



**REQUIRED SUPPLEMENTARY INFORMATION**

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 18,362,000	\$ 18,362,000	\$ 17,837,395
Licenses and permits	114,900	114,900	126,572
Intergovernmental	2,529,200	2,529,200	2,580,797
Charges for services	4,682,100	4,682,100	4,308,051
Fines and forfeits	746,500	746,500	747,498
Investment income	16,000	16,000	23,837
Miscellaneous	133,800	133,800	197,416
<b>Total revenues</b>	<b>26,584,500</b>	<b>26,584,500</b>	<b>25,821,566</b>
<b>EXPENDITURES</b>			
General government	6,635,800	6,578,400	6,228,119
Public safety	19,709,800	20,367,500	19,997,987
Health and welfare	180,000	180,000	165,591
<b>Total expenditures</b>	<b>26,525,600</b>	<b>27,125,900</b>	<b>26,391,697</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>58,900</b>	<b>(541,400)</b>	<b>(570,131)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	20,000	20,000	20,000
Court automation	5,000	5,000	5,000
Health	8,000	8,000	8,000
GIS Development	15,000	15,000	15,000
Special projects	-	-	30,000
DUI	45,000	45,000	45,000
Mental health	40,000	40,000	44,191
Tort and liability insurance	100,000	100,000	100,000
Probation	5,000	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(399,000)	(399,000)	(399,000)
History room	(12,000)	(12,000)	(12,000)
Court security	(150,000)	(150,000)	(150,000)
Aid to bridges	(275,000)	(275,000)	(275,000)
Children's waiting room	(3,000)	(3,000)	(3,000)
Asset replacement	(339,000)	(341,500)	(341,500)
<b>Total other financing sources (uses)</b>	<b>(980,000)</b>	<b>(982,500)</b>	<b>(948,309)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (921,100)</b>	<b>\$ (1,523,900)</b>	<b>(1,518,440)</b>
<b>FUND BALANCE, JANUARY 1, 2014</b>			<b>10,424,301</b>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<b>\$ 8,905,861</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEMA GRANT EVERGREEN VILLAGE FUND

For the Year Ended December 31, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 3,000,000	\$ 3,000,000	\$ 5,313,967
State grants	1,000,000	1,000,000	-
Investment income	-	-	1,031
Miscellaneous	-	-	1,208
<b>Total revenues</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>5,316,206</b>
<b>EXPENDITURES</b>			
General government			
Capital improvements			
Land acquisition	261,000	1,511,000	1,474,730
Demolition	201,000	201,000	115,607
Relocation costs	1,541,000	1,541,000	158,721
Mobile home purchase	1,897,000	1,897,000	1,810,785
Replacement housing	-	-	1,527,202
<b>Total capital improvements</b>	<b>3,900,000</b>	<b>5,150,000</b>	<b>5,087,045</b>
Commodities and services			
Public notices	1,000	1,000	335
Professional services	99,000	227,000	225,183
Insurance premium	-	2,000	1,078
<b>Total commodities and services</b>	<b>100,000</b>	<b>230,000</b>	<b>226,596</b>
Supplies and materials			
Supplies	-	-	246
<b>Total supplies and materials</b>	<b>-</b>	<b>-</b>	<b>246</b>
<b>Total expenditures</b>	<b>4,000,000</b>	<b>5,380,000</b>	<b>5,313,887</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (1,380,000)</b>	<b>2,319</b>
<b>FUND BALANCE, JANUARY 1, 2014</b>			<b>-</b>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<b>\$ 2,319</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2014

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<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
2009	\$ 36,437,402	\$ 45,861,620	79.45%	\$ 9,424,218	\$ 18,073,079	52.15%
2010	37,116,232	47,665,886	77.87%	10,549,654	18,185,340	58.01%
2011	35,638,737	47,490,739	75.04%	11,852,002	17,900,743	66.21%
2012	38,011,625	49,004,746	77.57%	10,993,121	17,628,258	62.36%
2013	39,992,870	48,795,452	81.96%	8,802,582	17,470,078	50.39%
2014	43,551,465	53,084,651	82.04%	9,533,186	17,565,641	54.27%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2014

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<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
2009	\$ 15,130,033	\$ 25,421,838	59.52%	\$ 10,291,805	\$ 6,459,286	159.33%
2010	12,822,308	23,504,042	54.55%	10,681,734	6,581,041	162.31%
2011	13,939,552	24,813,665	56.18%	10,874,113	6,592,262	164.95%
2012	15,581,439	26,585,811	58.61%	11,004,372	6,911,285	159.22%
2013	18,526,532	28,985,382	63.92%	10,458,850	7,335,266	142.58%
2014	21,439,213	31,512,709	68.03%	10,073,496	7,710,951	130.64%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2014

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
2009	N/A	N/A	N/A	N/A	N/A	N/A
2010	\$ -	\$ 638,968	0.00%	\$ 638,968	\$ 26,137,315	2.44%
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	-	700,282	0.00%	700,282	25,959,404	2.70%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	-	1,384,904	0.00%	1,384,904	26,494,235	5.23%

N/A - Information not available.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2014

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
2009	\$ 1,563,321	\$ 1,563,321	100.00%
2010	2,011,244	2,011,299	100.00%
2011	2,011,612	2,011,557	100.00%
2012	2,039,589	2,039,589	100.00%
2013	2,108,638	2,108,638	100.00%
2014	2,063,963	2,063,963	100.00%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN**

December 31, 2014

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
2009	\$ 1,173,652	\$ 1,173,652	100.00%
2010	1,407,252	1,418,872	99.18%
2011	1,410,854	1,398,985	100.85%
2012	1,505,278	1,505,278	100.00%
2013	1,632,830	1,632,830	100.00%
2014	1,707,976	1,707,976	100.00%

(See independent auditor's report.)



**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

December 31, 2014

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
2009	\$ 20,995	\$ 25,478	82.40%
2010	20,995	25,741	81.56%
2011	20,995	56,692	37.03%
2012	86,647	56,276	153.97%
2013	48,384	68,488	70.65%
2014	40,778	120,374	33.88%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2014

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**1. BUDGETS**

All departments of the County submit requests for appropriation to the County's Finance Director so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The budget excludes the Neutral Exchange Program Fund. The budget is adopted on a basis consistent with generally accepted accounting principles.

The proposed budget is presented to the County Board for review. The County Board holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to December 31, the budget is legally enacted through passage of an ordinance.

Any changes in the budget must be within the expenditure classifications of salaries and benefits, capital improvements, commodities and services and supplies or the budgeted expenditure classifications must be changed by an affirmative vote of a majority of the County Board. Expenditures may not legally exceed budgeted appropriations at the object level. During the year, it was deemed necessary for the County Board to approve several supplementary appropriations.

**2. INDIVIDUAL FUND DISCLOSURES**

The following funds had expenditures in excess of budget:

Fund	Excess
Federal Highway Matching	\$ 100,819
Aid to Bridges	723,797