

DEKALB COUNTY GOVERNMENT

FY 2015 SECOND QUARTER FINANCIAL REPORT

SECTION A – QUARTERLY ANALYSIS

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Finance Office
July 15, 2015

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 quarter’s, 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.

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

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III. Specifically

A. Second Quarter Revenue Variances below Goal of 42% to 50%

1. Assessments Office	36%
2. Coroner	37%
3. Court Services	26%
4. Public Defender	32%
5. Sheriff	41%
6. Circuit Clerk	1%
7. Law Library	35%
8. Child Support	35%

All the above departments 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.

9. ESDA	0%
10. Local Emergency Planning Comm.	0%

The variance in these funds is State Grant monies that were not received in Q2 2015.

11. Engineering	15%
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This variance is the contributions to Engineering from Federal Highway Match and Aid to Bridges that have not been completed this year.

12. FP Land Acquisition	0%
13. FP Natural Resource Mgmt.	0%

These variances are dollars that will be transferred from the Forest Preserve General Fund during Q4 2015.

14. GIS Development	24%
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This variance is monies for low sales maps in Q2 2015.

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15. Landfill Host Benefits **24%**

This variance is monies for five months, year to date of revenues in Q2 2015.

16. Neutral Exchange Program **15%**

This variance is monies for five month, year to date of revenues in Q2 2015.

17. Tax Sale Automation **0%**

This fee is paid once per year when the tax sale is held for the County during Q4 2015.

18. Treasurer **18%**

The variance in this department is the low interest income due to the continuing low interest rates available and monies invested in CD's that have not matured.

19. County Motor Fuel Tax **41%**

The variance in these funds is result of the State of Illinois not distributing funds to the county during Q2 2015.

20. Special Projects **30%**

The only budgeted revenue for Special Projects is interest.

21. Opportunity Fund **34%**

These funds are from the Sales Tax Agreement between the county and the City of DeKalb for the County Farm Property.

22. Federal Transportation Grant **20%**

These funds are federal dollars that the State of Illinois distributes to the county.

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B. Second Quarter Expenditures Variances above goal of 25% to 50%

General Fund

1. Administration	51% - Personal
2. County Clerk	53% - Personal
3. Regional Office of Education	101%- Personal

These slight variances are for additional personnel services cost during the second quarter of the year for the wages and benefits paid. ROW is way over budget for its part-time personnel.

4. Non-Departmental	74% - Commodities
5. Elections	53% - Commodities
6. ESDA	105% - Commodities
7. Sheriff	53% - Commodities
8. Community Outreach Building	59% - Commodities

All of the above departments incurring disaster assistance costs in Q2 related to the Fairdale Tornado that destroyed the town in April 2015.

Forest Preserve

9. FP Land Acquisition	52% - Capital
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This slight variance is for an appraisal fee during Q2 2015.

Nursing Home

10. NH – Rehab	51% - Personal
11. NH – Social Services	53% - Personal

These slight variances are for additional personnel costs for wages and benefits paid during Q2 2015.

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Other Funds

12. Neutral Exchange Program	66% - Commodities
13. Probation Services	53% - Commodities
14. Evergreen Village Operating	113% - Commodities
15. Drug Court	52% - Commodities

The variances for these funds represent higher than budgeted contributions to agencies, purchase of computer equipment, professional services, and travel and meeting expenses for Q2 2015.

16. Opportunity Fund	3,745% - Capital
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This huge variance represents the purchase of land in Q2 2015.

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SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	12/31/2013 AUDITED FUND BALANCE	12/31/2014 UNAUDITED FUND BALANCE	6/30/2015 CASH BALANCE
Aid to Bridges	5	46	1,820,789	2,427,522	3,630,325	3,412,721	3,546,206
Asset Replacement	7	65	3,076,285	3,701,003	4,183,185	4,194,078	4,689,486
Build America Bonds	8	72	953,130	989,078	1,022,069	996,035	1,163,397
Child Support	4	38	43,083	45,630	26,159	27,173	5,352
Childrens Waiting Room	9	87	12,028	2,224	287	(4,220)	2,505
Cir.Clk Electronic Citation	4	33	11,511	23,469	39,829	56,281	64,572
Cir.Clk Operations & Admin	4	35	80,614	98,602	122,333	140,836	70,864
Community Mental Health	6	50	2,501,335	2,710,274	2,718,095	3,073,370	3,449,275
Co Motor Fuel	5	47	2,833,169	3,611,129	3,576,508	4,085,516	3,913,032
Com Action - Revolving Loan	6	52	11,935	17,120	22,306	27,503	30,098
Community Services	6	51	53,311	56,720	85,184	86,358	45,900
County Farm	7	63	758,925	635,037	636,081	633,827	634,326
Court Automation	4	37	674,076	589,559	446,082	372,698	383,001
Court Security	5	43	350,871	70,355	15,909	41,142	189,324
Data Fiber Optic Network	7	66	75,016	115,185	563,454	683,490	986,032
Document Storage	5	40	399,858	486,864	552,181	544,311	589,448
Drug Court	9	88	264,912	230,822	219,421	196,282	167,784
Drug Prosecution Program	9	89	5,217	5,519	6,114	6,375	13,743
Employee Health Benefits	9	85	1,045,987	1,074,171	1,105,765	1,900,394	3,228,474
Engineering	5	45	350,558	335,784	411,635	327,521	226,986
Fed Hwy Match	5	48	1,910,425	2,522,901	2,625,871	3,161,879	3,345,599
Federal Transport Grant	7	67	N/A	N/A	N/A	32,793	19,952
Evergreen Vill. Operating	7	69	N/A	N/A	N/A	25,448	12,363
FEMA Grant Evergreen Fund	8	70	N/A	N/A	N/A	182,250	443,035
Fema Montoya Grant	8	71	N/A	N/A	(160)	24	-
Forest Preserve - General	6	57	732,063	360,011	750,544	505,971	1,269,525
FP Land Acquisition	6	58	3,150,631	3,543,695	4,031,230	4,496,288	4,469,988
FP Retirement	6	59	225,843	360,011	569,634	826,560	999,801
FP Tort & Liability	7	60	88,201	149,012	211,242	207,680	314,506
FP Natural Resource Mgmt	7	61	N/A	N/A	N/A	N/A	97,634

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General Fund Total	3	28	11,528,970	11,103,938	10,424,302	8,933,123	6,943,761
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.	2	9					
Sheriff	2	17					
Auxillery/Watch	2	19					
Communication	3	20					
Corrections	3	21					
Merit Commission	2	18					
State's Attorney	3	22					
Treasurer	2	10					

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GIS - Development	5	42	549,561	536,633	525,863	492,398	463,864
Highway	5	44	3,602,221	3,720,569	3,792,178	3,237,858	2,847,836
History Room	9	86	22,258	23,961	28,200	32,448	39,782
Jail Expansion	7	68	466,670	243,014	243,257	236,550	194,301
Landfill Host Benefit	6	56	N/A	N/A	N/A	562,296	941,439
Law Enforcement Project	9	90	287,603	402,816	511,633	544,694	669,063
Law Library	4	36	154,240	107,206	50,459	(8,934)	(26,000)
Micrographics	4	32	211,636	73,691	94,793	119,172	124,703
Neutral Exchange Prog	4	34	N/A	N/A	N/A	12,788	544
Opportunity	7	64	3,177,785	3,298,949	3,531,378	3,544,094	3,421,404
PBC Lease	4	31	(408,674)	(298,476)	(202,620)	137,704	609,683
Probation Services	4	39	547,122	461,764	432,918	463,401	485,855
Public Health	5	49	2,191,215	2,042,615	2,369,127	2,246,762	2,379,655
Recovery Zone Bonds	8	73	275,560	322,676	366,230	338,677	312,723
Rehab & Nursing Totals	9	84	8,835,174	10,367,679	10,716,785	11,230,210	4,862,899
NH - Admin	9	82					
NH - Capital Equip	9	83					
NH - Dietary	8	77					
NH - Environment Service	9	80					
NH - Maintenance	9	81					
NH - Nursing	8	79					
NH - Patient Activity	8	76					
NH - Rehab	8	74					
NH - Soc Services	8	75					
NH - Special Care	8	78					
Retirement	3	29	1,259,705	985,164	707,182	553,298	554,276
Senior Services	6	53	344,643	345,109	286,727	268,265	334,938
Solid Waste Program	6	55	58,250	35,400	24,700	32,707	91,291
Special Projects	7	62	887,645	738,857	621,655	490,340	463,152
Tax Sale Automation	5	41	101,902	121,309	140,198	163,989	162,489
Tort & Liability Insurance	4	30	4,627,342	5,395,689	6,183,813	6,290,426	6,859,527
Veteran's Assistance	6	54	295,689	424,875	540,900	545,744	606,622

Second Quarter
Current Year - FYE2015

Prior Years Quarters - FY2014
Based On Original Budget

<u>Seq</u>	<u>Department</u>	<u>Category</u>	<u>Original Budget</u>	<u>YTD Actual</u>	<u>%</u>	<u>Original Budget</u>	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
1	Administration	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	491,000	260,675	53%	484,000	25%	49%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	54,900	18,658	34%	51,800	17%	42%		
		Total Expenses	545,900	279,333	51%	535,800	24%	48%		
2	Finance	Total Revenues	10,000	10,000	100%	10,000	0%	124%		
		Personal Services	538,300	242,304	45%	508,000	26%	48%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	66,900	61,947	93%	66,500	38%	72%		
		Total Expenses	605,200	304,251	50%	574,500	28%	51%		
3	Non-Departmental	Total Revenues	21,510,000	9,255,750	43%	20,329,500	3%	45%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	4,000	-	0%	4,000	0%	0%		
		Commodities & Services	774,400	577,129	75%	768,300	5%	83%		
		Total Expenses	778,400	577,129	74%	772,300	4%	77%		
4	Information Services	Total Revenues	295,000	209,220	71%	331,000	20%	64%		
		Personal Services	980,000	420,067	43%	905,000	24%	45%		
		Capital	8,500	1,280	15%	4,100	0%	8%		
		Commodities & Services	290,300	211,825	73%	314,400	10%	75%		
		Total Expenses	1,278,800	633,172	50%	1,223,500	20%	52%		
5	Assessments Office	Total Revenues	38,500	13,702	36%	43,000	8%	32%		
		Personal Services	465,000	243,187	52%	448,800	24%	52%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	87,200	9,207	11%	45,700	11%	25%		
		Total Expenses	552,200	252,394	46%	494,500	23%	50%		
6	County Clerk	Total Revenues	650,000	311,193	48%	715,900	19%	39%		
		Personal Services	483,000	254,608	53%	486,000	27%	49%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	38,500	12,867	33%	38,000	13%	27%		
		Total Expenses	521,500	267,475	51%	524,000	26%	47%		
7	Elections	Total Revenues	10,100	14,042	139%	10,100	0%	388%		
		Personal Services	149,000	68,515	46%	123,100	41%	67%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	324,400	184,482	57%	364,400	11%	48%		
		Total Expenses	473,400	252,997	53%	487,500	19%	53%		
8	Planning & Zoning	Total Revenues	55,000	38,802	71%	62,000	30%	58%		
		Personal Services	445,000	213,159	48%	452,000	25%	48%		
		Capital	500	720	144%	-	0%	0%		
		Commodities & Services	31,800	15,754	50%	31,200	14%	54%		
		Total Expenses	477,300	229,633	48%	483,200	25%	48%		
9	Regional Office of Education	Total Revenues	-	67,891	0%	-	0%	0%		
		Personal Services	79,000	90,152	114%	77,000	22%	42%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	39,000	28,849	74%	39,300	9%	80%		
		Total Expenses	118,000	119,001	101%	116,300	18%	55%		
10	Treasurer	Total Revenues	51,000	9,301	18%	42,500	6%	46%		
		Personal Services	295,000	142,124	48%	288,000	26%	48%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	32,300	22,890	71%	31,900	5%	66%		
		Total Expenses	327,300	165,014	50%	319,900	24%	50%		

Second Quarter
Current Year - FYE2015

Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
11	Judiciary	Total Revenues	69,800	29,717	43%	71,000	16%	68%		
		Personal Services	515,000	247,475	48%	490,500	25%	47%		
		Capital	-	516	0%	-	0%	0%		
		Commodities & Services	100,200	41,718	42%	73,000	20%	45%		
		Total Expenses	615,200	289,709	47%	563,500	24%	47%		
12	Jury Commission	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	46,000	22,607	49%	37,500	23%	44%		
		Capital	-	351	0%	-	0%	0%		
		Commodities & Services	93,100	26,032	28%	84,000	16%	34%		
		Total Expenses	139,100	48,990	35%	121,500	18%	37%		
13	Circuit Clerk	Total Revenues	1,815,000	783,385	43%	1,931,000	15%	39%		
		Personal Services	1,136,000	581,125	51%	1,123,000	22%	44%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	83,900	31,493	38%	83,900	15%	40%		
		Total Expenses	1,219,900	612,618	50%	1,206,900	21%	43%		
14	Coroner	Total Revenues	20,000	7,403	37%	17,100	25%	82%		
		Personal Services	161,000	79,675	49%	155,000	26%	49%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	78,700	39,619	50%	77,700	11%	55%		
		Total Expenses	239,700	119,294	50%	232,700	22%	54%		
15	ESDA	Total Revenues	32,000	-	0%	32,000	0%	9%		
		Personal Services	108,000	52,063	48%	104,500	26%	49%		
		Capital	8,500	-	0%	10,000	0%	12%		
		Commodities & Services	32,200	104,438	324%	31,800	12%	64%		
		Total Expenses	148,700	156,501	105%	146,300	21%	50%		
16	Local Emergency Planning Com	Total Revenues	42,100	-	0%	53,200	0%	6%		
		Personal Services	19,000	-	0%	10,500	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	24,700	-	0%	37,100	0%	0%		
		Total Expenses	43,700	-	0%	47,600	0%	0%		
17	Sheriff	Total Revenues	1,025,300	418,612	41%	1,006,000	22%	43%		
		Personal Services	5,929,000	3,059,754	52%	5,773,000	26%	50%		
		Capital	20,700	8,565	41%	26,500	2%	18%		
		Commodities & Services	675,100	411,440	61%	445,000	20%	54%		
		Total Expenses	6,624,800	3,479,759	53%	6,244,500	26%	50%		
18	Sheriff - Merit Commission	Total Revenues	6,500	3,175	49%	7,000	48%	48%		
		Personal Services	5,000	1,486	30%	5,000	23%	27%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	22,600	7,887	35%	22,500	18%	41%		
		Total Expenses	27,600	9,373	34%	27,500	19%	39%		
19	Sheriff Auxillery	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	2,500	-	0%	3,000	0%	33%		
		Commodities & Services	6,300	-	0%	6,500	0%	4%		
		Total Expenses	8,800	-	0%	9,500	0%	13%		
20	Sheriff Communication	Total Revenues	1,186,200	672,896	57%	1,168,000	31%	55%		
		Personal Services	2,680,000	1,265,051	47%	2,556,000	26%	50%		
		Capital	6,800	1,135	17%	4,000	0%	0%		
		Commodities & Services	174,300	116,231	67%	159,100	10%	82%		
		Total Expenses	2,861,100	1,382,417	48%	2,719,100	25%	52%		

Second Quarter
Current Year - FYE2015

Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
21	Sheriff	Total Revenues	148,000	98,687	67%	137,000	34%	64%		
	Corrections	Personal Services	2,992,000	1,431,274	48%	2,749,000	28%	52%		
		Capital	7,200	3,020	42%	8,200	37%	58%		
		Commodities & Services	1,705,300	784,387	46%	1,525,300	30%	58%		
		Total Expenses	4,704,500	2,218,681	47%	4,282,500	29%	54%		
22	State's Attorney	Total Revenues	291,200	146,602	50%	475,000	17%	58%		
		Personal Services	1,796,000	821,399	46%	1,839,000	24%	44%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	96,200	59,941	62%	93,700	44%	81%		
		Total Expenses	1,892,200	881,340	47%	1,932,700	25%	46%		
23	Public Defender	Total Revenues	105,000	33,323	32%	105,000	8%	32%		
		Personal Services	956,000	461,875	48%	893,000	26%	48%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	69,600	22,348	32%	69,100	5%	30%		
		Total Expenses	1,025,600	484,223	47%	962,100	24%	46%		
24	Court Services	Total Revenues	527,800	139,491	26%	220,500	6%	37%		
		Personal Services	1,322,000	605,781	46%	1,176,000	22%	40%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	208,600	93,228	45%	248,000	10%	35%		
		Total Expenses	1,530,600	699,009	46%	1,424,000	20%	39%		
25	Facilities Management	Total Revenues	75,200	39,307	52%	75,200	22%	53%		
		Personal Services	696,000	339,425	49%	680,000	28%	50%		
		Capital	73,500	5,172	7%	82,500	1%	10%		
		Commodities & Services	879,600	369,687	42%	868,400	20%	46%		
		Total Expenses	1,649,100	714,284	43%	1,630,900	22%	46%		
26	Community Outreach Building	Total Revenues	79,000	37,000	47%	83,000	0%	34%		
		Personal Services	19,000	6,842	36%	20,500	16%	28%		
		Capital	1,000	-	0%	-	0%	0%		
		Commodities & Services	130,000	82,033	63%	133,000	10%	66%		
		Total Expenses	150,000	88,875	59%	153,500	10%	61%		
27	Public Health Maintenance	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	180,000	73,644	41%	180,000	13%	42%		
		Total Expenses	180,000	73,644	41%	180,000	13%	42%		
28	Total General Fund (1-27)	Total Revenues	28,042,700	12,339,499	44%	26,925,000	7%	45%		
		Personal Services	22,305,300	10,910,623	49%	21,384,400	25%	48%		
		Capital	133,200	20,759	16%	142,300	6%	14%		
		Commodities & Services	6,300,100	3,407,734	54%	5,889,600	18%	56%		
		Total Expenses	28,738,600	14,339,116	50%	27,416,300	24%	50%		
29	Retirement	Total Revenues	2,000	886	44%	500	131%	249%		
		Personal Services	-	-	0%	-	14%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	-	-	0%	-	14%	0%		
30	Tort & Liability Insurance	Total Revenues	1,011,000	500,849	50%	1,177,100	0%	51%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	983,000	284,602	29%	983,000	12%	20%		
		Total Expenses	983,000	284,602	29%	983,000	12%	20%		

Second Quarter
Current Year - FYE2015

Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
31	PBC Lease	Total Revenues	900,500	460,608	51%	949,000	1%	54%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	887,500	-	0%	810,000	0%	0%		
		Total Expenses	887,500	-	0%	810,000	0%	0%		
32	Micrographics	Total Revenues	155,500	70,583	45%	155,500	21%	42%		
		Personal Services	94,000	20,153	21%	93,000	0%	0%		
		Capital	1,600	-	0%	1,500	0%	70%		
		Commodities & Services	105,500	45,997	44%	105,500	11%	42%		
		Total Expenses	201,100	66,150	33%	200,000	6%	22%		
33	Circuit Clerk Electronic Citation	Total Revenues	16,100	8,291	51%	15,000	21%	47%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	4,000	-	0%	4,000	0%	0%		
		Total Expenses	4,000	-	0%	4,000	0%	0%		
34	Neutral Exchange Program	Total Revenues	25,400	10,188	40%	-	0%			
		Personal Services	-	-	0%	-	0%			
		Capital	-	-	0%	-	0%			
		Commodities & Services	34,000	22,432	66%	-	0%			
		Total Expenses	34,000	22,432	66%	-	0%			
35	Circuit Clerk Operation and Administration	Total Revenues	57,100	752	1%	21,100	93%	134%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	15,000	-	0%	15,000	44%	76%		
		Total Expenses	15,000	-	0%	15,000	44%	76%		
36	Law Library	Total Revenues	36,100	12,670	35%	45,000	12%	32%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	79,800	29,736	37%	66,000	15%	51%		
		Total Expenses	79,800	29,736	37%	66,000	15%	51%		
37	Court Automation	Total Revenues	182,000	126,950	70%	181,000	17%	45%		
		Personal Services	220,000	56,142	26%	250,000	40%	60%		
		Capital	98,000	3,769	4%	98,000	2%	8%		
		Commodities & Services	92,000	60,597	66%	92,000	8%	50%		
		Total Expenses	410,000	120,508	29%	440,000	25%	47%		
38	Child Support	Total Revenues	32,600	11,326	35%	29,100	32%	58%		
		Personal Services	66,000	31,459	48%	65,000	0%	4%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	7,200	1,740	24%	7,200	12%	24%		
		Total Expenses	73,200	33,199	45%	72,200	1%	6%		
39	Probation Services	Total Revenues	132,000	140,020	106%	104,500	40%	103%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	3,000	88%	149%		
		Commodities & Services	223,500	117,430	53%	221,000	20%	38%		
		Total Expenses	223,500	117,430	53%	224,000	27%	39%		
40	Document Storage	Total Revenues	180,900	122,631	68%	185,800	17%	43%		
		Personal Services	67,000	74,674	111%	66,000	46%	87%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	129,000	7,272	6%	55,000	3%	114%		
		Total Expenses	196,000	81,946	42%	121,000	16%	99%		

Second Quarter
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Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
41	Tax Sale Automation	Total Revenues	30,300	-	0%	30,300	0%	0%		
		Personal Services	2,200	-	0%	2,200	0%	39%		
		Capital	600	176	29%	600	0%	0%		
		Commodities & Services	9,000	1,324	15%	5,300	11%	40%		
		Total Expenses	11,800	1,500	13%	8,100	7%	37%		
42	GIS Development	Total Revenues	8,000	1,888	24%	7,500	184%	202%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	1,000	-	0%	1,000	0%	0%		
		Commodities & Services	306,000	30,422	10%	56,000	0%	27%		
		Total Expenses	307,000	30,422	10%	57,000	0%	26%		
43	Court Security	Total Revenues	491,100	328,153	67%	460,100	43%	59%		
		Personal Services	487,000	186,144	38%	451,000	25%	47%		
		Capital	8,300	-	0%	2,700	0%	10%		
		Commodities & Services	11,500	1,426	12%	11,500	0%	15%		
		Total Expenses	506,800	187,570	37%	465,200	24%	46%		
44	Highway	Total Revenues	2,375,000	1,259,786	53%	2,366,000	2%	62%		
		Personal Services	1,452,000	736,314	51%	1,387,000	31%	52%		
		Capital	951,700	687,343	72%	842,700	0%	15%		
		Commodities & Services	1,098,500	272,549	25%	986,700	19%	39%		
		Total Expenses	3,502,200	1,696,206	48%	3,216,400	19%	38%		
45	Engineering	Total Revenues	347,400	52,093	15%	352,700	37%	13%		
		Personal Services	257,000	118,390	46%	226,000	14%	36%		
		Capital	51,000	38,544	76%	43,500	0%	64%		
		Commodities & Services	6,900	1,914	28%	6,800	6%	30%		
		Total Expenses	314,900	158,848	50%	276,300	12%	41%		
46	Aid To Bridges	Total Revenues	1,025,000	444,099	43%	1,287,000	8%	66%		
		Personal Services	117,000	52,717	45%	107,000	25%	53%		
		Capital	1,915,000	71,509	4%	1,235,000	0%	1%		
		Commodities & Services	275,100	55,559	20%	375,100	7%	24%		
		Total Expenses	2,307,100	179,785	8%	1,717,100	3%	10%		
47	County Motor Fuel Tax	Total Revenues	1,636,000	669,530	41%	1,854,800	13%	54%		
		Personal Services	594,000	236,455	40%	554,000	29%	54%		
		Capital	1,359,000	-	0%	703,350	0%	0%		
		Commodities & Services	900,000	505,198	56%	900,000	23%	72%		
		Total Expenses	2,853,000	741,653	26%	2,157,350	17%	44%		
48	Federal Highway Match	Total Revenues	840,100	446,400	53%	1,032,900	0%	43%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	1,130,100	-	0%	801,700	0%	0%		
		Commodities & Services	199,400	-	0%	151,900	0%	0%		
		Total Expenses	1,329,500	-	0%	953,600	0%	0%		
49	Public Health	Total Revenues	3,525,400	1,633,613	46%	3,442,400	9%	49%		
		Personal Services	3,171,900	1,503,625	47%	3,066,300	25%	47%		
		Capital	29,700	6,585	22%	2,600	10%	21%		
		Commodities & Services	574,800	190,097	33%	541,700	15%	38%		
		Total Expenses	3,776,400	1,700,307	45%	3,610,600	24%	46%		
50	Community Mental Health	Total Revenues	2,380,500	1,255,309	53%	2,357,000	0%	52%		
		Personal Services	190,800	82,797	43%	187,100	24%	44%		
		Capital	67,500	3,779	6%	57,500	0%	1%		
		Commodities & Services	2,122,200	797,532	38%	2,172,400	17%	38%		
		Total Expenses	2,380,500	884,108	37%	2,417,000	17%	37%		

Second Quarter
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Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
51	Community Action	Total Revenues	306,400	167,253	55%	291,800	23%	49%		
		Personal Services	244,000	109,276	45%	226,800	24%	45%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	36,100	25,880	72%	65,000	37%	82%		
		Total Expenses	280,100	135,156	48%	291,800	27%	54%		
52	Community Action	Total Revenues	5,100	2,594	51%	5,000	26%	52%		
	Revolving Loan	Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	-	-	0%	-	0%	0%		
53	Senior Services	Total Revenues	420,000	221,407	53%	430,100	0%	52%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	417,800	154,734	37%	450,000	18%	40%		
		Total Expenses	417,800	154,734	37%	450,000	18%	40%		
54	Veteran's Assistance	Total Revenues	505,300	266,368	53%	517,100	0%	52%		
		Personal Services	387,000	132,360	34%	265,000	23%	45%		
		Capital	3,000	1,794	60%	3,300	27%	204%		
		Commodities & Services	215,700	77,759	36%	214,900	22%	60%		
		Total Expenses	605,700	211,913	35%	483,200	23%	53%		
55	Solid Waste Program	Total Revenues	225,000	102,197	45%	90,400	3%	25%		
		Personal Services	88,200	17,206	20%	43,700	26%	48%		
		Capital	18,500	-	0%	-	0%	0%		
		Commodities & Services	70,800	26,407	37%	48,800	30%	43%		
		Total Expenses	177,500	43,613	25%	92,500	28%	45%		
56	Landfill Host Benefit	Total Revenues	2,220,000	529,143	24%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	300,000	150,000	50%	-	0%	0%		
		Total Expenses	300,000	150,000	50%	-	0%	0%		
57	Forest Preserve General	Total Revenues	1,148,000	825,925	72%	1,192,000	0%	56%		
		Personal Services	419,000	204,738	49%	419,000	24%	46%		
		Capital	58,000	57,399	99%	56,000	11%	19%		
		Commodities & Services	671,000	88,766	13%	702,000	5%	54%		
		Total Expenses	1,148,000	350,903	31%	1,177,000	12%	26%		
58	FP Land Acquisition	Total Revenues	500,000	-	0%	525,000	0%	0%		
		Personal Services	55,100	27,573	50%	47,000	29%	59%		
		Capital	-	1,000	0%	-	0%	59%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	55,100	28,573	52%	47,000	26%	63%		
59	FP Retirement	Total Revenues	250,000	131,967	53%	335,000	0%	40%		
		Personal Services	-	-	0%	-	0%			
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	45,000	-	0%	45,000	0%	0%		
		Total Expenses	45,000	-	0%	45,000	0%	0%		
60	FP Tort & Liability	Total Revenues	200,000	105,574	53%	75,000	0%	40%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	150,000	5,619	4%	45,000	17%	10%		
		Commodities & Services	50,000	2,380	5%	30,000	7%	9%		
		Total Expenses	200,000	7,999	4%	75,000	13%	17%		

Second Quarter
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Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
61	FP Natural Resource Management	Total Revenues	-	50,000	0%	-	0%	0%		
		Personal Services	-	182	0%	-	0%	0%		
		Capital	-	2,222	0%	-	0%	0%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	-	2,404	0%	-	0%	0%		
62	Special Projects	Total Revenues	1,000	304	30%	2,000	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	145,000	2,492	2%	100,000	15%	0%		
		Commodities & Services	25,000	25,000	100%	50,000	0%	0%		
		Total Expenses	170,000	27,492	16%	150,000	12%	0%		
63	County Farm Land Sale	Total Revenues	1,000	498	50%	2,000	10%	25%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	40,000	-	0%	-	0%	0%		
		Commodities & Services	60,000	-	0%	25,000	0%	14%		
		Total Expenses	100,000	-	0%	25,000	0%	14%		
64	Opportunity Fund	Total Revenues	28,000	9,493	34%	373,000	0%	66%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	156,302	0%	-	0%	0%		
		Commodities & Services	4,300	4,732	110%	-	0%	0%		
		Total Expenses	4,300	161,034	3745%	-	0%	0%		
65	Asset Replacement	Total Revenues	753,700	683,659	91%	521,000	5%	90%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	704,000	188,252	27%	1,315,000	17%	27%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	704,000	188,252	27%	1,315,000	17%	27%		
66	Data Fiber Optic Network	Total Revenues	52,000	307,881	592%	225,000	84%	89%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	5,000	20,522	410%	5,000	0%	0%		
		Commodities & Services	235,000	18,336	8%	220,000	2%	12%		
		Total Expenses	240,000	38,858	16%	225,000	2%	11%		
67	Federal Transportation Grant	Total Revenues	872,200	177,710	20%	820,000	26%	35%		
		Personal Services	26,000	11,750	45%	20,000	22%	44%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	846,200	172,064	20%	800,000	4%	4%		
		Total Expenses	872,200	183,814	21%	820,000	4%	5%		
68	Jail Expansion	Total Revenues	-	97	0%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	-	42,345	0%	-	0%	0%		
		Total Expenses	-	42,345	0%	-	0%	0%		
69	Evergreen Village Operating	Total Revenues	-	69	0%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	11,600	13,136	113%	-	0%	0%		
		Total Expenses	11,600	13,136	113%	-	0%	0%		
70	FEMA Grant Evergreen Village	Total Revenues	1,323,900	616,127	47%	4,000,000	0%	37%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	1,322,500	520,925	39%	201,000	0%	0%		
		Commodities & Services	1,400	54,487	3892%	99,000	0%	2%		
		Total Expenses	1,323,900	575,412	43%	300,000	0%	1%		

Second Quarter
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Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
71	FEMA Grant	Total Revenues	-	-	0%	-	0%	0%		
	Montoya Project	Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	-	25	0%	-	0%	0%		
		Total Expenses	-	25	0%	-	0%	0%		
72	Build America Bonds	Total Revenues	861,000	252,498	29%	864,000	0%	53%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	878,000	148,778	17%	855,000	0%	18%		
		Commodities & Services	1,000	-	0%	1,000	0%	0%		
		Total Expenses	879,000	148,778	17%	856,000	0%	18%		
73	Recovery Zone Bonds	Total Revenues	354,300	108,293	31%	352,200	0%	51%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	311,000	155,054	50%	311,000	0%	50%		
		Commodities & Services	1,000	-	0%	1,000	0%	0%		
		Total Expenses	312,000	155,054	50%	312,000	0%	50%		
74	NH - Rehab	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	294,300	159,561	54%	185,400	42%	79%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	702,000	349,755	50%	879,000	14%	33%		
		Total Expenses	996,300	509,316	51%	1,064,400	19%	41%		
75	NH - Social Services	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	227,100	119,161	52%	180,000	32%	62%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	2,500	1,640	66%	3,200	9%	32%		
		Total Expenses	229,600	120,801	53%	183,200	32%	61%		
76	NH - Patient Activity	Total Revenues	-	37	0%	-	0%	0%		
		Personal Services	178,300	94,395	53%	140,300	33%	65%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	24,300	2,672	11%	22,400	3%	15%		
		Total Expenses	202,600	97,067	48%	162,700	29%	58%		
77	NH - Dietary	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	808,000	396,563	49%	607,200	34%	68%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	566,500	195,342	34%	540,400	17%	42%		
		Total Expenses	1,374,500	591,905	43%	1,147,600	26%	56%		
78	NH - Special Care	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	1,101,400	541,791	49%	868,700	34%	64%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	6,400	1,027	16%	10,800	6%	12%		
		Total Expenses	1,107,800	542,818	49%	879,500	34%	64%		
79	NH - Nursing	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	5,037,300	2,464,674	49%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	1,250,100	630,890	50%	1,327,500	15%	38%		
		Total Expenses	6,287,400	3,095,564	49%	1,327,500	115%	226%		
80	NH - Environmental Services	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	486,500	216,429	44%	314,400	40%	76%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	280,300	105,915	38%	280,800	17%	41%		
		Total Expenses	766,800	322,344	42%	595,200	29%	59%		

Second Quarter
Current Year - FYE2015

Prior Years Quarters - FY2014
Based On Original Budget

Seq	Department	Category	Original			Original				
			Budget	YTD Actual	%	Budget	Q1	Q2	Q3	Q4
81	NH - Maintenance	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	183,900	84,575	46%	115,500	41%	79%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	451,500	170,755	38%	400,300	14%	45%		
		Total Expenses	635,400	255,330	40%	515,800	20%	53%		
82	NH - Administration	Total Revenues	14,732,800	7,527,900	51%	15,191,100	22%	48%		
		Personal Services	412,500	224,553	54%	2,614,400	4%	7%		
		Capital	72,600	-	0%	100,400	0%	0%		
		Commodities & Services	2,048,600	712,782	35%	2,149,700	9%	80%		
		Total Expenses	2,533,700	937,335	37%	4,864,500	6%	18%		
83	NH - Capital Equipment	Total Revenues	-	-	0%	-	0%	0%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	225,000	55,088	24%	285,000	4%	15%		
		Commodities & Services	-	-	0%	-	0%	0%		
		Total Expenses	225,000	55,088	24%	285,000	4%	15%		
84	Total Rehab & Nursing	Total Revenues	14,732,800	7,527,937	51%	15,191,100	22%	48%		
		Personal Services	8,729,300	4,301,702	49%	5,025,900	46%	86%		
		Capital	297,600	55,088	19%	385,400	3%	11%		
		Commodities & Services	5,332,200	2,170,778	41%	5,614,100	13%	36%		
		Total Expenses	14,359,100	6,527,568	45%	11,025,400	27%	58%		
85	Health Benefits	Total Revenues	6,567,000	3,116,554	47%	6,343,000	24%	49%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	6,000,000	2,314,109	39%	6,560,000	8%	32%		
		Total Expenses	6,000,000	2,314,109	39%	6,560,000	8%	32%		
86	History Room	Total Revenues	11,300	11,724	104%	13,000	2%	99%		
		Personal Services	8,000	3,849	48%	12,000	17%	31%		
		Capital	2,000	-	0%	2,000	0%	0%		
		Commodities & Services	4,000	890	22%	4,000	11%	22%		
		Total Expenses	14,000	4,739	34%	18,000	14%	26%		
87	Children's Wait Room	Total Revenues	30,000	12,725	42%	24,000	24%	42%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	1,000	0%	0%		
		Commodities & Services	24,000	12,000	50%	24,000	25%	50%		
		Total Expenses	24,000	12,000	50%	25,000	24%	50%		
88	Drug Court	Total Revenues	187,000	80,670	43%	152,400	15%	38%		
		Personal Services	146,000	68,658	47%	141,000	22%	49%		
		Capital	-	5,258	0%	-	0%	0%		
		Commodities & Services	71,900	38,956	54%	71,200	17%	41%		
		Total Expenses	217,900	112,872	52%	212,200	20%	46%		
89	Drug Prosecution Program	Total Revenues	2,500	9,287	371%	2,500	22%	38%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	-	-	0%	-	0%	0%		
		Commodities & Services	4,600	1,919	42%	4,600	3%	32%		
		Total Expenses	4,600	1,919	42%	4,600	3%	32%		
90	Law Enforcement Projects	Total Revenues	124,000	71,651	58%	128,800	33%	54%		
		Personal Services	-	-	0%	-	0%	0%		
		Capital	50,100	10,008	20%	32,000	5%	72%		
		Commodities & Services	84,000	10,175	12%	81,900	6%	12%		
		Total Expenses	134,100	20,183	15%	113,900	6%	29%		