	0%	50%	93%	101%
	Personal Services	102,000	24,404	24%	97,000	23%	43%	67%	94%
	Capital	602,000	169,310	28%	233,000	0%	0%	25%	99%
	Commodities & Services	250,100	4,050	2%	250,100	0%	43%	69%	44%
	Total Expenses	954,100	197,764	21%	580,100	4%	26%	51%	83%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
46 County Motor Fuel	Total Revenues	1,632,000	213,878	13%	1,689,000	15%	49%	62%	122%
	Personal Services	556,000	113,234	20%	550,000	17%	40%	68%	94%
	Capital	888,000	0	0%	998,000	0%	0%	27%	84%
	Commodities & Services	900,000	411,987	46%	900,000	29%	36%	36%	69%
	Total Expenses	2,344,000	525,221	22%	2,448,000	15%	22%	40%	81%
47 Federal Highway Match	Total Revenues	811,500	161	0%	912,000	0%	43%	79%	100%
	Personal Services	0	0	0%	964,700	0%	0%	0%	0%
	Capital	745,000	0	0%	0	0%	0%	0%	49%
	Commodities & Services	177,000	0	0%	90,800	0%	0%	20%	176%
	Total Expenses	922,000	0	0%	1,055,500	0%	0%	24%	57%
48 Public Health	Total Revenues	4,905,000	494,127	10%	5,316,000	8%	40%	62%	92%
	Personal Services	4,221,700	800,701	19%	4,275,900	25%	45%	69%	93%
	Capital	15,000	4,558	30%	17,000	2%	0%	8%	96%
	Commodities & Services	1,008,800	73,729	7%	1,178,500	16%	56%	66%	93%
	Total Expenses	5,245,500	878,988	17%	5,471,400	23%	47%	69%	93%
49 Community Mental Health	Total Revenues	2,310,000	783	0%	2,230,000	0%	51%	94%	98%
	Personal Services	145,900	30,350	21%	113,000	26%	47%	73%	62%
	Capital	59,000	0	0%	59,000	0%	0%	0%	110%
	Commodities & Services	2,105,100	366,107	17%	2,058,000	20%	43%	61%	90%
	Total Expenses	2,310,000	396,457	17%	2,230,000	20%	42%	60%	88%
50 Community Service	Total Revenues	258,000	99,579	39%	229,800	43%	49%	63%	93%
	Personal Services	212,000	43,519	21%	189,000	21%	44%	69%	81%
	Capital	0	1,276	0%	0	0%	0%	0%	0%
	Commodities & Services	46,000	54,372	118%	51,700	13%	56%	69%	100%
	Total Expenses	258,000	99,167	38%	240,700	20%	47%	69%	87%
51 Community Service Revolving Loan	Total Revenues	5,000	1,296	26%	5,100	25%	51%	76%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	0	0	0%	0	0%	0%	0%	0%
52 Senior Services	Total Revenues	450,500	22	0%	497,000	0%	51%	95%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	450,000	81,440	18%	495,000	15%	37%	62%	107%
	Total Expenses	450,000	81,440	18%	495,000	15%	37%	62%	107%
53 Veteran's Assistance	Total Revenues	557,000	498	0%	635,000	0%	49%	91%	100%
	Personal Services	303,000	80,148	27%	247,000	26%	50%	81%	105%
	Capital	18,300	1,316	7%	6,000	45%	71%	72%	1935%
	Commodities & Services	215,300	41,282	19%	191,000	12%	62%	86%	118%
	Total Expenses	536,600	122,746	23%	444,000	26%	55%	83%	118%
54 Solid Waste	Total Revenues	90,400	244	0%	92,400	0%	20%	46%	96%
	Personal Services	42,400	10,965	26%	42,900	25%	47%	79%	99%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	72,500	15,351	21%	83,600	12%	23%	63%	79%
	Total Expenses	114,900	26,316	23%	126,500	16%	31%	68%	85%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
55 Forest Preserve	Total Revenues	1,250,000	11,483	1%	1,351,000	1%	52%	93%	113%
	Personal Services	418,000	96,709	23%	399,600	27%	55%	85%	95%
	Capital	106,000	8,689	8%	192,000	0%	40%	72%	175%
	Commodities & Services	726,000	49,982	7%	759,400	5%	14%	18%	111%
	Total Expenses	1,250,000	155,380	12%	1,351,000	11%	30%	45%	111%
56 FP Land Acquisit	Total Revenues	555,000	0	0%	607,000	0%	0%	0%	137%
	Personal Services	40,000	8,432	0%	0	0%	0%	0%	0%
	Capital	15,000	21,161	0%	0	1%	0%	0%	271%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	55,000	29,593	0%	0	0%	0%	0%	271%
57 FP Retirement	Total Revenues	250,000	0	0%	140,000	0%	52%	95%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	45,000	0	0%	45,000	0%	0%	0%	79%
	Total Expenses	45,000	0	0%	45,000	0%	0%	0%	88%
58 FP Tort & Liability	Total Revenues	100,000	0	0%	124,000	0%	52%	96%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	30,000	0	0%	106,000	0%	7%	14%	14%
	Commodities & Services	19,500	705	4%	18,000	50%	51%	107%	39%
	Total Expenses	49,500	705	1%	124,000	7%	14%	27%	20%
59 Special Projects	Total Revenues	28,000	0	0%	60,000	18%	21%	36%	45%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	150,000	14,318	10%	215,000	14%	38%	54%	59%
	Commodities & Services	50,000	0	0%	50,000	0%	0%	0%	0%
	Total Expenses	200,000	14,318	7%	265,000	11%	31%	44%	70%
60 County Farm	Total Revenues	3,000	72	2%	5,000	17%	25%	39%	29%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	200,000	0%	0%	0%	0%
	Commodities & Services	20,000	0	0%	20,000	0%	0%	0%	17%
	Total Expenses	20,000	0	0%	220,000	0%	0%	112%	31%
61 Opportunity	Total Revenues	375,000	95,618	26%	405,000	3%	44%	65%	52%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	300,000	0	0%	110,000	0%	0%	43%	0%
	Commodities & Services	49,000	24,000	0%	0	0%	0%	0%	0%
	Total Expenses	349,000	24,000	7%	110,000	0%	0%	43%	1026%
62 Asset Replacement	Total Revenues	772,900	412,879	53%	831,000	79%	94%	95%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	300,000	17,409	6%	334,000	5%	19%	29%	64%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	300,000	17,409	6%	334,000	19%	19%	29%	64%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
63 Data Fiber Optic Network	Total Revenues	220,000	36	0%	310,000	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	5,000	0	0%	25,000	0%	0%	0%	0%
	Commodities & Services	220,000	0	0%	225,000	0%	0%	0%	0%
	Total Expenses	225,000	0	0%	250,000	0%	4%	4%	0%
64 Broadband Grant	Total Revenues	350,000	3	0%	22,000,000	0%	39%	74%	92%
	Personal Services	17,000	16,473	97%	33,000	0%	44%	66%	0%
	Capital	305,000	86,458	28%	3,100,000	12%	30%	73%	81%
	Commodities & Services	28,000	5,230	19%	302,000	4%	4%	4%	11%
	Total Expenses	350,000	108,161	31%	3,435,000	11%	28%	67%	78%
65 Courthouse Expansion	Total Revenues	0	21	0%	30,000	0%	0%	0%	277%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	30,000	20,115	67%	5,050,000	34%	82%	113%	68%
	Commodities & Services	0	0	0%	511,000	3%	8%	14%	100%
	Total Expenses	30,000	20,115	67%	5,561,000	31%	75%	104%	69%
66 Jail Expansion	Total Revenues	0	39	0%	2,000	0%	9%	12%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	200,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	25,000	168%	718%	768%	52%
	Total Expenses	200,000	0	0%	25,000	168%	718%	768%	53%
67 FEMA Grant	Total Revenues	1,500,000	0	0%	1,500,000	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,500,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	1,500,000	0%	0%	0%	0%
	Total Expenses	1,500,000	0	0%	1,500,000	0%	0%	0%	0%
68 Build America Bonds	Total Revenues	912,000	195,443	21%	1,004,000	0%	45%	64%	92%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	838,000	0	0%	833,000	0%	19%	19%	100%
	Commodities & Services	1,000	0	0%	2,000	0%	0%	40%	15989%
	Total Expenses	839,000	0	0%	835,000	0%	19%	19%	196%
69 Recovery Zone Bonds	Total Revenues	355,000	57,332	16%	382,000	0%	48%	62%	106%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	311,000	0	0%	311,000	0%	50%	50%	100%
	Commodities & Services	1,000	0	0%	2,000	0%	0%	40%	12%
	Total Expenses	312,000	0	0%	313,000	0%	50%	50%	99%
70 NH - Rehab	Total Revenues	300	33	0%	300	0%	0%	0%	0%
	Personal Services	184,800	52,517	28%	210,600	32%	63%	97%	127%
	Capital	0	0	0%	11,000	0%	0%	0%	0%
	Commodities & Services	786,600	77,510	10%	806,500	15%	39%	54%	109%
	Total Expenses	971,400	130,027	13%	1,028,100	18%	44%	62%	112%
71 NH - Social Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	170,800	55,873	33%	159,000	31%	71%	107%	137%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	5,100	374	7%	12,000	2%	16%	22%	21%
	Total Expenses	175,900	56,247	32%	171,000	33%	67%	101%	122%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
72 NH - Patient Activity	Total Revenues	1,000	102	10%	1,000	10%	10%	13%	19%
	Personal Services	142,700	48,661	34%	138,300	34%	66%	103%	126%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	10,000	1,880	19%	8,300	10%	27%	43%	202%
	Total Expenses	152,700	50,541	33%	146,600	33%	64%	99%	130%
73 NH - Dietary	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	573,700	207,366	36%	579,800	36%	72%	107%	132%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	556,400	84,845	15%	675,300	16%	27%	61%	110%
	Total Expenses	1,130,100	292,211	26%	1,255,100	25%	64%	82%	121%
74 NH-Special Care	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	823,700	288,590	35%	823,900	33%	63%	96%	126%
	Capital	0	0	0%	10,000	0%	0%	0%	0%
	Commodities & Services	7,400	932	13%	7,500	12%	23%	53%	284%
	Total Expenses	831,100	289,522	35%	841,400	33%	62%	95%	128%
75 NH - Nursing	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	4,033,700	1,401,960	35%	3,697,500	36%	69%	104%	136%
	Capital	10,000	0	0%	10,000	0%	0%	0%	0%
	Commodities & Services	1,146,400	159,644	14%	1,124,600	10%	51%	80%	151%
	Total Expenses	5,190,100	1,561,604	30%	4,832,100	32%	64%	98%	139%
76 NH-Environmental Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	325,300	128,090	39%	298,500	41%	79%	121%	152%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	296,100	47,334	16%	265,600	19%	48%	76%	110%
	Total Expenses	621,400	175,424	28%	564,100	31%	64%	100%	132%
77 NH - Maintenance	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	117,100	41,908	36%	111,500	38%	69%	108%	132%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	437,200	63,458	15%	486,400	12%	32%	57%	98%
	Total Expenses	554,300	105,366	19%	597,900	17%	39%	66%	104%
78 NH - Admin.	Total Revenues	14,506,500	2,949,476	20%	14,018,000	17%	74%	101%	97%
	Personal Services	2,715,500	135,375	5%	2,625,700	4%	7%	13%	17%
	Capital	125,000	0	0%	190,000	0%	0%	0%	95%
	Commodities & Services	1,737,900	215,146	12%	1,412,500	15%	55%	78%	108%
	Total Expenses	4,578,400	350,521	8%	4,228,200	7%	22%	34%	51%
79 NH - Capital Equipment	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	12,649	0%	479,000	0%	0%	2%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	0	12,649	0%	479,000	0%	0%	0%	0%
80 Total Rehab and Nursing (69-78)	Total Revenues	14,507,800	2,949,611	20%	14,019,300	17%	74%	101%	97%
	Personal Services	9,087,300	2,360,340	26%	8,644,800	26%	50%	76%	99%
	Capital	135,000	12,649	9%	700,000	0%	0%	1%	34%
	Commodities & Services	4,983,100	651,123	13%	4,798,700	16%	46%	69%	116%
	Total Expenses	14,205,400	3,024,112	21%	14,143,500	21%	46%	70%	102%

## DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
81 Health Benefits	Total Revenues	6,253,000	1,453,262	23%	5,050,000	22%	48%	67%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	6,473,000	1,485,102	23%	5,050,000	24%	48%	71%	98%
	Total Expenses	6,473,000	1,485,102	23%	5,050,000	24%	48%	71%	98%
82 History Room	Total Revenues	12,000	12,644	105%	11,000	112%	109%	113%	110%
	Personal Services	12,000	1,986	17%	12,000	16%	30%	47%	71%
	Capital	2,000	0	0%	1,000	0%	200%	200%	19%
	Commodities & Services	4,000	672	17%	4,000	2%	5%	17%	574%
	Total Expenses	18,000	2,658	15%	17,000	12%	34%	49%	208%
83 Children's Wait Room	Total Revenues	36,000	17,470	49%	24,000	15%	39%	62%	93%
	Personal Services	0	0	0%	0	0%	49%	0%	0%
	Capital	1,000	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	22,000	9,000	41%	34,000	25%	30%	74%	121%
	Total Expenses	23,000	9,000	39%	39,000	22%	38%	65%	112%
84 Drug Court	Total Revenues	166,000	58,491	35%	187,200	11%	36%	52%	71%
	Personal Services	164,900	33,850	21%	96,000	26%	49%	74%	138%
	Capital	0	0	0%	0	0	0%	0%	0%
	Commodities & Services	78,100	5,471	7%	111,300	12%	30%	45%	90%
	Total Expenses	243,000	39,321	16%	207,300	18%	38%	58%	110%
85 Enhancement Drug Court	Total Revenues	0	0	0%	100,000	0%	81%	95%	112%
	Personal Services	0	0	0%	89,000	0%	37%	65%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	12,700	0%	120%	228%	0%
	Total Expenses	0	0	0%	1,001,700	0%	47%	85%	0%
86 Drug Prosecution Program	Total Revenues	2,500	286	11%	0	0%	6%	0%	82%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	2,500	242	10%	5,600	2%	11%	15%	56%
	Total Expenses	2,500	242	10%	5,600	2%	11%	15%	74%
87 Law Enforcement Projects	Total Revenues	115,000	64,852	56%	46,000	14%	201%	282%	164%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	40,600	2,615	6%	14,000	0%	154%	276%	40%
	Commodities & Services	35,000	11,814	34%	19,000	36%	68%	127%	105%
	Total Expenses	75,600	14,429	19%	33,000	21%	104%	190%	72%

**DEKALB COUNTY GOVERNMENT**  
**SECTION A**  
**QUARTERLY FINANCIAL REPORT ANALYSIS**

**I. Background**

The quarterly report of DeKalb County Government, showing revenues received and expenditures to date is completed by the Finance office each quarter. The first quarter report is based on revenue and expenditure figures from January through March, the second quarter is April through June, the third quarter is July through September and the final quarter is October through December of each year.

The data is taken from expenditure and revenue reports, fund balance and cash totals from the County financial system. The fund balance is from the end of the previous fiscal year. It is a "true" fund balance in that it is calculated from the accrual basis of accounting. The DeKalb County Government Quarterly Financial Report shows original budgets, YTD actual amounts and percentage of budget spent to date. The prior year quarterly percentages are also listed for each department to show the previous year's activity levels by quarter for comparison.

**II. Generally**

Revenues in the smaller departments may be one line item and the monies may be received either early or late in the year in one payment.

If the report is showing percentages out of the baseline range the accounts are looked at for unusual patterns. Capital accounts for computer and other equipment are typically spent in a lump sum amount, either early or late in the year. If these percentages are over the baselines we watch these accounts and see that the capital costs stay level during the rest of the year.

When analyzing the data on the sheets, the percentage of budget spent is looked at closely to judge whether the year to date revenues and expenditures are in line with baseline percentages that we would assume to be spent at any time during the fiscal year. Cash basis accounting may be two to three months spent or received not always three months of data. The percentages will follow reasonably closely with the quarters, that is 17-25% for the first quarter, 42-50% for the second quarter, 67-75% for the third quarter and 100% budget received or expended for the fourth quarter report. As stated in the background information above, the percentages listed on this analysis report are percentages of the original budget. There is also a budget monitoring by percentage page in the budget book on page A-37 for reference.

Other percentage variances are looked at by department to see if there could be department or account number discrepancies that could affect the percentages.

**DEKALB COUNTY GOVERNMENT  
SECTION A  
QUARTERLY FINANCIAL REPORT ANALYSIS**

**III. Specifically**

**A. First Quarter Revenue Variances below Goal of 17% to 25%**

<b>1.</b>	<b>Aid to Bridges</b>	<b>9%</b>
<b>2.</b>	<b>Highway</b>	<b>2%</b>
<b>3.</b>	<b>Public Health</b>	<b>10%</b>
<b>4.</b>	<b>PBC Lease</b>	<b>5%</b>
<b>5.</b>	<b>Senior Services</b>	<b>0%</b>
<b>6.</b>	<b>Mental Health</b>	<b>0%</b>
<b>7.</b>	<b>Non-Departmental</b>	<b>3%</b>
<b>8.</b>	<b>Tort &amp; Liability</b>	<b>2%</b>
<b>9.</b>	<b>Forest Preserve</b>	<b>1%</b>
<b>10.</b>	<b>Veteran's Assistance</b>	<b>0%</b>
<b>11.</b>	<b>Forest Preserve Tort &amp; Liability</b>	<b>0%</b>
<b>12.</b>	<b>Federal Highway Match</b>	<b>0%</b>
<b>13.</b>	<b>Forest Preserve Retirement</b>	<b>0%</b>

Aid to Bridges, Highway, Public Health, PBC Lease, Senior Services, Mental Health, Non-Departmental, Tort & Liability, Forest Preserve and Forest Preserve Tort and Liability, Veteran's Assistance and Federal Highway Match and Forest Preserve Retirement variances are because they receive Property Tax revenues that are received in June/July and September/October of the fiscal year so these funds have a lower percentage during the first quarter of the year and reflect taxes received through March of this year.

<b>14.</b>	<b>Retirement</b>	<b>5%</b>
<b>15.</b>	<b>Treasurer</b>	<b>2%</b>

The variance in these departments is a reduction in interest income due to the continuing downturn in the interest rates available and monies being invested in CD's that have not matured.

<b>16.</b>	<b>Finance</b>	<b>0%</b>
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The variance in this department is a Contribution from Data Fiber Network not received in the first quarter of 2013.

**DEKALB COUNTY GOVERNMENT  
SECTION A  
QUARTERLY FINANCIAL REPORT ANALYSIS**

- |            |                          |            |
|------------|--------------------------|------------|
| <b>17.</b> | <b>Engineering</b>       | <b>6%</b>  |
| <b>18.</b> | <b>County Motor Fuel</b> | <b>13%</b> |

These monies are contributions from Highway and Aid to Bridges that are paid when projects are completed. The County Motor Fuel is monies due from local agencies

- |            |                  |           |
|------------|------------------|-----------|
| <b>19.</b> | <b>Elections</b> | <b>2%</b> |
|------------|------------------|-----------|

This variance is the salary reimbursements for election judges, the reimbursements for the April 2013 election would not have not been received.

- |            |                         |            |
|------------|-------------------------|------------|
| <b>20.</b> | <b>Court Services</b>   | <b>4%</b>  |
| <b>21.</b> | <b>Public Defender</b>  | <b>14%</b> |
| <b>22.</b> | <b>Assessments</b>      | <b>8%</b>  |
| <b>23.</b> | <b>State's Attorney</b> | <b>9%</b>  |

Court Services, Public Defender, State's Attorney, and Assessments all receive salary reimbursement grants from the State of Illinois for personnel costs. These monies are recorded on a cash basis when received. The paperwork is completed after the end of the month and sent to the State. We are reimbursed when the State releases the funds. The State of Illinois is still behind in payments expected during 2012.

- |            |                        |           |
|------------|------------------------|-----------|
| <b>24.</b> | <b>GIS Development</b> | <b>9%</b> |
|------------|------------------------|-----------|

This variance is interest dollars on investments. There has been no interest received during the first quarter of this year.

- |            |  |           |
|------------|--|-----------|
| <b>25.</b> | <b>Community Outreach Bldg.-General Fund</b> | <b>0%</b> |
|------------|--|-----------|

This variance is Building rental from tenants in the COB that have not been paid during the first quarter of 2013.

- |            |                                       |           |
|------------|---------------------------------------|-----------|
| <b>26.</b> | <b>Local Emergency Planning Comm.</b> | <b>0%</b> |
| <b>27.</b> | <b>ESDA</b>                           | <b>0%</b> |

The variance in these funds is State Grant monies that were not received in the first quarter of the year.

**DEKALB COUNTY GOVERNMENT  
SECTION A  
QUARTERLY FINANCIAL REPORT ANALYSIS**

<b>28.</b>	<b>Circuit Clerk</b>	<b>14%</b>
<b>29.</b>	<b>Document Storage</b>	<b>16%</b>
<b>30.</b>	<b>Law Library</b>	<b>15%</b>
<b>31.</b>	<b>Court Automation</b>	<b>15%</b>

The variance for all of the above Departments is receiving two months of court fines and fees instead of three during the first quarter of 2013.

<b>32.</b>	<b>Sheriff's Merit Commission</b>	<b>0%</b>
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This variance is fees that are received from applicants that pay a fee for testing to become Sheriff's Officers. There has been no testing done in 2013.

<b>33.</b>	<b>Sheriff's Corrections</b>	<b>16%</b>
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Electronic Monitoring of prisoners and the telecommunication commissions were down slightly the first quarter of 2013.

<b>34.</b>	<b>Tax Sale Automation</b>	<b>0%</b>
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This fee is paid once per year when the Tax Sale is held for the County during the last quarter of the year.

<b>35.</b>	<b>Forest Preserve –Land Acquisition</b>	<b>0%</b>
<b>36.</b>	<b>Forest Preserve – Retirement</b>	<b>0%</b>

These variances are dollars that will be transferred from the Forest Preserve General Fund during the last quarter of 2013.

<b>37.</b>	<b>Solid Waste</b>	<b>0%</b>
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Tipping fees are received quarterly during the year. The first quarter fees were not received by 3/31/2013.

<b>38.</b>	<b>Drug Prosecution Program</b>	<b>0%</b>
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There were minor amounts of seizures of property during the first quarter of 2013 that the State of Illinois would have forwarded to the County.

**DEKALB COUNTY GOVERNMENT  
SECTION A  
QUARTERLY FINANCIAL REPORT ANALYSIS**

**B. First Quarter Expenditure Variances above goal of 17% to 25%**

- |                               |                               |
|-------------------------------|-------------------------------|
| <b>1. Sheriff Corrections</b> | <b>39% - Capital Expenses</b> |
| <b>2. GIS</b>                 | <b>27% - Capital Expenses</b> |
| <b>3. Public Health</b>       | <b>30% - Capital Expenses</b> |
| <b>4. ESDA</b>                | <b>90% - Capital Expenses</b> |

The variances listed above are reflective of lump sum capital purchases made during the first quarter of the new fiscal year. Many departments will order capital items early in the year as they have budgeted directly for items that they need. We will monitor these departments to make sure that they maintain and do not exceed their budgets without a plan for making up the differences.

- |                          |                               |
|--------------------------|-------------------------------|
| <b>5. Aid To Bridges</b> | <b>28% - Capital Expenses</b> |
|--------------------------|-------------------------------|

This variance is a beginning payment for engineering services on a bridge replacement project that will be completed during 2013.

- |                                |                               |
|--------------------------------|-------------------------------|
| <b>6. Courthouse Expansion</b> | <b>67% - Capital Expenses</b> |
|--------------------------------|-------------------------------|

This variance is some final costs for Construction Management and Office Furniture and Equipment costs for the addition to the Courthouse.

- |                           |                                |
|---------------------------|--------------------------------|
| <b>7. Broadband Grant</b> | <b>97% - Personal Services</b> |
|                           | <b>28% - Capital Expense</b>   |

The variance for personal services was payroll costs and the budget will be adjusted before the end of the year. Capital expense is little higher than the 25% for the first quarter and will be monitored each quarter.

- |                                  |            |                       |
|----------------------------------|------------|-----------------------|
| <b>8. Finance</b>                | <b>63%</b> | <b>All</b>            |
| <b>9. IMO</b>                    | <b>84%</b> | <b>Commodities</b>    |
| <b>10. Sheriff</b>               | <b>55%</b> | <b>&amp; Services</b> |
| <b>11. Sheriff Communication</b> | <b>74%</b> |                       |

The above variances are all one time payments to the Asset Replacement account that were made during the first quarter of the fiscal year.

**DEKALB COUNTY GOVERNMENT**  
**SECTION A**  
**QUARTERLY FINANCIAL REPORT ANALYSIS**

**12. Elections** **28% - Personal Services**

This variance is salary and benefits paid during the first quarter of the year to cover early voting election judges in March for the April Election.

**13. Jury Commission** **43% Commodities & Services**

This variance is the annual cost for software updates and maintenance to the jury computer system.

**14. General – Community Outreach Bldg** **45% Commodities & Services**

This is a one time payment to the PBC Community Outreach Building Renewal and Replacement Fund

**15. County Motor Fuel** **46% - Commodities & Services**

This variance is the cost of winter maintenance materials (salt) for roads.

**16. Document Storage** **35% % - Personal Services**

This variance is a staff member being paid from this department by the Circuit Clerk. We will monitor the budget and alert the Circuit Clerk if she is going to be over the total budget amount allocated for payroll.

**17. Nursing Home**

<b>Rehab Services</b>	<b>28% - Personal Services</b>
<b>Social Services</b>	<b>33% - Personal Services</b>
<b>Patient Activity</b>	<b>34% - Personal Services</b>
<b>Dietary</b>	<b>36% - Personal Services</b>
<b>Special Care</b>	<b>35% - Personal Services</b>
<b>Nursing</b>	<b>35% - Personal Services</b>
<b>Maintenance</b>	<b>36% - Personal Services</b>
<b>Environmental Services</b>	<b>37% - Personal Services</b>

All of the above nursing home departments are showing a variance because the benefits of FICA, IMRF and health insurance were not budgeted in the individual departments. The total nursing home dollars that are reflected on page nine of the report sequence number 80 show that the nursing home as whole is within the acceptable range for the first quarter.

**DEKALB COUNTY GOVERNMENT**  
**SECTION A**  
**QUARTERLY FINANCIAL REPORT ANALYSIS**

**18. State's Attorney**

**48%- Commodities &  
Services**

This variance is a one time payment to the State's Attorneys Appellate Prosecutor's Program paid in the first quarter of 2013.

**19. Law Enforcement Projects**

**34% - Commodities &  
Services**

This variance is the purchases made from the SCAAP dollars that have been received by the County for the Sheriff's Department for qualifying purchases. These dollars have been set aside in previous years and will be used to pay for items that have been purchased.

**20. Sheriff's Merit Commission**

**46% - Personal Services  
35 % - Commodities &  
Services**

This variance is the Commission members salary expense for the first quarter meeting of 2013. The commodities and services included written tests, and polygraph test expenses as well as attorney fees.