

# County of McHenry State of Illinois



**Annual Appropriations Ordinance  
Annual Levy Ordinance**

**Fiscal Year 2013 – 2014 Budget**

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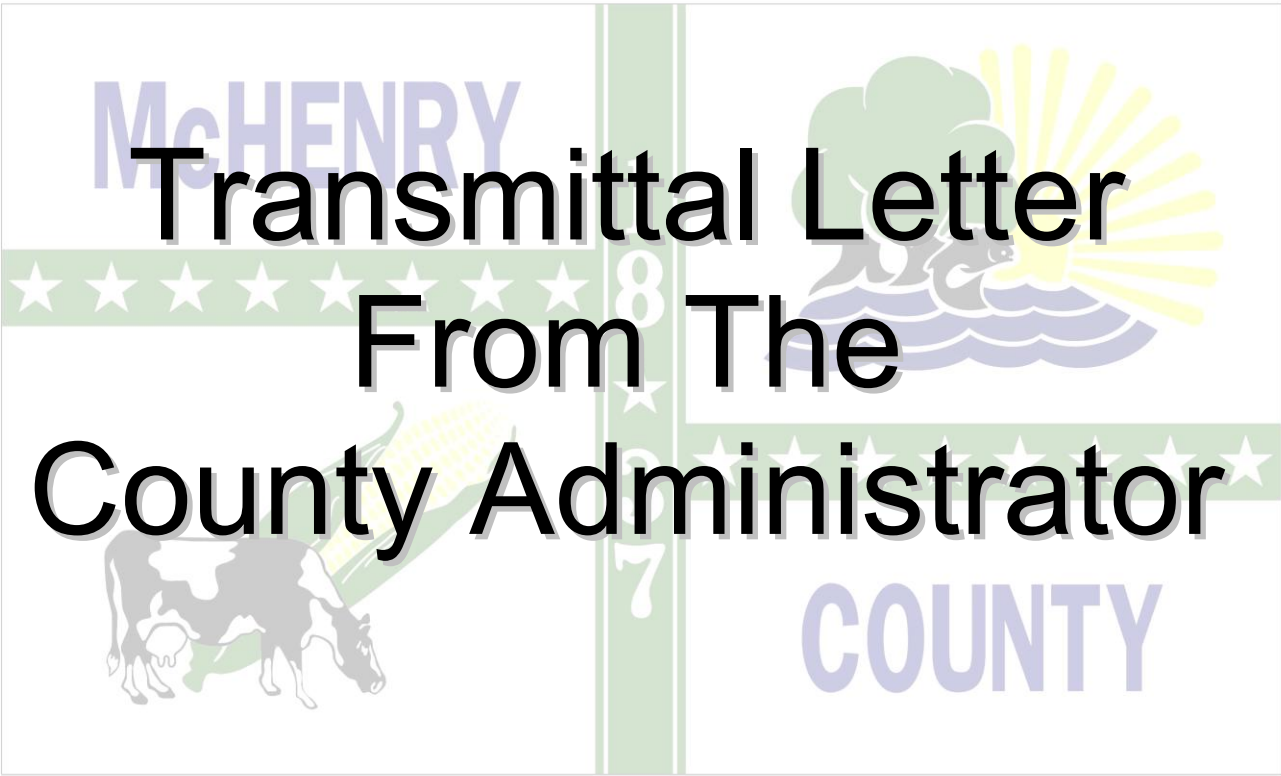
## McHenry County FY 2014 Budget

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**Transmittal Letter  
From The  
County Administrator**



November 19, 2013

To: Tina R. Hill, McHenry County Board Chairwoman  
 Honorable Members of the McHenry County Board  
 Citizens of McHenry County

Re: Fiscal Year 2014 Budget Letter Transmittal

We are pleased to present the proposed Fiscal Year 2014 (FY14) Budget for your consideration and approval. This budget is submitted in accordance with the adopted budget and financial policies of the County and the State of Illinois law. The document, presented in a new reader-friendly format, is intended to provide you with a comprehensive framework for the presentation of the revenues, expenses and services provided by McHenry County Government. Every elected and appointed official was engaged in developing this budget for your consideration.

The sources and uses of this budget total \$243,915,728 in revenues and \$243,915,728 in expenditures, which is a 2.46% decrease from the 2013 adopted budget total of \$250,077,103. The approximately \$6.1 million decline is a combination of growth in some funds and decline in others. Table 1 is a summary of funds with changes in budget greater than \$500,000.

*Table 1- Changes in Fund budgets greater than \$500,000*

<b>Fund</b>	<b>Proposed FY 2014</b>	<b>Approved FY 2013</b>	<b>Net Change</b>	<b>% of Change</b>
General Fund	\$88,667,441	\$86,745,707	\$1,921,734	2%
Matching Fund	\$3,785,000	\$3,175,000	\$610,000	19%
County Option MFT Fund	\$13,255,000	\$12,486,000	\$769,000	6%
Employee Benefit Fund	\$19,986,010	\$19,332,191	\$653,819	3%
RTA Sales Tax Fund	\$16,611,211	\$18,572,628	(\$1,961,417)	11%
Highway Fund	\$24,143,843	\$27,271,978	(\$3,128,135)	11%
Motor Fuel Tax Fund	\$8,109,602	\$10,080,731	(\$1,971,129)	20%
Mental Health 708 Board Fund	\$11,610,887	\$13,102,947	(\$1,492,060)	11%
CDBG Fund	\$1,956,341	\$3,346,869	(\$1,390,528)	41%
<b>Total</b>			<b>(\$5,988,716)</b>	

The 2% growth in the general fund is contributed to: (1) a 1.4% increase in personnel services (various contractual rate increases for union employees and a 2.75% wage increase to the non-union employees); (2) a 1.9% increase in contractual services (42% of the 1.9% increase is due to projected costs of general fund employer health insurance contributions, 38.17% for contractual services and 19.9% for computer maintenance); (3) a 14.6% increase in commodities (47% in election supplies and 37.5% in tax transfer stamps); and (4) a 37% increase in debt service (projected costs of a new lease agreement for the replacement of workstations). The increase in the Matching and County Option MFT Funds are for planned road improvements/construction taking place during fiscal year 2014. The increase in the Employee Benefit Fund is due to increase in projected costs of claims, and the first year of accounting for the Patient-Center Outcomes Institute Fees and Re-insurance Fees created by the affordable healthcare act.

The decline in RTA Sales Tax Fund, Highway Fund, and Motor Fuel Tax Fund in part is caused by projects waiting for approval from the Illinois Department of Transportation, addressing funding with the Federal and State Governments, and waiting for engineering to be completed and right of way to be purchased. For further information on road projects, please view the Division of Transportation's five year plan at <https://www.co.mchenry.il.us/county-government/departments-j-z/transportation>

The decrease in projected expenditures in the Mental Health Fund is due to a reduction in programs, grant funding, and the elimination of fourteen (14) positions. Also of note, the Mental Health Board reached its statutory maximum taxing rate in 2013, eliminating any property tax levy growth for 2014. Budget for the Community Development Block Grant is reduced due to the elimination of the Neighborhood Stabilization Program (NSP), and the amount of funded projects still in process.

In an effort to reduce the tax burden on property taxes, the County Board instructed staff to freeze the property tax levy (for a second year) for existing properties in the development of this budget. What this means is that under state law, local governments can levy the same as the previous year, plus the CPI (consumer price index), or 5%, whichever is less. The Board could have approved taking the 1.7% (this year's CPI, or \$1.3 million), which would have allowed for minor growth in the County's tax rate.

### **Current Environment**

FY13 began with the County welcoming nine new policymakers to the County Board. These new members joined an organization that has established itself as a leader in finance among local governments by being one of only three counties in Illinois to have earned a Aaa rating from Moody's. With over one-third of the Board changing, the organization placed a priority on immediate acclimation of the new County Board members to the County's finances. Following a half-day orientation of the nine new County Board members, two half-day meetings devoted entirely to County finance took place in early 2013. From these meetings flowed the discussion on the Budget Policy for FY14, which was formally adopted in June of 2014.

The Budget Policy for FY14 provided staff with early, clear direction on several key points for the development of this budget.

- A balanced budget is presented.

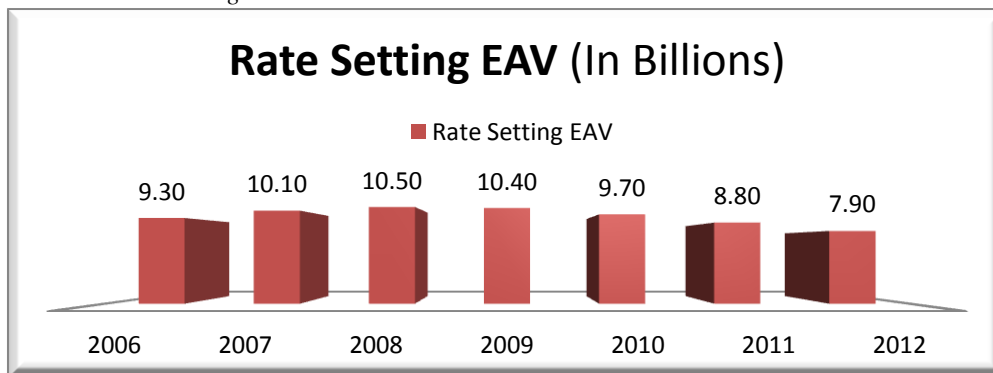
- The six month reserve is preserved.
- Key fund balances are maintained.
- Staff is moving forward with the development of a formal Five-Year Capital Budget.
- Equity between non-union/union employee compensation increases is maintained.
- The use of inflationary growth in the property tax extension has not been utilized in the FY14 Budget.

While the primary focus of the County Board has shifted away from the maintenance of financial strength to the limitation of tax burden, McHenry County has been able to maintain its position of strength without dramatic cuts in services. As we head into FY14, the County is maintaining an operating reserve slightly in excess of six months.

The County is maintaining this strong reserve despite the fact that many of its revenues are flat or declining. As noted above, the County Board opted not to collect the 1.7% allowable under Illinois' Property Tax Extension Limitation Law (PTELL). The only revenue growth the County experienced from property tax was \$261,000 on "new growth" or property value that had not been previously taxed. The only significant revenue increase the County has realized in FY13 is revenue from sales tax and revenue from income tax. Almost all other revenues are flat or declining. In this environment of stagnant revenues, the budget as presented is a maintenance budget that has only been adjusted through the natural growth of employee benefits and limited supplemental awards. The new budget continues to service all of our operations without significant cuts in services or programs. New programs and capital projects, however, have again been kept to a minimum in order to reduce the burden on balancing the FY14 Budget. Additionally, McHenry County has reduced the employee roster by over 85 positions during the past four years.

As with all local governments, the County continues to monitor the declining assessed valuations on property. As illustrated in table 2 below, the County's valuations have been at a high of \$10.5 billion to a low of \$7.9 billion in 2012. Many residents believe dropping valuations mean a drop in their property taxes, and do not understand that under PTELL, the taxing rates are artificially inflated to offset the drop in valuations. McHenry County as a whole is hindered in attracting large scale industry due to not having direct access to an interstate, and therefore, remains a "bedroom" community, making it largely dependent on property taxes. Valuations play a large factor in obtaining and maintaining an Aaa bond rating.

Table 2 – Rate Setting EAV 2006 - 2012



Transportation remains a priority for McHenry County in 2014. Moving motorists in, out and around the County's transportation network is a key responsibility of McHenry County Government. Annual maintenance and expansion projects will occur again in 2014, but the real excitement surrounds the Phase II contract for engineering on Randall Road. The Randall Road corridor is not only a primary route to I-90, but essential for retail as well. Designing improvements to Randall Road while balancing the interest of both transportation and commerce will be essential in the Phase II process.

In 2014, McHenry County will take several steps forward in the continuing goal to improve operations and service through the use of technology. The electronic codification of all County ordinances will be completed making the County Code available on-line for residents and attorneys. This will coincide well with the ongoing enhancements to the County website to expand access to County information.

Building off success enjoyed by McHenry County College in bringing new internet fiber to its Crystal Lake campus, McHenry County will lead efforts to extend that fiber beyond the College, through Woodstock to the County campus. The goal is to create a public/private partnership that will bring faster, higher-capacity, lower-cost internet service to the County facilities in Woodstock. Along the way, this fiber is intended to also service the City of Woodstock, District #200 Schools, and private business.

Finally, 2014 will see McHenry County begin the process of replacing its financial software. The Government Finance Officers Association (GFOA) has been selected as an outside consultant to lead the County through this critical process.

### **Budget Highlights**

The FY14 Budget will keep McHenry County's General Fund strong. In the absence of any allowed growth in taxes levied against existing property, in FY14 there will be a shift in dollars from other County levies to the General Fund. Additionally, the FY14 Budget will also strengthen the IMRF Fund which was over utilized in early 2013 with the settlement of some long-overdue labor contracts.

The FY14 Budget, prepared with a new reader-friendly format, is intended to summarize each Office, Department and Fund, including a statement of goals and performance indicators to measure the achievement of those goals.

The FY14 Budget will bring progress on the four key strategic issues identified in the County Board's 2013-2015 Strategic Plan.

1. Leadership and Governance
2. Stable Environment
3. Economic and Workforce Development
4. Quality Infrastructure

As the County looks ahead into 2014, highlights will include:



- The development of a formal Capital and Technology Plan that will serve as a guide for future facilities planning and budgeting.
- Resolution to the outstanding issue of the per diem rate the County is reimbursed by the Federal Government for the jail bed rental program. This resolution will guide decision making in the extension of the current agreement which ends in October of 2015.
- McHenry County will prepare to welcome three new county-wide elected officials in the Sheriff's Office, Treasurer's Office and the County Clerk's Office.
- The County will enhance its ordinance clarity with the completion of the Unified Development Ordinance, the Stormwater Management Ordinance, and the implementation of electronic permitting.

As McHenry County moves into 2014, planning will begin immediately for the budget development process for fiscal year 2015. The FY 2015 budget will continue to reflect the challenges of a very slow economic recovery. Policy makers will struggle with the goal of maintaining McHenry County's financial strength and Aaa bond rating along with the desire to minimize property taxes. It is expected that budget priorities for FY 15 will include:

- Balanced Budget (as per policy)
- Six-month Cash Reserve maintained
- Key fund balances are maintained
- Staff is moving forward with the development of instituting a five-year capital budget
- General equity is maintained between non-union and union employee compensation.

### **Acknowledgements**

The preparation of the FY14 Budget has been accomplished through the effort and commitment of all McHenry County Elected Officials, Department Heads and members of the County Board. We wish to thank all for their continued support, cooperation and trust.

Respectfully submitted,

Peter B. Austin  
County Administrator

Ralph A. Sarbaugh  
Associate County Administrator - Finance



# Reader's Guide

## **READER'S GUIDE TO FISCAL YEAR 2013/2014 BUDGET SUMMARY**

This budget document has been prepared with two goals in mind. One is to present a document that is easy to read and understand. The second is to present a document that the County Board can best use to meet their goals and objectives of providing quality service levels at the lowest cost to citizens.

McHenry County's fiscal year 2013/2014 budget has been designed to be consistent with Government Finance Officer's Association (GFOA) guidelines. According to GFOA standards, the budget document should encompass the following:

- Table of Contents for ease of locating information
- Highlights of Priorities/Issues and Overview of Significant Budgetary Items & Trends
- Organizational Chart and List of Position Counts
- Financial Policies
- Budget Process
- Financial Schedules
- Summary of Fund Balances
- Major Revenue Sources
- Capital and Debt Overview
- Activities, Services, Functions and Budgets of County Departments

### **POLICY DOCUMENT**

As a policy, each service or function is presented individually with emphasis on the function's purpose, programs, full-time equivalents, organization structure, accomplishments and goals for the next year.

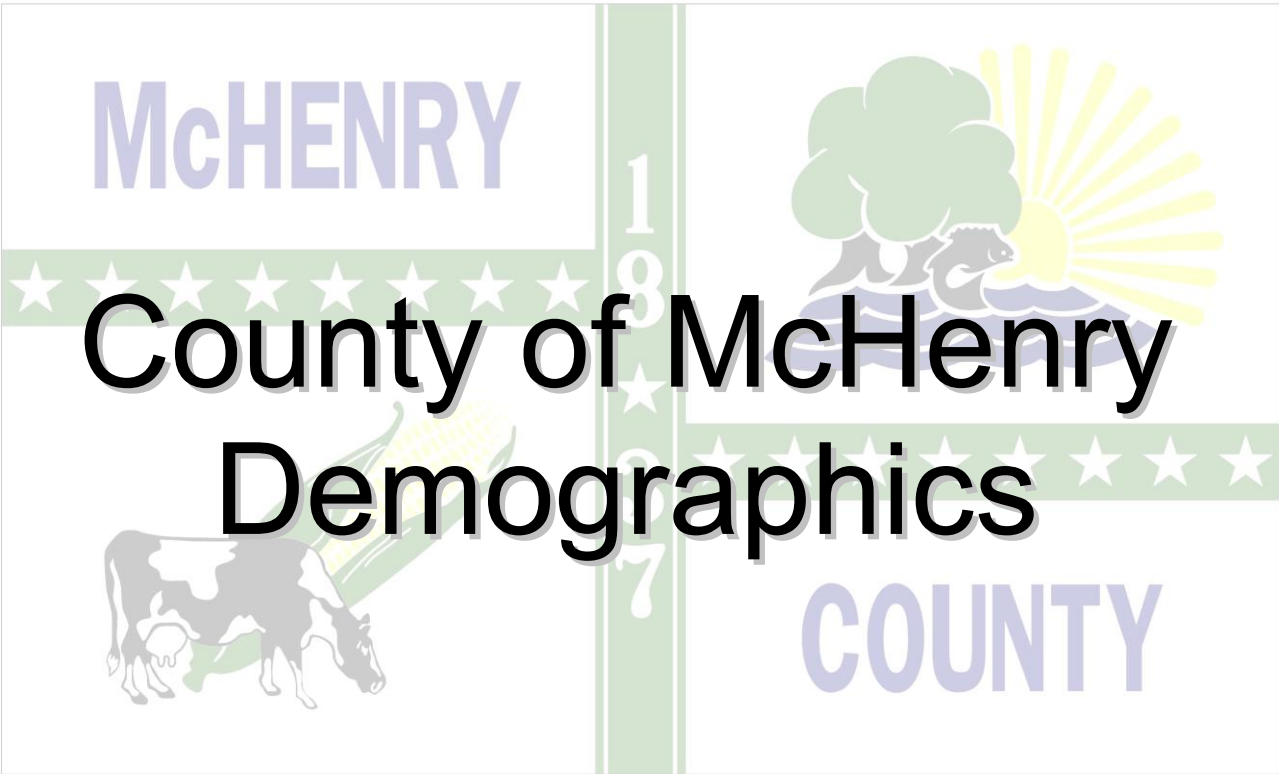
### **OPERATIONS GUIDE**

As an operations guide, each department is presented in alphabetical order. Listed are the 2011 and 2012 actual budget results, the adopted FY 2013 budget, the FY 2013 eleven month actual, and the proposed FY 2014 budget by the following major categories:

- Personnel Services
- Contractual Services
- Commodities
- Capital Outlay

### **COMMUNICATION DEVICE**

The budget document is an excellent way to communicate to the general public and county departments the goals and objectives of the County board and all departments. Once the budget is finalized, a copy will be placed on the County's web site for general public display.



## McHenry County - Demographics



Located in northeastern Illinois, midway between Chicago and Milwaukee, McHenry County offers a change of pace from the urban environment. The County is recognized for its scenic beauty and its outstanding recreational opportunities. Over 30 communities offer year-round recreational activities including public and private golf courses, tennis clubs, water parks, swimming pools, hunting areas, biking, hiking and horse trails, all or part of 3 state parks and natural areas, abundant water recreation on the Fox River, and over 20,000 acres of conservation land. For the romantic at heart, quaint downtown districts of our communities offer history and specialty shopping with vibrant main streets filled with antique shops, unique finds, distinctive fashions, variety of dining, diverse choices in lodging from full service hotels to charming Bed and Breakfasts and family friendly attractions and events that welcome visitors in all seasons.

Founded in 1836, McHenry County adjoins Wisconsin to the north, Lake County to the east, Boone County to the west and the counties of DeKalb, Kane and Cook to the south. It consists of 603.17 square miles of land, 7.64 square miles of water, and a 2012 population estimate of 308,145 citizens making it the sixth largest county, in terms of population, in the state of Illinois. On the most recent census form, 98.3% of the population reported only one race, with 1.1% of these reporting African-American, and 11.4% Hispanic (of any race). The average family size is 3.30 persons. It is the most populous county in the United States without direct access to an Interstate Highway within its borders.

Manufacturing is the largest of the 20 major sectors. It had an average annual wage per job of \$59,703. Median household income 2008-2012 was \$77,325, above the national median of \$56,852. The homeownership 2008-2012 rate of 82.9% was above the national average of 68%. The number of persons below the poverty level was 7.5%, again, below the national average of 13.7%.

The County has a current labor force of 175,620 with 162,632 employed and 12,988 unemployed for an unemployment rate of 7.4% which is less than the Illinois rate of 8.6%, but greater than the national rate of 6.5%. The manufacturing section produced 16,369 jobs, government 15,164 and retail trade at 15,400. The County's largest business employers include: Wal-Mart, Centegra Health Systems, Filtertek, Inc., Kelco Industries, Sage Products, Inc., and Catalent Pharma Solutions. The largest corporate sales were generated by: MWV Calmar Personal Care Office, Aptar Group, Inc., Scot Forge Company, Inc., UniCarriers Americas, and Kraft Foods-Claussen Pickles.

Due to its strategic location in northeastern Illinois, commuting patterns out of the County for employment are among the highest in the nation. As of 2011, commutes out of the County for employment numbered 102,380, while commutes to the County for employment numbered 41,152. Those staying in County for employment numbered 51,752.

McHenry County Residents are served by eighteen public school districts, sixteen non-public schools, one special education district, one junior college, several College/University Branches, and two schools for students with behavioral learning challenges.

### Enrollments for School Year 2013-2014

	Public	Private	Specialized
Pre-School	1,393	405	3
Elementary	21,373	1,644	33
Middle	11,958	866	23
High School	16,753	794	79
<b>TOTAL</b>	<b>51,477</b>	<b>3,709</b>	<b>70</b>

## McHenry County Government



The County Government of McHenry County operates under a 24 member Board made up of four elected members from each of the six County Board districts (two members serve 2 year terms, two members serve 4 year terms) within McHenry County. Once a new Board is sworn into office, the membership of the Board elects its Chairperson and Vice Chairperson to serve the board for a two year term. Citizens of the County will have an opportunity to vote on if the County Board Chairperson should be elected at large in the April, 2014 primary. The business of the Board is divided into the following twelve standing committees (seven members per committee, with the exception of Liquor & License which has five) with at least one member from each Board District serving on a committee:

STANDING COMMITTEES	Liaison Departments/Commissions/ Districts/Services
Building Projects	Stewardship for matters pertaining to construction and remodeling of County owned facilities.
Finance and Audit	County Assessments, County Auditor, County Clerk, County Treasurer, Associate County Administrator – Finance, McHenry County Economic Development Corporation (MCEDC), McHenry County Convention and Visitors Bureau, Outside Auditors
Human Resources	Human Resources, Employee Benefits, Overall management of McHenry County Human Resources and collective bargaining
Law & Justice	Circuit Clerk, Coroner, Courts (includes Court Administration, Law Library, Special Courts and the Jury Commission), Court Services, Emergency Management Agency, Fox Waterway Agency, Merit Commission, Public Defender, Sheriff, State's Attorney
Legislative & IGA	Stewardship for matters pertaining to the legislative processes at the State and Federal level which affects McHenry County, foster environment where intergovernmental relation and communication is prioritized, coordinate with the Management Services Committee and oversee County communication program to the public
Liquor & License	General Public, Manage all aspects of enforcing the McHenry County Liquor Control Ordinance, Coin-operated Amusement Device Ordinance, and the Raffle Ordinance
Management Services	County Administrator, County Board, Facilities Management, County Recorder, Purchasing, Information Technology, McHenry County Cable Commission, and the McHenry County Council of Governments
Natural & Environmental Resources	McHenry County Conservation District (MCCD), Chicago Metropolitan Agency for Planning (CMAP), Stormwater Management Commission, Groundwater, McHenry County Soil & Water Conservation District, Solid Waste Management, Fox Waterway Agency, United States Department of Agriculture (USDA), Agricultural Conservation Easement and Farmland Protection Commission
Planning & Development	Planning & Development Department, Zoning Board of Appeals, Regional Planning Commission, Historic Preservation Committee, Community Development Block Grant, CMAP
Pollution Control	Meets as called by Chairperson of the McHenry County Board in accordance with the McHenry County Regional Pollution Control Facility Sighting Ordinance
Public Health & Human Services	Health Department, Regional Superintendent of Schools, Valley Hi Nursing Home, Veterans Assistance, Mental Health 708 Board, McHenry County Housing Authority, Human Service Network, University of Illinois Cooperative Extension Service, Solid Waste Site Enforcement, Senior Services Grant, Workforce Network, Workforce Investment Board
Transportation	Division of Transportation, Stewardship for Township Road Districts, CMAP, IL Dept. of Transportation, Regional Transportation Authority (RTA), METRA, PACE, IL Dept. of Aviation, and all other relevant transportation agencies.

Meeting agendas, packets and minutes for each committee and board meeting can be viewed and printed from the County's web-page at [www.co.mchenry.il.us](http://www.co.mchenry.il.us), follow the links to the County Board meeting page. All County Board meeting are web-streamed live and recorded for leisurely listening. The link is on the County's web page under the meeting portal.

There are five (5) cities and nineteen (19) villages located within the County borders as shown below in the following table.

*The following table lists the other Municipalities and Villages with the County*

City of Crystal Lake	Village of Island lake
City of Harvard	Village of Johnsburg
City of Marengo	Village of Lake In The Hills
City of McHenry	Village of Lakemoor
City of Woodstock	Village of Lakewood
Village of Algonquin	Village of McCullom Lake
Village of Barrington Hills	Village of Oakwood Hills
Village of Bull Valley	Village of Port Barrington
Village of Cary	Village of Prairie Grove
Village of Fox Lake	Village of Richmond
Village of Fox River Grove	Village of Ringwood
Village of Greenwood	Village of Spring Grove
Village of Hebron	Village of Trout Valley
Village of Holiday Hills	Village of Union
Village of Huntley	Village of Wonder Lake

The State of Illinois still operates under a township form of government. There are seventeen townships located within the boundaries of the County as illustrated below.

*The following table is a listing of the Townships in the County*

Alden Township	Hartland Township
Algonquin Township	Hebron Township
Burton Township	Marengo Township
Chemung Township	McHenry Township
Coral Township	Nunda Township
Dorr Township	Richmond Township
Dunham Township	Riley Township
Grafton Township	Seneca Township
Greenwood Township	

**County of McHenry  
Fiscal Year 2014  
Local Tax Rates**

County Real Estate Tax (2012 Collected in 2013) .996% of assessed valuation

State Income Tax 5.00%

Sales Tax

State Sales Tax 5.00%

RTA Sales Tax – County Portion 0.75%

County/City/Village Portion Sales Tax 1.25%

Total Sales Tax in McHenry County 7.00%

(Except for Home Rule Communities)

Home Rule Communities Sales Tax:

Crystal Lake 7.75%

Lake in the Hills 7.75%

Lakewood 8.00%

McHenry 7.50%

Local Use Tax 6.25%

Motor Fuel Tax

Cents per gallon

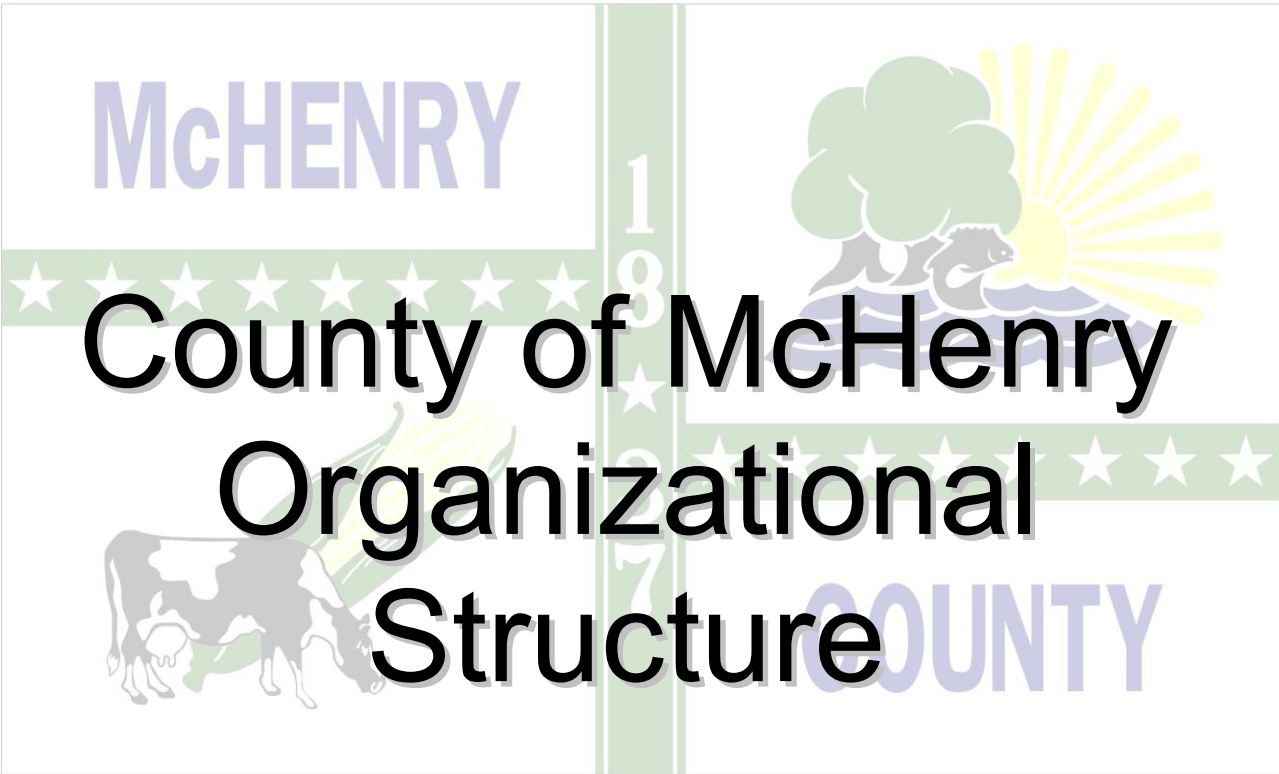
State Motor Fuel Tax 19.0

Federal Excise Tax 18.4

County Option Motor Fuel Tax 04.0

Total Motor Fuel Tax 41.4





## STRUCTURE AND HIERARCHY OF THE COUNTY OF McHENRY

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The Illinois General Assembly, by statute, provides for three kinds of counties: counties under township organization, counties under commission form, and counties under a county executive form of government.

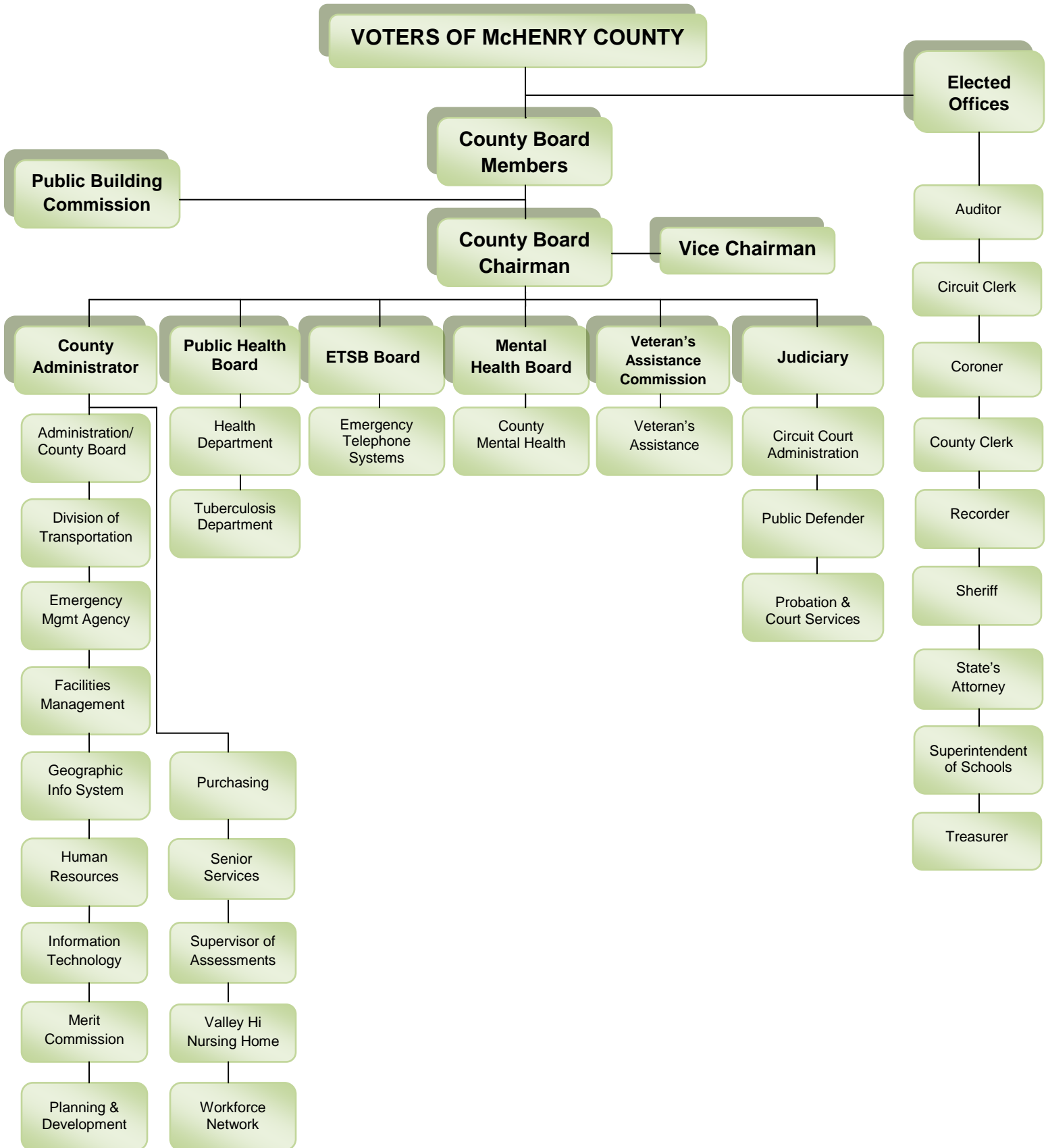
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

The McHenry County Board, by motion adopted on January 30, 1986, established the position of County Administrator. The County Administrator is responsible for the enforcement of such ordinances, orders, regulations and resolutions relating to the internal operations of county government as are adopted by the McHenry County Board.

There are thirty-one (31) departments within the County's structure that provide either direct services to the general public or administrative support to the operations of the organization. Of the thirty-one departments, nine (9) are under the oversight of Elected Officials elected at large by the voting citizens of the County, five (5) report to Boards appointed by the County Board, three (3) are under the Judiciary, and fourteen (14) report to the County Administrator.

The following County Organizational Chart is provided to illustrate the structure and hierarchy of the organization.

# County of McHenry Organizational Chart By County Office



## County of McHenry List of Officers

### COUNTY BOARD MEMBERS

Chairperson Tina R. Hill DISTRICT 5	<u>Term Expires</u> December 2016		
Vice Chairman James L. Heisler DISTRICT 2	December 2014		
<b><u>DISTRICT 1</u></b>		<b><u>DISTRICT 4</u></b>	<u>Term Expires</u>
Yvonne M. Barnes	December 2016	Sue Draffkorn	December 2016
Nick A. Chirikos	December 2014	John D. Hammerand	December 2014
Anna May Miller	December 2016	Robert Martens Sr.	December 2016
Robert Nowak	December 2014	Sandra Fay Salgado	December 2014
<b><u>DISTRICT 2</u></b>		<b><u>DISTRICT 5</u></b>	
Kenneth D. Koehler	December 2016	John P. Jung Jr.	December 2014
Donna Kurtz	December 2014	Michael J. Skala	December 2016
Carolyn D. Schofield	December 2016	Paula Yensen	December 2014
<b><u>DISTRICT 3</u></b>		<b><u>DISTRICT 6</u></b>	
Joseph Gottemoller	December 2014	Michele R. Aavang	December 2014
Mary E. McClellan	December 2014	Diane Evertsen	December 2016
Nick Provenzano	December 2016	Mary T. McCann	December 2016
Michael J. Walkup	December 2016	Ersel C. Schuster	December 2014

### ELECTED OFFICIALS

	<u>Term Expires</u>
Circuit Clerk Katherine Keefe	December 2016
County Auditor Pamela Palmer	December 2016
County Clerk Katherine C. Schultz	December 2014
County Coroner Anne L. Majewski M.D.	December 2016
County Recorder Phyllis K. Walters	December 2016
County Sheriff Keith Nygren	December 2014
County Treasurer & Ex-Officio Collector William LeFev	December 2014
Superintendent of Schools Leslie Schermerhorn J.D.	December 2014
State's Attorney Louis A. Bianchi	December 2016

### APPOINTED DEPARTMENT HEADS

<b><u>Title</u></b>	<b><u>Name</u></b>
McHenry County Administrator	Peter Austin
Deputy County Administrator	John Labaj
Associate County Administrator-Finance	Ralph Sarbaugh
Administrator of Valley Hi Nursing Home	Thomas Annarella
Chief County Assessment Officer	Robert H. Ross A.S.A.
Court Administrator	James "Dan" Wallis
Director of Court Services	Phillip Dailing
Director of Emergency Management Agency	David A. Christensen
Director of Facilities	John T. Hadley
Director of Geographic Information Systems (GIS)	Nicole Gattuso
Director of Human Resources	Robert M. Ivetic
Director of Information Technology	Thomas Sullivan
Director of McHenry County Workforce Network	Julie Courtney
Director of McHenry County Workforce Network Board	Jeffery J. Poynter
Director of Planning & Development	Dennis Sandquist
Director of Purchasing	Donald Gray
Director of Transportation/County Engineer	Joseph Korpalski, Jr. P.E.
E911 Coordinator	Theresa K. Carlson
Executive Director of McHenry County Mental Health	Lyn Orphal (Interim)
Public Defender	Mark G. Cook
Public Health Administrator	Patrick J. McNulty
Superintendent of Veteran's Assistance Commission	Michael A. Iwanicki

# Location is everything.....

## McHenry County Courthouse & Corrections Facility

2200 N. Seminary Ave.  
Emergency Management Agency (EMA) – Lower Level  
Emergency Telephone System Board (E-911) – Lower Level  
Information Technology – 1<sup>st</sup> Floor  
Mental Health Court Administration – 1<sup>st</sup> Floor  
Public Defender – 1<sup>st</sup> Floor  
State’s Attorney – 1<sup>st</sup> Floor

Court Services – 2<sup>nd</sup> Floor  
McHenry County Sheriff – 2<sup>nd</sup> Floor

Circuit Clerk of Courts – 3<sup>rd</sup> Floor Administration, 1<sup>st</sup> Floor Payments  
Court Administration – 3<sup>rd</sup> Floor  
Jury Commission – 3<sup>rd</sup> Floor  
Law Library – 3<sup>rd</sup> Floor



## McHenry County Government Center – Annex A

2200 N. Seminary Ave.  
Woodstock, IL 60098  
(815) 334-4000

County Coroner - Lower Level  
Health Department – Administration – Main Floor  
Health Department – Nursing Administration – Main Floor  
Health Department – Environmental – Lower Level



## McHenry County Government Center – Annex B

2200 N. Seminary Ave.  
Woodstock, IL 60098  
(815) 334-4000

Health Department – Nursing – Main Floor



## **McHenry County Administration Building**

667 Ware Road  
Woodstock, IL 60098  
(815) 334-4000

Assessments – 1<sup>st</sup> Floor  
County Auditor – 1<sup>st</sup> Floor  
County Clerk – 1<sup>st</sup> Floor  
County Recorder – 1<sup>st</sup> Floor  
Veterans Assistance Commission – 1<sup>st</sup> Floor

County Board Room – 2<sup>nd</sup> Floor  
Conference Rooms – 2<sup>nd</sup> Floor  
County Board/Administration – 2<sup>nd</sup> Floor  
Facilities Management – 2<sup>nd</sup> Floor  
Geographic Information System (GIS) – 2<sup>nd</sup> Floor  
Human Resources – 2<sup>nd</sup> Floor  
Planning & Development – 2<sup>nd</sup> Floor  
Purchasing Department – 2<sup>nd</sup> Floor  
Regional Superintendent of Schools – 2<sup>nd</sup> Floor  
Risk Management – 2<sup>nd</sup> Floor  
Water Resources – 2<sup>nd</sup> Floor



## **McHenry County Animal Control/Nursing Facility**

100 Virginia Street (Route 14)  
Crystal Lake, IL 60014  
(815) 334-4000



## **McHenry County Cooperative Dental Clinic**

237 Main Street  
Woodstock, IL 60098  
(815) 337-5616



## **McHenry County Division of Transportation**

16111 Nelson Road  
Woodstock, IL 60098  
(815) 334-4960



## **McHenry County Mental Health Board**

620 Dakota Street  
Crystal Lake, IL 60012  
(815) 455-2828



## **McHenry County Treasurer's Office**

2100 Seminary Avenue  
Woodstock, IL 60098  
(815) 334-4260



## **Valley Hi Nursing Home**

2406 Hartland Road  
Woodstock, IL 60098  
(815) 338-0312



## **McHenry County Workforce Network**

500 Russell Court  
Woodstock, IL 60098  
(815) 338-7100







# MCHENRY COUNTY STRATEGIC PLAN 2013-2015

Adopted by McHenry County Board



NORTHERN ILLINOIS UNIVERSITY  
Center for  
Governmental Studies  
*Outreach, Engagement, and Information Technologies*



# MISSION

Dedicated to providing the highest quality services for McHenry County.

# VISION

By 2030, McHenry County is recognized as a leader and innovator in local government across the state and nation and is known for its high quality of life, livable communities, cultural heritage, natural environment, and sustainable, knowledge-based economy. We envision a future in which:

*Our economy prospers and our agricultural enterprises are thriving, while growth is well managed.*

*Our open spaces, natural resources and water supplies are protected.*

*Our cities and small towns are vibrant and continue to grow while retaining their unique character.*

*Our communities provide a diverse mix of housing options, superior educational opportunities, and well-paying jobs.*

*Our transportation system is well-balanced and offers expanded transit options for efficient and flexible movement within and through the County.*

*Our tax base is diversified and the County's financial position remains strong.*

## STRATEGIC ISSUES

During the strategic planning process, the McHenry County Board identified four key strategic issues from which the strategic planning goals and action steps are derived.

### LEADERSHIP AND GOVERNANCE

To achieve McHenry County's mission of providing the highest quality services and its vision as a leader and innovator in local government, elected officials and staff should continuously seek methods for delivering quality services at the lowest possible cost. Additionally, the McHenry County should engage its citizens both through the broad distribution of essential communication and in seeking citizen feedback about service needs and quality. Finally, the county should act as a leader in the region, building collaborative relationships with municipalities, school districts, and other local governments.

**GOAL 1:** Ordinances and policies are clear and easily interpreted by employees, citizens, and elected officials.

**GOAL 2:** Identify and prioritize citizen expectations.

**GOAL 3:** Provide services efficiently in order to operate at the lowest possible tax levy.

**GOAL 4:** Lead and facilitate intergovernmental cooperation in McHenry County.

### STABLE ENVIRONMENT

McHenry County's balance of rural, urban, and suburban areas sets it apart from many other counties in the state of Illinois. To achieve the county's vision for the protection of open space, natural resources, and water supplies, the county government must engender support and collaboration from municipalities, townships, and the McHenry County Conservation District. While population and commercial growth are economically beneficial, that growth must be sustainable growth, balanced with efforts to preserve open space and agricultural property, and to conserve the county's water supply.

**GOAL 1:** Ensure there is an adequate ground water supply for the future of McHenry County.

**GOAL 2:** Balance growth with environmental protection.

### ECONOMIC AND WORKFORCE DEVELOPMENT

Successful economic development is the key to achieving the county's vision of a diversified tax base and strong financial position and it helps to ease the property tax burden from county residents. New commercial development provides greater employment opportunities in the county, increases the overall value of property in the county, and increases government revenue allowing for better service provision. Economic and workforce development efforts promote the creation of new jobs and ensure that the human resources in the county are adequate to meet the needs of both new and existing businesses.

**GOAL 1:** Be perceived as a pro-business county.

**GOAL 2:** Match the skills of the population with the needs of businesses.

### QUALITY INFRASTRUCTURE

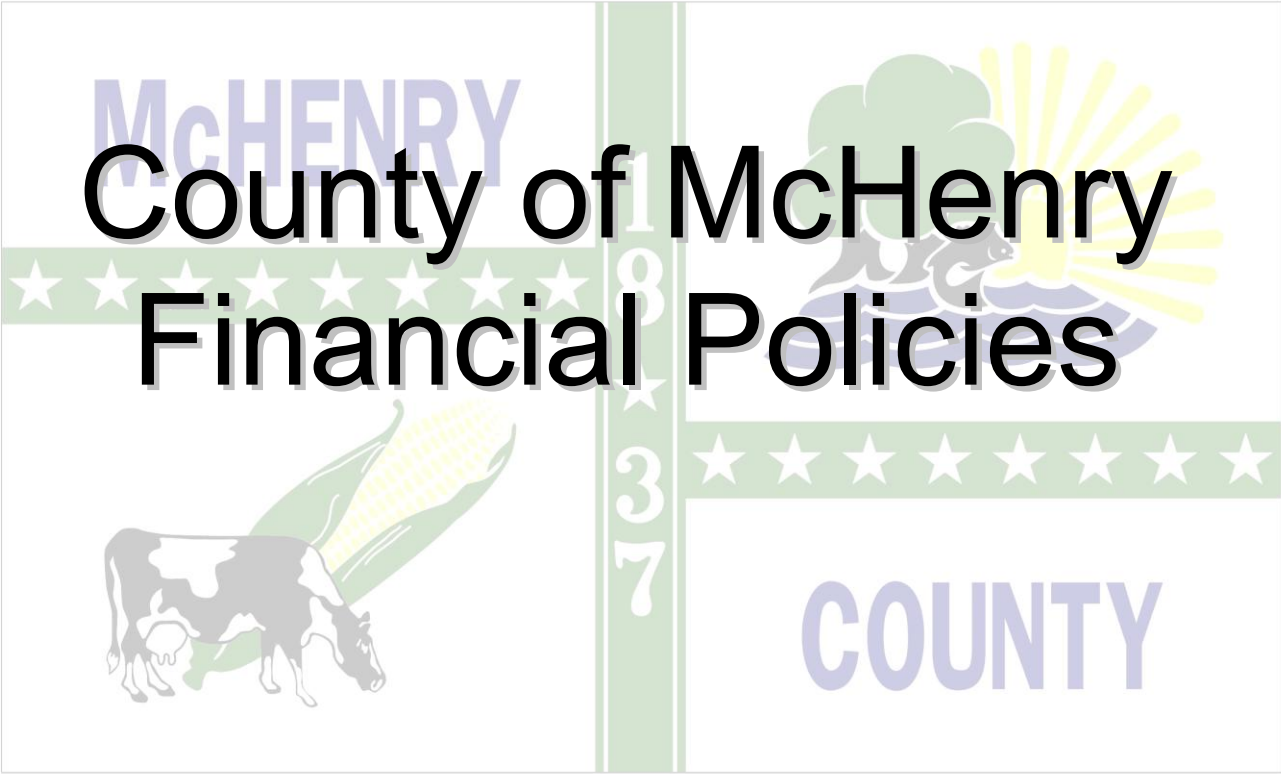
High quality infrastructure will promote economic development growth in McHenry County and will facilitate the provision of high quality county services. There are three focus areas for county infrastructure improvement priorities in the strategic plan. First, there should be high-speed internet access county-wide. Second, the transportation system—automotive, bicycle, walking, mass transit—should accommodate the needs of county businesses and residents. Third, short- and long-term county government facility needs must be addressed.

**GOAL 1:** Facilitate the infrastructure necessary to improve access to high-speed internet throughout McHenry County.

**GOAL 2:** Improve McHenry County's access to the interstate highway system.

**GOAL 3:** Accommodate all users of the county's transportation system including walkers, bikers, and public transit riders.

**GOAL 4:** Address short and long-term facility needs.



## **BASIS OF ACCOUNTING/BUDGETING**

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McHenry County's government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements and the discretely presented component unit. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Agency funds also follow the accrual basis of accounting, with no measurement focus for budget.

Budgets for governmental fund types and internal service funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Enterprise funds are adopted on a modified basis, in that depreciation/amortization is not budgeted and capital outlay and department principal retirements are budgeted. At the end of each fiscal year, all open purchase orders are rolled forward into the new fiscal year upon approval of the County Board through the emergency appropriation process (requires 2/3<sup>rd</sup>'s vote of the standing board members). Budgets are adopted for the General Fund, as well as for Special Revenue, Debt Service, Capital Project, Permanent, Enterprise, and Internal Funds.

## KEY OPERATING BUDGET ELEMENTS

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### Amending the Budget

After the adoption of the annual budget, the budget may be amended through one of the methods listed below:

- **Budget Line Item Transfer** – Allowed between Contractual Services and Commodities within a departmental budget without County Board Approval. The Associate County Administrator – Finance must approve the requested transfer prior to transaction being completed. Request for budget line item transfers from Personnel Services or Capital Outlay require approval of the Liaison Committee and majority vote of the County Board.
- **Budget Transfers Between Departments/Funds** – The Liaison Committee for the requesting departments must make a recommendation to the County Board in support of the requested transfer between departments or funds. The County Board must approve said transfer by a 2/3<sup>rd</sup> majority vote (16) of the standing board members. Transfers may not be made from certain special purpose funds to other funds.
- **Emergency Appropriation** – When a new mandated service, program or grant is placed upon or received by a department that will cause the adopted budget to change in total, the department must bring forward a request for an emergency appropriation to their Liaison Committee and the County Board. All emergency appropriations require a 2/3<sup>rd</sup> majority vote (16) of the standing board members.

### Appropriation

All County funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

### Balanced Budget

Per the County Board Budget Policy, the budget must balance expenditures against available revenues relative to all funds.

### Budget Control

The budget is adopted and controlled at the following budget category levels:

- 30 - Personnel Services
- 40 - Contractual Services
- 50 - Commodities
- 60 - Capital Outlay
- 63 - Non-Cash Expenditures
- 65 - Debt Service
- 66 - Other Financing uses
- 67 - Operating Transfers
- 68 - Fund Balance Enhancement

The County's financial software allows an individual budget line item to be over expended as long as the budget category the line item is assigned to has remaining budget in other line items. Once the budget of the category is depleted, the system generates a fatal error message to the user stating there is no budget.

### **Fund Structure**

The County of McHenry's budgetary policies are in accordance with generally accepted accounting principles (GAAP). The County's financial structure begins with the funds. A fund is a self-balancing accounting entity with assets, liabilities, fund equity, revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable Federal and State laws.

Each fund has at least one department budget, which is a group of revenues and expenditures that provided for the accomplishment of a specific program or purpose.

A Major Fund is a budgeted fund whose revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.

### **Fund Types**

All County Funds are included in the Annual Budget Document except for the fiduciary and agency funds held in a custodial capacity for external individuals, organizations and governments. The following is a listing of said funds held by the County:

- **Treasurer Fund** – accounts for the funds held by the Treasurer as an agent responsible for drainage districts, the inheritance tax account, protested taxes, tax sales escrow, and interest earned on real estate taxes.
- **Clerk of the Circuit Court Fund** – accounts for the funds held by the Clerk of the Circuit Court as an agent for the courts.
- **Highway Fund** – accounts for township motor fuel tax funds held by the Division of Transportation
- **Valley Hi Resident Fund** – accounts for the funds held by Valley Hi Nursing Home as an agent for residents and donations made for the benefit of the residents.
- **County Clerk Redemption Fund** – accounts for the funds held by the County Clerk as an agent for delinquent tax payers.
- **Collector Fund** – accounts for the funds held by the County as an agent responsible for collecting property taxes.
- **Illinois Housing Surcharge Fund** – accounts for the rental housing support program surcharge that is collected for the recording of real estate documents and remitted to the State.

## **REVENUE POLICIES**

### **Sources of Revenue**

The County tries to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.



Revenues are projected using conservative estimates based on historical information and current levels of collection. Each existing and potential revenue source is re-examined annually and monitored throughout the year to analyze and address any shortfall occurring.

### **One Time Revenues**

To the extent feasible, one-time revenues will be applied toward one-time expenditures; they will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.

### **Grants**

The County Board of McHenry County supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be, recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant funding is discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Grant approval shall be subject to the terms and conditions of the County of McHenry's budget policy.

### **Financial Reserves and Surplus**

The County will maintain a 180-day (6 months) unrestricted fund balance reserve in most funds based on the Financial Model and adjusted for future capital expenditures. Instances where an ending audited fund reserve is above the 180-day goal, a plan presented by the Finance and Audit Committee and approved by the County Board will be implemented to allow for the spending down of the surplus amount. If a fund reserve drops below the 100-day unrestricted fund reserve, an action plan developed by the Finance and Audit Committee will be required to increase the fund reserve back to the 180-day level.

### **Property Tax**

The property tax rates for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law.

### **User Fees**

The County charges user fees for items and services which benefit a specific user more than the general public. State Statutes or an indirect cost study determine user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

## **DEBT MANAGEMENT POLICY**

In April, 2010 the County achieved the Aaa Bond Rating by Moody's Investor Services, one of only three (3) counties within the State of Illinois to have such bond rating. The County is very proud of this designation, and continues to maintain a strong financial position through the development of financial policies, knowing this rating allows the County to issue debt (if needed) at a lower rate of interest, saving costs for taxpayers of the County.

## **FISCAL YEAR**

The County's fiscal year is December 1, 2013 through November 30, 2014.

## **INVESTMENTS**

The County Treasurer is responsible for the investing of all County of McHenry funds. With County Board approval, the Treasurer may make a short term loan of idle monies from one fund to another, subject to the following criteria:

- a) Such loan does not conflict with any restriction on use of the source fund;
- b) Such loan is to be repaid to the source fund, with interest, within the current fiscal year.

## **PURCHASING**

All items with an expected value of \$20,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source. All purchases over the respective limit of \$20,000, which require the use of either formal bids or requests for proposals, must be approved by the County Board. The County of McHenry Purchasing Ordinance establishes the procedures to be followed in all purchasing activities. At the printing of this document, the County's purchasing ordinance was in the process of being updated.

## **RISK MANAGEMENT**

The County established a hybrid self-funded/self insured insurance program for workers compensation and liability. To forecast expenditures, the county utilizes its insurance consultant to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends.

## **SALARY ADMINISTRATION**

The Associate County Administrator – Finance is responsible for computing salaries and fringe benefit costs for all departments across all funds. Increases for non-bargaining employees, as defined in the Personnel Policy, will be established by the Human Resources and Finance and Audit Committees at the beginning of the budget cycle and forwarded to the County Board for inclusion in the annual budget.

McHenry County's Budget Policy immediately following.

## McHenry County Board Budget Policies

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McHenry County Government operates on policies designed to protect the County's assets and taxpayers' interests, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities, which may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

The County Board, in addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, is implementing the following directives for the development of the fiscal year 2014 budget:

**Financial Strength** – The County Board is committed to maintaining its current solid financial strength by continuing to implement sound financial business practices to ensure the services needed and required for public health, safety, transportation and the development of a thriving workforce and local economy for fiscal year 2014 and beyond are viable by establishing the following budget directives:

- **Status Quo Budget Submittal** – Department Budgets shall be submitted in accordance with existing levels of services provided, unless funding is identified and available through other revenue sources or a departmental reorganization. There is no guarantee of continued funding levels, and in some instances Departments and /or Agencies may receive less than the current year's appropriation.
- **Federal and State Funded Programs** – In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Departments will be expected to either reduce funded services or identify other reductions/revenue increases to off-set the losses. Exceptions will be addressed on a case by case basis.
- **User Fees and Charges** – All user fees and charges should be reviewed by County Administration, Elected Officials and Appointed Department Heads on an annual basis to ensure the fee collected is covering the cost of service provided (subject to State Statutes).
- **Revenue Estimations** – The County will project annual revenues on a conservative analytical basis to protect it from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by County Administration from the reporting Liaison Committee (and if necessary the full County Board) on whether said service should be allowed to continue and supplemented with County funds.
- **Consumer Price Index** – The County of McHenry is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover the costs of inflationary increases incurred in their day to day operations by increasing their previous year's extension by the CPI or 5%, whichever is smallest. The County Board has directed County Administration to capture new growth when developing the fiscal year 2014 budget. The CPI increase authorized under PTELL shall not be utilized in the calculation of property tax revenues.
- **Fund Reserves** –The County Board will maintain a 180-day (6 month) unrestricted fund balance in most funds for cash flow purposes based on the Financial Model and adjusted for future capital expenditures. Instances where an ending audited fund balance (11/30/XX) is above the 180-day goal, a plan will be developed by the Finance and Audit Committee and presented for approval to the County Board to allow

for the spending down of the surplus above 180 days. If the fund drops below the 100-day unrestricted fund balance as of 11/30/XX, an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.

- **Vacant Positions** – On October 1, 2002 the County Board approved Resolution R-200210-12-196 authorizing a county wide budget policy on vacant positions. This resolution can be viewed under County Board Records on the County Clerk’s web page at <http://www.co.mchenry.il.us/departments/countyclerk/Pages/CountyBoardRecords.aspx>
- **Alternative Service Delivery & Outsourcing** – Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:
  - Outsourcing – the organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.
  - Privatization – the organization sells the operation’s assets and walks away from the service responsibility. Eliminates all future cost to the organization.
  - Private/Public Partnership – joint venture where the local unit of government still carries part of the cost, with plans of the private partner taking 100% control at a future date. High level of risk involved in regards to financial stability of private partner. The local unit of government could end up with the total financial burden.
  - Managed Competition – in house employees restructure, innovate, and compete against contractors to provide services under contract. Pros: promotes employee participation, can reduce costs, assists with labor contract negotiations, and addresses sense of employee entitlement. Cons: cannot force on Statutory Offices, requires additional time in tracking outcomes, loss over control of services provided by outside contractor.
- **Wage Adjustments** – Every effort will be made to establish the non-union employee wage increase rate at the beginning of the budget cycle. It is the desire of the County Board to maintain a level of equity between union and non-union employees. The Human Resources Committee shall establish and recommend to the Finance and Audit Committee an equitable performance pay adjustment for non-union employees no later than the 2<sup>nd</sup> Finance and Audit Committee meeting in June.
- **Outside Agency Funding** – The County Board realizes the need to support outside agencies with funding from the County’s budget to accomplish goals that directly affect the quality of life in McHenry County. Each requesting agency will meet with and present to the County Administrator their achievements with the prior year funding, how they improved quality of life, and what are the financial implications to their organization if county funding was reduced or eliminated. A presentation to the Finance and Audit committee will also be required prior to budget approval. The County Board does not guarantee any funding levels, unless a contractual agreement with said agency has been approved by the County Board.

- **Priorities** – Direction is hereby given to the County Administrator and Associate County Administrator – Finance to create the fiscal year 2014 budget with the following priorities:
  - **First** - All mandated services must be budgeted
  - **Second** - All operating necessities (Utilities, IMRF, Health Insurance, Union Contracts, the Correctional Facility, etc.)
  - **Third** – Non-Union Employee Compensation
  - **Fourth** – General operating costs to provide services
  - **Fifth** – Capital Needs of the Organization
  - **Sixth** – Recommended Supplemental Requests
  - **Seventh** – Outside Agency Funding / Local Match to Grants

The pages that follow provide further definitions and guidelines for the development of the fiscal year 2014 budget, and should be considered as directives from the County Board.

### **Accounting/Auditing**

State statutes require an annual audit by independent certified public accountants (**55 ILCS 5/6-31003**). A Comprehensive Annual Financial Report (CAFR) shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The County follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). As of December 1, 2002, the County implemented GASB 34 which requires Government-wide financial statements on a full accrual basis of accounting (June 1999 the Governmental Accounting Standards Board issued GASB Statement No. 34, Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments).

As of December 1, 2010 the County implemented GASB 54 which changes Fund Balance Reporting and Governmental Fund Type Definitions. This new governmental accounting standard will first be reflected in the fiscal year 2011 Comprehensive Annual Financial Report of the County.

### **Appropriation**

All operating funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

### **Balanced Budget**

By County Board policy, the budget must balance expenditures against available revenues relative to all funds (**R-200006-12-134**).

### **Budget Amendment**

All requests for budget amendments must start with a completed Budget Adjustment Form (accessed on the County intranet site) submitted to the County Administrator and/or the Associate County Administrator – Finance, who upon review will work with the requesting department head in preparing a resolution (if required) in the County Board approved format (**R-9909-12-234**) for committee and board presentation.

Budgets may be amended in four ways:

- The County Administrator or Associate County Administrator - Finance may authorize transfers between the contractual and commodities budget line items (4000) and (5000) within a department budget as long as they do not exceed the total combined appropriation for these two categories (**Budget Adjustment Form required**) (**R-200006-12-134**);
- Elected officials may authorize transfers between contractual and commodities budget line items (4000) and (5000) in their departmental budget, as long as they do not exceed the total combined appropriation for these two categories, by completing the Budget Adjustment Form

and forwarding it to the County Administrator or Associate County Administrator - Finance (**States Attorney Opinion 11/10/99 & 2/01/01**);

- All departments must submit a required Budget Adjustment Form (can be accessed through the County intranet) to the County Administrator or Associate County Administrator - Finance to provide an accounting record of the requested budget change prior to the adjustment/transfer being done (**R-200206-12-091**).
- All other transfers and emergency appropriations after budget adoption require a 2/3<sup>rd</sup> majority vote of all the members constituting the County Board (**55 ILCS 5/6-1003**).

### **Budget Presentation:**

When a department head/elected official has completed the required budget forms and data entry, a meeting will be schedule with the County Administrator and Associate County Administrator – Finance to review and ensure budget policy compliance. Concerns and or issues should be addressed by the department head/elected official at this time. Upon review by County Administration, the budget will be scheduled for presentation to the proper liaison committee. Each liaison committee meeting packet will contain copies of the department's budget and supplemental requests prior to the scheduled committee meeting for review. No action will be taken on the supplemental requests by the committee (please see Supplemental Request Section for further information). Once all committees have reviewed their respective reporting department's budgets, and the recommended supplementals have been approved, the budget is moved to the whole board to be placed on public display for a minimum of fifteen (15) days prior to final approval.

### **Building Costs**

The Facilities Management Department is responsible for the budgeting of all costs relating to operating and maintaining the buildings and required equipment (HVAC, Boilers, Pumps, etc) of the County. It is the individual department's responsibility to budget for maintenance on any specialized equipment used by the department to provide services to the general public. This type of equipment could include: Technology Equipment, Furniture and Fixtures, etc. It is the individual department's responsibility to also budget for any cosmetic changes (new walls, electrical outlets, telephone jacks, etc.) they are requesting within the area assigned to their departments.

A five year capital maintenance program budget shall be developed for fiscal year 2015 and forward. The program will identify the time frame and estimated replacement costs for capital building improvements including but not limited to: HVAC systems, Chillers, Roofs, Windows, Parking Lots, Sidewalks, etc. A future determined amount of funding will be set aside for this program annually.

### **Capital Budget - Short Term**

During the budget process, funds are set aside to cover the costs for such items like new vehicles, computer technology, equipment and furniture and fixtures. These capital items are funded in the Non-Departmental budget at the same level each budget year. Short Term Capital requests above the maintenance budget compete with all other supplemental requests submitted during the budget process.

The County Board acknowledges the importance of developing a predictable replacement schedule for the equipment used in maintaining the County's transportation infrastructure. To ensure the public's safety on County roadways, County Administration is hereby directed to include each year \$750,000 in the Division of Transportation's annual budget for the replacement of snow plows and other equipment deemed necessary by the County Engineer. The Transportation and Finance and Audit Committees will have final approval of said budget after a presentation by the County Engineer describing how the funds will be expended. In the event the Division of Transportations funds are depleted to an amount that will jeopardize the daily operations of McDOT, the \$750,000 replacement budget will be revisited with County Administration and the County Board.

### **Capital Budget – Long Term**

The County has a five year long term capital budget plan that resides in the County's financial model. The plan is reviewed at the beginning of each year and updated to reflect the priorities of the County Board. This budget is for capital projects that typically require large amounts of investment and take longer than one year to complete. Long Term Capital projects do not compete for operating dollars during the current budget process, but are funded through the reserves of the general fund at the discretion of the County Board.

### **Compensated Absences**

The audited financial reports show a liability for the accumulation of vacation and compensatory time earned by employees but not taken. The balance is a projection of what the County would be required to pay out if it discontinued business as of that date.

### **Contingency Fund**

A General Fund contingency account with a minimum of \$500,000 (**R-200206-12-091**) will be designated for emergency expenditures during the year. Another contingency account with a minimum of \$10,000 (**R-200006-12-134**) will be designated to pay for unexpected vacation and compensatory payments as long term employees retire or leave County employment.

### **Contract Management**

Beginning with the start of the 2014 fiscal year the County will be implementing a new process in order to manage the contracts that legally bind County funds to vendors. The County Board encourages each Elected Official and Department Head to utilize the expertise in the purchasing department when committing County funds to a contract. All contracts will be submitted to the Purchasing Department who will do a preliminary review to ensure compliance with the purchasing ordinance, and will then forward the contract to the State's Attorney's Office for their legal review. Upon approval by the State's Attorney's office, the purchasing department will notify the requesting department that the contract is good, and that a resolution (if over \$20,000) should now be submitted to the Liaison Committee and County Board for approval. Upon approval of the contract or resolution (if required), the Purchasing Department will obtain all necessary signatures, copy the contract, and forward the contract to the vendor with return mailing instructions stating that the completed contract needs to be returned to the Director of Purchasing. Once the completed contract is received, the Purchasing Department will image the contract, submit the original to the County Clerk, and send copies to the requesting Department and the County Auditor.

### **Depreciation**

The County does not budget for depreciation expense (**R-200006-12-134**).

### **EEO-Affirmative Action**

The County Board set a policy (**O-200611-09-107**) that all vendors doing greater than \$20,000 of business with the County must follow guidelines established for equal employment opportunity and affirmative action. Generally, the vendor must have a written sexual harassment policy that meets state statutes (**775 ILCS 15/3**), a written EEO policy (**775 ILCS 5/1-102**), and a workforce profile that demonstrates its EEO practices. The County refuses to conduct business with vendors who do not meet these guidelines.

### **Elected Officials and Appointed Boards**

If an elected official or appointed board decides not to follow the policies as set forth by the County Board, it is their responsibility to notify the County Administrator immediately of their intent.

The County Board will determine appropriate budget dollars to be allocated to any elected official or appointed board who decides to opt out of the 2014 budget process and or wage and grade compensation policy. (R-200506-12-160)

### Elected Officials' Salaries

The setting of salaries for the new terms of Elected Officials is to be completed during the budget process in the fiscal year prior to the fiscal year the office/term expires **(R-200206-12-091)**. The new salaries to be set are to be approved by the Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the Full County Board **(R-200206-12-091)**.

### Employee Wage & Compensation System

All employee positions within the County organization are assigned a grade/range/and rate of pay by the Human Resource Department **(R-200305-12-113)**. Please refer to the Salary Administration Policy for more detailed instructions on Employee Wages & Compensation System.

<b>Hiring Range</b>	<b>Approvals</b>
Grade Floor	Department Head
Grade Floor to 1 <sup>st</sup> Quartile	Department Head & Human Resources
1 <sup>st</sup> Quartile to Midpoint	County Administrator
Over Midpoint to Maximum	County Board

The County Board each year will address adjusting the floor and ceiling of each grade and range by the first board meeting in August **(R-200305-12-113)**, considering outside factors such as the inflation rate, market demand and the general economy.

To maintain a fair and equitable compensation system, budget dollars allocated for salaries will be based on the current rate of pay for the position within the grade and range. Vacant positions will be based on the entry level of the grade for the position. For positions whose pay exceed the ceiling of the grade and range they are assigned to, the department must make up the difference (including the additional cost for benefits) from within their operating budget.

Budget is allocated based on position, and not the employee in the position. If budget savings from an unfilled position occurs and is used in any other manner, the unfilled position will cease to exist and will need to be re-established as a new position in the next budget process **(R-200305-12-113)**.

New Positions and reclassification requests submitted during the budget process must be position specific to be considered for funding. If funding is approved during the budget process and the department wishes to use the funding for positions other than the approved position, a resolution authorizing the change will be required by the County Board prior to the change taking place. Please refer to the Salary Administration Policy in appendix A for more detailed instructions on Employee Wages & Compensation System.

To eliminate confusion in the calculation of merit dollars for departments, the County Board is issuing a moratorium on all reclassifications and salary adjustments requested outside of the budget process for the months of November and December. This change was effective starting with November of 2006.

### Encumbrance

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Encumbrances at year-end for unfilled obligations of the current year budget are re-appropriated in the succeeding year based on County Board approval **(55 ILCS 5/6-1005)**. An encumbrance for capital expenditures will continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent that the project is not under contract by the close **of November 30, the last day of the County's fiscal year**. Encumbrances at year end do not constitute expenditures or liabilities in the financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.



## **Pre-Encumbrance**

A pre-encumbrance is a requisition to purchase a specific item. Unlike an encumbrance, pre-encumbrances do not re-appropriate current year budget to the succeeding budget year. Instead, an open pre-encumbrance at year end will attach itself to the New Year budget dollars.

## **Enterprise Fund**

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. McHenry County uses two enterprise funds, one for the County owned and operated nursing home (**O-9611-1200-98**) and one for the Emergency Telephone Systems Board (E-911) (**O-200211-12-088**).

## **Financial Model**

The County Board in fiscal year 2001 instituted the use of a five year financial model to be the guide in the decision making processes in securing the financial health of the County. The model is updated at the beginning of each year and reflects current and projected annual cash reserves. Built within the Model is the long term Capital Budget (program) of the County. The County will maintain a 180-day (6 months) unrestricted fund balance in all funds for cash flow purposes (based on 11/30/XX audited numbers). In using the financial model, the user must look at the projected five year trend to determine if additional spend down is necessary once the six month goal has been exceeded. If the model projects a future decline below four and a half months of reserve after the completion of the year-end audit, the Finance and Audit Committee will develop an action plan that restores the fund balance to six months reserve.

## **Fixed Assets**

The County maintains a fixed asset inventory of furniture, equipment, buildings, infrastructure and improvements with a value as defined by the fixed asset policy (**R-200106-12-116**) and a useful life of one year or more.

The County implemented GASB 51 "Accounting and Financial Reporting for Intangible Assets" in October, 2010 (**R-201010-12-271**). An example of an Intangible Asset is computer software created by the County.

## **Fiscal Year**

The County's fiscal year is December 1<sup>st</sup> through November 30<sup>th</sup>. (**Set by County Board per 55 ILCS 5/6-1001**)

## **Fund Balance**

The County will maintain a 180-day (6 months) unrestricted fund balance in most funds for cash flow purposes based on the Financial Model and adjusted for future capital expenditures. Instances where an ending audited fund balance (11/30/XX) is above the 180-day goal, a spend down plan will be developed and presented by the Finance and Audit Committee and approved by the County Board to allow for the spending down of the surplus above 180 days. If a fund balance drops below the 100-day unrestricted fund balance as of 11/30/XX (based on audited numbers), an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.

## **Grants**

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs. All new grant applications (regardless of dollar amounts) must be approved by the department's liaison committee and if time permits, the full County Board prior to submission of the grant application to the grantor. (Board approved 5/04/04).

- The County Board's definition of a new grant is:
  1. A grant that has not been awarded in the previous year
  2. A current grant (or renewal grant) whose financial terms have changed (grant award has increased, decreased, or added a local match, etc.)
  3. A grant whose local match financial requirements have changed
- Departments will submit draft grant application copies to the Associate County Administrator - Finance, and the County Auditor for review prior to submitting the application.

In the event the timeframe for the submission of a grant application does not fit into the above mentioned county process, the County Board Chairman and or County Administrator may give the submitting department head the authority to apply for the grant.

- Departments will present to the County Board during the presentation portion of the daytime board meeting, details of the new grant and how it will benefit the Citizens of the County. Also required to be presented is an outline showing the administrative costs to administer the grant at both the department and County Administration level. This will afford Board members the opportunity to review the grant and have questions answered by the department prior to the submission of the grant application.
- Grant applications, regardless of the amount, with anticipated increases in full or part-time staff must be formally approved by the County Board **(R-200006-12-134)**.
- Departments who apply for grants that require a local match should find the local match within their budgets.
- Upon notification of a grant award, departments will prepare the resolution and cover memorandum to amend the respective budget.
- A 2/3<sup>rd</sup> vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses **(55 ILCS 5/6-1003)**.
- The term "grant" includes any form of funding or reimbursement for County Services from the State, Federal or third party agencies.
- Grants will be controlled at the operating budget level based on the County's fiscal year.
- The grant "operating-budget" will be periodically reviewed by the County Auditor and the Associate County Administrator - Finance to assure that the revenues and expenditures are consistent with the grant award.
- Renewal grants will be reviewed during the budget process.
- All departments receiving grant funding through various Federal and State agencies, are now required to submit to the Associate County Administrator - Finance a Grant Information Form (which can be accessed from the County intra-net). This form should be completed and returned to the Associate County Administrator - Finance with a copy of the grant application/information upon acceptance of each grant awarded. No grant resolution will be placed on committee agendas without this information being provided first. For all new grants awarded during the County's fiscal year, the above process must be followed. Information submitted will be shared with the Auditor's Office, thus eliminating duplication of effort for the departments. The Grant Information Form requests the following information:
  - Department accepting Grant
  - Who the Grant Information Form was prepared by
  - Grant Title

- Granting Agency
- Official Grant Number
- IFMS (County) Grant Number
- If flow-through grant, from which federal agency is grant flowing
- Catalog of Federal Domestic Assistance (CFDA) Number
  - (Web Site: [www.cfda.gov](http://www.cfda.gov))
- Period covered by grant agreement
- Amount of Grant Award
- Does the Grant require a match from the County
- What are the requirements/stipulations of the grant that must be completed before draw down of the cash award is allowed
- Is the Grant Award included in the departmental budget request
- What OCA code is the Grant budgeted under

**Internal Control**

Internal control procedures shall be documented and reviewed periodically by the County Auditor to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

**Investment**

The County Treasurer is responsible for the investing of all McHenry County funds **(55 ILCS 5/3-11006)**.

**Merit Increases**

The Human Resources Committee shall establish an equitable merit pay plan **(R-200006-12-134)**.

To maintain an equitable merit process, employees hired during the fiscal year may be awarded merit for performance based on the following schedule:

Merit Increases for New Hires	
Hire Date	% of Maximum Merit
12/01/XX thru 02/28/XX	100%
03/01/XX thru 05/31/XX	75%
06/01/XX thru 09/30/XX	50%
Or the table movement, whichever is greater	

Seasonal Employees who have worked for the County in the prior year may be given an increase based on the percentage used for the table movement.

**Mileage**

Reimbursement of mileage expense to employees, elected officials and County Board members will be at the Internal Revenue Service established rate in effect on January 1<sup>st</sup> of the new calendar year **(R-200106-12-117)**. The County Board will review and reconsider the rate during periods of volatile pricing. Department budgets may be adjusted to reflect the fluctuation in the mileage rate.

**Position Reclassifications**

Anticipated position reclassifications and/or new position requests are to be completed during the budget process cycle. Priority will be given to requests presented in the context of a reorganization that enhances customer service and/or reduces the cost of doing business. Please refer to the Salary Administration Policy in appendix A for more detailed instructions on Position Reclassifications.

## **Purchasing**

All items with an expected value of \$20,000 or greater must be competitively bid **(O-200611-09-107)** with exceptions for professional services or other items as defined in state statutes **(30 ILCS 505-6)**. All departments are authorized to make purchases up to \$20,000 **(O-200611-09-107)** as long as the item was included in the appropriated budget and procedures that are described in the Purchasing Ordinance **(O-200611-09-107)** are followed. Individual items that equal or exceed \$20,000 must be brought forward for approval by the Finance and Audit Committee and the County Board even if such items were budgeted for. All general fund capital items will be purchased from the capital budget unless funding is provided through a grant or an outside funding source. Capital purchases will be scheduled to coincide with property tax revenue cycles (June & September) for cash flow considerations. Capital purchases to be charged to the FY 2013/2014 budget must be physically on site by November 30, 2013 to be expensed in the fiscal year 2013 budget. All general supply purchases for fiscal year 2013 must be acquired by November 21, 2013. Items acquired after these cutoff dates will be charged to the department's FY 2013/2014 budget, unless the purchase is proven to be of an emergency nature or has received prior approval of the County Administrator **(R-200106-12-117)**.

## **Revenues**

Revenues are projected using conservative estimates based on historical information and current levels of collection. Departments should bill appropriate parties for amounts owed to McHenry County, review aging reports, complete follow-up information about the account, and monitor all accounts receivables.

## **Risk Management**

The County has an established a program for unemployment, liability and workers compensation. To forecast expenditures, the County considers claims, retention levels, fixed costs, and fund reserves. All departments who have expenditures being submitted and paid by the Risk Management Fund must complete a separate budget for their projected costs to the fund and submit it along with their departmental budgets. These budget requests for the Risk Management Fund will be reviewed by the County Administrator, Associate County Administrator - Finance, Risk Manager and then be processed through the normal committee procedures.

## **Salaries and Fringe Benefits**

The Associate County Administrator - Finance is responsible for computing salaries and fringe benefit costs for all departments, applying a turnover reduction percentage factor based upon prior year's turnover experience **(R-200006-12-134)**.

## **Service Enhancements**

Requests for new or expanded programs are to be separately requested via budget templates as presented in the budget preparation manual, and in the departments 2014 budget folders located on the budget drive. These requests must be accompanied by appropriate back-up documentation **(R-200006-12-134)**.

## **Sick Leave Buyback**

Unless specified in a labor contract, sick leave buyback payments from the general fund will be made within the first quarter of the new fiscal year.

## **Supplemental Requests**

Supplemental budget requests will be handled with the same process used for the fiscal year 2013 budget. Department Heads will discuss their supplemental requests during their meeting with the County Administrator and Associate County Administrator – Finance. A ranking of importance by the department for each request will be noted and compiled into an overall county listing. The County Administrator with assistance of the Associate County Administrator – Finance will review all requests and their rankings,

and develop recommendations based on overall need, importance and purpose to the operations of the County in meeting the strategic and financial goals established for the budget. A presentation of the final recommendations will be made to the Chairman's Advisory Legislative Forum (CALF) for review, discussion and approval. Each Chairman will then be responsible for reporting back to their individual committees on what supplementals were approved and answer any questions regarding the awards (Board Approved 5/04/04). Once approved by the CALF, the recommendations move on to the Finance and Audit Committee for approval into the new budget. Department Heads and Elected Officials are entitled to address either committee on issues surrounding the recommendations prior to final approval.

### **Temporary Positions**

The County Board recognizes there are hardships placed upon departments when employees are off due to approved leaves (FMLA, Military, etc.) To assist the departments in this time of need, the County Board has approved a pool of four temporary positions. The definition of temporary is when the employee will be scheduled to be gone more than two weeks, but no more than twelve weeks. If the department needs the position for a longer period of time, a resolution must be completed asking to create a new temporary position within the department. All approved temporary positions will be required to have a sunset clause stating when the position will be eliminated. Temporary positions are allocated through the County Administrator.

### **User Fees**

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determines user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

### **Vehicle Replacement**

Prior to replacement of any County vehicle, an evaluation of intended use will be completed comparing benefits of the purchase versus paying mileage to County officials and employees (**R-200006-12-134**). Where practical, standard sized pre-owned or program vehicles will be considered instead of new vehicles (**R-200006-12-134**). Employees who are on-call 24 hours per day may take their vehicles to and from work.

## **BUDGET GUIDELINES**

The purpose of this section is to explain the scope, format, process, and content of the McHenry County budget. The following information will aid the reader in understanding the budgetary concepts and components upon which this budget is based. The County of McHenry is required by Illinois Compiled Statutes to adopt an Annual Budget and Appropriation Ordinance, for County revenues and expenditures. The County budgets are presented on the modified accrual basis for all governmental fund types and accrual basis for the proprietary funds. This means the General (purpose) Fund and Special (purpose) Funds recognize revenues when they are measurable and available and expenditures when a liability (obligation) is drawn on current financial resources. Proprietary Funds recognize revenues when they are earned and expenses when they are incurred.

### **SCOPE OF THE BUDGET DOCUMENT**

The County budget is a financial plan of estimated expenditures and revenues for the coming year. The annual budget provides historical, current, and future comparisons of revenues and expenditures. Separate documents prepared include a Budget in Brief, a capital project plan, and County Board goals and objectives.

### **BUDGET FORMAT**

The budget document is organized into the following sections:

- **Transmittal Letter:** The County Administrator develops a transmittal letter that summarizes the recommendations to the County Board, the effect these recommendations will have on operations, and the proposed budget.
- **Budget Summaries:** Departments are assigned to one of Ten County Board Committees, which reviews their budget and conducts other business. The departmental budgets of each Committee are summarized along with financial summary schedules to provide comparisons of historical, current, and future year projection figures. These summaries also include estimated property tax levies, tax rates, and personnel information.
- **Departmental Budgets:** The core budget includes program descriptions for each department arranged within the appropriate Fund. Each department budget includes an organizational chart and a list of full time equivalent positions. Program highlights and goals for the upcoming year are included to summarize specific areas of concentration.

Detailed information for each department includes:

- Each department begins with narrative information about the program(s) they are providing, including function description by major OCA code, an organization chart, a list of full time equivalents, and the actual statute of mandated services.
- The current year highlights and goals for the next year for each program address the specific activities of this program.
- The financial information follows, including historical, current, and future year projections.

**Note:** The definition of a program is the key service that a department provides.

### **BUDGET DEVELOPMENT PROCESS**

The specific steps taken to prepare the annual budget are as follows:

- County Board updates strategic goals and objectives. February
- Financial preparation materials are distributed to departments. June

- Departments prepare revenue and expense budgets. June
- County Administration reviews all preliminary budgets. July/August
- County Administrator reports on budget process to Co. Board. August
- Standing Committees conduct public hearings August/September
- Preliminary budget and the tax levy are filed in Clerk's Office October
- Final budget appropriation and tax levy are approved November

### **BUDGET AMENDMENT PROCESS**

The adopted budget may be adjusted in the following ways:

- The County Administrator, the Associate County Administrator – Finance, and/or an elected official may authorize a transfer of funds within and between object level 1 totals, except Personnel Services and Capital Outlay expenditure classifications, based upon the types or categories of goods and services purchased. Object level 1 expenditures include Personnel Services (salaries and wages); Contractual Services (utilities, maintenance contracts); Commodities (supplies, travel expenses and materials); and Capital outlays.
- All departments must submit a required budget adjustment form (can be accessed through the County intranet) to the County Administrator or Associate County Administrator - Finance to provide an accounting record of the requested budget change prior to the adjustment/transfer being done.
- The County Board must approve transfers of funds between departments or funds by a 2/3<sup>rd</sup> majority vote (16) of the County Board. (Transfers may not be made from certain special purpose funds to other funds).
- Additional (emergency) appropriations or transfers involving personnel and capital categories (after budget adoption) must also be approved by a 2/3<sup>rd</sup> majority vote (16) of the County Board.
- On a quarterly basis, the County Administrator and the Associate County Administrator - Finance will meet with elected officials and appointed department heads to determine if there are shortfalls in revenues or expenditures. A written summary will be provided for the County Board.
- The County Administrator is directed in November of each year to identify appropriate transfers to balance all accounts prior to the end of the fiscal year when all appropriations are closed as mandated by the Illinois Compiled Statutes. The County Board has approved encumbrance accounting, which means that in the budget and appropriation process, purchase orders are recorded in order to reserve that portion of the applicable fund balance. Encumbrances outstanding at the end of the fiscal year are reported as reserves of fund balances, and need to be re-appropriated by resolution of the County Board as emergency appropriations to the new fiscal year approved budget in order to complete the purchase transaction. The County Board will consider outstanding encumbrances from the prior fiscal year no later than their first board meeting in February.

### **FINANCIAL STRUCTURE**

The County's financial structure begins with funds. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Several types of funds are budgeted.

## Governmental Funds

Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.

- **General Fund:** The General (Corporate) Fund is available for any authorized purpose, and is used to account for all financial resources except those required to be accounted for in another Fund. A General Fund summary is prepared which lists the amount of General Fund appropriation for all affected departments.
- **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Currently 40 Special Revenue Funds are budgeted and appropriated.
- **Debt Service Fund:** Debt Service Funds are utilized to account for the payment of interest, principal and related costs on the County's general long-term debt.
- **Capital Project Funds:** Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

## Proprietary Funds

Proprietary Funds are used to account for the County's ongoing organizations and activities, which are similar to those often, found in the private sector.

- **Enterprise Fund:** An Enterprise Fund is used to account for operations, which are financed primarily by user charges.
- **Internal Service Funds:** Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments or agencies of the County on a cost reimbursement basis.



## **SALARY ADMINISTRATION POLICY**

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### **I. Purpose**

The purpose of the Salary Administration Policy document is to state McHenry County's compensation processes and procedures that have been established to ensure that the policy is administered fairly and consistently.

### **II. Statement of Policy**

It is the policy of McHenry County to establish and maintain competitive salary ranges consistent with the economic/budgetary requirements of the County which will allow the County to effectively compete for qualified personnel, retain productive employees, and ensure that salaries are equitable and commensurate with the duties performed by each employee. This policy is implemented through the following sections:

#### **A. Position Analysis**

For each position, the appropriate Position Analysis form will be completed describing all the pertinent factors relating to the position. The department head must sign the form and submit it to the Human Resources Department, where it will be evaluated using the McHenry County Job Classification System. The Human Resources Director will notify the department head of the final rating.

#### **B. Position Descriptions**

1. Position descriptions shall be maintained by the Human Resources Department for all positions (full-time, part-time, seasonal and temporary). Position descriptions will be developed by the Human Resources Department, in consultation with the Department Head, from the completed Position Analysis form.
2. Position descriptions will contain a summary description of the position and essential duties performed by incumbents, as well as list the knowledge, skills, and abilities an employee should have in order to succeed in the position. Examples of duties listed in the position description are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similarly related or a logical assignment to the position.
3. The position description does not constitute an employment agreement between the County and the employee and is subject to change as the needs of the County and the requirements of the position change.

#### **C. New Positions**

1. A Position Analysis Form must be completed and a position description developed for any new position (not already contained in the current Job Classification System).
2. The completed Position Analysis must be submitted to the Human Resources Department. The information provided will be applied to the established McHenry County Job Evaluation System to determine the appropriate classification of the position. When necessary, the consultants will be utilized to assist in determining the appropriate classification of the position.
3. All new positions should be planned for and submitted to the Human Resources Director and the Associate County Administrator of Finance during the budget process. Priority

will be given to requests presented in the context of a reorganization that enhances customer service and/or reduces the cost of doing business. Mid-year requests for new positions will be considered on a case-by-case basis, and must be approved by the Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the County Board.

New position and reclassification requests submitted during the budget process must be position specific to be considered for funding. If funding is approved during the budget process and the department wishes to use the funding for positions other than the approved position, a resolution authorizing the change will be required by the County Board prior to the change taking place.

4. Sections C-1 and C-2 must be completed before any new or reclassified positions can be presented to the appropriate board committees and County Board for approval.

**D. Position Evaluation: Classification System**

The County maintains a job classification system (Resolution R-200802-12-058) which contains an inventory of jobs, designated by title, within the various classifications existing at the County. The Classification System consists of a grouping of similar positions into categories of substantially similar complexity and responsibility and general qualifications. All positions will be evaluated and classified in order of their relative value, utilizing the approved evaluation techniques of the McHenry County Job Classification System.

**E. Salary Structure**

The County is committed to maintaining a salary structure, consisting of position grades and salary ranges that will allow the County to effectively compete for qualified personnel and to ensure that salaries/wages are equitable and commensurate with the duties performed by employees.

**1. Salary Ranges -**

All position grades will have a salary/wage range that indicates their minimum, midpoint, and maximum monetary value. Salary ranges should be broad enough to provide salary/wage growth for competent personnel.

**2. Maintenance -**

Salary Ranges will be reviewed from a competitive standpoint based on prevailing trends (salary survey data and economic indicators) and the County's ability to pay on an annual basis by the Director of Human Resources. Appropriate changes will be recommended by County Administration and approved by the County Board.

**3. Starting Salaries -**

All new employees will normally be paid the minimum rate in the appropriate salary range. However, the County recognizes that department heads may need flexibility during the hiring process to recruit qualified candidates. The recognition of extraordinary experience or qualifications, labor market demands, or other qualifications of the candidate may justify a higher rate of pay, subject to the following conditions:

<b>Hiring Range</b>	<b>Approval</b>
Minimum of Salary Range	Department Head
Minimum to 1 <sup>st</sup> Quartile	Dept. Head & Director of Human Resources
1 <sup>st</sup> Quartile to Midpoint	County Administrator
Over Midpoint	County Board

In no event shall the salary offered exceed the salary range of the grade.

#### 4. Vacant Positions

If a position becomes vacant, steps must be taken to fill it within 90 days. Failure to take the appropriate steps to fill the position within 90 days will result in the position being eliminated. If a department has difficulties filling a vacant position, a request for an extension can be granted by the Director of Human Resources.

Budget is allocated based on position, and not the employee in the position. If budget savings from an unfilled position occurs and is used in any other manner without board approval, the unfilled position will cease to exist and will need to be re-established as a new position in the next budget process.

#### 5. Promotions

- a. A promotion is considered movement into a job classification that is at least one (1) salary grade higher than the employees' current position.
- b. At the time of promotion, an employee is normally eligible for a salary adjustment based upon the following considerations:
  - The employees' performance history;
  - The amount of additional responsibility, including education and training required for the new position;
  - The location of the employees' current salary in the new salary range;
  - Internal equity;
  - Departmental budgetary constraints.
- c. A completed performance appraisal will be required anytime an employee is promoted.
- d. A promotion normally results in a salary increase not to exceed 6% of the employees' current salary. If the minimum of the new salary range is higher than the proposed promotional increase, the employee shall be moved to the new minimum of the salary range. In no case can the increase exceed the budgeted amount of the position the employee is being promoted into without approval of the County Board.
- e. For departmental promotions within the same grade, due to increased responsibilities and job duties, the normal salary increase will be 3% but not greater than 6% of the employee's current salary. In no case can the increase exceed the budgeted amount of the position without approval of the County Board.

- f. In the event the promotion is into a position that is two grades or more above the employee's current position, salary will be determined by the department head, the Director of Human Resources and the County Administrator.
- g. For internal promotions into a salary grade 15 or higher, the annual salary amount (not to exceed the budget for the position) will be determined by the department head, Director of Human Resources and the County Administrator.
- h. In the rare event labor market conditions warrant considering internal equity for an internal promotion into a professional position (Grade 10E to 14E), the annual salary may be allowed over the normal increase as set forth in Section 5C, but not to exceed the first (1<sup>st</sup>) quartile of the salary grade. The salary will be determined by the department head, Director of Human Resources, and the County Administrator.
- i. Employees who receive a promotional increase (mid-year adjustment) during the current fiscal year will be limited to the amount of merit increase awarded on December first based on the established merit increases for new hires as approved by resolution of the County Board each year.

**6. Transfers**

A transfer is defined as a reassignment of an employee from a position in one pay range to a position in the same pay range. The employee will retain the same rate of pay regardless if the transfer entails a change of departments. A completed performance appraisal will be required anytime an employee is transferred.

**7. Demotion**

A demotion is defined as an assignment to a position in a lower salary range regardless of the reasons for the change. A completed performance appraisal will be required anytime an employee is demoted. The salary adjustment will never be less than the minimum of the new range assignment nor be greater than the salary before demotion. The appropriate salary will be determined by the department head and the Director of Human Resources.

**8. Trainee Status**

If an applicant does not fully meet the minimum educational or certification requirements (but will within six (6) months of hire), the applicant may be hired at up to 10% below the minimum of the salary range. Once the applicant has met the minimum requirements, they will be brought to the minimum of the salary range. The applicant will not be eligible for a merit increase during the trainee status period.

**9. Reclassification**

A position that is reevaluated (in accordance with the Job Evaluation Review Process) and moves into a higher salary grade will be considered a promotion and normally results in a salary increase not to exceed 6% of the employees' current salary. If the minimum of the new salary range is higher than the proposed promotional increase, the employee shall be moved to the new minimum of the salary range. A position that is reevaluated (in accordance with the Job Evaluation Review Process) and moved into a lower salary grade will not be considered a demotion, but the incumbent employee's salary will be limited by the salary range of that grade.

In accordance with established practice, all requests for position reclassifications (following the Job Evaluation Review Process) should be planned for and submitted to the Director of Human Resources and the Associate County Administrator of Finance during the budget process.

Mid-year requests for reclassifications must follow the Job Evaluation Review Process and any resulting reclassifications must be approved by the Liaison Committee, the Human Resource Committee, The Finance and Audit Committee, and the County Board.

**10. Mid-Year Salary Adjustments**

For department heads/elected officials who wish to reward an employee for exceeding job expectations during the fiscal year, a completed performance appraisal and a resolution will be required to be presented to the Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the County Board requesting said salary adjustment. Once board approved, the department head/elected official should submit a payroll advice sheet to the Human Resources Department with a copy of the approved resolution (resolution must have index number as assigned by the County Clerk).

**F. Performance appraisals**

The County established performance appraisal system is a mechanism to document and measure individual job performance, to promote individual job knowledge, and skill development for career advancement.

A formal performance appraisal will be conducted for all employees on an annual basis. However, management staff is encouraged to provide both positive and corrective feedback on an ongoing basis to the employees they supervise.

A completed performance appraisal will be required in the submission of any employee promotion, transfer, demotion, or mid-year salary adjustment.

The completed performance appraisal document will become a part of the employees permanent personnel file maintained in the Human Resource Office.

**G. Merit increase system.**

The County has adopted a merit increase system to implement its pay-for-performance policy.

While position evaluation determines the relative worth of the position to the organization, and while performance appraisal determines the level of employee job performance, the merit system determines the level of employee reward. Merit increase percentages, as a percent of base salary, are established each year corresponding directly to a job performance level.

The merit award percentages will be recommended by the County Administrator for the approval of the County Board based first on budget considerations and then on competitive market conditions.

To eliminate confusion in the calculation of merit dollars for departments, the County Board has issued a moratorium on all reclassifications and salary adjustments requested outside of the budget process for the months of November and December.

### **III. Job Evaluation Review Process**

Department heads may, at their discretion, request the Director of Human Resources to re-evaluate the classification of a position if, in their opinion, there has been a significant change in job duties, responsibilities and/or qualifications of the position. However, the same position will not be evaluated more than once in any 12 month period.

The job evaluation process is as follows:

1. The department head will review the current position analysis form to ensure that the duties and responsibilities are accurately described.
2. Minor additions/revisions can be written in the margin of the current Position Analysis Form.
3. Major revisions require a supplemental sheet or the completion of a new Position Analysis Form.
4. Submit the revised analysis and supporting comments/recommendations to the Director of Human Resources.
5. The outcome of the job evaluation review will be provided to the department head.

## MCHENRY COUNTY FIXED ASSET POLICY

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### County Board Approved - June 2001

The following policy and procedural guide has been established for maintaining McHenry County's fixed asset accounting system. This policy will ensure that sufficient procedures and controls are in place to permit:

1. Control and physical accountability of all fixed assets;
2. The preparation of year end financial statements in accordance with generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB); and
3. Adequate insurance coverage.

The following establishes the criteria for items to be included in the County's fixed asset accounting system:

#### Criteria for Fixed Asset Capitalization

1. The asset purchased has a useful life greater than one (1) year ; and
2. The cost of the machinery, equipment, software or vehicle is equal to or greater than \$5,000.00. Different thresholds exist for land and improvements, buildings and improvements, construction in progress and infrastructure. See the table on Page 6 for these thresholds.

#### Criteria for Insured Value Purposes Accountable vs. Controllable

Two different categories of inventory have been designated: **accountable and controllable**. Accountable property is all property that meets the County's capitalization criteria. Controllable property is all property that does not meet the capitalization criteria, but that the County wants to have physical control over and have inventoried for insurance purposes. Controllable assets are to be included in inventory for insurance purposes due to their sensitive, portable, and/or theft-prone nature, such as: audio/visual equipment, office machines, computer hardware and peripherals, Sheriff's Department equipment, etc.

#### Quantity Purchases

The Board elects to capitalize certain quantity purchases that individually would not meet the criteria for fixed assets, such as a system. An equipment system is several pieces of equipment that are combined to perform a specific function. For inventory purposes, a system is primarily identified as such on the original purchase order documentation. If the combined cost of the system exceeds the capitalization threshold (regardless of the individual component unit costs), it will generally be capitalized as a single asset. If there is any question as to whether or not the system should be capitalized, the Fixed Asset Manager (County Auditor) should be consulted prior to the system being purchased for proper treatment.

#### Valuation

1. Fixed assets are to be valued at historical cost or, if that amount is not practicably determinable, at estimated historical cost. The method(s) to be used to estimate historical cost shall be established by the County Auditor.

2. Donated fixed assets shall be valued at the donor's estimated fair market value at the date of gifting or, if unobtainable, through a qualified appraisal.

### **Classifications**

The fixed assets shall be classified as follows:

- A. Land;
- B. Land improvements;
- C. Buildings and improvements;
- D. Furniture and fixtures;
- E. Machinery and equipment;
- F. Computer equipment;
- G. Licensed vehicles;
- H. Easements;
- I. Leased fixed assets; and
- J. Infrastructure.

Infrastructure assets are long-lived capital assets that normally can be preserved for a significant greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, bridges, tunnels, drainage systems and water systems. Infrastructure assets do not include buildings, drives, parking lots or any other examples given above that are incidental to property or access to the property.

### **Fixed Asset Manager**

The County Auditor is the Fixed Asset Manager and will work in connection with the responsibilities of the Purchasing Director and the County Insurance Manager to manage the County's fixed assets. Records of additions, transfers or deletions will be maintained by the Auditor's Office. The County Auditor is also responsible for preparing operating procedures for the purpose of financial compliance with recording all transactions relating to fixed assets on the County's integrated financial management system (IFMS). Detailed records of each fixed asset item will be recorded in the County's Visual FACS (Fixed Asset Control System) software system, purchased from Industrial Appraisal Company. The system's report generation will be compared and reconciled to the financial records of the County for accuracy and completeness.

### **Fixed Assets Additions**

The purchase or acquisition of fixed assets must be immediately reported to the County Auditor's Office after going through the Purchasing Department's Purchase Order and/or Requisition system to obtain the fixed asset. Purchasing regulations must be adhered to as stated in the McHenry County Purchasing Ordinance adopted by the County Board. Appointed Department Heads are required to use the Purchase Order system for anything over \$500. Elected Officials are also encouraged to use Purchasing. All Elected Officials and Appointed Department Heads must follow the bidding process for items greater than \$30,000 per State Statute 55 ILCS 5/5-1022 (Competitive Bids) and the County Purchasing Ordinance. A **Fixed Asset Addition/Disposal/Transfer Form** must be filled out with a copy of the related invoice(s) attached and then forwarded to the Auditor's Office.

### **Disposal of Fixed Assets**

Fixed Asset disposal may be initiated by Elected Officials/Department Heads and must be approved by the Purchasing Director. These items are either stored for the County auction or junked. The **Fixed Asset Addition/Disposal/Transfer Form** should be filled out at the time of storage or disposal and forwarded to the County Auditor's Office, indicating the intended disposition action. The Purchasing Director makes a list of all items available to Department heads approximately three weeks prior to auction and distributes it to the elected officials and department heads to see if there is any interest in the



items. The Purchasing Director will report to the County Auditor the final disposition status of any items after the auction is completed.

### **Transfer of Fixed Assets**

The transfer of fixed assets between buildings or departments is to be initiated by the elected officials/department heads affected by the transfer and further approved by the Purchasing Director. The County Auditor must be informed of the transfer via the Fixed Asset Transfer Form. This form must be forwarded to the County Auditor's Office for maintenance on Visual FACS.

### **Missing Equipment**

When equipment is discovered to be missing from its designated location with no record of its disposition, the Fixed Asset Manager is to be notified immediately. The Fixed Asset Manager will enlist the aid of the Purchasing Director and/or the County Sheriff as the situation is looked into.

### **Instructions on Completing the Fixed Asset Addition/Disposal/Transfer Form**

The **Fixed Asset Addition/Disposal/Transfer Form** can be obtained in the Auditor's Office if additional copies are needed. The form, which can be duplicated, is attached to the back of this policy. This one page form is to be used for any action taken on a fixed asset and must be filled out completely by the initiator. In addition, documentation shall be attached in all cases to backup the action being taken. A Fixed Asset report by department will be generated at the end of each fiscal year or upon request at any other time and sent to each department head for verification. The information presented on this list should be attached to **Fixed Asset Addition/Disposal/Transfer Form** when a disposal occurs with the fixed asset to be deleted highlighted to ensure that the correct one is removed from the system.

### **Leased Assets**

It should also be noted here that leased assets need to be reviewed to determine whether the lease should be classified as an operating lease or a capital lease. There are four criteria used to make this classification, the underlying issue being whether the benefits and risks of ownership are transferred from the lessor to the lessee. Whenever a department enters into a large lease contract for equipment, the Auditor's Office must receive all pertinent documentation so that a determination can be made on the financial status of recording the transaction.

The purpose of the criteria is to establish the substance of the transaction and determine whether the lease is merely an extended rental agreement or actually an installment purchase in the form of a capital lease. If a lease is classified as a capital lease, the full cost of the asset and corresponding liability for the lease payments will be reported on the financial statements of the lessee.

### **Recording Fixed Assets**

#### **Recording Land**

Land is to be capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposal.

#### **Recording Land Improvements**

Land improvements include items such as excavation, non-infrastructure utility installation, driveways; sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building

improvements intended to make the land ready for its intended purpose. Land improvements can be further categorized as non-exhaustible and exhaustible.

Non-Exhaustible – Expenditures for improvements that do not require maintenance or replacement, expenditures to bring land into condition to commence erection of structures, expenditures for improvements not identified with structures, and expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible and therefore, not depreciable.

Exhaustible – Other improvements that are part of a site, such as parking lots, landscaping and fencing, are usually exhaustible and are therefore depreciable. Depreciation of site improvements is necessary if the improvement is exhaustible.

### **Recording Buildings**

Buildings should be recorded at either their acquisition cost or construction cost. The cost of new construction should be carefully evaluated. Usually projects consist of major components such as land, land improvements, building construction (including professional fees and permits), furniture, fixtures and equipment. In addition, buildings include components (e.g. roof, air conditioner system, etc.) that should be recorded separately when significant because these building components have different useful lives. The value of each component needs to be determined and placed within its own category.

### **Recording Building Improvements**

Building improvements that extend the useful life should be capitalized. Examples of building improvements include roofing projects, major energy conservation projects, or remodeling and replacing major building components. An inventory should be taken of the project to include a description, the year completed, funding source and dollar amounts. Only those projects that meet the capitalization threshold need to be included. (Please refer to the information under Quantity Purchases on page 1 of this policy.)

### **Recording Construction in Progress**

Construction in progress should be capitalized and not depreciated. It should be reported with land and other non-depreciating assets at the government-wide level.

### **Recording Machinery and Equipment**

Assets such as furniture, machinery and equipment (that meet threshold levels) should be identified and inventoried. Some assets, individually, may fall below the capitalization threshold, but may be purchased in large quantities. Such purchases should be aggregated and the materiality and significance of them considered determining if the items should be capitalized either individually or in the aggregate.

### **Recording Vehicles**

Vehicles should be identified (by year, make, model and VIN number), inventoried, and if applicable, depreciated.

### **Recording Easements**

An easement is an interest in land owned by another that entitles the holder to a specific limited use or enjoyment (right to use the land). Therefore, easements are not required to be reported in the financial statements unless the County paid for the easement.

## **Recording Software**

Related volumes of software with a combined cost of \$5,000 and with a life of greater than one year or more are to be capitalized. Any vendor alterations made to the software after the initial installation are charged to maintenance if the alterations are made to keep the software in a useable state. For example, if the rate structure by a program must be updated periodically, this alteration would be maintenance. However, if there was alteration costs when the software was installed, the combined software and alteration costs are considered part of the capitalized cost if the \$5,000 threshold was exceeded.

## **Threshold Levels for Recording Capital Assets**

Besides defining the categories of capital assets, the estimated useful life, asset cost, associated debt and other exceptions must also be considered. An explanation of the other criteria and the threshold levels (1) for tracking and inventory purposes, and (2) for capitalizing and depreciating are:

Estimated Useful Life – The first criterion is useful life. An asset must have an estimated useful life greater than one year to be considered for capitalization and depreciation. Assets that are consumed, used-up, habitually lost or worn-out in one year or less should not be capitalized.

Asset Cost – The second criterion for determining depreciable capital assets is cost. The following schedule per category type has been recommended by GASB for medium size governments:

	<b>Tracking and Inventory</b>	<b>Capitalize and Depreciate</b>
Land	\$1	Capitalize Only
Land Improvement	\$1	\$25,000
Building	\$1	\$50,000
Building Improvements	\$1	\$50,000
Construction in Progress	\$1	Capitalize Only
Machinery and Equipment	\$1,000	\$5,000
Vehicle	\$1,000	\$5,000
Infrastructure	\$50,000	\$250,000

## **Costs Subsequent to Acquisition**

After fixed assets are acquired and made ready for use, additional costs are incurred that range from ordinary repair costs to significant additions. Accountants for the most part have adopted the position that costs incurred to achieve greater future benefits should be capitalized, whereas expenditures that simply maintain a given level of services should be expensed. In addition, most expenditures below the capitalization threshold are not capitalized.

The distinction between a capital expenditure and an expense is not always quickly determinable. Generally, the major types of expenditures incurred relative to existing assets are:

- A. Additions – Increase or extension of existing assets.
- B. Improvements and Replacements – Substitution of an improved assets for an existing one.
- C. Repairs – Expenditures that maintain assets in condition for operation.

## **Additions**

Any additions to assets are capitalized because a new asset has been created that increases the ability to provide service.

Accounting for changes related to the existing structure must also be considered. The cost that is incurred to tear down a wall of the old structure to make room for the addition would normally be expensed and the cost of the wall subtracted from the cost of the original structure. Although theoretically correct, this may not be possible or necessary due to the inability to establish a cost for the wall being torn down or because the cost would be immaterial to the total cost of the old structure. However, when significant changes to the existing structure are made as the result of an addition, a determination should be made whether to capitalize the cost of the changes.

## **Improvements and Replacements**

An improvement is the substitution for a better asset than the one currently used, while a replacement is the substitution of a similar asset.

Sometimes it is difficult to differentiate improvements and replacements from normal repairs. If the expenditure increased the future service potential of the asset, it should be capitalized. If the expenditure maintains the existing level of service, it should be expensed/expended as a normal repair.

Please consult the Fixed Asset Manager for assistance in determining if the item is an improvement or replacement and for the proper accounting treatment.

## **Repairs**

Ordinarily repairs are expenditures made to maintain assets in operating condition; they are charged in the period in which they are incurred on the basis that it is the only period benefited. Replacement of minor parts, lubricating and adjusting of equipment, repainting and cleaning are examples of the type of maintenance charges that occur regularly and are treated as ordinary operating expenses. It is often difficult to distinguish a repair from an improvement or replacement. The major consideration is whether the expenditure increases the future service potential. If a major repair, such as an overhaul, occurs, several periods will benefit and the cost should be handled as an addition, improvement, or replacement, depending on the type of repair made.

## **Inventorying Fixed Assets**

Any physical inventory is time consuming and can be costly. An initial inventory is the most time consuming and costly because of the large number of assets to be recorded, coded and valued. However, conducting it in phases – by department – can assist in reducing time and cost. The Auditor's Office will conduct random audits in order to ensure that controls exist for the inventory. Fixed asset control can be maintained by making four comparisons of fixed assets on hand and fixed asset records. They are:

1. Compare a sample of fixed asset purchases to the fixed asset list to make sure they were properly recorded;
2. Compare a sample of fixed assets sold to the fixed asset list to insure that the asset records now indicate that the asset was sold;
3. Compare a sample of assets selected by observation from throughout the entity to the fixed asset list to make sure first that the assets are on the list and second that other attributes such as department, location, etc. have been properly recorded.

4. Select a sample of assets from the fixed asset list, go to the location indicated in the record, and make sure that the asset is accounted for.

Making the comparisons by themselves is not sufficient. Any time a comparison indicates that a problem exists or is beginning to develop, additional steps should be taken. This may mean implementing better controls to insure all purchases and sales are recorded, tracking assets that are not at the listed location, etc. The follow-up that is necessary will depend on the problem(s) identified by making the comparisons.

“Critical nature” fixed assets that cost less than the capitalization threshold are called controlled assets and are inventoried despite their low cost. Although they are part of the fixed asset record, controlled assets are not reported as fixed assets on the County’s financial statements. However, the County has elected to include assets greater than \$1,000 for machinery, equipment and vehicles for the purpose of control and for assessing the level of insured values necessary to protect the County from loss.

### **Planning the Inventory**

The most important step in inventorying is planning. Without proper planning, other steps in the inventory process may have to be repeated or, even worse, the information collected in the finished inventory may be useless and the whole process would need to be repeated. As mentioned previously, inventory audits will be conducted periodically by the Auditor’s Office. Departments may also be asked to assist with an audit or may want to perform one on their own. The Visual FACS system has the ability to generate customized reports for this process. Please consult the Auditor’s Office for assistance.

**County of McHenry  
Debt Issuance Policy  
Amended March 17, 2009**

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**Purpose:**

The Counties Code and the Illinois Debt Reform Act (30 ILCS 350/) of the Illinois Compiled States authorizes and empowers Counties in Illinois to issue debt for specific purposes. This Policy is intended to establish guidelines and procedures relating to the issuance and management of McHenry County's debt instruments and to establish a clear understanding of the tasks, duties and responsibilities of the participants in the process. Moreover, this policy is intended to provide for the preparation and the implementation of procedures that will assure the County's compliance with the laws governing debt instruments and the procedures adopted within the County's Debt Policy.

**Policy Statement:**

In concert with the laws of the United States and the State of Illinois which govern the issuance of debt instruments, the County may, from time to time, sell in the public and private markets instruments of County debt for any lawful purposes as provided by the appropriate laws governing the issuance of County debt. It is the intent of this policy to maximize the constituents' tax dollars by selling McHenry County debt instruments in markets, both local and national, that will permit McHenry County to achieve the lowest rates of interest for the maturities it desires to achieve. Further, it shall be the intent of McHenry County to maximize its bond rating through various third party rating agencies such as Moody's by maintaining sound financial and fiscal policies and decision making. This policy specifically excludes all non bond related debt made by the McHenry County Mental Health Board pursuant to their authority under the Community Mental Health Act, however the Mental Health Board's financing, including mortgages, constitutes a part of the broader County financing.

*Task, Duties and Responsibilities:*

The McHenry County Board, through its Finance and Audit Committee and, after conducting the proper due diligence, shall be primarily responsible for the issuance of all McHenry County debt instruments.

**Debt Issuance – All Maturities:**

Prior to any solicitation for goods or services to be required through leasing arrangements, the requesting department head must provide a copy of an approved resolution to County Administration and the Purchasing Department. The approved resolution is the County Board's authorization for Purchasing to proceed in obtaining solicitation for proposals.

All McHenry County debt, including leases and other installment purchase agreements shall originate from requests to the McHenry County Administrator and the County Board's Finance and Audit Committee and shall be approved by a resolution of the McHenry County Board. This policy specifically excludes all non bond related debt made by the McHenry County Mental Health Board pursuant to their authority under the Community Mental Health Act. It is the intent of this policy that the County shall only obtain financing when it is necessary;

- (i) the process for identifying the timing and the amount of debt or other financing shall be as efficient as possible;
- (ii) the County will pursue the most favorable interest rate and debt issuance costs;
- (iii) the County will not use the proceeds of any financing to finance any current operations;
- (iv) the issuance of debt will only be considered after examining alternative funding sources such as new revenue streams; fee increases and/or State and Federal grants;
- (v) use debt for capital projects only that cannot be funded from current revenue sources or in such cases where it may be more desirable or equitable to the users of the project to finance the project over its useful life.

*Planning and Structuring:*

McHenry County shall develop a forward looking Capital Improvement Plan that enumerates the capital projects anticipated over a 5 year time period. The Plan will describe in reasonable detail each project, its estimated costs and its projected timing. The Plan will also include an examination of the potential sources of funds for the project. Each project will be ranked in priority based upon the following:

- (i) the need for the project and its relationship to providing County services;
- (ii) availability of funding or sources of funds available to service any proposed debt;
- (iii) the availability of staff to carry out the project in the desired time frames.

The Capital Improvement Plan will be a part of the annual McHenry County strategic plan and a part of the budget policy adopted by the County Board. It will be reviewed, updated and prioritized annually. In addition, each year, a plan for any debt issuance contemplated during that budget year shall be prepared by the County Administrator and the Associate County Administrator – Finance together with a calendar and shall be presented to the Finance Committee.

All capital projects shall be evaluated using McHenry County's 6 year financial modeling instrument to measure the long term impact of the proposed project on the finances of the County. The model will evaluate the impact of the issuance of any debt associated with the project. The County shall refer to the County's Financial Model to make informed decisions regarding the desirability of capital projects and the financial impacts on the County.

Debt issued by McHenry County shall be for a maximum maturity which is the earlier of:

- (i) the estimated useful life of the Capital Improvements being financed; or,
- (ii) twenty years; or
- (iii) some other term of years if it is being issued to refinance outstanding County debt.

The Finance and Audit Committee of the McHenry County Board shall make recommendations to the full County Board concerning the terms of all financing and refinancing programs and the full County Board shall be charged with the responsibility to approve any debt issuance programs after performing its required due diligence.

It shall be the intent of the McHenry County Board to invite participation from all interested local banking institutions whenever it is practical and whenever they can compete in rate and term.

*Selection of Consultants, Counsel and Underwriters:*

The Finance and Audit Committee and the County Administrator shall be responsible for the determination of the need to engage an underwriter in any proposed County debt issuance. The County Administrator will solicit proposals, which shall be in conformance with the County's Purchasing Ordinance, for the underwriting services for debt issued via negotiated sale. The selection of an underwriter may be for one financing; a series of financings; or, for a specified period of time.

The McHenry County States Attorney, with the advice and consent of the Finance and Audit Committee, shall be responsible for the selection of competent bond counsel for the County Board.

*Accounting Treatment/GASB 34*

Subject to all applicable Federal and State laws, interest on County Capital Improvement Projects may be capitalized from the date of issuance of Governmental Debt Obligations through the completion of the revenue producing project. Interest may also be capitalized for projects in which the revenue designated to pay debt service on the bonds (or such other debt instruments issued by the County) will be collected at a future date, not to exceed six months from the estimated completion of construction. The accounting treatment of all McHenry County debt instruments shall be in conformance with government accounting standards and GASB 34.

### *Internal Revenue Service Obligations*

The Associate County Administrator - Finance and the County Auditor shall be responsible for filing all required Internal Revenue Service forms, including form 8038 G and 8038 T as provided for in section 149(e) and Sections 141- 150 of the internal revenue service code and following up on any vendor filing of these required IRS forms. This requirement provides that all tax exempt units of government shall be required to provide information to the IRS concerning tax exempt financings. The following tax exempt government obligations are included in the requirement: bonds, debt certificates, installment purchase agreements and leases.

### *Arbitrage*

McHenry County shall borrow the funds needed and issue McHenry County debt obligations in advance of the commencement of the Capital Project. Funds shall be invested, as provided statutorily, by the McHenry County Treasurer at market interest and investment rates. All funds obtained from County issued debt obligations shall be expended for the project for which the funds were intended within the statutorily provided time period. Any funds remaining at the end of a project will be used to pay down the debt obligation of the project.

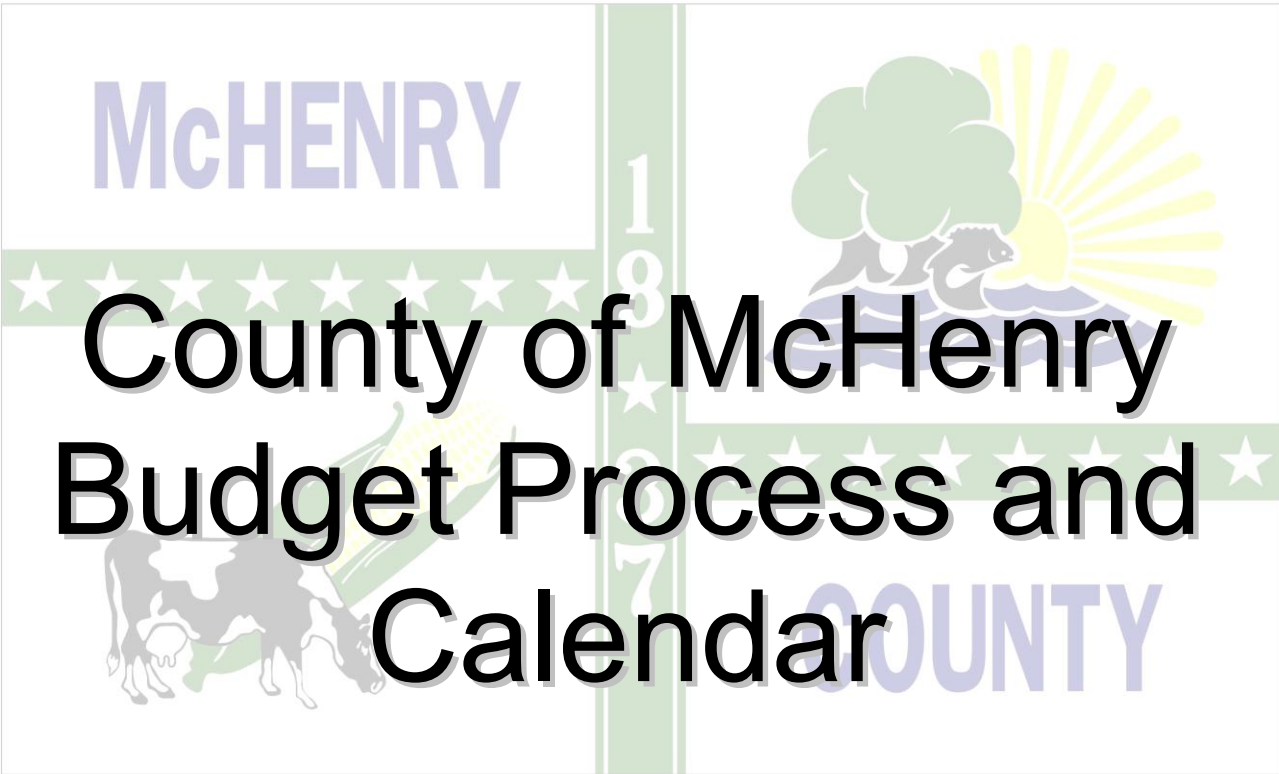
### *Public Building Commission, E-911 and the Mental Health Board:*

All obligations of the McHenry County Public Building Commission, E-911, the Mental Health Board in conjunction with the provisions of the Community Mental Health Act, and any other agency of the county shall be approved by the McHenry County Board. Each of these entities shall be obliged to follow the guidelines contained in the Debt Issuance Policy approved by the McHenry County Board, except, however, the McHenry County Mental Health Board, in conjunction with the Community Mental Health Act, when dealing with non bond related debt shall not be governed by this policy. This policy acknowledges the Mental Health Board's right to secure mortgages without county consent.

All requests for the issuance of Public Building Commission debt instruments E-911 debt instruments, or Mental Health Board debt instruments, or any requests for the refunding of any debt instruments, shall first be made to the County Administrator and the McHenry County Board Finance and Audit Committee before any action is taken.

Adopted by Resolution R-200307-12-190 - 17 July, 2003  
First Amendment – For Review May 12, 2005  
Second Amendment – Adopted by CB on February 3, 2009  
Third Amendment – to CB on March 17, 2009





## BUDGET PROCESS

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**McHenry County's fiscal year runs from December 1<sup>st</sup> through November 30<sup>th</sup>. The Budget Policy states that "the budget must balance expenditures against available revenues relative to all funds".**

**January/February** – The County Board holds a Strategic Plan Meeting to discuss and set the direction, goals, and priorities of the County Board.

**April/May** – Budget Task Force meetings are held by County Administration with County Board members in attendance to set priorities for the next budget year. The Budget Policy is discussed and revised to reflect the County Board's goals and priorities.

**May/June** – The Budget Policy is reviewed, updated and approved by the County Board.

**June** – A budget kickoff meeting is held with department heads and staff to communicate the County Board's priorities and current financial condition of the County. Budget materials are distributed to assist in the planning process: budget calendar, updated budget policy and updated budget forms. At this time, the budget module is opened up to departments to begin entering their projected revenues and expenditures excluding personnel costs. County Administration has the task of calculating personnel costs based on the most current roster. McHenry County operates on a maintenance budget, where departments must submit an expenditure budget that does not exceed last year's total budget (excluding personnel). Any increase in expenditures must be submitted as a supplemental request.

**July** – Departments have completed entering their budgets and submitted budget forms including supplemental requests to County Administration. The County Administrator and Associate County Administrator-Finance meet with each individual department to review and discuss their budget and make any changes, if necessary.

**August** – Each department presents their budget to their liaison committee and requests that the budget be forwarded to the Finance and Audit Committee. Supplemental requests are also reviewed at this time where the department can explain the need so the request can later be prioritized.

**September** – The Associate County Administrator-Finance balances the budget and determines the amount of funds (if any) available for supplemental requests. The County Administrator and Associate County Administrator-Finance prioritize the supplemental requests and provide a recommended list to the County Board at a Committee of the Whole meeting. Once a consensus of the Board is reached regarding the supplemental requests, the budget is updated and goes before the Finance and Audit Committee for approval.

**October** – a Public Truth in Taxation Hearing is held (if needed) and the Finance and Audit Committee is updated with any last minute budget changes. Once approved by the Finance and Audit Committee, the budget is forwarded to the full County Board for approval to place the budget on public display for a period of 15 days. A hard copy is available in the County Clerk's Office and the budget is also placed on the County's website.

## Budget Process - Continued

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**November** – The budget is completed in its final presentation format. The Annual Budget and Appropriation Ordinance, as well as the Ordinance providing for the Levy of Taxes are adopted by the County Board at the second meeting in November.

**Budget Adjustments** – After the County Board adopts the budget, amendments are made through resolution approved by the County Board.

# MCHENRY COUNTY GOVERNMENT

## 2013-2014 TENTATIVE BUDGET PROCESS CALENDAR

2013

**Dates**

01/18/13 County Board Strategic Plan Meeting - Discussion and setting of the direction, goals and priorities of the County Board

05/21/13 Budget Policy moved by Finance Committee to Full County Board for Approval

06/04/13 Budget Policy approved by County Board

06/13/13 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 2:30 p.m.

06/13/13 Departmental Budget Folders on the "U" drive (Budget Drive) are available to users (Contain the on line Budget Forms)

06/13/13 IFMS Budget Module is opened for Departments to start data entry

06/14/13 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 10:00 a.m.

06/18/13 **SCHEDULED BOARD MEETING- P.M.**

07/02/13 **SCHEDULED BOARD MEETING- A.M.**

07/08/13 **Personnel, Capital and Supplemental request forms are due into County Administration**

07/12/13 **Department overview/summary forms are turned into County Administration**

07/12/13 **All departmental revenue and expenditure budgets are to be entered into the IFMS Budget Module - Data Entry is Closed**

07/16/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/18/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/16/13 **SCHEDULED BOARD MEETING- P.M.**

07/17/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/18/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/22/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/23/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/24/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/25/13 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

08/01/13 **PLANNING & DEVELOPMENT - No budget presentation at this meeting**

08/05/13 **LAW & JUSTICE - Court Administration, Law Library, Special Courts, Court Services, Public Defender, Merit Commission, Coroner**

08/06/13 **SCHEDULED BOARD MEETING - A.M.**

08/07/13 **TRANSPORTATION - No budget presentation at this meeting**

08/12/13 **MANAGEMENT SERVICES - Facilities Management, Information Technology, GIS, Purchasing, Recorder**

08/13/13 **HUMAN RESOURCES - Human Resources**

08/13/13 **FINANCE -**

08/14/13 **PUBLIC HEALTH & HUMAN SERVICES - Senior Services, Superintendent of Schools, Veterans Assistance**

08/15/13 \* **PLANNING & DEVELOPMENT/NERC Joint - Planning & Development, CDGB, Zoning Board of Appeals, Water Resources, MCSeep**

08/19/13 \* **LAW & JUSTICE - Sheriff, States Attorney, Circuit Clerk, EMA, E-911**

08/20/13 **SCHEDULED BOARD MEETING - P.M.**

08/21/13 **TRANSPORTATION - Division of Transportation - Highway Fund, MFT Fund, Matching Fund, Bridge Fund and Co Option MFT Fund**

08/26/13 **MANAGEMENT SERVICES - County Administration, County Board, Risk Management**

08/27/13 \* **HUMAN RESOURCES - Employee Benefit Fund, Social Security Fund, IMRF Fund**

08/27/13 **FINANCE - Assessor, County Clerk, Non-Departmental, Revolving Loan Fund, Treasurer, Auditor**

08/28/13 **PUBLIC HEALTH & HUMAN SERVICES - Health Dept, Mental Health Board, McHenry Co. Workforce Network/WIA**

08/28/13 **VALLEY HI OPERATING BOARD - Valley Hi**

09/03/13 **SCHEDULED BOARD MEETING - A.M.**

09/12/13 **COMMITTEE CHAIRMAN'S MEETING - Presentation of Recommended Supplementals**

09/17/13 **SCHEDULED BOARD MEETING - P.M.**

09/24/13 Finance Committee Reviews Preliminary Budget and Approves final Supplemental requests

10/01/13 **SCHEDULED BOARD MEETING - A.M.**

10/08/13 Public Truth in Taxation Hearing **(IF NEEDED)** / Finance Committee updated with last minute budget changes  
**Black Box Material sent to Northwest Herald for Publication (IF NEEDED)**  
**Publication of Black Box in Northwest Herald should done (IF NEEDED)**  
 on public display in the County Clerk's Office

10/15/13 **SCHEDULED BOARD MEETING - P.M.**-County Board places Fiscal Year 2013-2014 Budget Appropriation and Aggregate Tax Levy on Public Display

10/31/13 All final budget updates are entered and Final Preliminary Budget Book is assembled

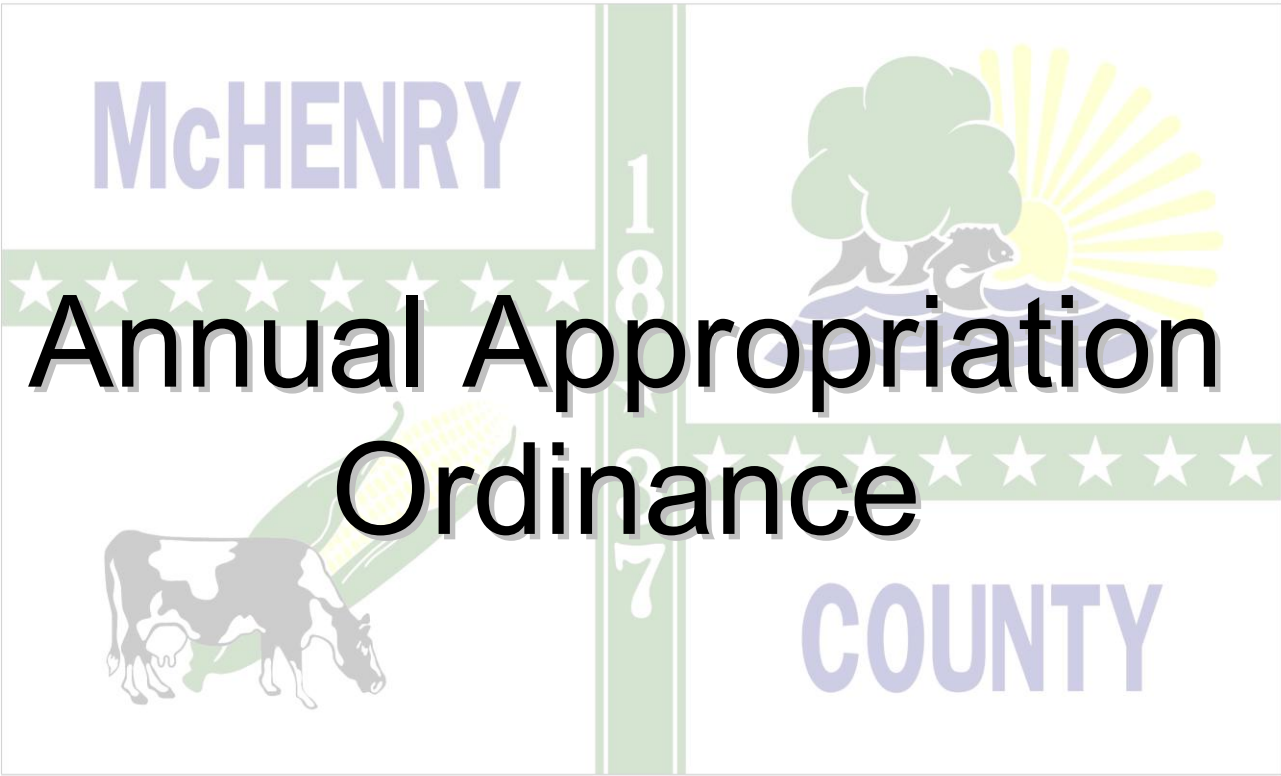
11/05/13 **SCHEDULED BOARD MEETING - A.M.**

11/08/13 Budget Documents, including budget message and summary budget, are completed in final presentation format

11/12/13 Budget Presented at Finance Committee to be forwarded on to full County Board for approval

11/19/13 **SCHEDULED BOARD MEETING - P.M. \*\*Adoption of the FY 2013-2014 Annual Budget & Appropriation Ordinance and Ordinance providing for the levy of Taxes**

\* Required Second Meeting



## ORDINANCE

### ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2013 THROUGH NOVEMBER 30, A.D., 2014

**WHEREAS**, Illinois law requires that McHenry County adopt an annual budget and appropriation for the succeeding fiscal year (55 ILCS 5/6-1001 through 5/6-1008); and

**WHEREAS**, this County Board has passed a budget policies Resolution providing guidelines for compilation of the annual budget for Fiscal Year 2013-2014; and

**WHEREAS**, your Finance and Audit Committee, Associate County Administrator - Finance, and County Administrator, in cooperation with the elected and appointed officials of McHenry County Government and the relevant Standing Committees of the County Board, have compiled the following schedules of expenditures and revenues and do hereby recommend said schedules to this County Board as the Annual Budget and Appropriation Ordinance for Fiscal Year 2013-2014.

**NOW, THEREFORE BE IT ORDAINED**, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling \$243,915,728 and the schedule of revenues totaling \$243,915,728 hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2013-2014, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2014 and summarized herein for the fiscal period December 1, 2013 through November 30, 2014, said schedules attached herewith and made a part hereof; and

**BE IT FURTHER ORDAINED**, that the appropriations listed and referenced herein are intended to cover all expenditures to be made by the County of McHenry for all of the purposes cited herein for said fiscal period; and

**BE IT FURTHER ORDAINED**, that all expenditures made during the fiscal period December 1, 2013 through November 30, 2014 are limited to the amounts specified in the schedules cited herein and all expenditures, payments and appropriations for all county purposes are to be limited by the items of said schedules. The County Treasurer, County Auditor, and the Associate County Administrator - Finance shall be governed by the items in this Ordinance in the audit and payment of the bills; and

**BE IT FURTHER ORDAINED**, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction of the County Board on October 15, 2013 for a period of 34 days for the public inspection thereof.

**DATED** at Woodstock, Illinois, this 19th day of November, A.D., 2013.

  
\_\_\_\_\_  
TINA R. HILL, Chairwoman  
McHenry County Board

ATTEST:

  
\_\_\_\_\_  
KATHERINE C. SCHULTZ, County Clerk



# Annual Levy Ordinance

## ORDINANCE

### AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2013 THROUGH NOVEMBER 30, A.D., 2014

BE IT ORDAINED, by this County Board of McHenry County, Illinois as follows:

SECTION 1. That the Annual Appropriation Ordinance of McHenry County, Illinois for the fiscal year December 1, 2013 through November 30, 2014, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **\$78,766,525** is the difference between the total amount of money heretofore legally appropriated for all county purposes and the amount of money estimated as received from other sources or on hand, therefore, **\$38,840,500** for general county purposes, and **\$39,926,025** for other purposes, as required by law, be and the same are hereby levied on all property subject to taxation within the County of McHenry, State of Illinois, as the same is assessed and equalized for tax purposes.

SECTION 3. That the purposes for which said amount of **\$78,766,525** is hereby levied shall be as follows:

We have apportioned the estimated other income and use of cash reserves to various items of the budget and would therefore, recommend that the sum of **\$38,840,500** (being the difference between the amount appropriated for the **GENERAL CORPORATE FUND** and the amount estimated as received from other income and use of cash reserves) be levied on all taxable property in said County as assessed for the year 2013 and that the County Clerk be directed to extend a tax on the proper valuation that will obtain the amount shown above for the calendar year 2013 all as provided by law, for **GENERAL COUNTY PURPOSES**; and

We further recommend that there be levied the sum of **\$400,000** for the **VETERAN'S ASSISTANCE FUND**; and

We further recommend that there be levied the sum of **\$6,400,000** for the **HIGHWAY FUND FUND**; and

We further recommend that there be levied the sum of **\$1,050,000** for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of **\$1,150,000** for the **MATCHING FUND**; and

We further recommend that there be levied the sum of **\$6,795,000** for the **ILLINOIS MUNICIPAL RETIREMENT FUND**; and

We further recommend that there be levied the sum of **\$4,006,025** for the **FEDERAL INSURANCE CONTRIBUTIONS ACT FUND**; and



We further recommend that there be levied the sum of **\$2,750,000** for the **LOSS PREVENTION AND PROTECTION FUND**; and

We further recommend that there be levied the sum of **\$10,900,000** for the **MENTAL HEALTH FUND**; and

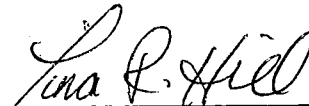
We further recommend that there be levied the sum of **\$250,000** for the **TUBERCULOSIS CARE AND TREATMENT FUND**; and

We further recommend that there be levied the sum of **\$4,500,000** for the **VALLEY HI NURSING HOME ENTERPRISE FUND**; and

We further recommend that there be levied the sum of **\$1,725,000** for the **SENIOR SERVICES FUND**.

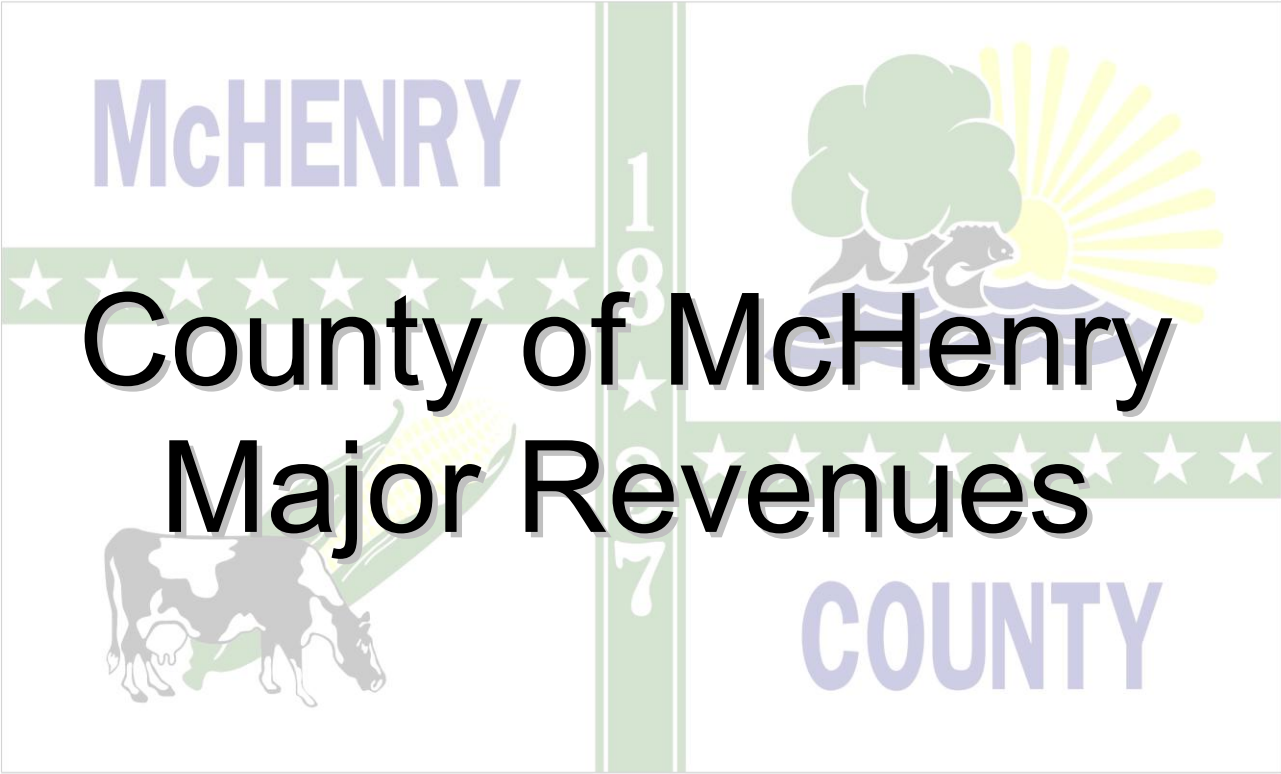
SECTION 4. That aggregate sum of said taxes to be levied is, and shall be in conformance with, all relevant provisions of the Property Tax Extension Limitation Act as validated by the County Clerk.

DATED at Woodstock, Illinois, this 19th day of November, A.D., 2013.

  
\_\_\_\_\_  
TINA R. HILL, Chairwoman  
McHenry County Board

ATTEST:

  
\_\_\_\_\_  
KATHERINE C. SCHULTZ, County Clerk



## County of McHenry Major Revenues

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The County of McHenry has fifteen major revenue sources that account for over 80% of the projected annual revenues. Taking a proactive approach, these funds are analyzed on a continuous basis throughout the year, with major fluctuations being investigated immediately. If one of these revenues sources should fall off drastically, the affect on the fund reserves and the current budget could be harmful. The County estimates all revenues very conservatively in order to control overspending. It would rather be pleasantly surprised than horrifically disappointed.

Forty percent of these revenue sources are derived from taxes. Property Tax is a stable revenue source for all taxing bodies, and is easily projected once assumptions around the CPI and valuations are known. The Supervisor of Assessments and the County Clerk are major role players in the creation of the projection.

The County receives three types of sales tax, one from the unincorporated areas of the County (1.25%), a small percentage from the incorporated areas (.25%), and from the Regional Transportation Authority (.5%). The revenue projections for these revenues are based on trends of the past two years, along with information obtained about new construction for retail within the County.

State Income tax is distributed based on the U.S. Federal Census that is completed every 10 years. Once again, projected revenue is based on trends from the prior two years, and the rate of unemployment in the State of Illinois and within the County.

The Circuit Clerk Fees are generated through cases brought before the courts. Projected revenues are based on discussions held with the Circuit Clerk of Courts for trends in the number of cases being processed. Other fees and charges account for the surcharge for E-911, miscellaneous court fees, and fees generated through the Health Department. Each department head is brought in for discussions on their revenue going forward. Projections are based on prior year trends and these discussions.

Private Pay revenue is projected for the County owned Valley Hi Nursing Home and the Department of Public Health. Again, each department head is conferred with in regard to the trends they are seeing in their day to day functions, on information they are hearing from their associations, etc. Trend data is utilized also in the projecting of these revenues.

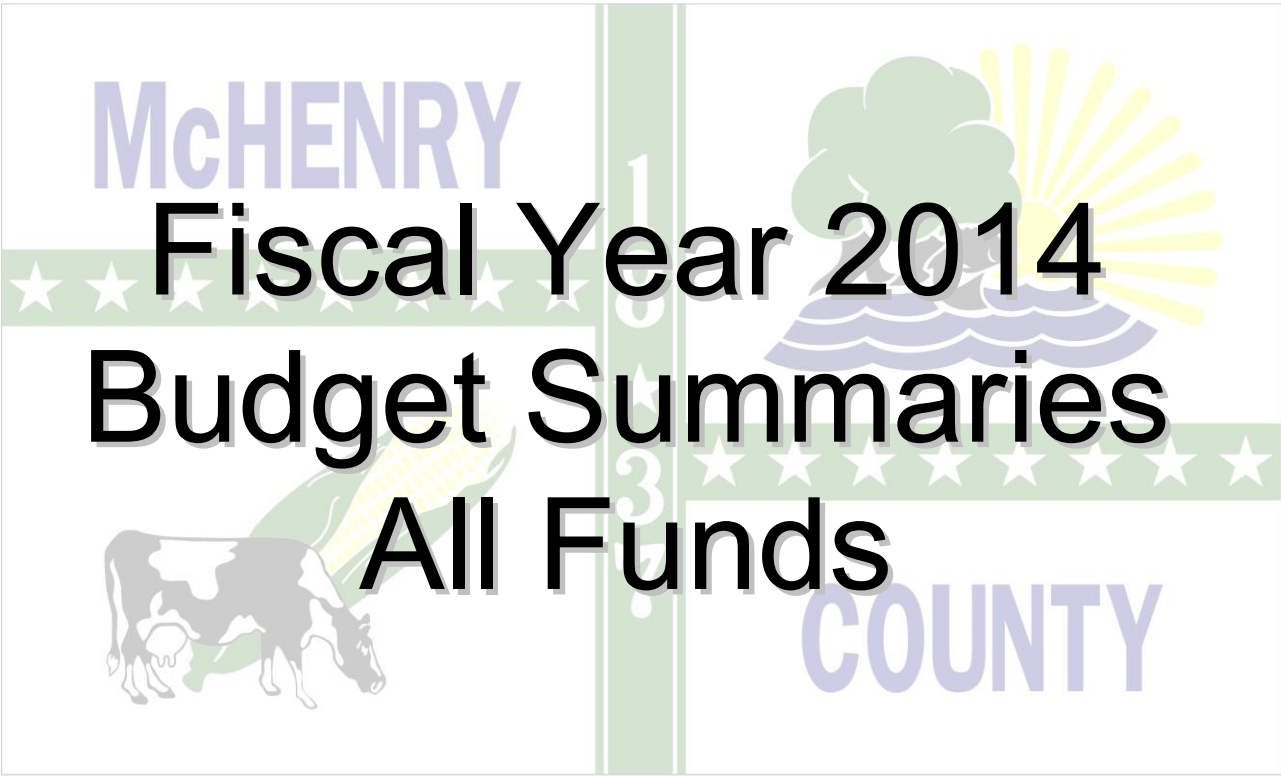
Grant revenue can be extremely difficult to project. It is based on trend data, the number of years the County has been a recipient of the grant award, and the state of the national economy. Department Heads are asked to keep County Administration informed of all grant activity they are involved with.

The Jail Bed Rental Program projection is based on the average daily census of the current and past year. The County uses a conservative approach by budgeting for a percentage of beds being occupied.

The McHenry County Division of Transportation has a good understanding of what the County should expect in MFT Allotments. County Administration utilizes their projections.

**County of McHenry**  
**Major Revenues**  
**Five-Year Comparison**

	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Est. Actual</b>	<b>FY 2014 Projected</b>
7010 Property Taxes	\$74,309,519	\$76,667,965	\$78,156,786	\$78,350,975	\$78,766,525
7030 Sales Tax	\$1,832,688	\$1,993,145	\$1,931,904	\$1,994,411	\$1,920,000
7035 1/4 Cent Sales Tax	\$7,166,157	\$6,840,322	\$7,119,993	\$7,409,997	\$7,300,000
7036 RTA Sales Tax - County Portion	\$9,049,342	\$8,648,233	\$8,984,724	\$9,314,212	\$9,085,000
7040 State Income Tax	\$5,780,880	\$5,139,609	\$5,749,691	\$6,234,765	\$6,272,000
7105 Tax Transfer Stamps	\$1,203,780	\$1,123,002	\$1,258,599	\$1,896,811	\$1,650,000
8030 Circuit Clerk Fees	\$3,685,426	\$3,337,931	\$3,286,634	\$2,918,200	\$3,175,000
8090 Other Fees and Charges	\$3,382,608	\$3,414,137	\$3,576,442	\$3,307,014	\$2,952,925
8280 Pen & Fees/Delinq Taxes	\$2,695,683	\$1,687,571	\$1,803,537	\$1,545,528	\$1,850,000
9180 Private Pay	\$1,637,758	\$1,578,890	\$2,012,724	\$3,000,546	\$2,120,000
9405 Federal Government Grants	\$14,647,829	\$10,662,190	\$8,031,610	\$7,888,011	\$7,617,011
9410 Federal Government - Other	\$9,981,228	\$11,624,658	\$9,621,316	\$8,074,769	\$10,800,000
9415 Federal Government Reimb	\$1,994,202	\$1,814,232	\$2,646,270	\$2,790,619	\$2,935,000
9435 State Government Reimbursements	\$11,102,372	\$11,127,087	\$7,829,689	\$6,276,343	\$11,470,000
9465 MFT Allotments	\$9,871,342	\$9,631,365	\$9,153,506	\$8,808,686	\$8,200,000
	<b>\$158,340,814</b>	<b>\$155,290,337</b>	<b>\$151,163,425</b>	<b>\$149,810,886</b>	<b>\$156,113,461</b>



**FISCAL YEAR 2014  
BUDGET SUMMARY**

<b>FINAL</b>				
<b>FUND</b>	<b>Appropriation</b>	<b>Non-Levy Revenues</b>	<b>Levy Revenues</b>	<b>Surplus or (Use of Cash)</b>
<b>GENERAL FUND:</b>				
Recorder Housing Surcharge	\$ 63,030	\$ 31,100	\$	\$ (31,930)
Facilities - Energy Rebates / Green Facilities	\$ 0	\$ 0	\$	\$ 0
Educ. Service Region / Film Library Donation	\$ 46,500	\$ 60,000	\$	\$ 13,500
General Corporate	\$ 88,557,911	\$ 47,961,155	\$ 38,840,500	\$ (1,756,256)
<b>Sub-total:</b>	<b>\$ 88,667,441</b>	<b>\$ 48,052,255</b>	<b>\$ 38,840,500</b>	<b>\$ (1,774,686)</b>
<b>SPECIAL REVENUE FUNDS:</b>				
Veterans Asst. Commission Fund	\$ 667,499	\$ 610	\$ 400,000	\$ (266,889)
Veterans Bus Fund	\$ 1,550	\$ 512	\$	\$ (1,038)
Ill Municipal Retirement Fund	\$ 7,275,454	\$ 132,847	\$ 6,795,000	\$ (347,607)
Social Security Fund	\$ 4,003,817	\$ 2,800	\$ 4,006,025	\$ 5,008
RTA Sales Tax - County	\$ 16,611,211	\$ 9,098,000	\$	\$ (7,513,211)
Highway Fund	\$ 24,143,843	\$ 17,150,487	\$ 6,400,000	\$ (593,356)
Motor Fuel Tax Fund	\$ 8,019,602	\$ 4,302,301	\$	\$ (3,717,301)
Matching Fund	\$ 3,785,000	\$ 25,000	\$ 1,150,000	\$ (2,610,000)
County Bridge Fund	\$ 4,035,000	\$ 1,048,000	\$ 1,050,000	\$ (1,937,000)
Co. Option Motor Fuel Tax Fund	\$ 13,255,000	\$ 8,670,000	\$	\$ (4,585,000)
Mental Health 708 Board	\$ 11,610,887	\$ 135,887	\$ 10,900,000	\$ (575,000)
Mental Health - Other Grants	\$ 0	\$ 0	\$	\$ 0
Mental Health - Child MH Initiative-Family Care	\$ 0	\$ 0	\$	\$ 0
Mental Health DCFS Initiatives	\$ 0	\$ 0	\$	\$ 0
Veterinary Capital Fund	\$ 0	\$ 0	\$	\$ 0
Dental Care Clinic	\$ 608,001	\$ 515,700	\$	\$ (92,301)
TB Care & Treatment Fund	\$ 391,128	\$ 11,125	\$ 250,000	\$ (130,003)
Ill Criminal Justice Authority Grant	\$ 66,715	\$ 66,715	\$	\$ 0
Probation Service Fee Fund	\$ 515,693	\$ 339,200	\$	\$ (176,493)
Special Courts	\$ 520,390	\$ 510,013	\$	\$ (10,377)
EMDT Fund	\$ 47,000	\$ 23,000	\$	\$ (24,000)
Coroner's Fund	\$ 58,000	\$ 54,675	\$	\$ (3,325)
DUI Conviction Fund	\$ 21,000	\$ 21,000	\$	\$ 0
Maint/Child Support Collection	\$ 193,479	\$ 135,250	\$	\$ (58,229)
Law Library	\$ 306,046	\$ 247,550	\$	\$ (58,496)
Circuit Court Doc Storage Fund	\$ 610,201	\$ 660,200	\$	\$ 49,999
Circuit Court Automation Fund	\$ 650,655	\$ 700,200	\$	\$ 49,545
Circuit Clerk Operations & Administrative Fund	\$ 82,223	\$ 85,200	\$	\$ 2,977
Geographic Info Systems	\$ 1,011,738	\$ 975,500	\$	\$ (36,238)
Circuit Clerk Electronic Citation Fund	\$ 45,100	\$ 45,100	\$	\$ 0
State's Attorney Records Automation Fund	\$ 0	\$ 28,009	\$	\$ 28,009
County Clerk Automation Fund	\$ 27,500	\$ 13,125	\$	\$ (14,375)
County Recorder Automation Fund	\$ 1,274,094	\$ 972,000	\$	\$ (302,094)
County Treasurer Automation Fund	\$ 287,701	\$ 122,200	\$	\$ (165,501)
Treasurer Passport Services Fund	\$ 186,650	\$ 55,200	\$	\$ (131,450)
Animal Shelter Fund	\$ 7,600	\$ 2,600	\$	\$ (5,000)
Senior Services Fund	\$ 1,725,000	\$ 4,020	\$ 1,725,000	\$ 4,020
McHenry County Workforce Network	\$ 2,827,371	\$ 2,827,371	\$	\$ 0
Community Development Block Grant Fund	\$ 1,956,341	\$ 1,770,062	\$	\$ (186,279)
Revolving Loan Fund	\$ 105,000	\$ 31,496	\$	\$ (73,504)
Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
<b>Sub-total:</b>	<b>\$ 106,936,589</b>	<b>\$ 50,783,055</b>	<b>\$ 32,676,025</b>	<b>\$ (23,477,509)</b>

**FISCAL YEAR 2014  
BUDGET SUMMARY**

<b>FINAL</b>				
<b>FUND</b>	<b>Appropriation</b>	<b>Non-Levy Revenues</b>	<b>Levy Revenues</b>	<b>Surplus or (Use of Cash)</b>
<b>DEBT SERVICE FUND:</b>				
Lease Resolutions	\$ 0	\$ 0	\$ 0	0
Series 2006-A Certificate Fund (Anml Cntrl/Perf)	\$ 740,438	\$ 740,438		0
Series 2007-A Certificate Fund (Radios)	\$ 587,828	\$ 587,828		0
Series 2007-B Certificate Fund (Road Improv.)	\$ 6,196,891	\$ 6,196,891		0
Series 2008-A Certificate Fund (Klehm/Bank)	\$ 547,778	\$ 547,778		0
Series 2010-A Certificate Fund (Capital Project)	\$ 1,208,478	\$ 1,208,478		0
Series 2010-B Certificate Fund (MH Expansion)	\$ 415,741	\$ 415,741		0
Series 2012 A/B Certificate Fund - Defeasance	\$ 1,329,584	\$ 1,329,584		0
<b>Sub-total:</b>	<b>\$ 11,026,738</b>	<b>\$ 11,026,738</b>	<b>\$ 0</b>	<b>0</b>
<b>INTERNAL SERVICE FUNDS:</b>				
Employee Benefit Fund	\$ 19,986,010	\$ 19,683,410		(302,600)
Liability Insurance Fund	\$ 4,130,305	\$ 359,574	\$ 2,750,000	(1,020,731)
<b>Sub-total:</b>	<b>\$ 24,116,315</b>	<b>\$ 20,042,984</b>	<b>\$ 2,750,000</b>	<b>(1,323,331)</b>
<b>ENTERPRISE FUND:</b>				
Emergency Telephone Systems Board	\$ 2,378,607	\$ 2,177,500		(201,107)
Valley Hi Nursing Home - Operations	\$ 10,488,688	\$ 9,864,100	\$ 4,500,000	3,875,412
<b>Sub-total:</b>	<b>\$ 12,867,295</b>	<b>\$ 12,041,600</b>	<b>\$ 4,500,000</b>	<b>3,674,305</b>
<b>PERMANENT TRUST FUNDS:</b>				
Working Cash I Fund	\$ 650	\$ 650		0
Working Cash II Fund	\$ 700	\$ 700		0
<b>Sub-total:</b>	<b>\$ 1,350</b>	<b>\$ 1,350</b>		<b>0</b>
<b>CAPITAL PROJECT FUNDS:</b>				
Series 2010-A Capital Projects Fund	\$ 0	\$ 0		0
	\$ 0	\$ 0		0
	\$ 0	\$ 0		0
	\$ 0	\$ 0		0
<b>Sub-total:</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>0</b>
<b>NON-CASH - APPROVED BUDGET:****</b>				
Vaccine Received From State of IL - Hlth Dept.	\$ 300,000	\$ 300,000		0
<b>Sub-total:</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>		<b>0</b>
<b>OVERALL TOTAL</b>	<b>\$ 243,915,728</b>	<b>\$ 142,247,982</b>	<b>\$ 78,766,525</b>	<b>(22,901,221)</b>

\*\*\*\* Vaccine received by Health Department free from State of Illinois. Auditor's Office is requiring this item be established in budget to allow for tracking and costing of inventory. **THIS BUDGET LINE ITEM DOES NOT USE APPROPRIATED TAX DOLLARS.**

**FISCAL YEAR 2014  
BUDGET SUMMARY**

<b>FINAL</b>				
<b>FUND</b>	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
<b>Appropriations Reconciliation</b>				
Projected Tax Levy Revenues	\$78,766,525	31.77%		
Projected Generated Non-Levy Revenues	\$102,535,621 *	41.35%		
<b>Projected Earned Revenue</b>	<b>\$181,302,146</b>			
Utilization of Fund Reserve - Non Revenue	(1) \$26,929,691	10.86%		
Fund Transfers In - Non Revenue	\$39,712,361 *	16.02%	*	102,535,621
			*	39,712,361
<b>Total Revenue Appropriated</b>	<b>\$247,944,198</b>	<b>100.00%</b>		<b>142,247,982</b>
Projected Appropriations	\$204,203,367 **	82.36%		
Fund Balance Enhancement - Non-Expenditure	\$4,028,470	1.62%		
Fund Transfers Out - Non-Expenditure	\$39,712,361 **	16.02%	**	204,203,367
			**	39,712,361
<b>Total Expenditure Appropriated</b>	<b>\$247,944,198</b>	<b>100.00%</b>		<b>243,915,728</b>

(1) 77.82% (\$20,955,868) of Utilization of Fund Reserve is generated from the Division of Transportation for Road Projects that may take 2 to 5 or more years to complete, for equipment replacement and for debt service on the facility.



**County of McHenry**  
**Three-Year Summary of Financial Sources and Uses**  
**By Fund Type**

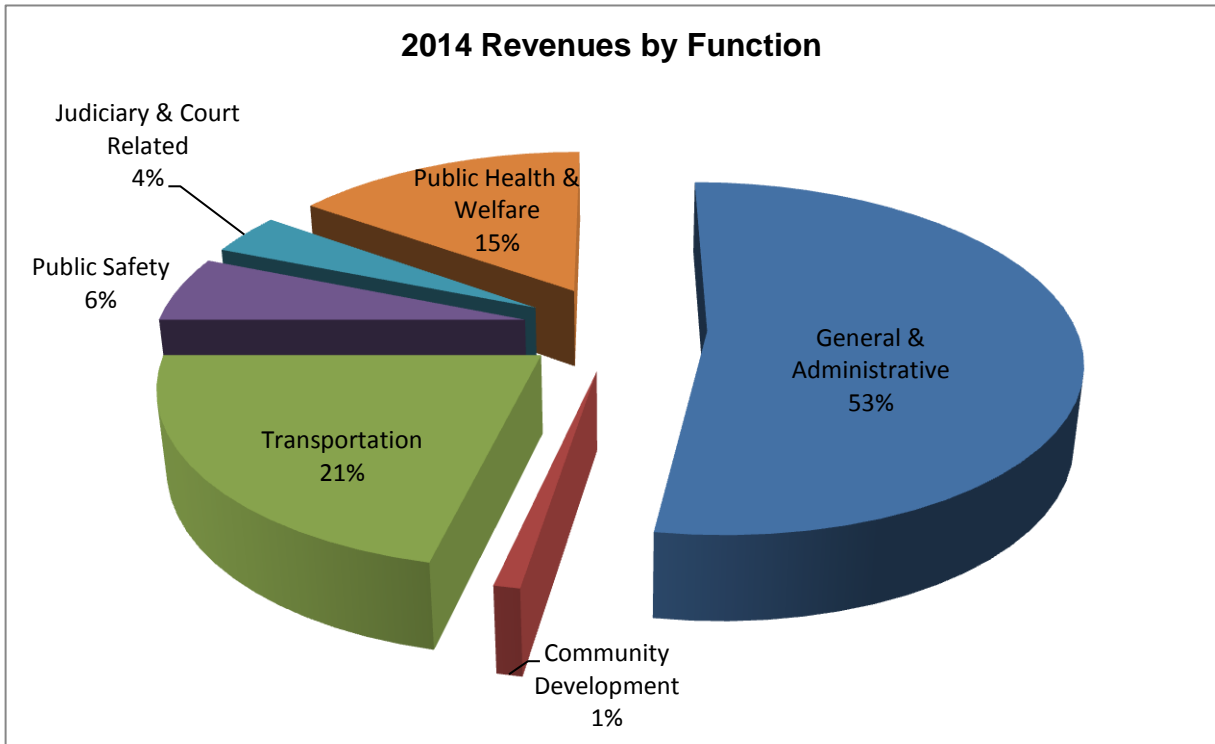
	General Fund - Major			Mental Health Fund - Major			Valley Hi Enterprise Fund - Major			E-911 Enterprise Fund - Non-Major		
	2012 Actual	2013 Est. Actual	2014 Budget	2012 Actual	2013 Est. Actual	2014 Budget	2012 Actual	2013 Est. Actual	2014 Budget	2012 Actual	2013 Est. Actual	2014 Budget
<b>Financial Sources</b>												
Tax Revenue	54,653,699	57,206,320	57,860,500	12,674,139	11,802,095	10,900,000	5,950,311	5,237,688	4,500,000	-	-	-
Licenses & Permits	999,484	1,025,096	1,011,000	-	-	-	-	-	-	-	-	-
Fines & Forefeitures	1,082,848	931,332	1,020,500	-	-	-	-	-	-	-	-	-
Fees & Charges for Service	11,156,676	10,222,659	11,158,725	-	-	-	2,007,455	2,933,263	2,070,000	2,736,376	2,542,268	2,170,000
Non-Cash Revenues	184,702	159,313	300,000	-	-	-	-	-	-	-	-	-
Intergovernmental	14,246,049	12,998,790	15,598,260	560,961	393,338	125,237	8,220,939	6,741,777	7,685,000	-	-	-
Interest Income	104,505	96,857	97,075	8,310	10,312	8,150	68,702	64,389	100,100	4,205	6,241	7,500
Other Income	209,881	242,785	86,345	34,528	126,049	2,500	7,433	521,195	9,000	60	80	-
Operating Transfers In	72,605	279,352	60,350	68,215	31,792	-	-	-	-	-	-	-
<b>Total Financial Sources</b>	<b>82,710,449</b>	<b>83,162,504</b>	<b>87,192,755</b>	<b>13,346,153</b>	<b>12,363,585</b>	<b>11,035,887</b>	<b>16,254,840</b>	<b>15,498,312</b>	<b>14,364,100</b>	<b>2,740,641</b>	<b>2,548,589</b>	<b>2,177,500</b>
<b>Financial Uses</b>												
Personnel Services	50,703,721	51,677,476	53,905,801	1,870,358	1,981,933	1,446,021	6,875,755	7,163,264	7,408,141	348,723	360,985	385,677
Contractual Services	21,406,753	21,736,175	24,037,845	9,395,621	8,695,530	9,567,960	1,897,145	1,857,787	1,949,733	1,508,593	1,661,577	1,731,730
Commodities	3,648,491	3,821,878	4,198,380	103,619	71,359	111,165	983,693	991,855	1,075,640	87,830	44,423	241,200
Capital Outlay	1,494,852	1,860,845	1,030,636	159,140	-	70,000	-	8,626	40,000	182	452	20,000
Depreciation	-	-	-	-	-	-	594,681	469,149	-	636,231	600,959	-
Non-Cash Expenditures	213,440	163,373	300,000	-	-	-	-	-	-	-	-	-
Debt Service	966,446	745,267	1,030,673	1,453,500	-	-	47,440	1,127	15,174	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	4,947,935	4,482,796	4,464,106	1,042,788	416,153	415,741	-	-	-	-	-	-
<b>Total Financial Uses</b>	<b>83,381,638</b>	<b>84,487,810</b>	<b>88,967,441</b>	<b>14,025,026</b>	<b>11,164,976</b>	<b>11,610,887</b>	<b>10,398,714</b>	<b>10,491,809</b>	<b>10,488,688</b>	<b>2,581,559</b>	<b>2,668,396</b>	<b>2,378,607</b>
<b>Surplus (Deficit)</b>	<b>(671,189)</b>	<b>(1,325,306)</b>	<b>(1,774,686)</b>	<b>(678,873)</b>	<b>1,198,610</b>	<b>(575,000)</b>	<b>5,856,126</b>	<b>5,006,503</b>	<b>3,875,412</b>	<b>159,082</b>	<b>(119,807)</b>	<b>(201,107)</b>

	Debt Service Funds			Division of Transportation Funds			Other Non-Major Funds			Total All Funds		
	2012 Actual	2013 Est. Actual	2014 Budget	2012 Actual	2013 Est. Actual	2014 Budget	2013 Actual	2014 Est. Actual	2015 Budget	2012 Actual	2013 Est. Actual	2014 Budget
<b>Financial Sources</b>												
Tax Revenue	-	-	-	18,377,099	18,631,975	16,800,000	23,451,122	23,881,747	25,141,872	115,106,370	116,759,825	115,202,372
Licenses & Permits	-	-	-	95,128	85,978	61,500	-	1	-	1,094,612	1,111,074	1,072,500
Fines & Forefeitures	-	-	-	-	-	-	21,128	27,126	21,000	1,103,976	958,458	1,041,500
Fees & Charges for Service	-	-	-	241	2,342	5,000	11,729,042	11,849,922	12,560,201	27,629,790	27,550,454	27,963,926
Non-Cash Revenues	-	-	-	-	-	-	-	-	-	184,702	159,313	300,000
Intergovernmental	-	-	-	3,011,976	1,624,645	6,107,977	5,918,527	5,542,868	5,148,568	31,958,452	27,301,419	34,665,042
Interest Income	-	-	-	95,762	84,015	88,100	101,774	83,548	72,617	383,258	345,363	373,542
Other Income	5,631,455	-	-	105,697	84,746	122,000	945,584	702,771	463,419	6,934,638	1,677,626	683,264
Operating Transfers In	10,804,598	11,043,827	11,026,738	12,186,504	13,133,880	16,611,211	12,086,735	10,940,340	12,014,062	35,218,657	35,429,190	39,712,361
<b>Total Financial Sources</b>	<b>16,436,053</b>	<b>11,043,827</b>	<b>11,026,738</b>	<b>33,872,407</b>	<b>33,647,581</b>	<b>39,795,788</b>	<b>54,253,912</b>	<b>53,028,324</b>	<b>55,421,739</b>	<b>219,614,455</b>	<b>211,292,722</b>	<b>221,014,507</b>
<b>Financial Uses</b>												
Personnel Services	-	-	-	4,859,595	4,855,530	5,319,131	16,837,695	16,959,655	17,937,878	81,495,847	82,998,843	86,402,649
Contractual Services	95,451	-	-	11,609,854	10,297,235	12,008,419	27,133,339	25,875,100	30,120,326	73,046,756	70,123,404	79,416,013
Commodities	-	-	-	1,695,347	1,458,140	2,264,004	597,332	497,288	776,547	7,116,312	6,884,944	8,666,936
Capital Outlay	-	-	-	9,836,906	11,027,048	27,450,000	745,836	5,086	454,501	12,236,916	12,902,057	29,065,137
Depreciation	-	-	-	-	-	-	9,748,018	9,601,745	-	10,978,930	10,671,853	-
Non-Cash Expenditures	-	-	-	-	-	-	-	-	-	213,440	163,373	300,000
Debt Service	10,804,598	11,049,075	11,026,738	-	-	-	148,057	33,755	147,756	13,420,041	11,829,224	12,220,341
Other Financing Uses	5,530,757	-	-	-	-	-	-	-	-	5,530,757	-	-
Operating Transfers Out	-	-	-	6,197,200	6,194,878	6,196,891	12,277,325	13,415,523	16,767,914	24,465,248	24,509,350	27,844,652
<b>Total Financial Uses</b>	<b>16,430,806</b>	<b>11,049,075</b>	<b>11,026,738</b>	<b>34,198,902</b>	<b>33,832,831</b>	<b>53,238,445</b>	<b>67,487,602</b>	<b>66,388,151</b>	<b>66,204,922</b>	<b>228,504,247</b>	<b>220,083,048</b>	<b>243,915,728</b>
<b>Surplus (Deficit)</b>	<b>5,247</b>	<b>(5,248)</b>	<b>0</b>	<b>(326,495)</b>	<b>(185,250)</b>	<b>(13,442,657)</b>	<b>(13,233,690)</b>	<b>(13,359,827)</b>	<b>(10,783,183)</b>	<b>(8,889,792)</b>	<b>(8,790,326)</b>	<b>(22,901,221)</b>

**County of McHenry  
Fiscal Year 2014**

**Revenue Budget by Function**

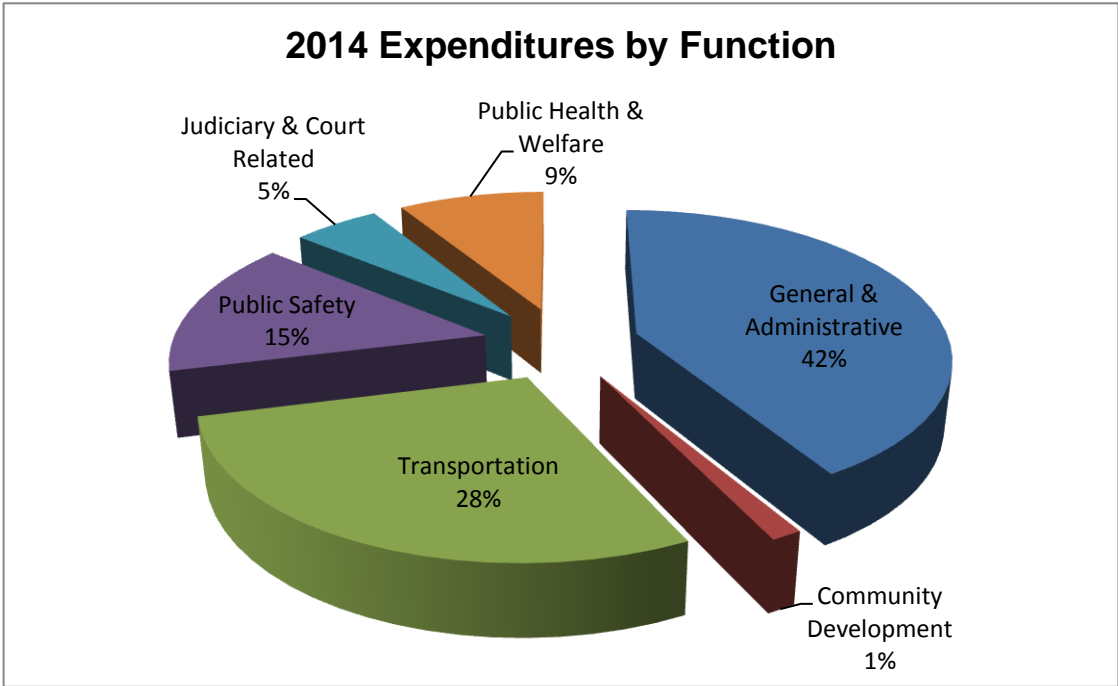
<b>County Function</b>	<b>Revenue Appropriated</b>
General & Administrative	130,333,454
Community Development	2,389,841
Transportation	53,238,445
Public Safety	14,991,215
Judiciary & Court Related	9,415,905
Public Health & Welfare	37,575,338
<b>TOTAL</b>	<b><u>247,944,198</u></b>



**County of McHenry  
Fiscal Year 2014**

**Expenditure Budget by Function**

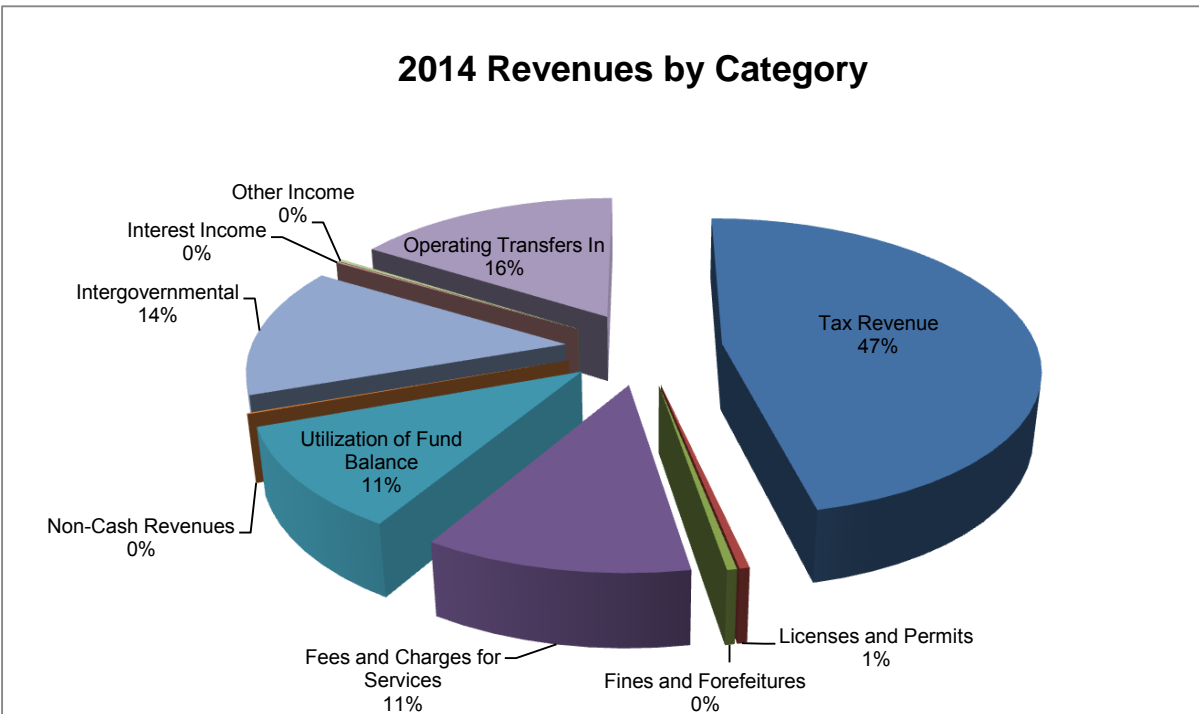
<b>County Function</b>	<b>Expenditure Appropriated</b>
General & Administrative	102,666,978
Community Development	3,364,460
Transportation	70,304,331
Public Safety	36,628,276
Judiciary & Court Related	13,021,150
Public Health & Welfare	21,959,003
<b>TOTAL</b>	<b><u>247,944,198</u></b>



## County of McHenry Fiscal Year 2014

### REVENUES BY CATEGORY - ALL FUNDS

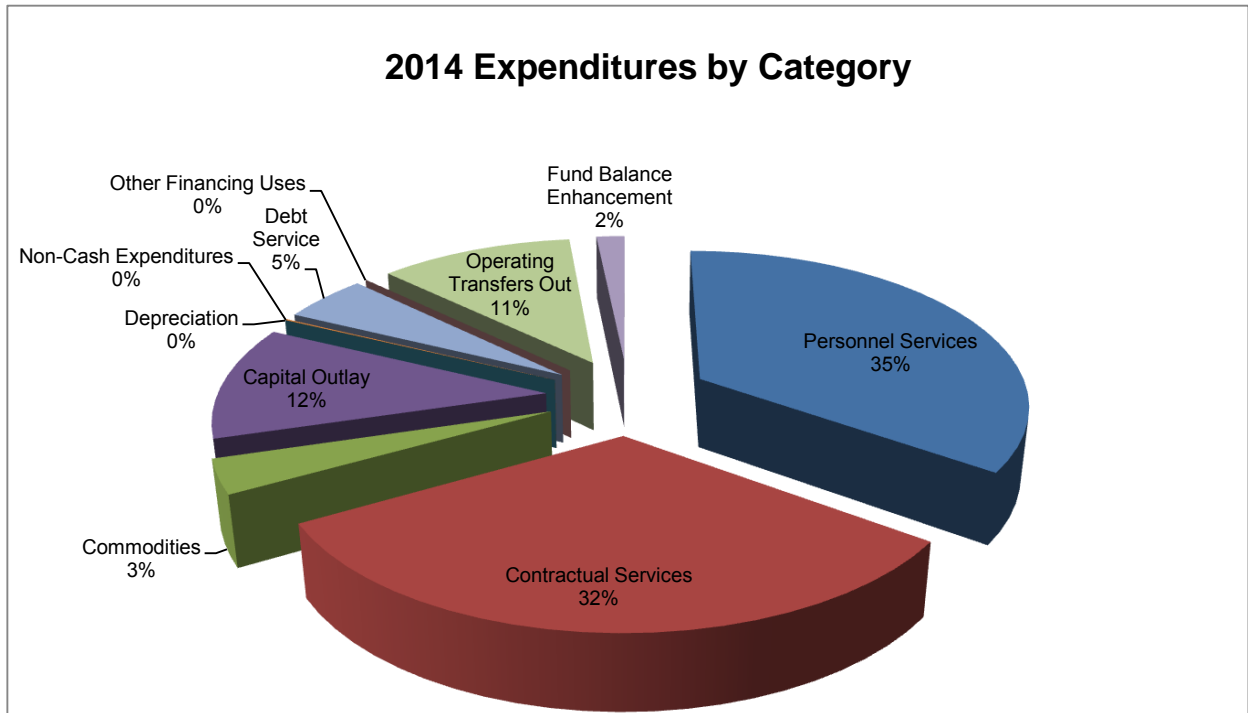
Obj Lvl 1	Category Description	FY 2011 Revenue Actual	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
70	Tax Revenue	\$112,743,827	\$115,106,370	\$113,573,021	\$110,292,173	\$115,202,372
75	Licenses and Permits	\$1,101,033	\$1,094,612	\$1,043,000	\$1,042,739	\$1,072,500
76	Fines and Forefeitures	\$1,160,179	\$1,103,976	\$1,168,000	\$880,595	\$1,041,500
80	Fees and Charges for Services	\$26,480,932	\$27,629,790	\$27,342,958	\$22,952,859	\$27,963,926
91	Utilization of Fund Balance	\$0	\$0	\$35,775,147	\$0	\$26,929,691
93	Non-Cash Revenues	\$376,321	\$184,702	\$500,000	\$0	\$300,000
94	Intergovernmental	\$38,666,947	\$31,958,452	\$32,426,984	\$23,460,643	\$34,665,042
95	Interest Income	\$439,473	\$383,258	\$382,386	\$323,485	\$373,542
96	Other Income	\$4,377,949	\$6,934,638	\$1,181,945	\$810,007	\$683,264
98	Operating Transfers In	\$34,541,437	\$35,218,657	\$41,449,908	\$29,392,545	\$39,712,361
<b>TOTAL</b>		<b>\$219,888,098</b>	<b>\$219,614,455</b>	<b>\$254,843,349</b>	<b>\$189,155,046</b>	<b>\$247,944,198</b>



## County of McHenry Fiscal Year 2014

### EXPENDITURES BY CATEGORY - ALL FUNDS

Obj Lvl 1	Category Description	FY 2011 Revenue Actual	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
30	Personnel Services	\$79,550,422	\$81,495,847	\$86,094,194	\$76,364,507	\$86,402,649
40	Contractual Services	\$71,868,375	\$73,046,756	\$86,105,974	\$58,770,926	\$79,416,013
50	Commodities	\$6,977,844	\$7,116,312	\$7,765,287	\$6,162,883	\$8,666,936
60	Capital Outlay	\$18,438,834	\$12,236,916	\$27,820,947	\$9,479,678	\$29,065,137
62	Depreciation	\$11,330,877	\$10,978,930	\$0	\$400,000	\$0
63	Non-Cash Expenditures	\$402,593	\$213,440	\$500,000	\$0	\$300,000
65	Debt Service	\$12,850,367	\$13,420,041	\$11,961,968	\$11,823,688	\$12,220,341
66	Other Financing Uses	\$0	\$5,530,757	\$0	\$0	\$0
67	Operating Transfers Out	\$24,143,794	\$24,465,248	\$29,828,733	\$21,249,221	\$27,844,652
68	Fund Balance Enhancement	\$0	\$0	\$4,766,246	\$0	\$4,028,470
<b>TOTAL</b>		<b>\$225,563,106</b>	<b>\$228,504,247</b>	<b>\$254,843,349</b>	<b>\$184,250,903</b>	<b>\$247,944,198</b>



**County of McHenry  
Fiscal Year 2014**

**REVENUES BY LINE ITEM - ALL FUNDS**

<b>Obj Lvl 3</b>	<b>Category Description</b>	<b>FY 2012 Revenue Actual</b>	<b>FY 2013 Revenue Appropriated</b>	<b>FY 2013 Eleven Month Actual</b>	<b>FY 2014 Revenue Appropriated</b>
7010	Property Taxes	\$78,156,786	\$78,580,000	\$77,098,384	\$78,766,525
7030	Sales Tax	\$1,931,904	\$1,894,543	\$1,584,407	\$1,920,000
7035	1/4 Cent Sales Tax	\$7,119,993	\$6,850,000	\$6,055,722	\$7,300,000
7036	RTA Sales Tax - County Portion	\$8,984,724	\$8,625,000	\$8,344,663	\$9,085,000
7038	Local Use Tax	\$1,021,863	\$1,009,490	\$894,993	\$1,066,000
7040	State Income Tax	\$5,749,691	\$6,000,000	\$5,503,361	\$6,272,000
7050	Replacement Pers Prop Tax	\$725,334	\$818,988	\$823,060	\$852,847
7060	Inheritance Taxes	\$172,221	\$0	\$0	\$0
7090	Off Track Betting	\$87,229	\$95,000	\$64,408	\$80,000
7092	Video Gaming Tax	\$0	\$0	\$0	\$10,000
7105	Tax Transfer Stamps	\$1,258,599	\$1,200,000	\$1,758,677	\$1,650,000
7510	Liquor Licenses	\$105,900	\$105,000	\$105,625	\$105,000
7520	Amusement Licenses	\$10,046	\$11,000	\$8,373	\$10,000
7530	Building Permits	\$250,861	\$210,000	\$237,385	\$250,000
7540	Zoning Permits	\$61,843	\$70,000	\$54,593	\$60,000
7570	Septic & Well Permits	\$69,410	\$85,000	\$78,320	\$85,000
7580	Health Licenses	\$448,644	\$450,000	\$446,565	\$450,000
7585	Truck Permits	\$94,243	\$60,000	\$65,737	\$61,000
7590	Plans & Specs	\$885	\$1,000	\$660	\$500
7592	Hauler License Fees	\$15,800	\$12,000	\$9,119	\$12,000
7593	Solid Waste Tipping Fee	\$36,980	\$39,000	\$36,362	\$39,000
7615	Fines	\$998,981	\$1,071,500	\$792,846	\$940,500
7616	Construction Zone Fees	\$2,125	\$1,500	\$250	\$1,000
7620	County Drug Fine	\$102,870	\$95,000	\$87,499	\$100,000
8008	LGR Participant Contributions	\$3,817,487	\$4,018,132	\$3,498,963	\$4,310,495
8010	Misc. County Clerk Fees	\$168,409	\$190,000	\$143,229	\$165,000
8013	10% Bond Earnings	\$387,069	\$395,000	\$326,117	\$395,000
8020	County Clk Tax Redemption Fees	\$168,106	\$180,000	\$99,767	\$160,000
8026	Payroll Service Fee	\$2,161	\$2,600	\$1,801	\$2,600
8030	Circuit Clerk Fees	\$3,286,634	\$3,408,000	\$2,697,905	\$3,175,000
8031	Probation Service Fee	\$366,042	\$340,000	\$290,100	\$338,000
8033	County Clerk Automation Fees	\$12,754	\$13,000	\$11,150	\$13,000
8034	Sex Offender Registration Fees	\$1,453	\$1,000	\$1,398	\$1,200
8035	Support Service Fee	\$132,283	\$134,500	\$123,501	\$142,000
8037	Drug and Alcohol Testing Fee	\$6,596	\$10,000	\$10,268	\$10,000
8038	Electronic Monitoring Fee	\$5,789	\$10,500	\$12,593	\$10,500
8040	County Court Fees	\$473,535	\$500,000	\$392,958	\$427,000
8042	Electronic Citation Fee	\$52,082	\$53,500	\$44,113	\$48,500
8043	Filing Fees	\$905,918	\$835,000	\$853,928	\$970,000
8044	First Offender Program Fees	\$29,975	\$30,000	\$17,523	\$21,000
8047	Public Defender Fees	\$52,110	\$80,000	\$42,512	\$80,000
8048	Other Circuit Clerk Fees	\$227,078	\$232,000	\$202,480	\$230,000
8050	Coroner Fees	\$47,393	\$35,000	\$46,572	\$50,000
8051	Periodic Imprisonment Fees	\$17,370	\$15,000	\$9,450	\$13,000
8060	Recording Fees	\$1,162,628	\$1,150,000	\$1,155,255	\$1,300,000
8064	Housing Surcharge-County Portion	\$27,565	\$25,000	\$26,358	\$31,050
8065	Housing Surcharge-Recorder Portion	\$27,565	\$25,000	\$26,358	\$31,050
8070	Library Filing Fees	\$272,430	\$280,000	\$208,419	\$240,000
8080	Sheriff Fees, Circuit Ct.	\$408,572	\$400,000	\$322,576	\$400,000
8081	Warrant/Summons Fees	\$17,763	\$19,000	\$11,120	\$15,500
8084	Squad Car Replacement Fee	\$29,047	\$32,000	\$20,597	\$30,000

**County of McHenry  
Fiscal Year 2014**

**REVENUES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
8085	Court Supervision Fees	\$84,855	\$90,000	\$79,126	\$85,000
8088	Tax Sale Indemnity Fee	\$54,360	\$70,000	\$0	\$60,000
8089	Tax Sale Interest Indemnity Fee	\$100,163	\$165,000	\$0	\$105,000
8090	Other Fees and Charges	\$3,576,442	\$2,603,275	\$3,049,107	\$2,952,925
8092	Other - Nursing	\$11,797	\$6,000	\$6,031	\$6,000
8093	Misc - Veterinary Pub Hlth	\$53,653	\$60,000	\$60,713	\$58,000
8094	Vision & Hearing	\$38,496	\$50,000	\$37,538	\$50,000
8095	Health Admin - Misc Recpt	\$20,031	\$20,125	\$15,058	\$20,125
8097	Treasurer Automation Fees	\$127,557	\$100,100	\$59,460	\$121,500
8099	Passport Service Fees	\$53,564	\$54,900	\$74,391	\$55,000
8101	Cable Television	\$513,116	\$500,000	\$401,060	\$500,000
8105	Site Evaluation Fee	\$525	\$1,000	\$375	\$1,000
8106	Health Review Fee	\$6,450	\$5,000	\$4,425	\$5,000
8108	Subdivision Review Fees	\$1,206	\$13,000	\$12,535	\$14,000
8110	Stormwater Permits	\$75,242	\$60,000	\$81,010	\$75,000
8111	Animal Control Tags	\$679,841	\$632,000	\$600,807	\$636,500
8112	Gravel Pit Fees	\$11,000	\$10,000	\$3,000	\$10,000
8114	Health Promotion Fees	\$12,916	\$17,500	\$10,645	\$13,000
8115	Maps & Publications	\$1,222	\$1,000	\$775	\$1,000
8120	Court Automation Fees	\$730,465	\$756,000	\$622,987	\$700,000
8160	Recorder Automation Fees	\$789,592	\$715,000	\$818,717	\$897,000
8165	Service Fees	\$92,932	\$94,000	\$92,248	\$98,000
8166	Map Sales	\$3,461	\$3,000	\$1,258	\$3,000
8170	Execution Fee	\$1,040	\$1,000	\$1,455	\$1,200
8180	Vital Records & Misc.	\$60,389	\$58,000	\$45,563	\$58,000
8190	Septic Evaluation Fees	\$1,095	\$2,500	\$2,805	\$2,500
8215	Towing	\$7,759	\$7,000	\$5,493	\$7,000
8220	Sheriff Fees/Warnt Docket	\$9,525	\$4,500	\$15,552	\$11,500
8230	Sheriff Fee Photo Copies	\$7,800	\$5,000	\$6,500	\$6,000
8235	Fees for Photographs	\$35	\$0	\$0	\$0
8250	States Attorney Fees	\$78,671	\$88,000	\$64,581	\$69,000
8255	SAO Records Automation Fee	\$7,317	\$33,000	\$26,159	\$28,000
8260	Foreclosures	\$54,194	\$45,000	\$34,407	\$45,000
8270	Court Security Fee	\$729,462	\$765,000	\$595,865	\$700,000
8275	Foreign Court Fees	\$42,542	\$48,000	\$33,816	\$35,075
8276	Dispatching Fees	\$196,306	\$200,000	\$205,996	\$210,000
8277	Pay-Tel Revenue	\$144,584	\$200,000	\$109,497	\$145,000
8280	Pen & Fees/Delinq Taxes	\$1,803,537	\$1,900,000	\$167	\$1,850,000
8316	Nursing Fees	\$69,464	\$90,000	\$53,538	\$78,000
9042	DCFS State Grants	\$132,442	\$100,000	\$92,126	\$50,000
9050	Soc. Sec./Parental Reimb	\$32,108	\$30,000	\$35,631	\$30,000
9170	Hospice	\$1,347,510	\$1,073,000	\$926,730	\$1,020,000
9171	Hospice- Contractual Allowance	(\$393,629)	(\$315,000)	(\$325,602)	(\$350,000)
9180	Private Pay	\$2,012,724	\$1,818,000	\$2,405,446	\$2,120,000
9190	Insurance HMO Income	\$64,972	\$83,000	(\$1,936)	\$20,000
9245	Medicaid Reimbursements	\$253,983	\$165,000	\$6,989	\$0
9247	Non-Medicaid Reimbursements	\$162,290	\$136,879	\$0	\$0
9276	LGR Other Dept Reimbursement	\$3,193,674	\$3,553,826	\$2,719,678	\$3,500,706
9310	Vaccine Received	\$184,702	\$500,000	\$0	\$300,000
9400	Bld Amer Bnds - Interest Subsidy	\$73,684	\$72,326	\$69,227	\$0
9405	Federal Government Grants	\$8,031,610	\$6,880,244	\$6,820,040	\$7,617,011

**County of McHenry  
Fiscal Year 2014**

**REVENUES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
9406	Federal Flow-through Grants	\$53,038	\$0	\$16,811	\$0
9407	Federal Gov - Sheriff Programs	\$57,432	\$0	\$75,091	\$0
9410	Federal Government - Other	\$9,621,316	\$10,800,000	\$6,820,164	\$10,800,000
9415	Federal Government Reimb	\$2,646,270	\$2,551,000	\$2,346,503	\$2,935,000
9416	Medicare	\$9,215	\$35,000	\$2,721	\$9,200
9417	Public Aid	\$680,914	\$580,000	\$535,335	\$650,000
9418	Fed Govt Reimb-Cont Allow	\$259,183	\$223,000	\$202,802	\$235,000
9420	State Government Grants	\$647,804	\$567,605	\$674,646	\$459,159
9435	State Government Reimbursements	\$7,829,689	\$8,072,000	\$5,506,014	\$11,470,000
9436	State Govt Reimb-Contrac Allow	(\$1,250,041)	(\$1,600,000)	(\$1,365,698)	(\$1,820,000)
9440	State Government - Salary Reim	\$1,223,144	\$1,088,590	\$783,149	\$1,204,442
9443	State Reimb - Election Judges	\$43,290	\$90,000	\$31,407	\$43,500
9444	State Reimb - Elections Early Voting	\$0	\$25,000	\$0	\$0
9450	Local Government Grants	\$152,204	\$1,575,320	\$27,417	\$1,000
9460	Local Government - Other	\$0	\$0	\$5,736	\$0
9461	Other Grant Revenue	\$13,500	\$0	\$10,000	\$0
9462	Other Road Project Contributions	\$200,000	\$0	\$0	\$0
9465	MFT Allotments	\$9,153,506	\$8,500,000	\$8,164,498	\$8,200,000
9466	IL Jobs Now Allotments	\$744,520	\$0	\$0	\$0
9470	Local Government Reimb	\$54,407	\$250,000	\$52,073	\$250,000
9471	Mental Health 708 Board Reimb	\$91,996	\$172,020	\$160,652	\$175,730
9510	Interest Income	\$381,872	\$381,066	\$323,485	\$372,612
9511	Real Est Tax Distributn Intrst	\$1,386	\$1,320	\$0	\$930
9605	McH Co Workforce Network Operating	\$101,636	\$129,500	\$113,057	\$100,990
9610	Highway Operating Revenue	\$95,587	\$96,900	\$0	\$98,327
9615	Valley Hi Operating Revenue	\$137,085	\$216,695	\$0	\$216,227
9620	Road Dist Engineering Fee	\$84,198	\$90,000	\$90,866	\$91,000
9625	V.A.C. Bus Donations	\$100	\$0	\$500	\$500
9630	Sale of Highway Materials	\$18,844	\$20,000	\$18,789	\$30,000
9631	Sale of Fare Cards	\$0	\$0	\$1,896	\$0
9640	Sale of Used Equipment	\$500	\$0	\$0	\$0
9655	Insurance Recoveries	\$55,463	\$110,000	\$20,143	\$53,000
9800	Operating Transfer In	\$12,265,139	\$11,234,251	\$11,635,973	\$11,232,091
9801	Transfer in from - RTA Sales Tax Fund	\$12,186,504	\$18,572,628	\$9,613,248	\$16,611,211
9808	Op Trans In from EMDT	\$12,385	\$20,500	\$0	\$0
9815	Tran Fr Gen Fund - Self Ins	\$10,753,409	\$11,621,175	\$8,143,324	\$11,867,709
9820	Tran Fr Working Cash	\$1,220	\$1,354	\$0	\$1,350
9831	Employee Association	\$6,289	\$6,500	\$5,278	\$6,500
9833	Auction Proceeds	\$40,690	\$40,000	\$15,842	\$0
9840	Miscellaneous	\$78,560	\$33,600	\$34,564	\$84,945
9843	ICG Income	\$98,851	\$188,500	\$104,688	\$0
9845	Program Income	\$323,317	\$250,250	\$223,200	\$1,775
9871	Bond Proceeds	\$5,465,000	\$0	\$0	\$0
9872	Lease Proceeds	\$262,063	\$0	\$181,184	\$0
9873	Premium on bond issuance	\$166,455	\$0	\$0	\$0
9900	Bad Debts Expense	(\$14,907)	(\$145,000)	(\$49,321)	(\$115,000)
9990	UTILIZATION OF FUND BALANCE	\$0	\$35,775,147	\$0	\$26,929,691
<b>TOTAL</b>		<b>\$219,614,455</b>	<b>\$254,843,349</b>	<b>\$189,155,046</b>	<b>\$247,944,198</b>



**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
3010	Regular Salaries	\$58,706,012	\$57,325,911	\$55,267,503	\$57,968,234
3020	Part Time Salaries	\$1,963,897	\$2,310,681	\$1,690,396	\$2,009,623
3025	Holiday Pay	\$1,674,641	\$2,657,409	\$1,619,947	\$3,300,482
3030	Per Diems	\$527,900	\$520,957	\$435,195	\$422,835
3040	Over Time Salaries	\$1,583,744	\$1,790,845	\$1,333,976	\$1,807,100
3050	Merit Pool - Non-Union Employees	\$0	\$1,058,176	\$0	\$926,552
3051	Merit Pool - Union Contracts	\$0	\$1,323,086	\$0	\$900,997
3052	Contingent - Salaries	\$0	\$10,000	\$837	\$10,000
3054	OPEB Expense	\$39,607	\$46,060	\$0	\$52,800
3055	Compensated Absences	\$0	\$18,387	\$0	\$23,301
3065	Sick Leave Buy Back	\$144,302	\$237,507	\$139,552	\$249,195
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$481,109	\$0	\$481,362
3080	Vehicle Allowance	\$22,402	\$22,362	\$20,583	\$22,558
3100	Uniform Allowance	\$356,547	\$369,350	\$340,128	\$369,750
3105	Social Security/Co. Share	\$4,720,463	\$5,197,440	\$4,446,591	\$5,161,650
3110	Ill. Municipal Retirement Fund	\$8,216,737	\$8,771,748	\$7,988,357	\$8,815,715
3146	HCP Premium	\$3,264,469	\$3,735,166	\$2,802,894	\$3,644,845
3150	Insurance - Miscellaneous	\$18,625	\$18,500	\$12,573	\$18,650
3170	Reimb to State-Unemploymt Ins	\$12,272	\$4,000	\$0	\$5,000
3613	Work Experience	\$234,729	\$185,000	\$261,225	\$201,500
4001	Contractual Services	\$1,775,351	\$2,220,015	\$1,464,972	\$2,249,049
4002	Temporary Services	\$2,020	\$450	\$450	\$450
4003	Traffc Signl & Hwy Light Maint	\$282,050	\$400,000	\$177,574	\$400,000
4004	EDC Contractual Agreement	\$166,114	\$166,000	\$166,000	\$168,822
4005	Association Dues/Memberships	\$202,221	\$236,761	\$192,161	\$230,640
4006	Training	\$293,878	\$422,340	\$191,409	\$394,993
4007	Education	\$58,326	\$100,230	\$46,070	\$67,433
4008	Subscriptions	\$21,412	\$29,366	\$20,734	\$30,281
4010	Audit & Management Services	\$138,627	\$166,598	\$139,680	\$185,800
4014	Death Benefits Paid	\$10,000	\$30,000	\$13,000	\$30,000
4015	Jurors Expenses	\$152,550	\$170,000	\$121,626	\$160,000
4016	Liability Insurance Premium	\$121,639	\$130,000	\$500	\$117,705
4017	Trsfr Gen Fd/Prop Casualty Ins	\$95,587	\$90,000	\$0	\$98,327
4018	Premium on Excess Ins. Benefit	\$15,946	\$108,500	\$0	\$98,522
4020	Erecting Booths	\$10,750	\$9,300	\$9,025	\$10,600
4021	Physician Services	\$27,500	\$30,000	\$27,500	\$30,000
4022	Nursing Services	\$0	\$13,090	\$0	\$13,000
4023	Professional Services	\$268,084	\$351,971	\$247,920	\$454,540
4025	Janitorial Services	\$49,096	\$55,364	\$45,526	\$54,564
4026	HCP Transfer to ISF	\$10,683,162	\$11,633,346	\$8,060,106	\$11,867,709
4027	Property Claims Paid	\$165,140	\$200,000	\$108,086	\$200,000
4029	Reimb to State-Unemp Ins	\$116,304	\$80,000	\$45,046	\$107,000
4030	Prem on Excess Ins for Risk	\$249,739	\$223,702	\$64,758	\$228,956
4031	Loss Fund & Reserve	\$358,254	\$1,214,095	\$500,855	\$1,201,635
4032	Interpreters	\$40,260	\$48,945	\$35,906	\$67,050
4033	In-House Non W/C Claims Paid	\$0	\$2,500	\$0	\$2,500
4034	Premiums for Specific Ins	\$717,727	\$740,322	\$935,624	\$752,661
4035	Insurance - Miscellaneous	\$228	\$200	\$145	\$200
4036	Election Judge Expenses	\$16,921	\$15,000	\$12,980	\$27,500
4040	Transporting Prisoners	\$19,067	\$25,000	\$23,367	\$25,000
4044	In House Workers Compensation	\$24,157	\$60,000	\$37,910	\$60,000

**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
4045	Insurance Liability Directors	\$22,556	\$24,747	\$26,361	\$27,098
4047	Health Insurance Expenses	\$17,492,254	\$19,191,250	\$15,936,195	\$19,842,028
4050	Investigations	\$13,100	\$29,480	\$18,223	\$28,425
4055	Contractual Printing	\$155,117	\$252,797	\$139,049	\$227,784
4056	Auction-related Expenditures	\$1,312	\$4,000	\$406	\$0
4060	Legal Notices & Advertisements	\$160,640	\$199,082	\$106,021	\$168,601
4061	BOR Legal Notices	\$16,276	\$2,000	\$0	\$1,000
4070	Child Care	\$5,728	\$2,000	\$0	\$1,250
4071	Non ITA Vocational Training	\$0	\$100	\$0	\$100
4072	Non ITA Academic Training	\$0	\$100	\$0	\$100
4080	Special Studies	\$39,250	\$18,000	\$12,842	\$18,000
4095	Cellular Phone Charges	\$24,631	\$23,600	\$19,311	\$23,600
4096	Telecommunications	\$490,954	\$607,338	\$409,317	\$578,113
4097	Property Appraisal Reports	\$3,000	\$7,200	\$1,050	\$5,500
4098	Safety Compliance	\$109,874	\$175,467	\$128,767	\$164,242
4099	Employee Assistance Programs	\$3,075	\$5,000	\$7,120	\$5,000
4101	Rent	\$275,093	\$276,079	\$259,782	\$222,003
4105	Light & Power	\$938,131	\$1,190,287	\$826,842	\$1,138,597
4110	Heat/Gas	\$185,037	\$316,240	\$190,567	\$289,687
4115	Water & Sewer	\$106,308	\$86,589	\$76,149	\$100,184
4120	Contractual Photocopying	\$280,665	\$342,650	\$245,993	\$337,150
4127	Leasing	\$31,076	\$41,540	\$28,409	\$40,340
4128	E-911 Line Costs	\$607,692	\$611,700	\$517,693	\$585,000
4130	Maintenance Agreements	\$1,080,785	\$1,446,131	\$1,098,212	\$1,353,192
4131	Maintenance Office Equipment	\$14,619	\$15,450	\$10,524	\$16,600
4132	Computer Maintenance	\$112,593	\$135,300	\$113,340	\$19,700
4133	Uniform Expense	\$41,922	\$58,394	\$36,168	\$62,650
4135	Psychological/Psychiatric Serv	\$75,061	\$115,000	\$59,685	\$88,000
4136	Juvenile Offender Services	\$37,659	\$50,900	\$33,899	\$57,900
4137	Bed Registration Fee	\$445,909	\$330,000	\$273,100	\$325,000
4142	Health Care of Prisoners	\$1,822,994	\$1,800,116	\$1,645,048	\$1,800,116
4160	Autopsies	\$120,606	\$93,000	\$90,777	\$88,000
4161	Autopsy Transportation	\$24,290	\$21,000	\$15,520	\$17,000
4181	Miscellaneous Care of Prisoner	\$45,757	\$30,000	\$24,854	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$120,000	\$120,000	\$120,000	\$114,000
4190	Juvenile Placement	\$429,028	\$530,000	\$270,840	\$530,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4200	Veterans Assistance	\$224,405	\$290,962	\$111,547	\$290,962
4210	NSP Expenditures	\$362,114	\$718,776	\$291,102	\$0
4232	Indirect Administration Costs	\$3,105	\$36,297	\$4,377	\$10,842
4240	Transit Services	\$877,887	\$1,825,320	\$678,797	\$1,964,320
4245	Therapist Services	\$673,677	\$624,000	\$596,937	\$699,000
4246	Medical Services	\$327,519	\$293,397	\$227,824	\$287,500
4251	Pre-Employment Physical/Evaluation	\$21,183	\$29,750	\$13,669	\$30,250
4270	Veterinarian Service	\$8,089	\$62,900	\$12,413	\$62,900
4275	Court Reporters Transcriptions	\$65,276	\$81,994	\$59,866	\$71,095
4285	Expert Witness Fee	\$22,900	\$10,000	\$6,356	\$15,000
4288	Case Related Service Fees	\$544	\$1,500	\$722	\$1,500
4290	Miscellaneous Trial Expenses	\$3,683	\$6,000	\$8,062	\$3,000
4303	Repair & Maint Mach & Equip	\$40,568	\$49,515	\$28,739	\$51,965
4304	Building Additions & Buildouts	\$3,835	\$0	\$4,500	\$0

**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012	FY 2013	FY 2013	FY 2014
		Revenue Actual	Revenue Appropriated	Eleven Month Actual	Revenue Appropriated
4305	Repair & Maint Bldg & Grounds	\$285,023	\$226,271	\$261,002	\$249,103
4306	Repair & Maint - Vehicles	\$257,286	\$283,455	\$219,720	\$277,020
4307	Radar Repairs	\$1,739	\$4,000	\$4,771	\$3,000
4308	Marine Unit - Contractual Services	\$35,649	\$20,000	\$23,999	\$29,000
4309	Repair & Maint Furn & Fixtures	\$0	\$3,500	\$140	\$4,165
4310	Juvenile Detention	\$137,161	\$160,000	\$102,000	\$160,000
4312	Radio Repairs	\$6,161	\$16,500	\$4,014	\$18,776
4313	Physical Plant Maintenance	\$16,730	\$17,303	\$13,406	\$16,000
4315	Election Judge Training	\$25,660	\$11,000	\$15,096	\$30,000
4316	New Recruits Testing	\$19,610	\$35,000	\$18,345	\$35,000
4317	Dispatcher Training	\$39,564	\$10,000	\$7,249	\$10,000
4320	Repair & Maint Heavy Machinery	\$111,781	\$83,262	\$87,117	\$80,527
4321	Computer Program Maint	\$1,746,935	\$1,736,295	\$1,611,256	\$1,825,344
4330	X-Ray and Lab	\$18,655	\$22,500	\$21,638	\$26,000
4338	Microfilming Services	\$0	\$6,000	\$0	\$0
4340	Medical Equipment Rental	\$3,132	\$5,000	\$3,982	\$5,000
4345	Towing & Storage	\$12,448	\$7,000	\$7,577	\$6,500
4350	Outside Court Reporter Service	\$2,542	\$5,100	\$1,504	\$5,100
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$652,302	\$514,500	\$317,520	\$509,000
4371	Special Public Defenders	\$185,000	\$185,000	\$169,583	\$185,000
4372	Appellate Prosecutor	\$30,000	\$30,000	\$30,000	\$30,000
4374	Computer Services	\$31,687	\$75,300	\$41,827	\$50,800
4390	Adult Probation Programs	\$0	\$10,000	\$3,230	\$10,000
4392	Electronic Monitoring	\$22,767	\$20,000	\$31,159	\$37,000
4395	Food Service	\$777,935	\$824,000	\$622,520	\$824,000
4397	Special Services	\$10,580	\$15,000	\$9,226	\$15,000
4400	Transporting Election Supplies	\$5,731	\$4,500	\$3,708	\$5,700
4405	Extra Help for Election	\$48,727	\$35,000	\$23,179	\$45,000
4416	Three Year Plan Development	\$1,763	\$0	\$0	\$3,000
4423	Grants to Agencies	\$3,422,069	\$3,991,726	\$2,607,079	\$3,287,329
4426	PSAP Reimbursement Awards	\$0	\$150,000	\$0	\$150,000
4427	Scholarships	\$10,000	\$0	\$2,482	\$0
4428	Employee Relations	\$12,224	\$12,732	\$10,600	\$13,032
4430	Applicant Background Checks	\$114	\$1,000	\$245	\$1,000
4435	Consultants	\$505,994	\$603,899	\$365,686	\$539,670
4441	Toxicology Laboratory	\$28,142	\$21,000	\$23,044	\$21,000
4442	Private Lab Services	\$15,935	\$24,000	\$7,659	\$24,000
4449	Garbage Disposal	\$51,719	\$72,962	\$50,081	\$68,262
4450	Snow Removal	\$66,020	\$72,980	\$78,134	\$76,500
4452	Lawn Maintenance	\$112,403	\$112,035	\$108,826	\$111,035
4455	Highway Engineering & Consult	\$5,714,549	\$9,745,000	\$3,894,465	\$3,000,000
4490	Bonds Premiums	\$1,675	\$1,200	\$0	\$0
4498	Hwy Lighting System-Power	\$68,809	\$100,000	\$53,725	\$100,000
4565	Highway Maintenance/Contract	\$4,191,386	\$5,071,139	\$2,772,399	\$5,646,139
4570	Contingent	\$362,605	\$1,032,140	\$374,711	\$1,061,898
4571	Elections Contingency	\$0	\$10,000	\$0	\$5,000
4590	Exhumation & Burial Expense	\$3,384	\$6,000	\$1,800	\$6,000
4591	License Charges	\$7,525	\$5,670	\$3,686	\$7,200
4610	Academic Education	\$2,050	\$15,000	\$1,844	\$1,000
4611	Vocational Training	\$767,440	\$590,676	\$562,646	\$795,497
4612	Employer OJT Reimbursement	\$0	\$10,500	\$24,730	\$16,500

**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
4809	Client Services	\$8,958,307	\$8,823,286	\$6,586,270	\$8,724,185
4990	Miscellaneous contractual expense	\$2,500	\$0	\$141	\$0
4999	Bond Issuance Costs	\$95,451	\$0	\$0	\$0
5006	Training Equip < \$5,000 & Supplies	\$4,379	\$17,000	\$13,544	\$15,000
5010	Office Supplies	\$327,138	\$404,373	\$250,441	\$389,463
5015	Paper & Forms	\$61,139	\$73,073	\$34,987	\$73,073
5020	Office Equipment Less Than \$5,000	\$141,631	\$150,374	\$69,404	\$148,033
5030	Postage	\$413,982	\$452,435	\$374,054	\$453,585
5040	Mileage	\$152,707	\$208,750	\$134,268	\$183,019
5046	Engineering Surveying Supplies	\$3,004	\$10,000	\$2,318	\$10,000
5050	Meeting Expenses	\$173,092	\$307,225	\$132,933	\$297,910
5051	Training Expenses - Sheriff	\$42,161	\$28,000	\$45,858	\$28,000
5052	Travel - Out of County	\$7,288	\$0	\$11,236	\$0
5055	Transportation	\$47,252	\$23,000	\$33,072	\$25,000
5060	Photography	\$540	\$7,540	\$1,522	\$12,790
5070	Miscellaneous Supplies	\$399,876	\$468,676	\$303,495	\$487,457
5071	Promotional Items	\$1,944	\$6,000	\$1,472	\$4,000
5075	Graphic Supplies	\$3,264	\$5,300	\$3,293	\$4,300
5080	Medical Supplies	\$133,054	\$178,868	\$123,174	\$163,560
5085	Medication	\$280,689	\$275,300	\$203,389	\$285,500
5090	Tools	\$1,000	\$2,100	\$0	\$1,500
5091	Clothing/Uniforms	\$13,584	\$2,000	\$844	\$600
5092	Incentive Gift Cards	\$4,000	\$100	\$2,300	\$500
5093	Incentive Gas Cards	\$8,000	\$100	\$1,700	\$2,000
5094	Non ITA Tools	\$0	\$100	\$0	\$100
5095	Non ITA Clothing/Uniforms	\$0	\$100	\$0	\$100
5096	Non ITA Incentive Gift Cards	\$1,000	\$100	\$0	\$100
5097	Non ITA Incentive Gas Cards	\$0	\$100	\$0	\$100
5099	Miscellaneous Commodities	\$94,357	\$120,575	\$75,855	\$123,225
5110	Election Supplies	\$347,883	\$240,000	\$215,284	\$352,790
5115	Computer Components < \$5,000	\$148,270	\$565,327	\$109,424	\$246,127
5120	Security Equipment < \$5,000	\$25,475	\$56,760	\$34,056	\$73,860
5125	Computer software < \$5,000	\$138,021	\$183,620	\$28,807	\$267,570
5127	Furniture and Fixtures < \$5,000	\$4,652	\$0	\$600	\$0
5135	Automotive Equipment < \$5,000	\$338	\$0	\$0	\$0
5136	Equipment Parts	\$231,465	\$217,900	\$214,311	\$222,300
5137	Machinery & Equipment < \$5,000	\$4,877	\$5,000	\$6,971	\$10,000
5150	Cleaning Materials	\$269,177	\$268,709	\$215,923	\$292,304
5160	Fuel, Oil, and Grease	\$961,801	\$896,750	\$885,468	\$972,722
5170	Food	\$375,374	\$433,550	\$353,080	\$431,600
5171	Food - Animal	\$7,740	\$6,000	\$5,446	\$6,000
5175	K-9 Expenses	\$10,916	\$18,235	\$8,648	\$18,000
5177	Livestock Claims	\$0	\$350	\$0	\$350
5190	Highway Materials	\$1,095,606	\$1,041,158	\$653,813	\$1,635,158
5210	Publications	\$225,598	\$170,665	\$202,106	\$211,630
5220	Tax Transfer Stamps	\$839,066	\$800,000	\$1,300,000	\$1,100,000
5251	Promotional Events	\$25,702	\$43,524	\$16,543	\$39,610
5280	Range Supplies	\$67,444	\$69,550	\$79,109	\$70,000
5308	Marine Unit - Commodities	\$21,826	\$7,000	\$14,135	\$8,000
6000	Capital Projects	\$4,890	\$177,321	\$60,328	\$216,488
6001	Groundwater Resource Project	\$75,778	\$0	\$46,765	\$0
6010	Office Equipment Over \$5,000	\$11,784	\$16,000	\$0	\$13,500

**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY LINE ITEM - ALL FUNDS**

Obj Lvl 3	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
6020	Vehicles Over \$5,000	\$375,206	\$325,000	\$434,510	\$635,000
6023	Professional Serv - Capital Projects	\$106,446	\$0	\$0	\$0
6030	Furniture and Fixtures > \$5,000	\$143,715	\$25,000	\$32,334	\$57,500
6040	Machinery and Equipment > \$5,000	\$440,657	\$503,107	\$501,851	\$1,079,148
6050	Computer Technology/Equip > \$5000	\$1,173,835	\$675,887	\$1,022,138	\$501,001
6070	Building Improvements > \$50,000	\$47,154	\$300,000	\$49,200	\$325,000
6074	Capital Project Contingency	\$30,766	\$0	\$2,080	\$0
6075	Capital Construction	\$298,764	\$0	\$16,471	\$0
6077	Land Improvements	\$0	\$30,000	\$0	\$30,000
6090	Highway Right of Way	\$1,514,611	\$5,465,000	\$559,823	\$4,575,000
6095	Highway Construction	\$8,015,260	\$20,250,000	\$6,724,527	\$21,625,000
6120	Boats Over \$5,000	\$0	\$51,132	\$29,651	\$0
6171	Telephone Hardware Over \$5,000	(\$1,950)	\$2,500	\$0	\$7,500
6200	Depreciation expense	\$10,853,723	\$0	\$400,000	\$0
6205	Amortization expense	\$125,207	\$0	\$0	\$0
6310	Vaccine Used	\$213,440	\$500,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$93,410	\$114,931	\$100,881	\$114,931
6506	Dbt Svc Server Lease	\$371,903	\$377,357	\$377,357	\$387,699
6507	Dbt Svc Workstations	\$477,948	\$274,789	\$251,779	\$548,274
6510	Debt Service Payments	\$8,410,000	\$8,975,000	\$8,975,000	\$9,330,000
6550	Bad Debt Expense	\$1,553,500	\$100,000	\$0	\$100,000
6585	Interest	\$2,513,280	\$2,119,891	\$2,118,671	\$1,739,437
6605	Debt Cert Rdmpt-Current Refunding	\$4,457,757	\$0	\$0	\$0
6610	Pmt to Escrow Agent-Advance Refundc	\$1,073,000	\$0	\$0	\$0
6700	Operating Transfer Out	\$24,451,643	\$29,806,879	\$21,249,221	\$27,843,302
6701	Op Tran Out To General Fund	\$1,220	\$1,354	\$0	\$1,350
6755	Op Tran Out from EMDT Fund	\$12,385	\$20,500	\$0	\$0
6810	FUND BALANCE ENHANCEMENT	\$0	\$4,766,246	\$0	\$4,028,470
<b>TOTAL</b>		<b>\$228,504,247</b>	<b>\$254,843,349</b>	<b>\$184,250,903</b>	<b>\$247,944,198</b>

**County of McHenry  
Fiscal Year 2014**

**REVENUES BY DEPARTMENT - ALL FUNDS**

Dept. No.	Department Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
5	Supervisor of Assessments	\$51,840.00	\$54,696.00	\$47,570.00	\$56,267.00
6	Purchasing	\$0.00	\$0.00	\$2,671.00	\$0.00
8	Insurance	\$17,832,730.00	\$19,332,191.00	\$14,363,541.00	\$19,986,010.00
10	Planning and Development	\$2,900,025.00	\$3,735,369.00	\$2,573,821.00	\$2,389,841.00
11	County Auditor	\$0.00	\$0.00	\$0.00	\$0.00
12	County Board & Liquor Comm	\$629,560.00	\$616,600.00	\$515,358.00	\$615,600.00
13	County Clerk - Elections	\$43,290.00	\$115,000.00	\$31,407.00	\$43,500.00
14	County Clerk	\$350,591.00	\$399,000.00	\$255,340.00	\$354,000.00
15	County Recorder	\$3,478,063.00	\$3,553,403.00	\$3,851,397.00	\$4,318,174.00
16	Facility Management	\$7,665.00	\$0.00	\$37,301.00	\$0.00
17	County Treasurer	\$2,074,159.00	\$2,457,205.00	\$214,687.00	\$2,407,201.00
18	Administrator	\$4,249,837.00	\$4,253,351.00	\$2,999,356.00	\$4,238,605.00
21	Educational Service Region	\$0.00	\$0.00	\$0.00	\$185,000.00
22	Veterans Assistance	\$355,805.00	\$655,876.00	\$399,207.00	\$669,049.00
23	Senior Services	\$1,764,529.00	\$1,778,520.00	\$1,746,503.00	\$1,729,020.00
24	Tuberculosis Department	\$358,769.00	\$391,254.00	\$256,736.00	\$391,128.00
25	Mental Health	\$14,796,378.00	\$13,102,947.00	\$12,110,191.00	\$11,610,887.00
26	McHenry Co Workforce Network	\$2,466,935.00	\$2,343,059.00	\$2,225,193.00	\$2,683,518.00
27	Workforce Investment Board	\$0.00	\$125,529.00	\$0.00	\$143,853.00
29	ETS Board (911)	\$2,740,641.00	\$2,591,380.00	\$2,343,275.00	\$2,378,607.00
31	County Coroner	\$60,436.00	\$44,100.00	\$51,454.00	\$70,545.00
32	County Sheriff	\$11,506,114.00	\$12,710,386.00	\$9,088,749.00	\$12,460,000.00
34	Emergency Management Agency	\$106,321.00	\$87,628.00	\$95,827.00	\$82,063.00
41	Clerk of the Circuit Court	\$6,674,761.00	\$6,991,533.00	\$5,536,086.00	\$6,484,179.00
42	Circuit Court	\$1,499,756.00	\$1,078,385.00	\$888,205.00	\$1,031,436.00
43	Court Services	\$1,122,378.00	\$1,272,441.00	\$786,917.00	\$1,318,928.00
44	Public Defender	\$193,627.00	\$179,955.00	\$134,082.00	\$179,955.00
45	States Attorney	\$452,691.00	\$434,929.00	\$371,743.00	\$401,407.00
51	Health Department	\$5,484,749.00	\$6,037,457.00	\$4,758,187.00	\$5,983,783.00
61	Valley Hi Nursing Home	\$16,254,840.00	\$14,932,200.00	\$14,552,021.00	\$14,364,100.00
65	Geographic Information System	\$911,944.00	\$852,626.00	\$857,806.00	\$1,011,738.00
82	Division of Transportation	\$33,872,407.00	\$57,313,709.00	\$28,918,949.00	\$53,238,445.00
90	Non-Departmental	\$443,266.00	\$2,109,156.00	\$262,589.00	\$1,984,106.00
99	Non-Departmental	\$86,930,348.00	\$95,293,464.00	\$81,872,872.00	\$95,133,253.00
<b>Total</b>		<b>\$219,614,455.00</b>	<b>\$254,843,349.00</b>	<b>\$192,149,041.00</b>	<b>\$247,944,198.00</b>

**County of McHenry  
Fiscal Year 2014**

**EXPENDITURES BY DEPARTMENT - ALL FUNDS**

Dept. No.	Department Description	FY 2012 Revenue Actual	FY 2013 Revenue Appropriated	FY 2013 Eleven Month Actual	FY 2014 Revenue Appropriated
5	Supervisor of Assessments	\$993,761.00	\$975,644.00	\$840,133.00	\$962,473.00
6	Purchasing	\$637,513.00	\$678,191.00	\$566,137.00	\$677,590.00
8	Insurance	\$17,538,472.00	\$19,332,191.00	\$16,043,589.00	\$19,986,010.00
9	Human Resources	\$513,409.00	\$536,032.00	\$464,264.00	\$542,502.00
10	Planning and Development	\$3,999,077.00	\$4,691,361.00	\$3,513,064.00	\$3,364,460.00
11	County Auditor	\$349,562.00	\$385,197.00	\$362,958.00	\$391,117.00
12	County Board & Liquor Comm	\$682,712.00	\$725,546.00	\$656,824.00	\$715,327.00
13	County Clerk - Elections	\$1,337,939.00	\$1,071,294.00	\$962,333.00	\$1,257,984.00
14	County Clerk	\$452,122.00	\$467,802.00	\$421,393.00	\$475,624.00
15	County Recorder	\$2,551,082.00	\$2,992,215.00	\$2,775,667.00	\$3,401,753.00
16	Facility Management	\$3,209,386.00	\$3,308,388.00	\$2,870,587.00	\$3,322,216.00
17	County Treasurer	\$762,977.00	\$1,089,800.00	\$699,755.00	\$1,089,396.00
18	Administrator	\$3,761,713.00	\$4,960,818.00	\$3,468,298.00	\$5,001,192.00
20	Information Technology	\$3,151,259.00	\$3,284,036.00	\$2,892,216.00	\$3,247,614.00
21	Educational Service Region	\$176,224.00	\$198,411.00	\$177,026.00	\$369,216.00
22	Veterans Assistance	\$534,706.00	\$655,876.00	\$372,935.00	\$669,049.00
23	Senior Services	\$1,724,696.00	\$1,778,520.00	\$1,158,929.00	\$1,729,020.00
24	Tuberculosis Department	\$326,818.00	\$391,254.00	\$296,905.00	\$391,128.00
25	Mental Health	\$15,799,874.00	\$13,102,947.00	\$9,618,555.00	\$11,610,887.00
26	McHenry Co Workforce Network	\$2,542,232.00	\$2,343,059.00	\$2,128,320.00	\$2,683,518.00
27	Workforce Investment Board	\$121,485.00	\$125,529.00	\$111,108.00	\$143,853.00
28	Merit Commission	\$30,773.00	\$60,000.00	\$21,359.00	\$59,996.00
29	ETS Board (911)	\$2,581,559.00	\$2,591,380.00	\$1,684,049.00	\$2,378,607.00
31	County Coroner	\$716,117.00	\$563,111.00	\$518,539.00	\$594,273.00
32	County Sheriff	\$31,273,729.00	\$33,208,495.00	\$29,656,557.00	\$33,377,978.00
34	Emergency Management Agency	\$261,524.00	\$262,040.00	\$261,519.00	\$277,418.00
41	Clerk of the Circuit Court	\$3,449,456.00	\$3,788,415.00	\$2,727,372.00	\$3,579,161.00
42	Circuit Court	\$2,386,957.00	\$2,012,606.00	\$1,698,925.00	\$2,000,853.00
43	Court Services	\$3,156,249.00	\$3,491,046.00	\$2,824,006.00	\$3,465,718.00
44	Public Defender	\$955,116.00	\$942,968.00	\$892,965.00	\$957,028.00
45	States Attorney	\$2,983,923.00	\$2,982,929.00	\$2,784,566.00	\$3,018,390.00
51	Health Department	\$6,966,554.00	\$7,735,303.00	\$6,446,836.00	\$7,810,470.00
61	Valley Hi Nursing Home	\$10,195,960.00	\$14,719,332.00	\$8,950,160.00	\$14,148,533.00
65	Geographic Information System	\$742,370.00	\$852,626.00	\$701,120.00	\$1,011,738.00
82	Division of Transportation	\$34,035,662.00	\$57,149,242.00	\$27,491,694.00	\$53,076,876.00
90	Non-Departmental	\$18,732,185.00	\$20,535,839.00	\$16,001,939.00	\$21,233,002.00
99	Non-Departmental	\$48,869,094.00	\$40,853,906.00	\$31,296,809.00	\$38,922,228.00
<b>Total</b>		<b>\$228,504,247.00</b>	<b>\$254,843,349.00</b>	<b>\$184,359,411.00</b>	<b>\$247,944,198.00</b>

**County of McHenry  
Fiscal Year 2014**

**Revenue Budget by Fund**

<b>Fund</b>	<b>Dept</b>		<b>FY 2012 Revenue Actual</b>	<b>FY 2013 Revenue Appropriated</b>	<b>FY 2013 Eleven Month Actual</b>	<b>FY 2014 Revenue Appropriated</b>
001	05	Supervisor of Assessments	\$51,840	\$54,696	\$47,570	\$56,267
001	06	Purchasing	\$0	\$0	\$2,671	\$0
001	10	Planning and Development	\$499,842	\$388,500	\$418,089	\$433,500
001	12	County Board & Liquor Comm	\$629,560	\$616,600	\$515,358	\$615,600
001	13	County Clerk - Elections	\$43,290	\$115,000	\$31,407	\$43,500
001	14	County Clerk	\$337,669	\$371,500	\$244,075	\$326,500
001	15	County Recorder	\$2,476,401	\$2,423,545	\$2,966,685	\$3,044,080
001	16	Facility Management	\$7,665	\$0	\$37,301	\$0
001	17	County Treasurer	\$1,890,934	\$1,981,500	\$79,265	\$1,931,500
001	18	Administrator	\$2,843	\$3,300	\$1,801	\$3,300
001	21	Educational Service Region	\$0	\$0	\$0	\$185,000
001	31	County Coroner	\$9,000	\$9,000	\$200	\$12,545
001	32	County Sheriff	\$11,484,986	\$12,690,386	\$8,413,839	\$12,439,000
001	34	Emergency Management Agency	\$106,321	\$87,628	\$95,827	\$82,063
001	41	Clerk of the Circuit Court	\$4,968,203	\$5,164,500	\$4,070,753	\$4,800,000
001	42	Circuit Court	\$228,851	\$239,500	\$208,066	\$205,000
001	43	Court Services	\$742,736	\$682,868	\$472,919	\$756,235
001	44	Public Defender	\$193,627	\$179,955	\$134,082	\$179,955
001	45	States Attorney	\$361,927	\$318,535	\$262,142	\$306,683
001	51	Health Department	\$4,835,739	\$5,369,980	\$4,235,860	\$5,365,082
001	90	Non-Departmental	\$443,266	\$2,109,156	\$262,589	\$1,984,106
001	99	Non-Departmental	\$53,395,749	\$54,439,558	\$52,004,452	\$56,211,025
001	Total	General Fund	\$82,710,449	\$87,245,707	\$74,504,951	\$88,980,941
006	99	RTA Sales Tax - County Portion	\$9,006,432	\$18,572,628	\$8,358,731	\$16,611,211
010	22	Veterans Asst Commission Fund	\$355,696	\$654,326	\$398,698	\$667,499
011	22	Veterans Asst Comm Bus Fund	\$109	\$1,550	\$509	\$1,550
015	99	Ill Municipal Retirement Fund	\$4,825,190	\$7,205,828	\$5,264,214	\$7,275,454
016	99	Social Security Fund	\$3,265,816	\$4,025,424	\$3,732,998	\$4,008,825
021	82	Highway Fund	\$19,272,490	\$27,271,978	\$18,009,205	\$24,143,843
022	82	Motor Fuel Tax Fund	\$6,129,624	\$10,080,731	\$4,380,333	\$8,019,602
023	82	Matching Fund	\$2,181,889	\$3,175,000	\$1,343,192	\$3,785,000
024	82	County Bridge Fund	\$1,596,576	\$4,300,000	\$1,334,416	\$4,035,000
025	82	Co Option Motor Fuel Tax Fund	\$4,691,828	\$12,486,000	\$3,851,803	\$13,255,000
030	25	Mental Health (708) Board	\$13,346,153	\$13,102,947	\$12,110,179	\$11,610,887
035	25	IDHS Grants	\$195,052	\$0	\$0	\$0
038	25	Child Initiative Grant	\$995,488	\$0	\$0	\$0
039	25	DCFS Initiatives	\$259,366	\$0	\$0	\$0
042	51	Dental Care Clinic Fund	\$644,370	\$656,777	\$521,232	\$608,001
045	24	TB Care & Treatment Fund	\$358,769	\$391,254	\$256,736	\$391,128
052	45	Ill Criminal Justice Auth Fund	\$83,446	\$83,394	\$83,414	\$66,715
053	43	Probation Service Fee Fund	\$367,257	\$569,073	\$291,137	\$515,693
054	42	Special Courts Fund	\$989,229	\$548,303	\$464,890	\$520,390
055	43	EMDT Fund	\$12,385	\$20,500	\$22,861	\$47,000
056	31	Coroner's Fund	\$51,436	\$35,100	\$51,254	\$58,000
058	32	DUI Conviction Fund	\$21,128	\$20,000	\$23,457	\$21,000
060	41	Maint/Child Support Collection	\$124,732	\$186,990	\$117,459	\$193,479
061	42	Law Library Fund	\$281,676	\$290,582	\$215,249	\$306,046
062	41	Circuit Court Doc Storage Fund	\$719,449	\$735,200	\$604,820	\$660,200
063	41	Circuit Court Automation Fund	\$729,985	\$763,417	\$623,184	\$700,200



**County of McHenry  
Fiscal Year 2014**

**Revenue Budget by Fund**

<b>Fund</b>	<b>Dept</b>		<b>FY 2012 Revenue Actual</b>	<b>FY 2013 Revenue Appropriated</b>	<b>FY 2013 Eleven Month Actual</b>	<b>FY 2014 Revenue Appropriated</b>
064	41	Circuit Court Clerk Oper & Admin Fund	\$85,065	\$90,326	\$79,345	\$85,200
065	65	Geographic Info Systems	\$911,944	\$852,626	\$857,806	\$1,011,738
066	41	Circuit Clerk Electronic Citation Fund	\$47,327	\$51,100	\$40,525	\$45,100
067	45	State's Atty Records Automation Fund	\$7,318	\$33,000	\$26,187	\$28,009
070	14	County Clerk Automation Fund	\$12,922	\$27,500	\$11,265	\$27,500
075	15	Co Recorder Automation Fund	\$1,001,662	\$1,129,858	\$884,712	\$1,274,094
080	17	Co Treasurers Automation Fund	\$128,081	\$287,701	\$59,955	\$287,701
081	17	Treas Passport Services Fund	\$53,831	\$186,650	\$74,700	\$186,650
085	51	Animal Shelter Fund	\$4,630	\$7,600	\$1,086	\$7,600
087	23	Senior Services	\$1,764,529	\$1,778,520	\$1,746,503	\$1,729,020
090	26/27	McHenry Co Workforce Network	\$2,466,935	\$2,468,588	\$2,225,193	\$2,827,371
095	29	Emerg Telephone Systems Board	\$2,740,641	\$2,591,380	\$2,343,275	\$2,378,607
100	10	Comm Develop Block Grant Fund	\$2,400,183	\$3,346,869	\$2,155,732	\$1,956,341
230	99	Dbt Cert Ser 2003C Cert Fd (Jail)	\$597,735	\$0	\$0	\$0
231	99	Debt Cert Series 2005A - Jail	\$344,499	\$0	\$0	\$0
233	99	Series 2006A Debt Certificates	\$730,837	\$736,137	\$735,763	\$740,438
234	99	Series 2007A Debt Certificates	\$588,498	\$588,578	\$588,578	\$587,828
235	99	Dbt Cert Ser 2003A Cert Fd (Cty Cts)	\$330,754	\$0	\$0	\$0
236	99	Series 2007B Debt Certificates	\$6,197,200	\$6,194,878	\$6,194,878	\$6,196,891
240	99	Series 2008 Debt Certificates	\$540,928	\$545,528	\$545,528	\$547,778
242	99	Series 2010A Debt Certificates	\$1,214,978	\$1,214,603	\$1,214,603	\$1,208,478
243	99	Series 2010B Debt Certif(Recovery Zor	\$259,169	\$416,153	\$416,153	\$415,741
244	99	Series 2012 A&B Debt Certificates	\$5,631,455	\$1,353,845	\$1,347,950	\$1,329,584
310	08	Employee Benefit Fund	\$17,832,730	\$19,332,191	\$14,363,541	\$19,986,010
320	18	Liability Insurance Fund	\$4,198,396	\$4,145,051	\$2,961,023	\$4,130,305
350	61	Valley Hi	\$16,254,840	\$14,932,200	\$13,678,426	\$14,364,100
410	18	Revolving Loan Fund	\$48,598	\$105,000	\$36,532	\$105,000
415	51	Health Scholarship Fund	\$10	\$3,100	\$9	\$3,100
430	17	Working Cash I Fund	\$607	\$648	\$335	\$650
440	17	Working Cash II Fund	\$706	\$706	\$432	\$700
618	17	Tax Sale II Escrow Agency Fund	\$875	\$0	\$0	\$0
742	99	Series 2010A Capital Projects Fund	\$233	\$304	\$77	\$0
743	99	MH Expansion Proj Fund(Recovery Zoi	\$319	\$0	\$12	\$0
<b>TOTAL</b>			<b>\$219,614,455</b>	<b>\$254,843,349</b>	<b>\$189,155,046</b>	<b>\$247,944,198</b>

**County of McHenry  
Fiscal Year 2014**

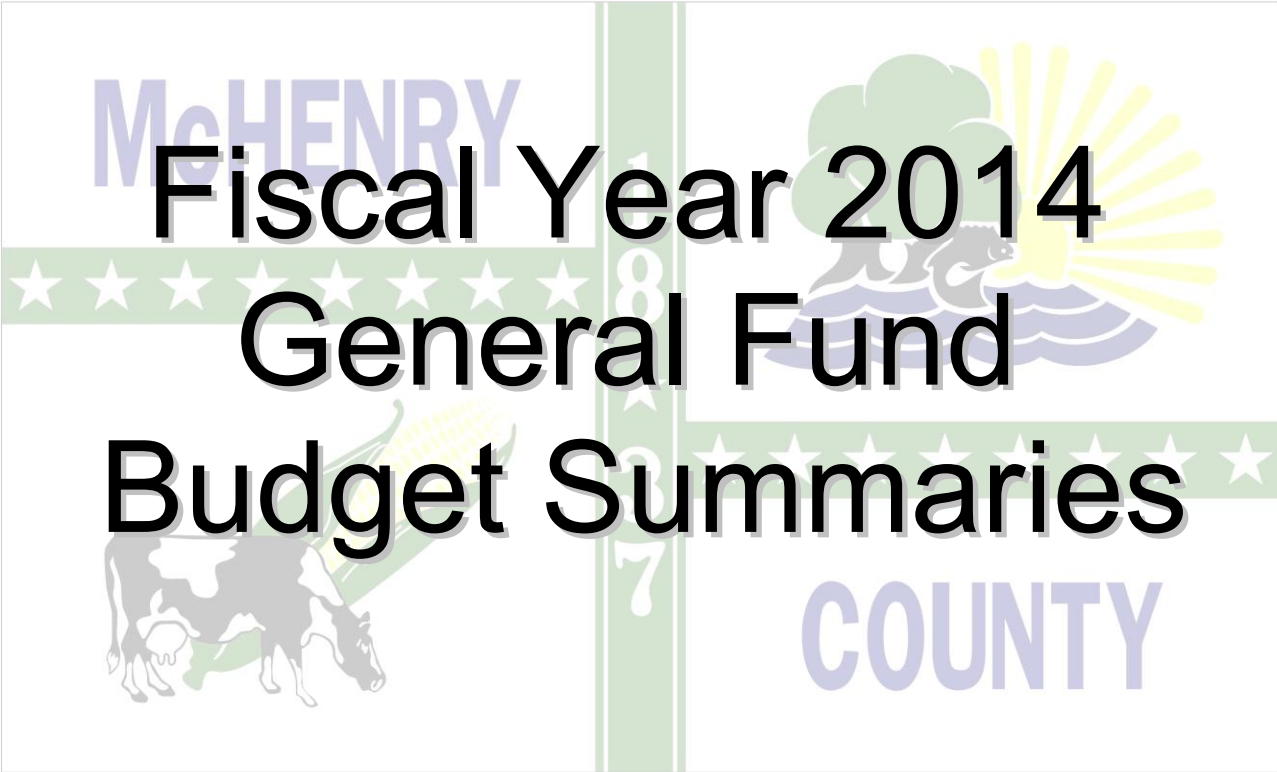
**Expenditure Budget by Fund**

Fund	Dept		FY 2012	FY 2013	FY 2013	FY 2014
			Revenue	Revenue	Eleven Month	Revenue
			Actual	Appropriated	Actual	Appropriated
001	05	Supervisor of Assessments	\$993,761	\$975,644	\$840,133	\$962,473
001	06	Purchasing	\$637,513	\$678,191	\$566,137	\$677,590
001	09	Human Resources	\$513,409	\$536,032	\$464,264	\$542,502
001	10	Planning and Development	\$1,555,436	\$1,344,492	\$1,487,007	\$1,408,119
001	11	County Auditor	\$349,562	\$385,197	\$362,958	\$391,117
001	12	County Board & Liquor Comm	\$682,712	\$725,546	\$656,824	\$715,327
001	13	County Clerk - Elections	\$1,337,939	\$1,071,294	\$962,333	\$1,257,984
001	14	County Clerk	\$432,923	\$440,302	\$416,246	\$448,124
001	15	County Recorder	\$1,888,447	\$1,862,357	\$2,259,312	\$2,127,659
001	16	Facility Management	\$2,843,392	\$2,931,053	\$2,580,566	\$2,945,080
001	17	County Treasurer	\$619,766	\$614,095	\$604,235	\$613,695
001	18	Administrator	\$729,004	\$710,767	\$690,545	\$765,887
001	20	Information Technology	\$3,151,259	\$3,284,036	\$2,892,216	\$3,247,614
001	21	Educational Service Region	\$176,224	\$198,411	\$177,026	\$369,216
001	28	Merit Commission	\$30,773	\$60,000	\$21,359	\$59,996
001	31	County Coroner	\$640,306	\$528,011	\$517,982	\$536,273
001	32	County Sheriff	\$31,268,204	\$33,188,495	\$29,655,886	\$33,356,978
001	34	Emergency Management Agency	\$261,524	\$262,040	\$261,519	\$277,418
001	41	Clerk of the Circuit Court	\$1,960,239	\$1,961,382	\$1,737,852	\$1,894,982
001	42	Circuit Court	\$1,631,330	\$1,173,721	\$946,714	\$1,174,417
001	43	Court Services	\$2,772,122	\$2,901,473	\$2,455,492	\$2,903,025
001	44	Public Defender	\$955,116	\$942,968	\$892,965	\$957,028
001	45	States Attorney	\$2,900,529	\$2,866,535	\$2,701,172	\$2,923,666
001	51	Health Department	\$6,317,963	\$7,067,826	\$5,914,642	\$7,191,769
001	90	Non-Departmental	\$18,732,185	\$20,535,839	\$16,001,939	\$21,233,002
001		General Fund	\$83,381,638	\$87,245,707	\$76,067,324	\$88,980,941
006	99	RTA Sales Tax - County Portion	\$12,186,505	\$18,572,628	\$10,123,976	\$16,611,211
010	22	Veterans Asst Commission Fund	\$534,706	\$654,326	\$372,935	\$667,499
011	22	Veterans Asst Comm Bus Fund	\$0	\$1,550	\$0	\$1,550
015	99	Ill Municipal Retirement Fund	\$6,754,512	\$7,205,828	\$6,656,659	\$7,275,454
016	99	Social Security Fund	\$3,640,097	\$4,025,424	\$3,467,473	\$4,008,825
021	82	Highway Fund	\$18,814,842	\$27,271,978	\$17,423,854	\$24,143,843
022	82	Motor Fuel Tax Fund	\$8,760,477	\$10,080,731	\$5,641,402	\$8,019,602
023	82	Matching Fund	\$3,261,142	\$3,175,000	\$1,445,932	\$3,785,000
024	82	County Bridge Fund	\$965,126	\$4,300,000	\$486,491	\$4,035,000
025	82	Co Option Motor Fuel Tax Fund	\$2,397,315	\$12,486,000	\$2,604,672	\$13,255,000
030	25	Mental Health (708) Board	\$14,025,026	\$13,102,947	\$9,586,766	\$11,610,887
035	25	IDHS Grants	\$213,730	\$0	\$0	\$0
038	25	Child Initiative Grant	\$968,208	\$0	\$31,792	\$0
039	25	DCFS Initiatives	\$278,099	\$0	\$0	\$0
042	51	Dental Care Clinic Fund	\$648,249	\$656,777	\$532,194	\$608,001
045	24	TB Care & Treatment Fund	\$326,818	\$391,254	\$296,905	\$391,128
052	45	Ill Criminal Justice Auth Fund	\$83,394	\$83,394	\$83,394	\$66,715
053	43	Probation Service Fee Fund	\$371,742	\$569,073	\$368,514	\$515,693
054	42	Special Courts Fund	\$424,277	\$548,303	\$452,421	\$520,390
055	43	EMDT Fund	\$12,385	\$20,500	\$0	\$47,000
056	31	Coroner's Fund	\$75,811	\$35,100	\$557	\$58,000
058	32	DUI Conviction Fund	\$5,525	\$20,000	\$796	\$21,000
060	41	Maint/Child Support Collection	\$172,983	\$186,990	\$167,346	\$193,479
061	42	Law Library Fund	\$331,350	\$290,582	\$299,790	\$306,046

**County of McHenry  
Fiscal Year 2014**

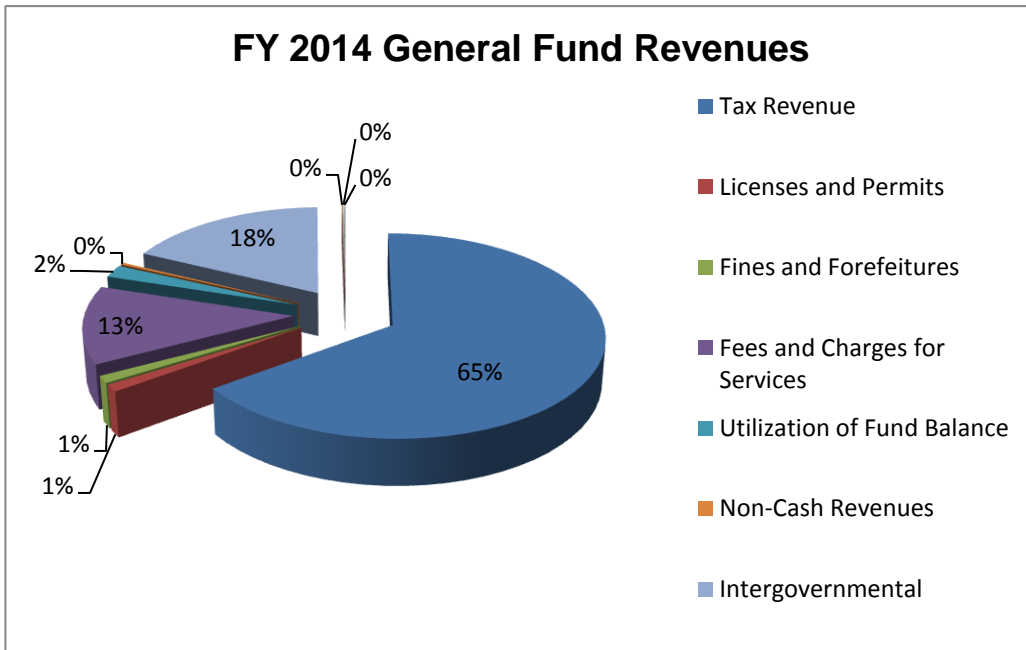
**Expenditure Budget by Fund**

<b>Fund Dept</b>	<b>FY 2012 Revenue Actual</b>	<b>FY 2013 Revenue Appropriated</b>	<b>FY 2013 Eleven Month Actual</b>	<b>FY 2014 Revenue Appropriated</b>	
062 41	Circuit Court Doc Storage Fund	\$611,566	\$735,200	\$327,013	\$660,200
063 41	Circuit Court Automation Fund	\$601,189	\$763,417	\$392,947	\$700,200
064 41	Circuit Court Clerk Oper & Admin Fund	\$68,479	\$90,326	\$59,650	\$85,200
065 41	Geographic Info Systems	\$742,370	\$852,626	\$701,120	\$1,011,738
066 41	Circuit Clerk Electronic Citation Fund	\$35,000	\$51,100	\$42,564	\$45,100
067 45	State's Atty Records Automation Fund	\$0	\$33,000	\$0	\$28,009
070 14	County Clerk Automation Fund	\$19,199	\$27,500	\$5,147	\$27,500
075 15	Co Recorder Automation Fund	\$662,635	\$1,129,858	\$516,355	\$1,274,094
080 17	Co Treasurers Automation Fund	\$130,597	\$287,701	\$18,625	\$287,701
081 17	Treas Passport Services Fund	\$11,394	\$186,650	\$76,895	\$186,650
085 51	Animal Shelter Fund	\$342	\$7,600	\$0	\$7,600
087 23	Senior Services	\$1,724,696	\$1,778,520	\$1,158,929	\$1,729,020
090 26/27	McHenry Co Workforce Network	\$2,663,717	\$2,468,588	\$2,239,428	\$2,827,371
095 29	Emerg Telephone Systems Board	\$2,581,559	\$2,591,380	\$1,661,965	\$2,378,607
100 10	Comm Develop Block Grant Fund	\$2,443,641	\$3,346,869	\$2,026,055	\$1,956,341
230 99	Dbt Cert Ser 2003C Cert Fd (Jail)	\$597,735	\$0	\$0	\$0
231 99	Debt Cert Series 2005A - Jail	\$344,499	\$0	\$0	\$0
233 99	Series 2006A Debt Certificates	\$730,837	\$736,137	\$735,763	\$740,438
234 99	Series 2007A Debt Certificates	\$588,498	\$588,578	\$588,578	\$587,828
235 99	Dbt Cert Ser 2003A Cert Fd (Cty Cts)	\$330,754	\$0	\$0	\$0
236 99	Series 2007B Debt Certificates	\$6,197,200	\$6,194,878	\$6,194,878	\$6,196,891
240 99	Series 2008 Debt Certificates	\$540,928	\$545,528	\$545,528	\$547,778
242 99	Series 2010A Debt Certificates	\$1,214,978	\$1,214,603	\$1,214,603	\$1,208,478
243 99	Series 2010B Debt Certf(Recovery Zone)	\$259,169	\$416,153	\$416,153	\$415,741
244 99	Series 2012 A&B Debt Certificates	\$5,626,208	\$1,353,845	\$1,353,198	\$1,329,584
310 08	Employee Benefit Fund	\$17,538,472	\$19,332,191	\$16,043,589	\$19,986,010
320 18	Liability Insurance Fund	\$2,932,625	\$4,145,051	\$2,777,711	\$4,130,305
350 61	Valley Hi	\$10,398,714	\$14,932,200	\$9,042,974	\$14,364,100
410 18	Revolving Loan Fund	\$100,084	\$105,000	\$42	\$105,000
415 51	Health Scholarship Fund	\$0	\$3,100	\$0	\$3,100
430 17	Working Cash I Fund	\$600	\$648	\$0	\$650
440 17	Working Cash II Fund	\$620	\$706	\$0	\$700
742 99	Series 2010A Capital Projects Fund	\$109,156	\$304	\$0	\$0
743 99	MH Expansion Proj Fund(Recovery Zone)	\$314,811	\$0	\$0	\$0
980 99	Gen Fixed Assets Acct Group	\$9,748,018	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$228,504,247</b>	<b>\$254,843,349</b>	<b>\$184,250,903</b>	<b>\$247,944,198</b>



**County of McHenry**  
**Fiscal Year 2014 General Fund**  
**Revenues by Budget Category**

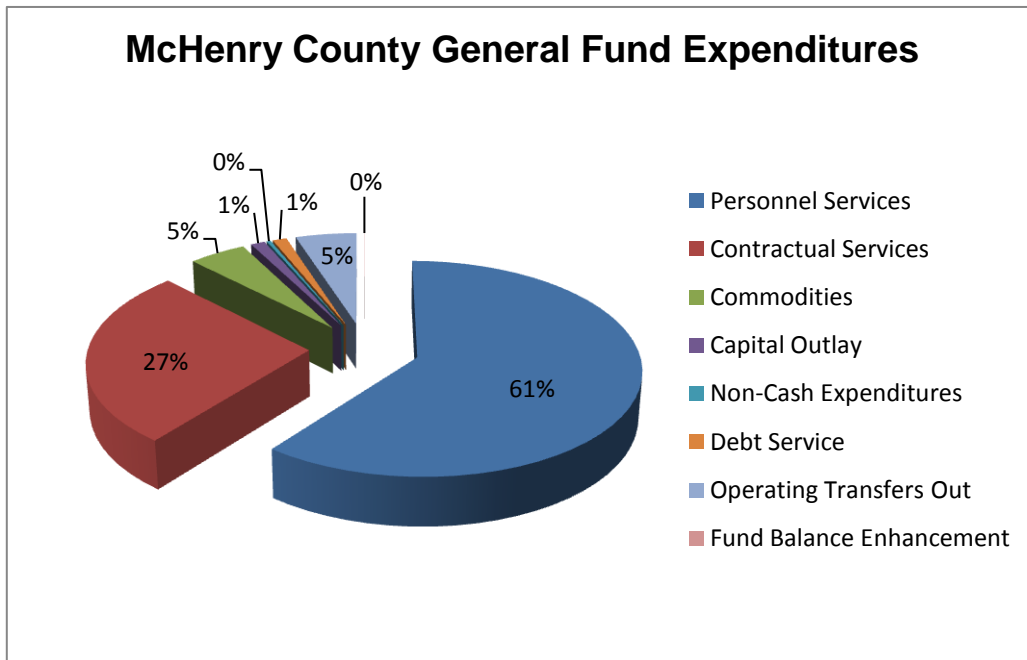
Dept	Dept Name	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
70	Tax Revenue	\$54,653,699	\$55,639,033	\$53,763,129	\$57,860,500
75	Licenses and Permits	\$999,484	\$982,000	\$976,342	\$1,011,000
76	Fines and Forfeitures	\$1,082,848	\$1,148,000	\$857,138	\$1,020,500
80	Fees and Charges for Services	\$11,156,676	\$11,579,000	\$7,821,569	\$11,158,725
91	Utilization of Fund Balance	\$0	\$1,795,797	\$0	\$1,788,186
93	Non-Cash Revenues	\$184,702	\$500,000	\$0	\$300,000
94	Intergovernmental	\$14,246,049	\$15,380,248	\$10,728,651	\$15,598,260
95	Interest Income	\$104,505	\$99,075	\$86,744	\$97,075
96	Other Income	\$209,881	\$62,200	\$221,378	\$86,345
98	Operating Transfers In	\$72,605	\$60,354	\$50,000	\$60,350
<b>TOTAL</b>		<b>\$82,710,449</b>	<b>\$87,245,707</b>	<b>\$74,504,951</b>	<b>\$88,980,941</b>



**County of McHenry  
Fiscal Year 2014 General Fund**

**Expenditures by Budget Category**

<b>Dept</b>	<b>Dept Name</b>	<b>FY 2012 Appropriated</b>	<b>FY 2013 Appropriated</b>	<b>FY 2013 Eleven Month Actual</b>	<b>FY 2014 Appropriated</b>
30	Personnel Services	\$50,703,721	\$53,185,059	\$47,964,729	\$53,905,801
40	Contractual Services	\$21,406,753	\$23,590,422	\$17,710,885	\$24,037,845
50	Commodities	\$3,648,491	\$3,680,733	\$3,534,607	\$4,198,380
60	Capital Outlay	\$1,494,852	\$1,052,339	\$1,646,095	\$1,030,636
63	Non-Cash Expenditures	\$213,440	\$500,000	\$0	\$300,000
65	Debt Service	\$966,446	\$748,463	\$728,586	\$1,030,673
67	Operating Transfers Out	\$4,947,935	\$4,488,691	\$4,482,422	\$4,464,106
68	Fund Balance Enhancement	\$0	\$0	\$0	\$13,500
<b>TOTAL</b>		<b>\$83,381,638</b>	<b>\$87,245,707</b>	<b>\$76,067,324</b>	<b>\$88,980,941</b>



**County of McHenry**  
**Fiscal Year 2014 General Fund**

**Revenues by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
7010	Property Taxes	36,698,207	37,880,000	37,187,095	38,840,500
7030	Sales Tax	1,931,904	1,894,543	1,584,407	1,920,000
7035	1/4 Cent Sales Tax	7,119,993	6,850,000	6,055,722	7,300,000
7038	Local Use Tax	1,021,863	1,009,490	894,993	1,066,000
7040	State Income Tax	5,749,691	6,000,000	5,503,361	6,272,000
7050	Replacement Pers Prop Tax	613,992	710,000	714,466	722,000
7060	Inheritance Taxes	172,221	0	0	0
7090	Off Track Betting	87,229	95,000	64,408	80,000
7092	Video Gaming Tax	0	0	0	10,000
7105	Tax Transfer Stamps	1,258,599	1,200,000	1,758,677	1,650,000
7510	Liquor Licenses	105,900	105,000	105,625	105,000
7520	Amusement Licenses	10,046	11,000	8,373	10,000
7530	Building Permits	250,861	210,000	237,385	250,000
7540	Zoning Permits	61,843	70,000	54,593	60,000
7570	Septic & Well Permits	69,410	85,000	78,320	85,000
7580	Health Licenses	448,644	450,000	446,565	450,000
7592	Hauler License Fees	15,800	12,000	9,119	12,000
7593	Solid Waste Tipping Fee	36,980	39,000	36,362	39,000
7615	Fines	977,853	1,051,500	769,389	919,500
7616	Construction Zone Fees	2,125	1,500	250	1,000
7620	County Drug Fine	102,870	95,000	87,499	100,000
8010	Misc. County Clerk Fees	168,409	190,000	143,229	165,000
8013	10% Bond Earnings	387,069	395,000	326,117	395,000
8020	County Clk Tax Redemption Fees	168,106	180,000	99,767	160,000
8026	Payroll Service Fee	2,161	2,600	1,801	2,600
8030	Circuit Clerk Fees	3,286,634	3,408,000	2,697,905	3,175,000
8034	Sex Offender Registration Fees	1,453	1,000	1,398	1,200
8040	County Court Fees	220,281	230,000	178,066	200,000
8042	Electronic Citation Fee	4,814	2,500	3,654	3,500
8044	First Offender Program Fees	29,975	30,000	17,523	21,000
8047	Public Defender Fees	52,110	80,000	42,512	80,000
8048	Other Circuit Clerk Fees	227,078	232,000	202,480	230,000
8051	Periodic Imprisonment Fees	17,370	15,000	9,450	13,000
8060	Recording Fees	1,162,628	1,150,000	1,155,255	1,300,000
8064	Housing Surcharge-County Portion	27,565	25,000	26,358	31,050
8065	Housing Surcharge-Recorder Portion	27,565	25,000	26,358	31,050
8080	Sheriff Fees, Circuit Ct.	408,572	400,000	322,576	400,000
8081	Warrant/Summons Fees	17,763	19,000	11,120	15,500
8084	Squad Car Replacement Fee	29,047	32,000	20,597	30,000
8088	Tax Sale Indemnity Fee	54,360	70,000	0	60,000
8089	Tax Sale Interest Indemnity Fee	100,163	165,000	0	105,000
8090	Other Fees and Charges	101,152	107,275	94,125	106,925
8092	Other - Nursing	11,797	6,000	6,031	6,000
8093	Misc - Veterinary Pub Hlth	53,653	60,000	60,713	58,000
8094	Vision & Hearing	38,496	50,000	37,538	50,000
8095	Health Admin - Misc Recpt	20,031	20,125	15,058	20,125
8101	Cable Television	513,116	500,000	401,060	500,000
8105	Site Evaluation Fee	525	1,000	375	1,000
8106	Health Review Fee	6,450	5,000	4,425	5,000
8108	Subdivision Review Fees	965	9,000	10,193	9,000

**County of McHenry  
Fiscal Year 2014 General Fund**

**Revenues by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
8110	Stormwater Permits	75,242	60,000	81,010	75,000
8111	Animal Control Tags	679,841	632,000	600,807	636,500
8112	Gravel Pit Fees	11,000	10,000	3,000	10,000
8114	Health Promotion Fees	12,916	17,500	10,645	13,000
8115	Maps & Publications	1,222	1,000	775	1,000
8165	Service Fees	29,180	24,000	29,246	28,000
8170	Execution Fee	1,040	1,000	1,455	1,200
8180	Vital Records & Misc.	60,389	58,000	45,563	58,000
8190	Septic Evaluation Fees	1,095	2,500	2,805	2,500
8215	Towing	7,759	7,000	5,493	7,000
8220	Sheriff Fees/Warnt Docket	9,525	4,500	15,552	11,500
8230	Sheriff Fee Photo Copies	7,800	5,000	6,500	6,000
8235	Fees for Photographs	35	0	0	0
8250	States Attorney Fees	78,671	88,000	64,581	69,000
8260	Foreclosures	54,194	45,000	34,407	45,000
8270	Court Security Fee	729,462	765,000	595,865	700,000
8275	Foreign Court Fees	42,542	48,000	33,816	35,075
8276	Dispatching Fees	196,306	200,000	205,996	210,000
8277	Pay-Tel Revenue	144,584	200,000	109,497	145,000
8280	Pen & Fees/Delinq Taxes	1,803,537	1,900,000	167	1,850,000
8316	Nursing Fees	69,464	90,000	53,538	78,000
9050	Soc. Sec./Parental Reimb	32,108	30,000	35,631	30,000
9180	Private Pay	1,564	10,000	0	2,000
9276	LGR Other Dept Reimbursement	0	0	5,167	0
9310	Vaccine Received	184,702	500,000	0	300,000
9405	Federal Government Grants	2,652,800	2,851,792	2,341,912	3,083,828
9406	Federal Flow-through Grants	53,038	0	16,811	0
9407	Federal Gov - Sheriff Programs	57,432	0	75,091	0
9410	Federal Government - Other	9,559,267	10,800,000	6,820,164	10,800,000
9416	Medicare	9,215	35,000	2,721	9,200
9417	Public Aid	183,878	180,000	144,931	210,000
9420	State Government Grants	447,951	443,362	544,685	385,267
9435	State Government Reimbursements	64,770	0	0	0
9440	State Government - Salary Reim	1,071,096	925,094	706,508	1,036,465
9443	State Reimb - Election Judges	43,290	90,000	31,407	43,500
9444	State Reimb - Elections Early Voting	0	25,000	0	0
9450	Local Government Grants	71,204	0	8,790	0
9510	Interest Income	103,856	98,550	86,744	96,550
9511	Real Est Tax Distributn Intrst	649	525	0	525
9655	Insurance Recoveries	7,041	10,000	4,291	8,000
9800	Operating Transfer In	59,000	59,000	50,000	59,000
9808	Op Trans In from EMDT	12,385	0	0	0
9820	Tran Fr Working Cash	1,220	1,354	0	1,350
9831	Employee Association	6,289	6,500	5,278	6,500
9833	Auction Proceeds	40,690	40,000	15,842	0
9840	Miscellaneous	39,135	5,700	14,783	71,845
9872	Lease Proceeds	116,726	0	181,184	0
9990	UTILIZATION OF FUND BALANCE	0	1,795,797	0	1,788,186
<b>TOTAL</b>		<b>82,710,449</b>	<b>87,245,707</b>	<b>74,504,951</b>	<b>88,980,941</b>



**County of McHenry**  
**Fiscal Year 2014 General Fund**

**Expenditures by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
3010	Regular Salaries	\$46,107,346	\$44,958,184	\$43,806,939	\$45,662,725
3020	Part Time Salaries	\$1,132,236	\$1,264,021	\$1,004,508	\$1,176,940
3025	Holiday Pay	\$1,266,103	\$2,035,561	\$1,271,907	\$2,639,878
3030	Per Diems	\$421,806	\$379,600	\$339,604	\$368,410
3040	Over Time Salaries	\$1,130,162	\$1,218,750	\$898,673	\$1,228,200
3050	Merit Pool - Non-Union Employees	\$0	\$755,587	\$0	\$720,075
3051	Merit Pool - Union Contracts	\$0	\$1,283,879	\$0	\$728,692
3052	Contingent - Salaries	\$0	\$10,000	\$837	\$10,000
3055	Compensated Absences	\$0	\$17,580	\$0	\$23,301
3065	Sick Leave Buy Back	\$125,158	\$209,745	\$123,063	\$237,245
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$481,109	\$0	\$481,362
3080	Vehicle Allowance	\$22,402	\$22,362	\$16,891	\$22,558
3100	Uniform Allowance	\$356,513	\$369,000	\$340,041	\$369,400
3105	Social Security/Co. Share	\$23,985	\$37,033	\$27,027	\$44,568
3110	Ill. Municipal Retirement Fund	\$38,263	\$56,280	\$44,393	\$66,733
3146	HCP Premium	\$70,247	\$75,868	\$86,096	\$115,214
4001	Contractual Services	\$628,222	\$713,535	\$782,478	\$926,886
4002	Temporary Services	\$2,020	\$450	\$450	\$450
4004	EDC Contractual Agreement	\$166,114	\$166,000	\$166,000	\$168,822
4005	Association Dues/Memberships	\$122,719	\$135,923	\$107,940	\$128,253
4006	Training	\$178,454	\$236,730	\$110,020	\$235,930
4007	Education	\$19,789	\$26,000	\$2,235	\$27,000
4008	Subscriptions	\$16,424	\$16,011	\$11,528	\$16,676
4010	Audit & Management Services	\$119,370	\$137,500	\$120,605	\$135,800
4015	Jurors Expenses	\$152,550	\$170,000	\$121,626	\$160,000
4020	Erecting Booths	\$10,750	\$9,300	\$9,025	\$10,600
4023	Professional Services	\$197,243	\$167,720	\$157,261	\$266,170
4025	Janitorial Services	\$14,564	\$16,564	\$14,007	\$16,564
4026	HCP Transfer to ISF	\$10,683,162	\$11,633,346	\$8,060,106	\$11,867,709
4032	Interpreters	\$37,723	\$46,445	\$34,193	\$64,550
4035	Insurance - Miscellaneous	\$145	\$200	\$145	\$200
4036	Election Judge Expenses	\$16,921	\$15,000	\$12,980	\$27,500
4040	Transporting Prisoners	\$19,067	\$25,000	\$23,367	\$25,000
4050	Investigations	\$9,518	\$24,075	\$15,944	\$23,075
4055	Contractual Printing	\$111,168	\$179,327	\$120,096	\$155,014
4056	Auction-related Expenditures	\$1,312	\$4,000	\$406	\$0
4060	Legal Notices & Advertisements	\$147,891	\$154,082	\$96,207	\$125,950
4061	BOR Legal Notices	\$16,276	\$2,000	\$0	\$1,000
4080	Special Studies	\$937	\$15,000	\$5,083	\$15,000
4095	Cellular Phone Charges	\$23,657	\$21,000	\$18,499	\$21,000
4096	Telecommunications	\$298,936	\$390,298	\$244,575	\$390,543
4097	Property Appraisal Reports	\$2,000	\$6,000	\$0	\$4,000
4101	Rent	\$46,541	\$43,150	\$34,673	\$51,800
4105	Light & Power	\$743,829	\$945,487	\$670,299	\$916,937
4110	Heat/Gas	\$132,081	\$219,225	\$136,385	\$201,687
4115	Water & Sewer	\$104,158	\$80,839	\$74,720	\$97,184
4120	Contractual Photocopying	\$256,891	\$316,500	\$224,809	\$316,500
4127	Leasing	\$15,437	\$17,040	\$7,201	\$16,840
4130	Maintenance Agreements	\$568,643	\$792,693	\$610,209	\$696,789

**County of McHenry**  
**Fiscal Year 2014 General Fund**

**Expenditures by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
4131	Maintenance Office Equipment	\$7,351	\$6,950	\$3,122	\$5,600
4132	Computer Maintenance	\$110,780	\$116,700	\$111,634	\$6,100
4133	Uniform Expense	\$22,042	\$31,000	\$23,568	\$35,500
4135	Psychological/Psychiatric Serv	\$74,261	\$111,000	\$58,585	\$86,000
4136	Juvenile Offender Services	\$15,659	\$18,900	\$19,114	\$25,900
4142	Health Care of Prisoners	\$1,822,994	\$1,800,116	\$1,645,048	\$1,800,116
4160	Autopsies	\$100,308	\$88,000	\$90,777	\$88,000
4161	Autopsy Transportation	\$20,990	\$17,000	\$15,520	\$17,000
4181	Miscellaneous Care of Prisoner	\$45,757	\$30,000	\$24,854	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$120,000	\$120,000	\$120,000	\$114,000
4190	Juvenile Placement	\$279,028	\$380,000	\$120,840	\$380,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4246	Medical Services	\$281,598	\$237,397	\$201,749	\$246,000
4251	Pre-Employment Physical/Evaluation	\$12,998	\$21,250	\$7,369	\$21,150
4270	Veterinarian Service	\$7,747	\$57,900	\$12,413	\$57,900
4275	Court Reporters Transcriptions	\$65,276	\$81,994	\$58,990	\$71,095
4285	Expert Witness Fee	\$22,900	\$10,000	\$6,356	\$15,000
4288	Case Related Service Fees	\$544	\$1,500	\$722	\$1,500
4290	Miscellaneous Trial Expenses	\$3,683	\$6,000	\$8,062	\$3,000
4303	Repair & Maint Mach & Equip	\$28,849	\$42,315	\$20,202	\$41,515
4304	Building Additions & Buildouts	\$3,835	\$0	\$4,500	\$0
4305	Repair & Maint Bldg & Grounds	\$188,024	\$141,299	\$161,225	\$158,631
4306	Repair & Maint - Vehicles	\$242,552	\$255,455	\$203,642	\$249,450
4307	Radar Repairs	\$1,739	\$4,000	\$4,771	\$3,000
4308	Marine Unit - Contractual Services	\$35,649	\$20,000	\$23,999	\$29,000
4309	Repair & Maint Furn & Fixtures	\$0	\$3,500	\$140	\$4,165
4310	Juvenile Detention	\$60,431	\$60,000	\$60,000	\$60,000
4312	Radio Repairs	\$6,161	\$16,500	\$4,014	\$18,776
4315	Election Judge Training	\$25,660	\$11,000	\$15,096	\$30,000
4316	New Recruits Testing	\$19,610	\$35,000	\$18,345	\$35,000
4320	Repair & Maint Heavy Machinery	\$98,326	\$59,762	\$72,767	\$59,062
4321	Computer Program Maint	\$803,902	\$775,865	\$782,146	\$887,139
4338	Microfilming Services	\$0	\$6,000	\$0	\$0
4345	Towing & Storage	\$12,448	\$7,000	\$7,577	\$6,500
4350	Outside Court Reporter Service	\$2,542	\$5,100	\$1,504	\$5,100
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$160,104	\$139,500	\$139,521	\$144,000
4371	Special Public Defenders	\$185,000	\$185,000	\$169,583	\$185,000
4372	Appellate Prosecutor	\$30,000	\$30,000	\$30,000	\$30,000
4374	Computer Services	\$511	\$3,500	\$394	\$3,700
4395	Food Service	\$777,935	\$824,000	\$622,520	\$824,000
4397	Special Services	\$10,580	\$15,000	\$9,226	\$15,000
4400	Transporting Election Supplies	\$5,731	\$4,500	\$3,708	\$5,700
4405	Extra Help for Election	\$48,727	\$35,000	\$23,179	\$45,000
4428	Employee Relations	\$7,443	\$8,700	\$7,805	\$8,700
4430	Applicant Background Checks	\$114	\$1,000	\$245	\$1,000
4435	Consultants	\$270,441	\$222,132	\$169,725	\$243,070
4441	Toxicology Laboratory	\$20,282	\$21,000	\$23,044	\$17,000
4442	Private Lab Services	\$15,900	\$24,000	\$7,247	\$22,000

**County of McHenry**  
**Fiscal Year 2014 General Fund**

**Expenditures by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
4449	Garbage Disposal	\$25,751	\$34,112	\$25,041	\$33,012
4450	Snow Removal	\$39,713	\$40,000	\$40,150	\$40,000
4452	Lawn Maintenance	\$67,810	\$68,535	\$76,705	\$68,535
4570	Contingent	\$214,614	\$500,000	\$347,245	\$500,000
4571	Elections Contingency	\$0	\$10,000	\$0	\$5,000
4590	Exhumation & Burial Expense	\$3,384	\$6,000	\$1,800	\$6,000
4591	License Charges	\$2,057	\$2,000	\$1,883	\$2,000
4990	Miscellaneous contractual expense	\$2,500	\$0	\$141	\$0
5006	Training Equipment < \$5,000 and Supplies	\$4,379	\$17,000	\$13,544	\$15,000
5010	Office Supplies	\$209,560	\$228,402	\$164,172	\$246,602
5015	Paper & Forms	\$61,139	\$73,073	\$34,987	\$73,073
5020	Office Equipment Less Than \$5,000	\$86,056	\$78,874	\$69,014	\$90,133
5030	Postage	\$399,244	\$431,335	\$362,825	\$434,285
5040	Mileage	\$108,391	\$140,893	\$97,491	\$133,729
5050	Meeting Expenses	\$67,245	\$124,600	\$69,847	\$139,595
5051	Training Expenses - Sheriff	\$42,161	\$28,000	\$45,858	\$28,000
5060	Photography	\$441	\$7,540	\$1,522	\$12,790
5070	Miscellaneous Supplies	\$202,745	\$229,466	\$145,668	\$235,165
5075	Graphic Supplies	\$1,430	\$2,000	\$342	\$1,000
5080	Medical Supplies	\$37,883	\$36,760	\$25,707	\$36,760
5085	Medication	\$56,455	\$82,000	\$32,883	\$75,000
5090	Tools	\$0	\$100	\$0	\$1,000
5099	Miscellaneous Commodities	\$16,004	\$15,300	\$9,843	\$11,750
5110	Election Supplies	\$347,883	\$240,000	\$215,284	\$352,790
5115	Computer Components Under \$5,000	\$80,860	\$61,277	\$52,304	\$81,277
5120	Security Equipment Under \$5,000	\$25,475	\$56,760	\$34,056	\$73,860
5125	Computer software Under \$5,000	\$53,734	\$42,720	\$7,140	\$24,470
5127	Furniture and Fixtures Under \$5,000	\$3,553	\$0	\$0	\$0
5135	Automotive Equipment Under \$5,000	\$338	\$0	\$0	\$0
5136	Equipment Parts	\$21,936	\$15,000	\$12,436	\$15,500
5137	Machinery & Equipment Under \$5,000	\$4,877	\$5,000	\$6,971	\$10,000
5150	Cleaning Materials	\$176,547	\$169,299	\$135,335	\$201,369
5160	Fuel, Oil, and Grease	\$647,406	\$634,750	\$562,310	\$635,482
5170	Food	\$484	\$300	\$0	\$500
5171	Food - Animal	\$7,740	\$6,000	\$5,446	\$6,000
5175	K-9 Expenses	\$10,916	\$18,235	\$8,648	\$18,000
5177	Livestock Claims	\$0	\$350	\$0	\$350
5210	Publications	\$25,201	\$24,875	\$18,737	\$38,540
5220	Tax Transfer Stamps	\$839,066	\$800,000	\$1,300,000	\$1,100,000
5251	Promotional Events	\$20,072	\$34,274	\$8,993	\$28,360
5280	Range Supplies	\$67,444	\$69,550	\$79,109	\$70,000
5308	Marine Unit - Commodities	\$21,826	\$7,000	\$14,135	\$8,000
6000	Capital Projects	\$4,890	\$177,321	\$60,328	\$216,488
6001	Groundwater Resource Project	\$75,778	\$0	\$46,765	\$0
6020	Vehicles Over \$5,000	\$344,309	\$325,000	\$387,724	\$360,000
6030	Furniture and Fixtures Over \$5,000	\$36,157	\$0	\$32,334	\$25,000
6040	Machinery and Equipment Over \$5,000	\$96,782	\$0	\$0	\$24,148
6050	Computer Technology/Equipment Over \$5000	\$928,082	\$418,886	\$1,021,542	\$300,000
6070	Building Improvements Over \$50,000	\$8,854	\$50,000	\$49,200	\$75,000
6074	Capital Project Contingency	\$0	\$0	\$2,080	\$0

**County of McHenry**  
**Fiscal Year 2014 General Fund**

**Expenditures by Budget Line Item**

Obj Lvl 3	Object Level 3 Description	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
6075	Capital Construction	\$0	\$0	\$16,471	\$0
6077	Land Improvements	\$0	\$30,000	\$0	\$30,000
6120	Boats Over \$5,000	\$0	\$51,132	\$29,651	\$0
6310	Vaccine Used	\$213,440	\$500,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$62,101	\$69,126	\$57,605	\$69,126
6506	Dbt Svc Server Lease	\$371,903	\$377,357	\$377,357	\$387,699
6507	Dbt Svc Workstations	\$460,972	\$256,811	\$248,654	\$531,149
6585	Interest	\$71,470	\$45,169	\$44,970	\$42,699
6700	Operating Transfer Out	\$4,947,935	\$4,488,691	\$4,482,422	\$4,464,106
6810	FUND BALANCE ENHANCEMENT	\$0	\$0	\$0	\$13,500
<b>TOTAL</b>		<b>\$83,381,638</b>	<b>\$87,245,707</b>	<b>\$76,067,324</b>	<b>\$88,980,941</b>

**County of McHenry  
Fiscal Year 2014 General Fund**

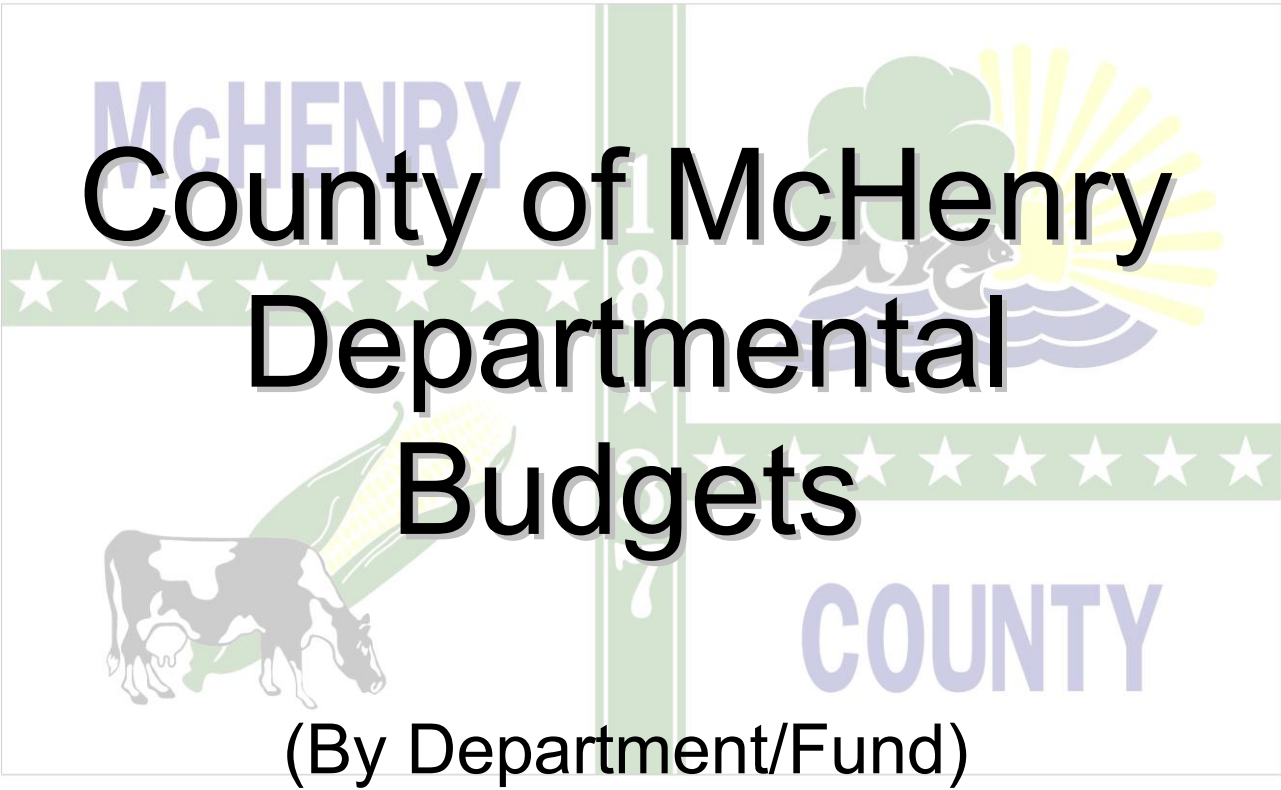
**Revenue Budget by Department**

Dept	Dept Name	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
05	Supervisor of Assessments	\$51,840	\$54,696	\$47,570	\$56,267
06	Purchasing	\$0	\$0	\$2,671	\$0
10	Planning and Development	\$499,842	\$388,500	\$418,089	\$433,500
11	County Auditor	\$0	\$0	\$0	\$0
12	County Board & Liquor Comm	\$629,560	\$616,600	\$515,358	\$615,600
13	County Clerk - Elections	\$43,290	\$115,000	\$31,407	\$43,500
14	County Clerk	\$337,669	\$371,500	\$244,075	\$326,500
15	County Recorder	\$2,476,401	\$2,423,545	\$2,966,685	\$3,044,080
16	Facility Management	\$7,665	\$0	\$37,301	\$0
17	County Treasurer	\$1,890,934	\$1,981,500	\$79,265	\$1,931,500
18	Administrator	\$2,843	\$3,300	\$1,801	\$3,300
21	Educational Service Region	\$0	\$0	\$0	\$185,000
31	County Coroner	\$9,000	\$9,000	\$200	\$12,545
32	County Sheriff	\$11,484,986	\$12,690,386	\$8,413,839	\$12,439,000
34	Emergency Management Agency	\$106,321	\$87,628	\$95,827	\$82,063
41	Clerk of the Circuit Court	\$4,968,203	\$5,164,500	\$4,070,753	\$4,800,000
42	Circuit Court	\$228,851	\$239,500	\$208,066	\$205,000
43	Court Services	\$742,736	\$682,868	\$472,919	\$756,235
44	Public Defender	\$193,627	\$179,955	\$134,082	\$179,955
45	States Attorney	\$361,927	\$318,535	\$262,142	\$306,683
51	Health Department	\$4,835,739	\$5,369,980	\$4,235,860	\$5,365,082
90	Non-Departmental	\$443,266	\$2,109,156	\$262,589	\$1,984,106
99	Non-Departmental	\$53,395,749	\$54,439,558	\$52,004,452	\$56,211,025
<b>TOTAL</b>		<b>\$82,710,449</b>	<b>\$87,245,707</b>	<b>\$74,504,951</b>	<b>\$88,980,941</b>

**County of McHenry  
Fiscal Year 2014 General Fund**

**Expenditure Budget by Department**

Dept	Dept Name	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Appropriated	Eleven Month Actual	Appropriated
05	Supervisor of Assessments	\$993,761	\$975,644	\$840,133	\$962,473
06	Purchasing	\$637,513	\$678,191	\$566,137	\$677,590
09	Human Resources	\$513,409	\$536,032	\$464,264	\$542,502
10	Planning and Development	\$1,555,436	\$1,344,492	\$1,487,007	\$1,408,119
11	County Auditor	\$349,562	\$385,197	\$362,958	\$391,117
12	County Board & Liquor Comm	\$682,712	\$725,546	\$656,824	\$715,327
13	County Clerk - Elections	\$1,337,939	\$1,071,294	\$962,333	\$1,257,984
14	County Clerk	\$432,923	\$440,302	\$416,246	\$448,124
15	County Recorder	\$1,888,447	\$1,862,357	\$2,259,312	\$2,127,659
16	Facility Management	\$2,843,392	\$2,931,053	\$2,580,566	\$2,945,080
17	County Treasurer	\$619,766	\$614,095	\$604,235	\$613,695
18	Administrator	\$729,004	\$710,767	\$690,545	\$765,887
20	Information Technology	\$3,151,259	\$3,284,036	\$2,892,216	\$3,247,614
21	Educational Service Region	\$176,224	\$198,411	\$177,026	\$369,216
28	Merit Commission	\$30,773	\$60,000	\$21,359	\$59,996
31	County Coroner	\$640,306	\$528,011	\$517,982	\$536,273
32	County Sheriff	\$31,268,204	\$33,188,495	\$29,655,886	\$33,356,978
34	Emergency Management Agency	\$261,524	\$262,040	\$261,519	\$277,418
41	Clerk of the Circuit Court	\$1,960,239	\$1,961,382	\$1,737,852	\$1,894,982
42	Circuit Court	\$1,631,330	\$1,173,721	\$946,714	\$1,174,417
43	Court Services	\$2,772,122	\$2,901,473	\$2,455,492	\$2,903,025
44	Public Defender	\$955,116	\$942,968	\$892,965	\$957,028
45	States Attorney	\$2,900,529	\$2,866,535	\$2,701,172	\$2,923,666
51	Health Department	\$6,317,963	\$7,067,826	\$5,914,642	\$7,191,769
90	Non-Departmental	\$18,732,185	\$20,535,839	\$16,001,939	\$21,233,002
<b>TOTAL</b>		<b>\$83,381,638</b>	<b>\$87,245,707</b>	<b>\$76,067,324</b>	<b>\$88,980,941</b>



## **Department: 05 – SUPERVISOR OF ASSESSMENTS**

### **Funded By: General Fund**

**Mission Statement:** *Administer an accurate, fair, uniform, and timely assessment of all real property within McHenry County in accordance with and as mandated by the State of Illinois Property Tax Code.*

**Department Created By:** *Illinois Compiled Statutes (35 ILCS 200/) Property Tax Code.*

### **Classification – General Government**

**Background:** It is the function of the County Supervisor of Assessments to monitor and direct the countywide valuation of real property for the purpose of real estate taxation. This is accomplished through providing information, guidance and support to seventeen (17) township assessors and to the Board of Review.

### **Functions:**

- **Mapping Division:** The Mapping Division is responsible for the verification and updating of all county parcel (149,251 as of 3/15/12) information and maintains the accuracy of the county's cadastral map system through the use of recorded documents (deeds, subdivision plats, surveys, etc.).
- **Supervisor of Assessments Division:** This Division handles the sales ratio study, reviews and if necessary edits the records submitted by the township assessors, administers all non-homestead exemptions, equalizes and sends out the valuation notices to property owners prior to certification.
- **Board of Review Division:** This Division's responsibilities include reviewing and docketing appeals, scheduling appeal hearings, informing taxpayers of what evidence they will need to present at the hearing, assist the Board of Review with any additional information they require, adding and/or removing exemptions, and lastly, updating the assessment data base to reflect the final outcome of the appeal hearings.
- **Administrative Division:** Responsible for communications with the State of Illinois over matters pertaining to assessed equalization values, tracking of proposed and updated changes to be made or have been implemented into the Illinois Property Tax Code, provides appraisal reviews on properties that are in valuation protest, and shares in the management (along with the County Clerk, Treasurer, and Planning & Develop.) of the property tax software utilized by the County.
- **Board of Review:** The County of McHenry does not create an individual budget for the Board of Review, but accounts for its expenditures under the Supervisor of Assessment's budget. The Board has a membership of three (3) which is appointed by the County Board. Each board member must have extensive real estate appraisal and prior assessment experience along with passage of a state administered exam prior to appointment. The responsibilities of this board are to accept and hold hearings on assessment complaints, research values on each complaint filed, and issue a written decision to the complainant. Other responsibilities include representing the County in all State Property Tax Appeal Board proceedings, adding omitted property to tax rolls, holding non-homestead exemption hearings and delivering one set of assessment books to the County Clerk, who then certifies the abstract to the Department of Revenue.



**Department: 05 – SUPERVISOR OF ASSESSMENTS**

**Funded By: General Fund**

**2014 Objectives:**

- a) Decrease the operating budget by another \$30,000
- b) Change the part-time position responsible for entering real estate deeds and transfer declarations into the Department of Revenue’s RED Program to a full-time position. This is due to the increase in the number of real estate deeds (27.21%) and transfer declarations (41.27%) for the period Jan 1 – June 1, 2013 compared to one year earlier
- c) Have electronic complaint filing available for the 2014 Assessment year.

**SUPERVISOR OF ASSESSMENTS  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	986	340	325	362	400
Intergovernmental	50,816	51,500	54,371	47,208	55,867
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$51,802</b>	<b>\$51,840</b>	<b>\$54,696</b>	<b>\$47,570</b>	<b>\$56,267</b>
<b>EXPENDITURES:</b>					
Personnel Services	835,981	860,575	865,074	784,482	877,198
Contractual Services	206,393	87,013	97,070	49,919	73,775
Commodities	13,819	10,016	13,500	5,732	11,500
Capital Outlay	0	36,157	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,056,193</b>	<b>\$993,761</b>	<b>\$975,644</b>	<b>\$840,133</b>	<b>\$962,473</b>

**Full Time Equivalents History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
20.50	19.50	19.50	19.50	19.50	19.50

**Revenue Analysis:**

The Supervisor of Assessments Office is a department whose responsibilities are set by State Law. Due to the mandated assessment/valuation oversight function placed upon this department for the overall County, there is no opportunity to generate significant revenues. Intergovernmental revenue represents the reimbursement to the County from the State for ensuring the total assessed value of property is between 31-1/3% and 35-1/3% of the total fair cash value of the property.

**Expenditure Analysis:**

The Supervisor of Assessments employs a staff of 19.5 full time equivalents, including the Chief County Assessment Officer and the Chief Deputy. As shown in the above budget summary, personnel expenses make up 88.7% of the department’s operating budget. When reviewing the contractual expenditure budget, the reader should be aware that fiscal year 2011 was a quadrennial year, requiring all assessments be published by state mandate. The significant change in the contractual services budget for this department is directly related to the passage of Illinois Senate Bill 1886 which limited the cost for publishing assessments charged by the local newspapers.

## Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

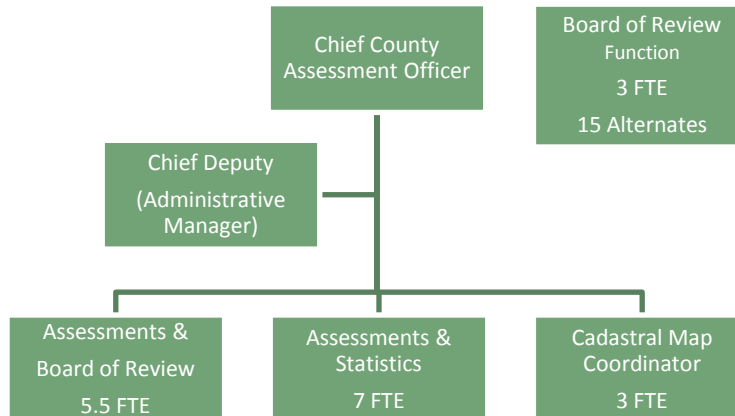
Performance Indicators:	2012 Actual	2013 Mid-Year	2014 Projected
Number of Parcels	149,368	149,189	149,050
Appeal's Filed	8,893	10,413	8,500
Senior Citizen Homestead Exemptions	17,276	18,289	19,300

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$3.06	\$3.42	\$3.22	\$3.17	\$3.12

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Supervisor of Assessments*

### Department Organization Chart:



## **Department: 11 – COUNTY AUDITOR**

### **Funded By: General Fund**

**Mission Statement:** *To provide quality, cost-effective financial and independent auditing services to the citizens of the County through the functions of: 1.) financial reporting and recordkeeping, and 2.) internal audits based upon a continuous internal audit program and annual audit plan developed according to a risk assessment of the County departments and operations. These two processes are designed to assist all members of the County Board, Elected Officials and Department Directors in their duties by providing them with accurate and meaningful information concerning the financial condition, policies, procedures, internal controls and operational performance of the County.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/3, 1001-1008) Counties Code.*

### **Classification – General Government**

**Background:** The Elected County Auditor is responsible for providing assurance on and reporting of reliable financial information to the citizens of McHenry County on the operations of their local County Government. The office per state statute, oversees the functions of Financial Accounting and Reporting, including ensuring that procedures are in place to provide accurate and efficient information on the financial operations of the County. In addition, state statute also sets the duties of the auditor to include maintaining a continuous internal audit program and to audit all claims against the county.

### **Functions:**

- **Accounting/Reporting:** responsible for assuring the compliance of all accounting rules or standards as set by the Government Accounting Standards Board (GASB); the establishment of internal controls; reconciliation of the County's general ledger; the Comprehensive Annual Financial Report, the Popular Annual Financial Report, Annual Financial Report with the State of Illinois, Single Audit and other grant-related reporting, Quarterly Financial Reports, Continuing Financial Disclosure on County debt issuances, and other financial related reporting. For the past fourteen years the Auditor's department has received the Certificate of Achievement for Excellence in Financial Reporting on the County's Comprehensive Annual Financial Report, and for four years now, the Award for Outstanding Achievement in Popular Annual Financial Reporting by the Government Finance Officers Association of the United States and Canada.
- **Internal Audit Program:** encompasses an annual risk assessment analysis of each County department, development of the Annual Audit Plan based upon the risk assessment and other factors, continual assessment of internal controls and programs, presentation of audit findings and the recommended corrective actions required.
- **Accounts Payable:** per Illinois State Statute (55 ILCS 5/3-1005) the Auditor shall audit all claims against the county, recommend the payment or rejection of claims presented based upon budgetary compliance, adherence to County policy, documentation, and proper use of County funds. Generates the accounts payable check run (County Clerk and County Treasurer are signatories); request the proper funding allocation by the County Treasurer; verifies every check has an original vendor invoice to support the check claim; and delivers both the checks and original invoices to the County Clerk for final review and mailing.

**Department: 11 – COUNTY AUDITOR**

**Funded By: General Fund**

**2014 Objectives:**

- a) Submit the FY2013 CAFR and PAFR to achieve the GFOA’s financial reporting awards. The Auditor’s Office saves the County significant funds in audit fees and reports by coordinating external audit work and preparing reports and schedules necessary for the audit.
- b) Implement GASB 63 – “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and will early implement GASB 65 – “Items Previously Reported as Assets and Liabilities” – both of which will require many changes throughout the CAFR. In addition, the Office will conduct a great deal of research and changes in the CAFR for GASB 68 – “Accounting and Financial Reporting for Pensions” – an amendment of GASB No. 27.
- c) The Internal Audit Division (IAD) will complete an Annual Audit Plan based upon the performance of an annual risk assessment. In addition, an Annual Internal Audit Report will be completed to summarize audits conducted and the resulting benefits to the County.
- d) The Auditor’s Office will provide training sessions for County employees with financial-related subjects. In addition, work will be commenced to develop Control Self-Assessment workshops for departments.
- e) Implement a Financial Accounting and Reporting Manual containing all of the policies and procedures related to financial operations.
- f) In concert with County Administration and Purchasing, implement the Contract Administration/Centralized Electronic Library for contract agreements processes to ensure that procedures are working properly.
- g) Develop more financial operation reports for Elected Officials and Department Directors to assist them with their oversight duties within their departments.
- h) Spearhead the development of a transparency portal on the County’s website to enable citizens to quickly find financial and other statistical information.
- i) Work with key Financial Department Heads in assessing the County’s integrated financial management software system for options as to the future of financial software needs.
- j) In cooperation with County Administration, reassess the grant cycle – from application to close-out – in order to create efficiencies.

**COUNTY AUDITOR  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	308,019	334,778	367,248	347,322	373,168
<b>Contractual Services</b>	6,484	6,635	6,900	7,052	5,650
<b>Commodities</b>	11,283	8,149	11,049	8,584	12,299
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$325,786</b>	<b>\$349,562</b>	<b>\$385,197</b>	<b>\$362,958</b>	<b>\$391,117</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
5.0	5.0	5.0	6.0	6.0	6.0

**Department: 11 – COUNTY AUDITOR**

**Funded By: General Fund**

**Revenue Analysis:**

The County Auditor’s functions are established by the Illinois Compiled Statutes under the Counties Code. Though elected by the citizens of the County, many of the responsibilities of this department emulate the services provided by the internal service departments. Due to the importance of maintaining a level of independence for the internal auditing function, and the new updates to the Freedom of Information Act (FOIA), there is no real ability for this department to generate revenues for the County, only cost savings to the budget through prudent reviews of claims submitted for payment.

**Expenditure Analysis:**

The County Auditor employs a staff of six (6) full time equivalents, including the County Auditor and the Chief Deputy. As shown in the above budget summary, personnel expenses make up 95% of the department’s operating budget, which is reflective of the department’s required responsibilities. The contractual services budget accounts for association dues, training and legal notices, while the commodities budget covers the costs of office supplies, paper & forms, mileage, meeting expenses, computer components and publications. The personnel and commodities budgets are elevated due to the approval of a new position and providing the necessary supplies and equipment for said position. The commodities budget will be reduced in 2014 by this one time award from fiscal year 2012 that was rolled into the fiscal year 2013 budget for completion.

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Invoices approved and processed	36,367 -\$68.7M	37,000	37,500
Journal Entries posted	4,664	4,700	4,750
HUD Grants - Draws processed	256	200	200
1099’s Issued to Vendors	370	400	400
Invoice Entry to Payment-Processing days	2.6 days	2.5 days	2.5 days
Internal Audit Risk Assessment/Annual Audit Plan	Yes	Yes	Yes
Auditor’s Office Budget Utilization %	99.95%	99%	99%
Quarterly Financial Reports Completed	100%	100%	100%
Unqualified Audit Received	100%	100%	100%

**Expense Per Capita:**

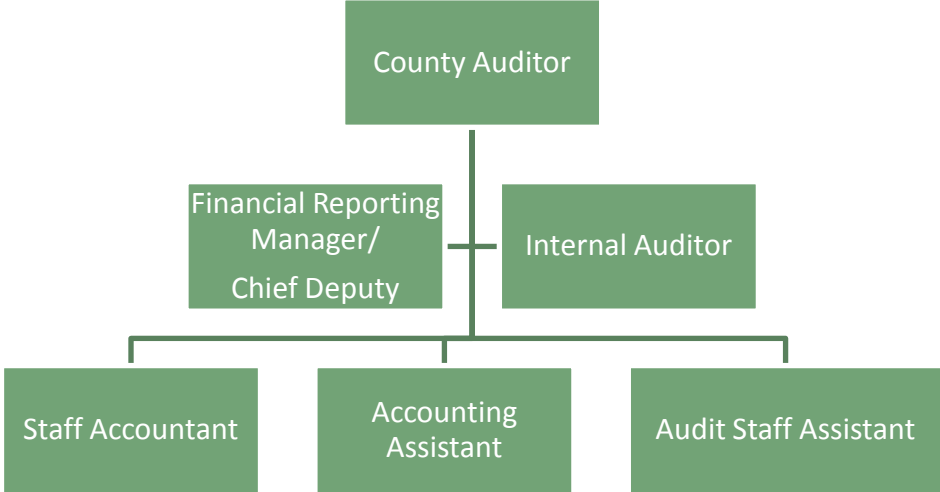
<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$ .98	\$ 1.06	\$ 1.13	\$ 1.25	\$ 1.27

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Auditor*

**Department: 11 – COUNTY AUDITOR**

**Funded By: General Fund**

**Department Organization Chart:**



## Department: 41 – Clerk of the Circuit Court

### Funded By: General Fund

**Mission Statement:** *The McHenry County Circuit Clerk's mission is to accurately maintain the court records of the 22<sup>nd</sup> Judicial Circuit Court as mandated by Illinois State Statute and Illinois Supreme Court Rules. We strive to provide an independent office that provides accessible, responsive, internal and external customer service. Our goal is to bring value, quality and satisfaction to the taxpayers of McHenry County.*

**Department Created By:** *Illinois Compiled Statute (705 ILCS 105/) Clerks of Courts Act.*

### Classification – Judicial

**Background:** The Circuit Clerk of Courts is an Illinois Constitutional Office under the auspices of the Illinois Supreme Court Article V. The Circuit Clerk and its functions are established under 705 ILCS 105/13 of the Illinois Compiled State Statutes. One Clerk of the Circuit Court in each county shall be elected as provided by law and shall hold office until a successor is elected and qualified.

### Functions:

- **Court Documentation:** The clerks shall attend the sessions of their respective courts, preserve all the files and papers thereof, make, keep and preserve complete records of all the proceedings and determinations thereof, except in cases otherwise provided by law, and perform all other duties pertaining to their offices, as may be required by law or the rules and orders of their courts respectively.
- **Records:** The clerks shall enter of record all judgments and orders of their respective courts, as soon after the rendition or making thereof as practicable. Unless otherwise provided by rule or administrative order of the Supreme Court, the respective Clerks of the Circuit Courts shall keep in their offices the following books: (1) A general docket, upon which shall be entered all suits, in the order in which they are commenced; (2) Two well-bound books, to be denominated "Plaintiff's Index to Court Records," and "Defendant's Index to Court Records" to be ruled and printed substantially in a prescribed format; (3) Proper books of record, with indices, showing the names of all parties to any action or judgment therein recorded, with a reference to the page where it is recorded; (4) A judgment docket, in which all final judgments (except child support orders) shall be minuted at the time they are entered, or within 60 days thereafter in alphabetical order, by the name of every person against whom the judgment is entered; (5) A fee book, in which shall be distinctly set down, in items, the proper title of the cause and heads, the cost of each action, including clerk's, sheriff's and witness' fees; (6) Such other books of record and entry as are provided by law, or may be required in the proper performance of their duties.
- **Fines and Fees:** The fees of the Clerks of the Circuit Court in all counties having a population of not more than 500,000 inhabitants shall be as provided by the State Statute. In those instances where a minimum and maximum fee is stated, the Clerk of the Circuit Court must charge the minimum fee listed and may charge up to the maximum fee if the County Board has by resolution increased the fee.

### 2014 Objectives:

- a) Promote and educate attorney filers on the benefits of the new Civil E-Filing program which allows for the electronic submission of civil division cases, diminishing the percentage of civil filings being received manually and utilizing staff time more effectively.
- b) Apply for E-Guilty Program approval through the Administrative Office of the IL Courts, which will allow for more streamlined processing of traffic tickets being paid without a court appearance.

**Department: 41 – Clerk of the Circuit Court**

**Funded By: General Fund**

**Objectives Continued -**

- c) Support and actively participate in the Illinois Comptroller's Local Debt Recovery Program, which allows for the recouping of unpaid court fees by placing claims against State Income Tax Refunds on citizens who have neglected their responsibility of payment to the court.
- d) Expand the use of our in-house designed courtroom software for the judge's bench, working towards our ultimate goal of all courtrooms operating without paper files.
- e) Work on an application for E-Record approval from the Administrative Office of the IL Courts, which allows for the elimination of a paper court record, making the electronic version of the case file the official version. E-Record approval will save employee filing time and reduce the amount of storage space required by the Circuit Clerk in the County Archives facility.
- f) Enroll the few remaining police agencies not currently writing electronic tickets on-line with the newest version of APS automated ticket writing software to further reduce the amount of traffic ticket data entry.
- g) Advance the back-scanning project by continuing the scanning of older civil court files pre-dating the years we began scanning all court files (pre-1991 for civil, pre-1994 for criminal).

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**CLERK OF THE CIRCUIT COURT FUND 01**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fines and Forfeitures</b>	1,085,322	1,034,441	1,097,500	827,464	972,000
<b>Fees and Charges for Services</b>	3,942,853	3,918,151	4,050,000	3,235,952	3,813,000
<b>Interest Income</b>	26,055	15,611	17,000	7,337	15,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,054,230</b>	<b>\$4,968,203</b>	<b>\$5,164,500</b>	<b>\$4,070,753</b>	<b>\$4,800,000</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	1,893,775	1,904,888	1,905,782	1,684,801	1,839,382
<b>Contractual Services</b>	29,419	29,428	29,450	28,842	29,450
<b>Commodities</b>	22,600	25,923	26,150	24,209	26,150
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,945,794</b>	<b>\$1,960,239</b>	<b>\$1,961,382</b>	<b>\$1,737,852</b>	<b>\$1,894,982</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
74.65	74.65	73.65	72.65	69.65	66.45

*(Includes all funds of the Circuit Clerk)*

**Revenue Analysis:**

As indicated in the revenue budget table shown above, Fines & Forfeitures and Fees and Charges for Services continue to show steady declines for fiscal year 2014. In discussions with the Circuit Clerk, case filings are down (both civil and criminal), local municipalities are creating and implementing their own administrative adjudication courts, eliminating court appearances for ordinance violations, minor traffic violations, etc., and with the implementation of court programs (Mental Health Court, Drug Court, First Offender Program), offender fees are being allocated to these specific programs. The declines are of



**Department: 41 – Clerk of the Circuit Court**

**Funded By: General Fund**

**Revenue Analysis – Continued**

concern and are being closely monitored by the Circuit Clerk, Court Administration and County Administration.

**Expenditure Analysis:**

The Circuit Clerk has followed the direction a maintenance budget as set by the County Board Budget Policy. For fiscal year 2014, three (3) additional positions have been eliminated due to the efficiencies created by the new integrated justice software, decline in case filings, and the Courts acceptance of electronic filings. The Circuit Clerk continues to examine ways to enhance her required duties while creating cost savings for the taxpayers of the County.

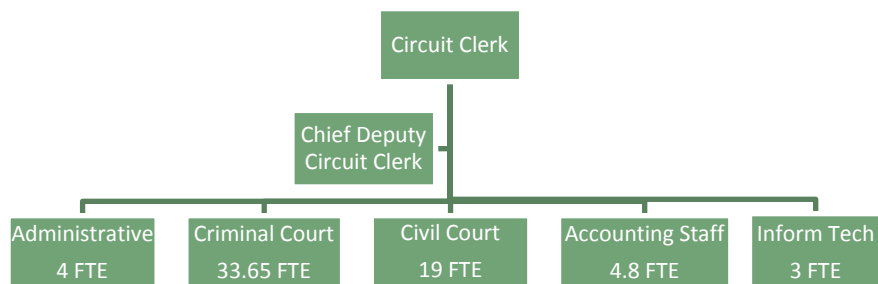
Performance Indicators:	2012	2013	2014
	Actual	Mid-Year	Projected
Traffic (TR) Cases Filed	54,952	56,000	57,500
Ordinance (OV) Violations Filed	3,364	2,650	2,450
DUI (DT) Cases Filed	1,197	1,200	1,250
Felony (CF) Cases Filed	1,212	1,200	1,200
Mortgage Foreclosures Filed	3,065	2,150	1,950
Small Claims (SC) Cases Filed	4,260	3,850	3,700
Divorce (DV) Cases Filed	1,117	1,200	1,200
Orders of Protection Issued	1,457	1,475	1,500

**Expense Per Capita:**

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$11.74	\$11.22	\$11.18	\$12.31	\$11.62

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Clerk of the Circuit Court.*

**Department Organization Chart:**



**Department: 41 – MAINTENANCE & CHILD SUPPORT COLLECTION FUND (60)**

**Funded By:** State Statute 705 ILCS 108/27.1a which allows for fees to be collected and used by the Clerk to maintain child support orders and record all payments issued by the State Disbursement Unit for the official record of the court.

**Department Created By:** *Illinois Compiled Statutes (705 ILCS 105/27.1a) Fees for costs incurred to maintain child support orders for official record of the Court.*

**Background:** In maintenance and child support matters, the Circuit Clerk collects an annual fee of \$36 from the person making payments for the administration of child support records, which is deposited in a separate Maintenance & Child Support Collection Fund of which the Circuit Clerk is custodian. These funds are used by the Circuit Clerk to help defray the expense of maintaining child support records and recording payments collected by the State Disbursement Unit. These expenditures must be approved by the Circuit Clerk. The Circuit Clerk records and reports on over \$27 million in Child Support payments annually.

**Objectives:**

- a) Improve and expand our new case management system (ICIS) by adding new functionality and improving some of the existing functionality.
- b) Develop a Civil E-Filing program and integrate the electronic filing of child support cases with our case management system (ICIS)

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**MAINTENANCE & CHILD SUPPORT COLLECTION FUND 60**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	120,249	124,418	127,000	117,238	135,000
Utilization of Fund Balance	0	0	59,690	0	58,229
Interest Income	387	314	300	221	250
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$120,636</b>	<b>\$124,732</b>	<b>\$186,990</b>	<b>\$117,459</b>	<b>\$193,479</b>
<b>EXPENDITURES:</b>					
Personnel Services	159,195	172,983	186,990	167,346	193,479
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$159,195</b>	<b>\$172,983</b>	<b>\$186,990</b>	<b>\$167,346</b>	<b>\$193,479</b>

**Department: 41 – COURT DOCUMENT STORAGE FUND (62)**

**Funded By:** State Statute 705 ILCS 105/27.3c which allows for fees to be collected to help defray the expense of establishing and maintaining a document storage system and convert the records to electronic or micrographic storage in the Office of the Circuit Clerk.

**Department Created By:** *Illinois Compiled Statutes (705 ILCS 105/27.3c Document Storage System).*

**Background:** It is the function of the Document Storage Fund to establish and maintain a document storage system and to convert the records of the circuit clerk to electronic storage. State statute allows for a court document fee of no less than \$1 and not more than \$15 to be charged and collected on all cases. Currently \$15 is charged on cases that appear in court and \$9 on traffic cases that are paid without a court appearance. These fees are to be used for any cost related to the storage of court records, including hardware, software, research and development, and personnel. These expenditures must be approved by the Circuit Clerk. Approximately 550,000 documents are filed and scanned and approximately 600 trial exhibits are received and stored on an annual basis. The Circuit Clerk maintains an electronic database of over 9 million scanned court documents.

**Objectives:**

- a) File and scan all court documents
- b) Maintain an electronic database of scanned court documents
- c) Receive and store trial exhibits
- d) Scan older court files pre-dating the years scanning began (1991 for Civil, pre-1994 for Criminal)
- e) Begin microfilming older case files where required, to allow for destruction of these older case files and reduce the amount of storage space required by the Circuit Clerk

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**DOCUMENT STORAGE FUND 62**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees and Charges for Services</b>	734,111	719,286	735,000	604,598	660,000
<b>Interest Income</b>	491	163	200	222	200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$734,602</b>	<b>\$719,449</b>	<b>\$735,200</b>	<b>\$604,820</b>	<b>\$660,200</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	195,406	187,154	169,692	156,943	172,205
<b>Contractual Services</b>	594,373	424,412	565,508	170,070	437,996
<b>Commodities</b>	18,282	0	0	0	0
<b>Fund Balance Enhancement</b>	0	0	0	0	49,999
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$808,061</b>	<b>\$611,566</b>	<b>\$735,200</b>	<b>\$327,013</b>	<b>\$660,200</b>

**Department: 41 – CIRCUIT COURT AUTOMATION FUND (63)**

**Funded By:** State Statute 705 ILCS 108/27.3a which allows for fees to be collected to help defray the expense of establishing and maintaining automated record keeping systems in the Office of the Circuit Clerk.

**Department Created By:** Illinois Compiled Statutes (705 ILCS 108/27 Circuit Clerk Automation Fund).

**Background:** It is the function of the Circuit Court Automation Fund to establish and maintain an automated record keeping system in the Office of the Circuit Clerk. State statute allows for a court automation fee of no less than \$1 and not more than \$15 to be charged and collected on all cases. Currently \$15 is charged on cases that appear in court and \$8 on traffic cases that are paid without a court appearance. These fees are to be used for any cost related to the automation of court records, including hardware, software, research and development, and personnel. These expenditures must be approved by the Circuit Clerk and the Chief Judge or his designee.

**Objectives:**

- a) Improve and expand our new case management system (ICIS) by adding new functionality and improving some of the existing functionality
- b) Integrate electronic Order of Protection program with our case management system (ICIS)
- c) Expand the use of our new courtroom software designed for the judge’s bench, working towards our ultimate goal of paperless courtrooms
- d) Bring the few remaining police agencies that are not currently writing electronic tickets on-line with the newest version of APS automated ticket writing to further reduce the amount of traffic ticket data entry
- e) Develop a Criminal Sentencing Order program in cooperation with the State’s Attorney to allow for computer-generated sentencing orders that will include each court fee and the authorizing statute on the sentencing order
- f) Develop a Civil E-Filing program and integrate the electronic filing of civil cases with our case management system (ICIS)

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**CIRCUIT COURT AUTOMATION FUND 63**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	740,212	729,817	756,000	622,987	700,000
Utilization of Fund Balance	0	0	7,217	0	0
Interest Income	278	168	200	197	200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$740,490</b>	<b>\$729,985</b>	<b>\$763,417</b>	<b>\$623,184</b>	<b>\$700,200</b>
<b>EXPENDITURES:</b>					
Personnel Services	157,178	157,516	236,694	137,556	165,735
Contractual Services	337,368	441,042	501,723	255,391	469,920
Commodities	5,360	2,631	25,000	0	15,000
Fund Balance Enhancement	0	0	0	0	49,545
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$499,906</b>	<b>\$601,189</b>	<b>\$763,417</b>	<b>\$392,947</b>	<b>\$700,200</b>

**Department: 41 – CIRCUIT CLERK OPERATION & ADMINISTRATIVE FUND (64)**

**Funded By:** State Statute 705 ILCS 108/27.3d which allows for fees to be collected and used by the Clerk to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of State and local government as provided by law.

**Department Created By:** *Illinois Compiled Statutes (705 ILCS 105/27.3d) Fees for costs incurred in performing additional duties required to collect and disburse funds to entities of government.*

**Background:** The Circuit Clerk Operation & Administrative Fund was established in 2007 pursuant to McHenry County Board Resolution R-200702-41-033 authorizing the Circuit Clerk to collect fees to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of State and local governments. The Circuit Court Clerk is the custodian of this fund and it is to be used for expenses required to perform the duties required by the office. Over \$20 million in fines and fees are collected and distributed annually to municipalities, townships, County and State governments.

**Objectives:**

- a) Improve and expand our new case management system (ICIS) by adding new functionality and improving some of the existing functionality.
- b) Improve compliance with court-ordered sentences to collect additional fines and fees by working with the McHenry County State’s Attorney and our collection agency, Alliance One.
- c) Develop a Criminal Sentencing Order program in cooperation with the State’s Attorney to allow for computer-generated sentencing orders that will include each court fee and authorizing statute on the sentencing order.

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 64**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	84,134	84,855	90,000	79,126	85,000
Utilization of Fund Balance	0	0	126	0	0
Interest Income	178	210	200	219	200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$84,312</b>	<b>\$85,065</b>	<b>\$90,326</b>	<b>\$79,345</b>	<b>\$85,200</b>
<b>EXPENDITURES:</b>					
Personnel Services	0	10,748	23,326	17,550	23,447
Contractual Services	7,927	19,749	32,000	13,102	23,776
Commodities	27,307	37,982	35,000	28,998	35,000
Fund Balance Enhancement	0	0	0	0	2,977
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$35,234</b>	<b>\$68,479</b>	<b>\$90,326</b>	<b>\$59,650</b>	<b>\$85,200</b>

**Department: 41 – CIRCUIT CLERK ELECTRONIC CITATION FEE FUND (66)**

**Funded By:** State Statute 705 ILCS 108/27.3e which allows for fees to be collected and used by the Clerk to defray the expense of establishing and maintaining electronic citations.

**Department Created By:** *Illinois Compiled Statutes (705 ILCS 105/27.3e) Fees to defray the expense of establishing and maintaining electronic citations. A fee of \$5 will be paid by the defendant in any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision.*

**Background:** The Circuit Clerk Electronic Citation Fee Fund was established in 2011 pursuant to a new state law passed in 2010 that authorizes the Circuit Clerk to collect a \$5 Electronic Citation Fee to offset the costs incurred for establishing and maintaining electronic citations. Electronic citations are not mandated, the Circuit Clerk has been working with McHenry County police agencies offering electronic citations for approximately 8 years. They are very important to automation efforts increasing data entry efficiency and accuracy over the years while developing this system. The Circuit Clerk receives \$3 of each Electronic Citation Fee and the arresting agency receives \$2.

**Objectives:**

- a) Expand automation efforts by developing and maintaining an electronic citation system.
- b) Bring the few remaining police agencies that are not currently writing electronic tickets on-line with the newest version APS automated ticket writing software to further reduce the amount of traffic ticket data entry.

**CLERK OF THE CIRCUIT COURT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**CIRCUIT CLERK ELECTRONIC CITATION FUND 66**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees and Charges for Services</b>	42,352	47,268	51,000	40,459	45,000
<b>Interest Income</b>	19	59	100	66	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$42,371</b>	<b>\$47,327</b>	<b>\$51,100</b>	<b>\$40,525</b>	<b>\$45,100</b>
<b>EXPENDITURES:</b>					
<b>Contractual Services</b>	6,150	35,000	45,000	42,564	45,100
<b>Commodities</b>	10,143	0	6,100	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$16,293</b>	<b>\$35,000</b>	<b>\$51,100</b>	<b>\$42,564</b>	<b>\$45,100</b>

## Department: 31 – McHENRY COUNTY CORONER

### Funded by: General Fund

**Mission Statement:** *The McHenry County Coroner's Office exists to provide the people of McHenry County a thorough investigation in the event of a death, and to insure that the facts surrounding the death are as complete as possible so as to arrive at the cause and manner of death.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-3) Coroner.*

### Classification – Public Safety

**Background:** Per Illinois State Statute, each Coroner shall be conservator of the peace in his/her county, and, in the performance of his/her duties as such, shall have the same powers as the Sheriff. When it appears from the papers in a case that the sheriff or his deputy is a party thereto, or from affidavit filed that he is interested therein, or is of kin, or partial to or prejudiced against either party, the summons, execution or other process may be directed to the coroner, who shall perform all the duties in relation thereto, and attend to the suit in like manner as if he/she was sheriff; and the interests, consanguinity, partiality or prejudice of the sheriff shall not be cause for a change of venue.

### Functions:

- **Unexplained Deaths** - Every Coroner, whenever, as soon as he/she knows or is informed that the dead body of any person is found, or lying within his/her county, whose death is suspected of being: A sudden or violent death; A maternal or fetal death due to abortion or any death due to a sex crime or a crime against nature; A death where the circumstances are suspicious, obscure, mysterious or otherwise unexplained, or where, in the written opinion of the attending physician, the cause of death is not determined; A death where addiction to alcohol or to any drug that may have been a contributory cause; or A death where the decedent was not attended by a licensed physician; shall go to the place where the dead body is, and take charge of the same and shall make a preliminary investigation into the circumstances of the death.
- **Motor Vehicle Deaths** – In cases of accidental death involving a motor vehicle in which the decedent was (1) the operator or a suspected operator of a motor vehicle, or (2) a pedestrian 16 years of age or older, the coroner shall require that a blood specimen of at least 30 cc., and if medically possible a urine specimen of at least 30 cc. or as much as possible up to 30 cc., be withdrawn from the body of the decedent in a timely fashion after the accident causing the death to be tested for drugs and alcohol.
- **All Other Deaths** - In all other cases coming within the jurisdiction of the coroner, blood and whenever possible, urine samples shall be analyzed for the presence of alcohol and other drugs. When the Coroner suspects that drugs may have been involved in the death, a toxicological examination shall be performed which may include analyses of blood, urine, bile, gastric contents and other tissues.
- **Autopsies** – A complete autopsy must be performed on all children under the age of two who die, and on anyone regardless of age, who dies while in police custody.
- **Inquest** – In cases where the circumstances of death are unclear, and Inquest may be held to determine the manner of death.

**Department: 31 – McHENRY COUNTY CORONER**

**Funded by: General Fund**

**2014 Objectives:**

- a) Implement more effective use of death investigation tools and medical knowledge to determine cause and manner of death and to decrease the number of autopsies performed.
- b) Utilize new forensic laboratory services to better assist Law Enforcement/State’s Attorney with arrests and prosecutions and Social Services to help families caught in the downward spiral of drug addiction and death.
- c) Focus on improved medical legal documentation, complete review of medical records, and follow up with treating physicians to understand complexities of decedents’ health histories to insure most accurate certification of death.
- d) Educate physicians as to the role of the Coroner and their duties to cooperate in any way with a death investigation conducted by the Coroner.
- e) Transition to electronic medical-legal document generation and recordkeeping for more efficiency and cost savings.
- f) Construct a comprehensive office policy and procedure manual which will include protocols for all types of death investigation to insure consistency across investigator.
- g) Upgrade hospice pre-registration information and reporting procedures to insure that cause and manner of death are made with the appropriate attention to end of life circumstances.
- h) Develop a policy addressing disposition of decedents with no next of kin.
- i) Modernization of the morgue cooler and freezer to insure proper maintenance of bodies we are entrusted with.

**McHENRY COUNTY CORONER  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Other Income	0	0	0	200	3,545
Operating Transfers In	9,000	9,000	9,000	0	9,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$200</b>	<b>\$12,545</b>
<b>EXPENDITURES:</b>					
Personnel Services	346,669	471,053	373,904	367,474	390,166
Contractual Services	137,675	150,322	137,675	135,298	132,675
Commodities	15,858	18,931	16,432	15,210	13,432
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$500,202</b>	<b>\$640,306</b>	<b>\$528,011</b>	<b>\$517,982</b>	<b>\$536,273</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
6.00	6.00	6.00	6.00	6.00	6.00



**Department: 31 – McHENRY COUNTY CORONER**

**Funded by: General Fund**

**Revenue Analysis:**

In 2010 the State of Illinois implemented Public Act 96-1161 which not only increased the coroner fees, but placed all fees collected in the normal operating duties of the Coroner into a special account to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner’s office. Prior to passage of this act, the Coroner revenues averaged \$9,000 for the general fund. The then Chairperson of Finance and Audit, County Administration and the Coroner decided to transfer the same amount each year to the general fund to help defray the departments operating costs to the general fund.

**Expenditure Analysis:**

In December of 2012 a newly elected Coroner took the realm of the department. As shown in the above expenditure budget table, the Coroner is reducing both the contractual and commodities budget for 2014. She is currently analyzing all aspects of the departments operations, looking at new and improved cost methods for investigating deaths, and generating additional revenues through new services.

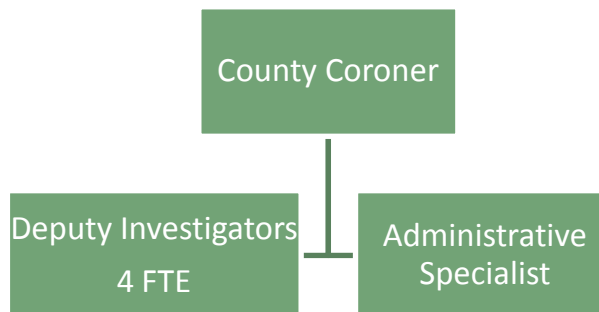
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
McHenry County Deaths	1,573	738	1,575
Coroner Investigated Deaths	1,437	694	1,444
Phone Notifications	1,091	530	1,094
Scene Investigations	346	164	350
Autopsies	182	49	125
Cremation Permits	941	451	940

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$1.61	\$1.67	\$2.33	\$1.82	\$1.93

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Coroner.*

**Department Organization Chart:**



**Department: 31 – McHENRY COUNTY CORONER – CORONER FUND**

**Funded by: Coroner Fees**

*Department Created By: Illinois Compiled Statutes (55 ILCS 5/Div. 4-7) Coroner.*

**Coroner Fund:** In 2010 the State of Illinois implemented Public Act 96-1161 which not only increased the coroner fees, but placed all fees collected in the normal operating duties of the Coroner into a special account to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner’s office.

**2014 Objectives:**

- a) Implement more effective use of death investigation tools and medical knowledge to determine cause and manner of death and to decrease the number of autopsies performed.
- b) Utilize new forensic laboratory services to better assist Law Enforcement/State’s Attorney with arrests and prosecutions and Social Services to help families caught in the downward spiral of drug addiction and death.
- c) Transition to electronic medical-legal document generation and recordkeeping for more efficiency and cost savings.

**McHENRY COUNTY CORONER  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**CORONER’S FUND 56**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	44,165	47,393	35,000	46,572	50,000
Utilization of Fund Balance	0	0	0	0	3,325
Intergovernmental	0	4,000	0	4,625	4,625
Interest Income	45	43	100	57	50
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$44,210</b>	<b>\$51,436</b>	<b>\$35,100</b>	<b>\$51,254</b>	<b>\$58,000</b>
<b>EXPENDITURES:</b>					
Contractual Services	7,301	35,304	12,000	0	5,000
Commodities	0	610	1,000	557	4,000
Capital Outlay	0	30,897	0	0	40,000
Operating Transfers Out	9,000	9,000	9,000	0	9,000
Fund Balance Enhancement	0	0	13,100	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$16,301</b>	<b>\$75,811</b>	<b>\$35,100</b>	<b>\$557</b>	<b>\$58,000</b>

## Department: 18 – COUNTY ADMINISTRATION

### Funded By: General Fund

**Mission Statement:** *McHenry County Government is dedicated to providing the highest quality service for the continuing improvement of the health, safety, and welfare of the people in McHenry County. We support representative and orderly government to ensure social and economic justice.*

**Department Created By:** *Created by the McHenry County Board – 1/30/1986*

### Classification – General Government

**Background:** The County Administrator is appointed by the County Board and is given responsibilities of administering and carrying out or cause to be carried out the directives and policies of the McHenry County Board; and enforce all orders, resolutions, ordinances, and regulations relating to the internal operations of county government adopted by the McHenry County Board.

### Functions:

- **Legislation** – In conjunction with the appropriate liaison committees, County Administration shall draft and recommend to the County Board, legislation pertinent to McHenry County's interest and objectives.
- **Budget** – In accordance with the budget policy and guidelines recommended by the Finance and Audit Committee and approved by the McHenry County Board, County Administration shall establish the schedule and procedures to be followed by all county departments, offices, and agencies in connection with the preparation and adoption of the annual budget. All long term and major capital purchases/improvements are accounted for under the County's Financial Model until approved for action.
- **Financial Reporting/Forecasting** – County Administration is responsible for reporting to the County Board on a quarterly basis the financial condition of the County. Additionally, the department is responsible for maintaining the County's financial model, a tool used by the County Board and County Administration to forecast the financial condition of the County five years into the future.
- **Risk Management** – Risk Management is responsible for maintaining proper insurance coverage to protect the County's assets and operations. Responsibilities include claim losses; legal counsel; safety compliance; workers' compensation; self-insured causality, property, professional liability, employee theft, inmate, and dental clinic insurance programs.
- **Payroll** – County Administration is responsible for producing the payrolls of the County, ensuring compliance with Federal and State Laws, Labor Contracts, and the maintenance/implementation of solid internal controls.
- **Communications** – County Administration presents information about goals, priorities, and activities of the County Board, informs residents and employees about the services of McHenry County Government, and supports communication in the event of an emergency.
- **County Board Support** – County Administration prepares and distributes all agendas, minutes, and supporting documents for the meetings of standing committees and the County Board in compliance with the open meetings act. Additionally, the department handles the main switchboard, providing information and guidance to all callers.

**Department: 18 – COUNTY ADMINISTRATION**

**Funded By: General Fund**

**2014 Objectives:**

- a) Develop a new Five-Year Facilities Capital Plan and expand its presentation both internally and externally.
- b) Develop a report on the impact of alternative service delivery methods.
- c) Review space needs of County Offices and Departments and present options to the County Board.
- d) Lead the progress towards the goals identified in the County Board’s 2013-2015 Strategic Plan.

**COUNTY ADMINISTRATION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	2,573	2,161	2,600	1,801	2,600
Other Income	402	682	700	0	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,975</b>	<b>\$2,843</b>	<b>\$3,300</b>	<b>\$1,801</b>	<b>\$3,300</b>
<b>EXPENDITURES:</b>					
Personnel Services	534,739	557,457	547,517	535,254	572,637
Contractual Services	114,708	161,038	145,300	143,188	175,300
Commodities	20,287	10,509	17,950	12,103	17,950
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$669,734</b>	<b>\$729,004</b>	<b>\$710,767</b>	<b>\$690,545</b>	<b>\$765,887</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
9.00	9.00	9.00	9.00	9.00	9.00

**Revenue Analysis:**

County Administration supports the County Board, Elected Officials and Appointed Department Heads in the day to day operations of the county, including: adherence to all Federal, State and County Laws/Ordinances, County Policies, Budget Development, Legislative Awareness, and Financial Leadership. Due to the support function of the department, there is little opportunity for revenue generation. The Fees and Charges for Services represent departmental cross charges for payroll services.

**Expenditure Analysis:**

Personnel Services for County Administration represent 78% of the 2014 budget, while Contractual Services is 20% and covers the cost for payroll services (90% of the 20%) for the entire organization, with the remaining 10% for contractual printing, association dues, telecommunications and training. Commodities at 2% of the 2014 budget covers the day to day operational needs of the department, including office supplies, mileage, meeting expense, fuel, and publications. County Administration has followed the maintenance budget policy as set by the County Board.

**Department: 18 – COUNTY ADMINISTRATION**

**Funded By: General Fund**

**Performance Indicators:**

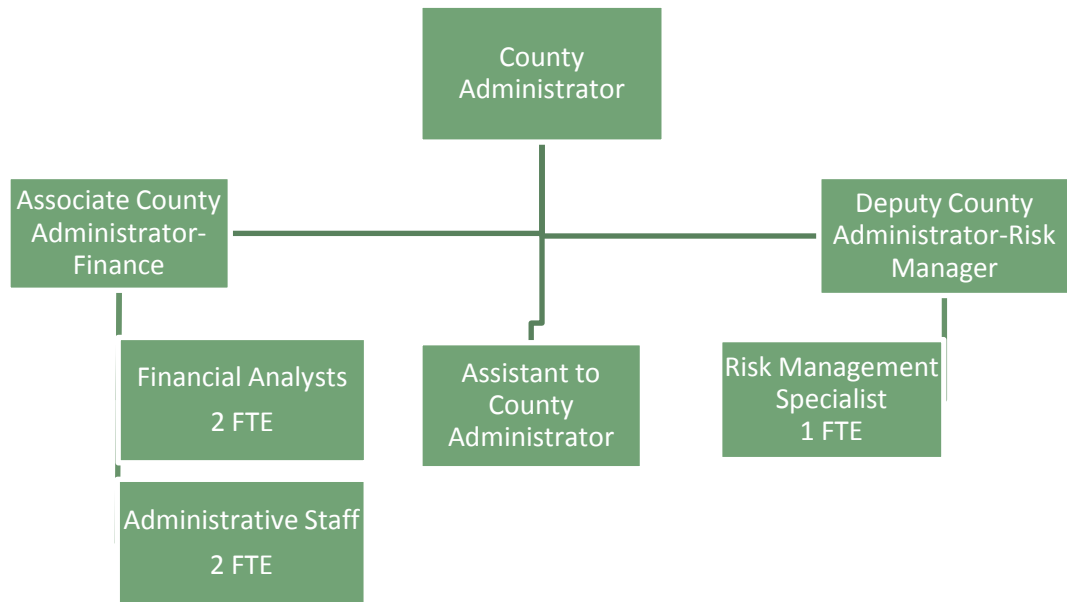
County Administration serves as a liaison between the policy makers on the County Board and 27 Offices and Departments that provide County services. In this “coordination” role, County Administration has few performance indicators. Instead, County Administration is measured broadly by the financial stability of the government and progress toward the organization strategic plan.

**Expense Per Capita:**

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$2.38	\$2.17	\$2.37	\$2.31	\$2.49

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Administration*

**Department Organization Chart:**



**Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND**  
**Funded By: Property Tax Levy**

**Background:** Illinois Compiled State Statute 745 ILCS 10/9-107 gives authority to local public entities to annually levy or have levied on its behalf taxes upon all taxable property within its territory at a rate that will produce a sum that will be sufficient to: pay the cost of insurance, individual or joint self-insurance (including reserves thereon), including all operating and administrative costs and expenses directly associated therewith, claims services and risk management directly attributable to loss prevention and loss reduction. Funds raised shall only be used for the purposes specified in this Act.

**Functions:**

- **Protect & Preserve the Assets of the County:** Through continued education, trend analysis, training, and policy development, administer a self-insurance program that identifies, measures, and proactively addresses safety issues as they arise within the County organization.
- **Employee Training:** Keep informed on all changes or enhancements to Federal, State, Local and OSHA Standards and update all departments on said changes, ensuring compliance to the updated law.
- **Emergency Action Plans:** Review, revise and conduct training drills on emergency preparedness, including but not limited to fire drills, tornado drills, armed subjects, and the evacuation/security of the visiting general public.
- **Tort Management:** Maintain logs on all served legal complaints against the County, notifying the proper insurance carrier of the claim, and organizing and maintaining all pertinent documents over the life of the claim.
- **Workers' Compensation/Auto Property Claims:** Investigate and process all claims filed by employees who have work related injuries. Determine how the claim will be adjudicated, and if processed in house or sent to the Third Party Administrator. If third party auto damage should involve a vehicle of the County, the claim is immediately turned over to the insurance carrier for consultation and payment.
- **Insurance Policies:** Responsible for assuring the County has the correct insurance coverage for all lines of insurance, including Professional Liability, Inmate Liability, Nursing Home Liability, Law Enforcement Liability, Cyber Liability, Theft, Auto, Medical Malpractice, etc. Each year these policies are reviewed, retained and catalog in the event of a claim made in the future.

**LIABILITY INSURANCE FUND (320)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	3,892,126	3,917,218	3,000,000	2,945,158	2,750,000
Utilization of Fund Balance	0	0	731,356	0	1,020,731
Interest Income	55	84	100	13	20
Other Income	360,942	281,094	413,595	15,852	359,554
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,253,123</b>	<b>\$4,198,396</b>	<b>\$4,145,051</b>	<b>\$2,961,023</b>	<b>\$4,130,305</b>
<b>EXPENDITURES:</b>					
Personnel Services	880,957	999,683	1,107,536	937,599	1,092,790
Contractual Services	2,470,740	1,900,347	3,007,775	1,837,519	3,013,175
Commodities	5,270	10,605	29,740	2,593	24,340
Capital Outlay	0	21,990	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,356,967</b>	<b>\$2,932,625</b>	<b>\$4,145,051</b>	<b>\$2,777,711</b>	<b>\$4,130,305</b>

**Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND**

**Funded By:** Property Tax Levy

**Revenue Analysis:**

Revenue for the Liability Insurance Fund is basically derived from property taxes (88%). As illustrated in the table above, the amount of property taxes projected was reduced based on the current status of claims pending and utilized to support the IMRF fund. Other income is the cross charging of premiums and workers' compensation claims processed for the Division of Transportation and Valley Hi Nursing Home.

**Expenditure Analysis:**

Fiscal Year 2014 Personnel Services includes cost sharing on thirteen employees (Attorneys & Support Staff) from the Civil Division of the State's Attorney's Office. This number as presented includes annual wages and employer benefit costs. Under Contractual Services, the Loss Fund and Reserve line item accounts for 40% of the budget, with Property Claims Paid, Premium on Excess Insurance, Premiums for Specific Insurance and Legal Services at 47%, with the remaining 13% representing Dues and Memberships, Trainings, Subscriptions, In House Workers' Compensation Claims, Property Appraisal Reports and Safety Compliance. The contract with the County's current insurance broker will end in 2014, at which point the Risk Manager will go out for bid and interview interested consultants.

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Causality, Property, Worker's Comp. Specialty Insurance Policies Bound for County	13	13	12
Tort Claims Filed	44	43	38
Tort Claims Settled	22	21	19
Auto Claims Filed	61	41	51
Auto Claims Settled	61	38	48
Workers' Comp. Claims Filed	69	40	68
Workers' Comp. Claims Settled	58	38	56
Property Claims Filed	22	37	38
Property Claims Settled	22	35	34
Ergonomic Assessments Completed	23	1	5
Training Sessions Conducted	3	3	3
Policies / Procedures Developed	7	4	5
Indoor Air Quality Assessments	0	4	2
Requested Certificates of Insurance	48	53	60

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$11.16	\$10.87	\$9.52	\$13.45	\$13.40

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Administration*

*Full Time Equivalent and Organization Chart are included under County Administration and not broken out separately for this fund.*

**Department: 18 – COUNTY ADMINISTRATION/ REVOLVING LOAN FUND**

**Funded By:** Monies recaptured from loans to business under the Community Development Assistance Program

**Background:** Back in 1987 (Resolution R-8705-1200-44), McHenry County became authorized by the Illinois Department of Commerce and Community Affairs (DCCA) to re-use monies recaptured from its loans to business under the Community Development Assistance Program (CDAP) for the purpose of capitalizing a Revolving Loan Fund and re-lending those monies to local businesses, subject to lending limitations set by Illinois DCCA and the CDAP program. Currently there are ten (10) loans issued to businesses under this program.

**REVOLVING LOAN FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**REVOLVING LOAN FUND - 410**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	400	100	1,000	400	0
<b>Utilization of Fund Balance</b>	0	0	63,239	0	73,504
<b>Interest Income</b>	54,118	48,498	40,761	36,132	31,496
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$54,518</b>	<b>\$48,598</b>	<b>\$105,000</b>	<b>\$36,532</b>	<b>\$105,000</b>
<b>EXPENDITURES:</b>					
<b>Contractual Services</b>	2,600	84	5,000	42	5,000
<b>Debt Service</b>	0	100,000	100,000	0	100,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,600</b>	<b>\$100,084</b>	<b>\$105,000</b>	<b>\$42</b>	<b>\$105,000</b>



## Department: 12 – COUNTY BOARD

### Funded By: General Fund

**Mission Statement:** *McHenry County Government is dedicated to providing the highest quality services for the health, safety, and welfare of the county's resident and communities. We foster representative and transparent government to ensure social, economic justice and environmental justice.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/2) Counties Code.*

### Classification – General Government

**Background:** The County Board is the governing body of McHenry County. The twenty-four County Board Members are elected at large to serve staggered terms of 2 and 4 years and may serve unlimited terms. The County Board elects a Chairperson to a term of 2 years to represent the County in legislative actions, associations, and other meetings to garner information and report back to the full board on actions that could be deemed necessary for the public safety and welfare of the citizens of McHenry County. Currently, the County Board has the following eleven Standing Committees consisting of members from each district: Building Projects; Legislative; Finance and Audit; Human Resources; Law & Justice; Liquor & License; Management Services; Planning & Development; Public Health & Human Services; Natural & Environmental Resources; and Transportation.

### Functions:

- **Budget** – It is the responsibility of the County Board to adopt each year an annual budget for the succeeding fiscal year. Such budget shall be prepared by some person or persons designated by the County Board and be made conveniently available to public inspection at least fifteen days prior to final action thereon. After adoption, any adjustments to the budget requires a 2/3 vote of all members constituting such board for approval.
- **County Business/Operations** – The day to day operations of the County are guided by policies and procedures developed and set in motion by Resolutions (a formal statement of a decision or expression of opinion put before or adopted) or Proclamations (An act that formally declares to the general public that the government has acted in a particular way) as approved by simple majority of the County Board.
- **Public Safety and Welfare** – The County Board has authority to develop and implement ordinances (a law passed by a municipality/county government) designed to protect the citizens of McHenry County in regards to zoning issues, development, construction, public health, transportation, law & justice, mental health/social services, and natural resources.
- **Financial Stewardship** – The County Board is accountable for how all revenues generated and received into the County (property taxes, sales tax, fees for services, fines and penalties, etc.) are utilized. It is their statutory responsibility to acquire the services of an outside auditing firm to conduct an annual audit on the official financial book of record of the County and give an opinion on the financial reporting, its strength and weaknesses, and the internal controls put in place to safeguard the assets. Additionally, it is the County Board's responsibility to decide what services the county should be providing; what services are competing with private business and if duplicate services should be eliminated; how the cost of long term capital projects will be funded; and the planning for capital replacement or repair to the fourteen buildings and properties owned by the county.

**Department: 12 – COUNTY BOARD**

**Funded By: General Fund**

**Objectives:**

- a) Guard the Financial Strength of the County through conservative financial modeling/budgeting best practices and utilizing the County Board’s Strategic Plan, Long-Term Capital Plan and Financial Model as tools for providing cost affect on future financial decisions.
- b) Create a budget task force with liaison committee chairmen to review and address changes to the budget policy
- c) Using the Legislative Committee, promote awareness of the County and its needs for funding to maintain and enhance the current infrastructure with Federal and State Legislators in order to maintain quality of life for the citizens of the county.
- d) Review and prioritize mandated vs. non-mandated programs provided by the County in order to control or maintain costs of operations in the future.
- e) Research and analyze options (constructing, redesigning, relocating, technology, flex time, etc) for addressing the continuing space concerns within the judicial center.
- f) Promote, educate and implement changes with the County’s Stormwater Ordinance
- g) Finish and implement the Unified Development Ordinance (UDO)
- h) Support the protection of groundwater quality and quantity by policy and public education
- i) Promote economic development by: providing financial support and involvement with the McHenry County Economic Development Corporation; the Convention Visitors Bureau; politically supporting the reauthorization of the Workforce Investment Act; and collaborating with local area employers.

**COUNTY BOARD  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Licenses and Permits</b>	127,794	115,946	116,000	113,998	115,000
<b>Fees and Charges for Services</b>	524,225	513,736	500,600	401,360	500,600
<b>Other Income</b>	0	(122)	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$652,019</b>	<b>\$629,560</b>	<b>\$616,600</b>	<b>\$515,358</b>	<b>\$615,600</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	585,996	590,915	622,914	565,620	612,695
<b>Contractual Services</b>	61,369	64,762	70,632	61,431	70,632
<b>Commodities</b>	25,495	27,035	32,000	29,773	32,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$672,860</b>	<b>\$682,712</b>	<b>\$725,546</b>	<b>\$656,824</b>	<b>\$715,327</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
1.00	1.00	1.00	1.00	1.00	1.00

**Department: 12 – COUNTY BOARD**

**Funded By: General Fund**

**Revenue Analysis:**

The County Board generates revenue through the issuance of liquor licenses to establishments located in the unincorporated areas of the County (17%), amusement licenses which are required of businesses in the unincorporated areas that earn revenue from video gaming, dart boards, pool tables, etc. (2%), and cable television franchise fees (81%). These revenues are fee based with no discussion of fee increases in the near future. Revenues should remain fairly flat, affected only by the number of businesses applying for and receiving liquor and amusement licenses.

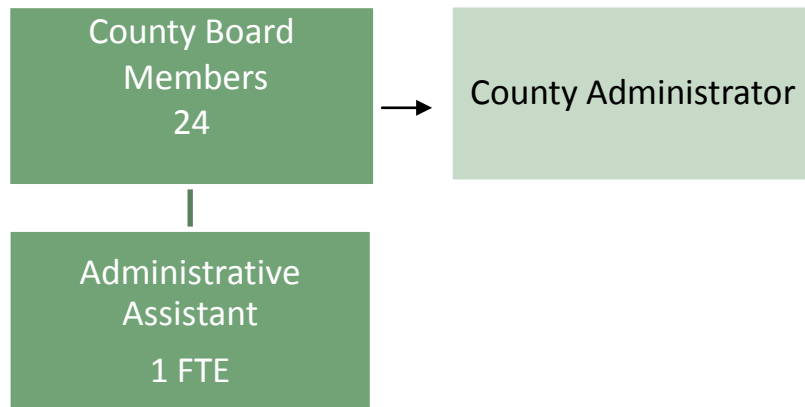
**Expenditure Analysis:**

The personnel budget for the County Board represents the salaries paid to the twenty-four (24) board members and one administrative support staff position. The prior County Board froze the salaries of the current board members through fiscal year 2014. The contractual services and commodities budgets have remained flat and reflect the County’s maintenance budget policy. These two budget categories provide for association dues, printing, legal notices, court reporter transcriptions, legal services and consulting services, office supplies, mileage and meeting expenses.

**Expense Per Capita:**

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$2.19	\$2.18	\$2.22	\$2.35	\$2.32

**Department Organization Chart:**



## **Department: 13 – COUNTY CLERK ELECTIONS**

### **Funded By: General Fund**

**Mission Statement:** *To conduct all elections in a fair, accurate, impartial and efficient manner. The County Clerk's Office will preserve all election results and make said files accessible to all people. Said office will accurately maintain all filings and records as mandated by law.*

**Department Created By:** *Illinois Compiled Statutes (10 ILCS 5) Election Code.*

### **Classification – General Government**

**Background:** The election process for the County of McHenry is controlled by the Illinois State Board of Elections which is an independent state agency that was provided for by the 1970 Illinois Constitution to supervise the registration of voters and the administration of elections throughout the state. The McHenry County Clerk is the official election authority for the County (unincorporated and incorporated), and is responsible for local voter registration programs, training of election judges, securing polling places, printing of the ballots, oversight of election day activities, and supervising the vote count at the local level.

### **Functions:**

- **Election Law** – The County Clerk is the Election Authority for McHenry County. It is the responsibility of the Election Authority for the County to monitor and implement the changes in election law as approved by both, the Federal and State Governments to assure compliance by the County in the election process. The election process (registration, voting and reporting) is in a constant status of change.
- **Recruitment and Training** – The Election Authority for the County is responsible for recruitment of enough volunteers (including bilingual) in each precinct to work the polling places; that volunteers (election judges, election workers, election runners) are trained in election law, the election process and procedures; and on the equipment used to obtain and safeguard the voted ballot.
- **Precincts** – The Election Authority is responsible for the maintenance and updating of the boundary lines to reflect population changes within the precincts of McHenry County, and determine if additional precincts within a boundary line is necessary to facilitate the election process. Inspections of all polling facilities for adherence to the Americans with Disabilities Act are completed prior to each election.
- **Registration Files** – The Voter Registration information is maintained in the County Clerk's Office and is updated throughout the year to account for new registrations, address changes, registrants that have moved or expired, and duplicate registrants.
- **Election Administration** – The County Clerk is responsible for updating and maintaining the website with the appropriate forms and election information as required by Federal Law. Election records on all elected officials for all units of governments within the County, including dates elected, vacancies, vacancies filled and the expiration of terms of office are maintained and archived as part of the history of McHenry County.

## Department: 13 – COUNTY CLERK ELECTIONS

Funded By: General Fund

### 2014 Objectives:

- a) To automate the early voting process, so that locating the voter in the data base, recording the fact that he/she has voted and encoding the voter access card (this is the card that is inserted into the voting machine to enable the voter to vote the proper ballot) is able to all be done at one computerized work station. This was a goal for 2013, but we were not able to get it accomplished. We will again attempt to merge this feature with using our current voter registration data base program and the program of another vendor.
- b) An omnibus election bill is awaiting the Governor's signature that will mandate changes in the following areas: On-line voter registration and the use of email addresses; ballot lottery for final petition filers; on-line requests for absentee ballots; change in Sunday early voting hours; changes to voting machine programming; filing for school boards, for the 2015 elections, will be done in the County Clerk's office, as well as any electoral board hearings regarding said filings. In a separate bill 17 years old will be able to register and vote in the Primary Election, as long as they are 18 on or before the General Election. These are only some of the major changes in election law.

### COUNTY CLERK ELECTIONS FISCAL YEAR 2014 BOARD APPROVED BUDGET

REVENUES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Intergovernmental	137,900	43,290	115,000	31,407	43,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$137,900</b>	<b>\$43,290</b>	<b>\$115,000</b>	<b>\$31,407</b>	<b>\$43,500</b>
<b>EXPENDITURES:</b>					
Personnel Services	461,271	679,169	577,094	556,198	583,344
Contractual Services	181,797	289,869	236,700	174,776	303,350
Commodities	167,525	368,901	257,500	231,359	371,290
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$810,593</b>	<b>\$1,337,939</b>	<b>\$1,071,294</b>	<b>\$962,333</b>	<b>\$1,257,984</b>

### Revenue Analysis:

As shown in the above budget table under intergovernmental, the State of Illinois does reimburse the County to supplement the costs related to Election Judges and Early Voting. In the past, the County has also received grant funding to assist in implementing all the changes required within the election laws. The State of Illinois has been tardy with its reimbursements, but has tried hard to catch up with its obligations in fiscal year 2011, causing the 11 month intergovernmental revenues to be over inflated compared to the projected budget.

### Expenditure Analysis:

The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The County Clerk – Elections department employs a staff of 10.32 full time equivalents, including a portion of the Chief Deputy position. The personnel budget as shown in the above budget summary represents 56% costs for department employees, while 44% is budgeted for per diems paid to election workers. In the contractual services budget, 34% goes towards expenses for elections judges,

**Department: 13 – COUNTY CLERK ELECTIONS**

**Funded By: General Fund**

**Expenditure Analysis continued-**

training, and extra help, 18% for legal notices, 15% for program maintenance, 15% for polling place rental, and 18% for general operations of the elections. Election Supplies (95%) and mileage reimbursement (5%) make up the commodities fiscal year 2014 budget.

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Voter Registrations Processed	38,874	19,000	25,000
Absentee Ballots Processed	35,463	4,694	16,000
Ballots Cast	173,792	39,118	131,500
Election Judges Working	2,019	1,572	2,000

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$4.07	\$2.63	\$4.34	\$3.48	\$4.08

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Clerk Elections*

## **Department: 14 – COUNTY CLERK**

### **Funded By: General Fund**

**Mission Statement:** *To record, certify, maintain and retrieve all information that is mandated by the State of Illinois to be filed and held by the County Clerk's Office in a manner that accounts for accuracy, efficiency and extends public courtesy when information is requested.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-2) Counties Code.*

### **Classification – General Government**

**Background:** By Illinois State Statutes, the County Clerk is an elected position within the County and is charged with providing custodial care of all the records, books and papers appertaining to and filed or deposited within the County Clerk's office, and the same, except as otherwise provided in the Vital Records Act, shall be open to the inspection of all persons without reward.

### **Functions:**

- **County Board** – As the Clerk to the County Board, keeps an accurate record of the proceedings of the board, files and preserves all reports, resolutions, ordinances and other business acted upon by the board.
- **Vital Records** – Maintains the certified Birth, Marriage and Death Certificates on citizens born, married or expired while in McHenry County. Per State Statute, the County Clerk is responsible for providing requested copies of said certificates, charging a small fee to cover the cost of issuing the copy.
- **Record of Bond Filing** – It is the County Clerk's responsibility to keep a book, in which shall be entered in alphabetical order, by name of the principal, a minute of all official bonds filed in his/her office, giving the name of the office, amount and date of bond, names of sureties and date of filing, with such reference to the number or other designation of the bond, that the same may be easily found.
- **County Records** – Responsible for maintaining alphabetical indexes for all records and papers in the office, including all board approved contracts with the County, claims filed against the County for payment, statutory reports filed with the Clerk by other offices of the county, minutes of county board meetings, and other records as required by law. The County Clerk uploads all County Board approved ordinances and resolutions into a searchable database hosted on the County Clerk's webpage, allowing easy access of information to the general public. Additionally, the County Clerk is responsible for assuring all resolutions and ordinances are submitted for inclusion into the McHenry Code of Ordinances.
- **Tax Extender** – The County Clerk is the official extender of taxes on real estate for all taxing authorities in McHenry County, in compliance with all special taxing districts, exemptions and property tax cap laws (PTELL).
- **Tax Redemption** – In concert with the County Treasurer, maintains a complete file of all property taxes sold at the County's annual tax sale. Calculates and collects all penalties and interest at time of redemption of (sold) taxes by the property owner.

**Department: 14 – COUNTY CLERK**

**Funded By: General Fund**

**2014 Objectives:**

- a) Scan and index the County Board Records, so they are available to the public. Our goal is to have the project completed by the end of FY2014.
- b) To finish the scanning and indexing of the death records and start on the birth records.
- c) Serve the taxpayers of McHenry County in the most efficient manner, being ever mindful of the needs of the residents of the County and of budget constraints.

**COUNTY CLERK  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees and Charges for Services</b>	335,202	336,515	370,000	242,996	325,000
<b>Interest Income</b>	1,989	1,154	1,500	1,079	1,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$337,191</b>	<b>\$337,669</b>	<b>\$371,500</b>	<b>\$244,075</b>	<b>\$326,500</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	409,148	423,281	424,152	405,347	431,974
<b>Contractual Services</b>	8,631	4,670	7,050	5,289	7,050
<b>Commodities</b>	5,963	4,972	9,100	5,610	9,100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$423,742</b>	<b>\$432,923</b>	<b>\$440,302</b>	<b>\$416,246</b>	<b>\$448,124</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
19.87	19.87	19.87	19.80	19.80	19.80

*(Includes all funds of the County Clerk)*

**Revenue Analysis:**

Revenues generated by the County Clerk are from fees for issuing marriage/civil union licenses, requests for certified copies of marriage, death, and birth certificates, and tax redemptions. Currently there have been no discussions to increase the fees on the issuance of marriage licenses or certified copies of vital records, keeping this revenue stream flat. There has been a minor increase in tax redemption fees revenue due to the fallout of the housing market and the poor performance of the economy.

**Expenditure Analysis:**

The County Clerk's Office employs a staff of 9.55 full time equivalents, including the County Clerk and 75% of the Chief Deputy position. Personnel costs are 96% of this department's fiscal year 2014 operating budget. Contractual Services and Commodities budgets have remained flat, reflecting the County's maintenance budget policy.



**Department: 14 – COUNTY CLERK**

**Funded By: General Fund**

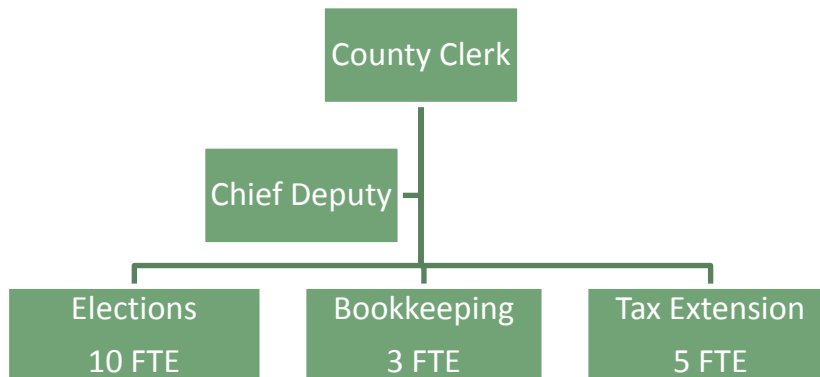
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Certified Copies of Birth, Death, Marriage & Civil Unions	14,231	13,000	13,000
Marriage & Civil Union Licenses Issued	1,375	1,325	1,350
Notary Publics Registered	1,499	1,300	1,300
Business Registrations Filed	520	500	500
Delinquent Tax Parcels Redeemed	2,678	2,750	2,750

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$1.44	\$1.41	\$1.46	\$1.52	\$1.54

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Clerk .*

**Department Organization Chart:**



**Department: 14 – COUNTY CLERK AUTOMATION FUND (70)**

**Funded By:** State Statute 35 ILCS 200/21-251 which allows county clerks in all counties to assess an automation fee of no more than \$10 to be paid by the owner of each certificate of purchase of property sold at tax sale.

**Department Created By:** Illinois Compiled Statutes (35 ILCS 200/21-151) Counties Code.

**COUNTY CLERK AUTOMATION FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**COUNTY CLERK AUTOMATION FUND 70**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	13,147	12,754	13,000	11,150	13,000
<b>Utilization of Fund Balance</b>	0	0	14,375	0	14,375
<b>Interest Income</b>	137	168	125	115	125
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$13,284</b>	<b>\$12,922</b>	<b>\$27,500</b>	<b>\$11,265</b>	<b>\$27,500</b>
<b>EXPENDITURES:</b>					
<b>Contractual Services</b>	3,232	6,821	10,000	3,199	10,000
<b>Commodities</b>	0	1,923	2,500	1,349	2,500
<b>Capital Outlay</b>	10,299	10,455	15,000	599	15,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$13,531</b>	<b>\$19,199</b>	<b>\$27,500</b>	<b>\$5,147</b>	<b>\$27,500</b>

**Revenue Analysis:**

The County Clerk Automation Fund is a department whose responsibilities are set by State Law. Revenues are generated through the County Property Tax Sale on a per parcel basis and have remained steady over the last 5 years.

**Expenditure Analysis:**

The County Clerk's Automation Fund does not fund any personnel costs. Contractual expenditures are for maintenance agreements and the capital outlay is to purchase new computer technology and equipment to maintain efficiency and public accessibility.

## **Department: 42 – COURT ADMINISTRATION**

### **Funded By: General Fund**

**Mission Statement:** *The mission of the 22<sup>nd</sup> Judicial Circuit of McHenry County is to be the guardian of life, liberty and property to all seeking access to justice, by adhering to practices that ensure equality, fairness and confidence in the judiciary.*

**Department Created By:** *Illinois Compiled Statutes (705 ILCS 35/) Circuit Courts Act.*

### **Classification – Judicial**

**Background:** On December 4, 2006 the County of McHenry became the 22<sup>nd</sup> Judicial Circuit, the judicial branch of government for McHenry County. As such, the 22<sup>nd</sup> Judicial Circuit is mandated to provide access to all individuals for the purposes of civil, probate, tort, juvenile, family/divorce, minor traffic, criminal misdemeanor and criminal felony litigation.

### **Functions:**

- **Court Administration:** Per 705 ILCS 35/4.1 of the Illinois Compiled Statutes, the Chief Judge of each circuit may appoint an Administrative Assistant to assist in carrying out his administrative duties in the circuit. As such, the 22<sup>nd</sup> Judicial Circuit employs a Court Administrator to handle the administrative duties of the courts and other assigned responsibilities in concert with the Chief Judge.
- **McHenry County Law Library:** Under direction of the Court Administrator, provides access to necessary legal information to attorneys and self-represented litigants. The Law Library is funded from fees as prescribed and set by Senate Bill 0103.
- **Jury Commission:** Under the direction of the Court Administrator, a list of all Illinois driver's license, Illinois Identification Card, and Illinois Person with a Disability Identification Card holders, all claimants for unemployment insurance, and all registered voters of the county is prepared for use in selecting eligible citizens for their civic duty of serving as a juror. The Jury Commission is responsible for notifying all selected jurors, and maintaining record of the time spent as a juror, and the mileage traveled in order to reimburse the juror as described by ordinance of the McHenry County Board.
- **Special Courts:** Special Courts is composed of the Mental Health Court and the Drug Court. The Mental Health Court is a program designed to serve criminal offenders who are struggling with a mental illness and are currently involved in the criminal justice system of McHenry County. In lieu of traditional punishment, the Mental Health Court diverts defendants away from the criminal justice system by offering alternative court, treatment and intensive supervision. The Drug Court Program is designed to serve criminal offenders who are addicted to drugs and/or alcohol through intensive treatment, intensive supervision services with intensive judicial oversight.

**Department: 42 – COURT ADMINISTRATION**

**Funded By: General Fund**

**2014 Objectives:**

- a) Implement the civil e-filing program to allow increased access to the courts
- b) Evaluate case flow management technique and identify trends in case filings
- c) Initiate and complete a comprehensive analysis of the specialty court programs
- d) Complete comprehensive continuity of operations training for judges and participate in “table top” exercise and execute plan
- e) Strengthen relationships between the other branches of government and departments within McHenry County by hosting a “Court Open House”.

**COURT ADMINISTRATION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees and Charges for Services</b>	495,911	220,281	230,000	178,066	200,000
<b>Intergovernmental</b>	65,419	8,570	9,500	30,000	5,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$561,330</b>	<b>\$228,851</b>	<b>\$239,500</b>	<b>\$208,066</b>	<b>\$205,000</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	681,954	423,814	411,221	390,730	453,812
<b>Contractual Services</b>	757,138	556,395	646,000	470,518	605,605
<b>Commodities</b>	82,732	101,415	86,500	65,325	115,000
<b>Capital Outlay</b>	5,388	0	30,000	20,141	0
<b>Operating Transfers Out</b>	0	549,706	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,527,212</b>	<b>\$1,631,330</b>	<b>\$1,173,721</b>	<b>\$946,714</b>	<b>\$1,174,417</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
12.50	14.00	14.00	18.00	18.00	19.00

**Revenue Analysis:**

Fees and Charges for Services for Court Administration are generated through fees charged on cases brought before the courts. In recent years, case filings have been weaker than in the past, raising concern for both the Court Administrator and the Circuit Clerk of Courts. Both departments continue to develop trend analysis to assist County Administration with projecting future costs, revenues and space needs. Intergovernmental revenues are from participation in the Administrative Office of the Illinois Courts “Child Protection Data Court Project Grant”, a program to develop a process that can measure the court’s performance and timely management of abused or neglected children cases.

**Expenditure Analysis:**

The Courts and the Court Administrator have continually strived to develop and implement new procedures that allow for more efficiencies and cost reductions in the operations of the courts. Cost savings of over \$200,000 in the general fund have been recognized in Jurors Expenses, Psychological/Psychiatric Services, and Legal Publications since fiscal year 2011. In fiscal year 2012, the

**Department: 42 – COURT ADMINISTRATION**

**Funded By: General Fund**

**Expenditure Analysis Continued –**

specialty courts were moved into their own fund, and are no longer reflected in the Court Administration budget. One concern for the department is the need for additional interpreters to meet the requirements being presented with new changes to current law.

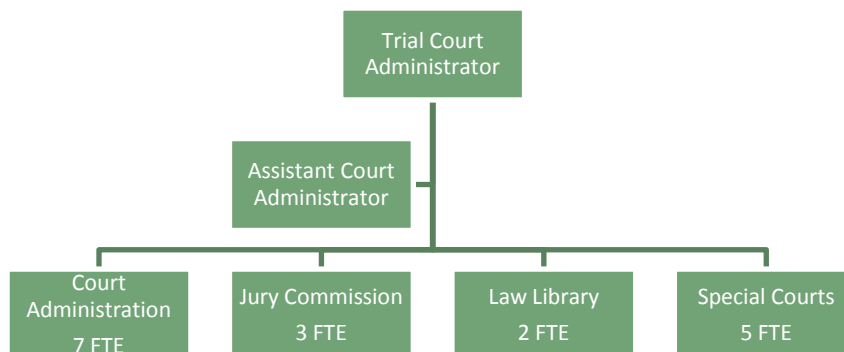
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Number of Jury Trials Held	50	48	50
Number of Cases Filed	77,258	76,000	77,000
Citizens served by Self Help Center	3,487	3,500	3,500
Number of participants in Drug Court	43	60	60
Mental Health Court participants	49	60	60

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$5.61	\$5.90	\$7.75	\$6.53	\$6.48

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Court Administration.*

**Department Organization Chart:**



**Department: 42 – COURT ADMINISTRATION – OFFICE OF SPECIAL PROJECTS**

**Funded By: Special Courts Fund**

*Department Division Created By: McHenry County Board Resolutions R-200605-90-144 (Mental Health Court) and R-201004-41-091 (Drug Court)*

**Special Courts:** The Special Courts Fund is composed of three specialty courts, the Mental Health Court, the Drug Court, and the Domestic Violence Court. Established by the McHenry County Board on May 16<sup>th</sup>, 2006, the Mental Health Court is a program designed to serve criminal offenders who are struggling with a mental illness and are currently involved in the criminal justice system of McHenry County. This program is funded through a \$10 fee to be paid by defendants upon judgment of guilty or grant of supervision under Section 5-9-1 of the Unified Code of Correction on all felony, misdemeanor, petty and business offenses. The Drug Court Program created by the McHenry County Board on April 20<sup>th</sup>, 2010 in accordance with Illinois State Statute 730 ILCS 166/15(a) states that the Chief Judge of each judicial circuit must establish a drug court program including the format under which it operates under the Drug Court Treatment Act. The program is funded through a \$5 fee to be assessed on a judgment of guilty or grant of supervision for a violation of the Illinois Vehicle Code or a violation of a similar provision contained in a county or municipal ordinance committed in the county, or on a judgment of guilty or a grant of supervision under Section 5-9-1 of the Unified Code of Corrections for a felony; for a Class A, Class B, or Class C misdemeanor; for a petty offense; and for a business offense committed in McHenry County.

**2014 Objectives:**

- a) Implement evidence-based Moral Reconciliation Therapy (MRT) program with the goal of reducing recidivism of specialty court participants.
- b) Actively investigate grant opportunities to assist in the costs of providing specialty courts.
- c) Serve as an active participation in the Illinois Association of Problem Solving Courts Conference
- d) Actively participate with the Illinois Supreme Court Committee on Justice and Mental Health issues

**COURT ADMINISTRATION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**SPECIAL COURTS FUND 54**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	0	253,254	270,000	214,892	227,000
<b>Utilization of Fund Balance</b>	0	0	0	0	10,377
<b>Intergovernmental</b>	0	186,269	278,303	249,998	283,013
<b>Operating Transfers In</b>	0	549,706	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$989,229</b>	<b>\$548,303</b>	<b>\$464,890</b>	<b>\$520,390</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	0	359,932	436,791	393,533	451,890
<b>Contractual Services</b>	0	30,214	28,770	24,364	27,750
<b>Commodities</b>	0	34,131	51,473	34,524	40,750
<b>Fund Balance Enhancement</b>	0	0	31,269	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$424,277</b>	<b>\$548,303</b>	<b>\$452,421</b>	<b>\$520,390</b>

**Department: 42 – COURT ADMINISTRATION - LAW LIBRARY**

**Funded By: Law Library Fund**

*Department Created by: The McHenry County Board per State Statute 55 ILCS 5/5-39001*

**McHenry County Law Library:** Under direction of the Court Administrator, provides access to necessary legal information to attorneys and self-represented litigants. The Law Library is funded from fees as prescribed and set by Senate Bill 0103.

**2014 Objectives:**

- a) Evaluate the need for electronic material in lieu of printed material thus saving publication costs
- b) Establish a judicial library where one set of books for judicial use would be purchased and kept, aiding in the reduction of redundant purchases.

**COURT ADMINISTRATION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**LAW LIBRARY FUND 61**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	282,566	280,943	287,500	214,682	247,000
Utilization of Fund Balance	0	0	2,532	0	58,496
Interest Income	760	733	550	567	550
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$283,326</b>	<b>\$281,676</b>	<b>\$290,582</b>	<b>\$215,249</b>	<b>\$306,046</b>
<b>EXPENDITURES:</b>					
Personnel Services	79,793	144,719	158,182	136,630	149,846
Contractual Services	2,836	331	400	363	400
Commodities	189,627	174,516	132,000	162,797	155,800
Capital Outlay	21,227	11,784	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$293,483</b>	<b>\$331,350</b>	<b>\$290,582</b>	<b>\$299,790</b>	<b>\$306,046</b>

## **Department: 43 – COURT SERVICES**

### **Funded By: General Fund**

**Mission Statement:** *To serve the Courts by providing quality and meaningful investigations to assist the court in decision making and to supervise those persons sentenced under court order in the community. Probation officers provide assistance and guidance to the offender so that he/she may be reintegrated into society in a productive and meaningful manner. The probation officer recognizes that probation, as a sentence, is a viable alternative to incarceration and that community safety is always the Department's main goal.*

**Department Created By:** *Illinois Compiled Statutes (730 ILCS 110 (Adult) and 705 ILJCA (Juvenile))*

### **Classification – Judicial**

**Background:** Court Services provides probation supervision services for adult and juvenile offenders as determined by the Circuit Courts.

### **Functions:**

- **Probation Services:** Court Services primary responsibility is to serve the courts; to preserve complete and accurate records; take charge and watch over persons sentenced to probation and perform other duties as assigned by statute, rules of court, and other responsibilities as may be implied from those expressly required. The Probation Department recognizes that crime is an injury, which harms the victim, community and offender. Our mission is to assist the Court in protecting the community by holding offenders accountable for repairing the harm done, and providing offenders with community based opportunities to become responsible, productive and crime free.
- **Probation Service Fee Fund:** Court Services is responsible for special fees collected by persons sentenced to probation as ordered by the court. These fees may be spent upon approval of the Chief Judge of the Judicial Circuit. Funds may supplement but not supplant county general funds. Funds are generally used to provide and/or support programs for offenders under the supervision of Court Services and Probation Department.

### **2014 Objectives:**

- a) Participate in the expansion of the 22<sup>nd</sup> Circuit Integrated Justice project to include interface with the State's Attorney's Office and Public Defender (goal is to increase efficiencies, reduce paper and storage requirements, improve decision making)
- b) Evaluate impact of Effective Casework Model (assessment accuracy, case plan priorities, evidence-based community interventions, case outcomes)
- c) Support the 22<sup>nd</sup> Circuit Domestic Violence Court (provide outcome data, increased probation officer court appearances)
- d) Provide remote access of computer systems to increase efficiencies and enhance decision-making (piloting of full-access tablets in the field for entering case notes, accessing probation and clerk data systems)



**Department: 43 – COURT SERVICES**

**Funded By: General Fund**

**COURT SERVICES  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	3,100	2,750	2,100	2,150	2,100
Intergovernmental	1,001,196	727,601	680,768	470,769	754,135
Operating Transfers In	19,005	12,385	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,023,301</b>	<b>\$742,736</b>	<b>\$682,868</b>	<b>\$472,919</b>	<b>\$756,235</b>
<b>EXPENDITURES:</b>					
Personnel Services	2,387,543	2,382,331	2,404,273	2,234,806	2,405,825
Contractual Services	283,298	366,996	470,900	200,880	472,900
Commodities	23,814	22,795	26,300	19,806	24,300
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,694,655</b>	<b>\$2,772,122</b>	<b>\$2,901,473</b>	<b>\$2,455,492</b>	<b>\$2,903,025</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
52.00	52.00	52.00	52.00	52.00	52.00

**Revenue Analysis:**

Fees and Charges for Services represent minor court ordered fees that are assessed on special cases to assist in the cost of providing probation services. This revenue stream has remained relatively constant over the years and does not have a real affect on projected revenues. The main share of revenue generated under Intergovernmental (94%) is salary reimbursement from the State of Illinois for the county's probation officers. The remaining 6% is revenue generated through Medicaid and Social Security/Parental reimbursement. As indicated in the above revenue budget, the State of Illinois has cut the reimbursement rate over the past few years due to its own financial budget crisis, placing additional financial burden on the county's budget.

**Expenditure Analysis:**

The Courts and Court Services have done an excellent job for the citizens of the County by utilizing home confinement of juveniles when feasible, alleviating the high cost of juvenile placement and/or incarceration in juvenile detention facilities. With the State of Illinois now considering the age of seventeen as a minor (prior it was considered adult), the county could see an increase in the cost of providing juvenile services. Court Services will be monitoring the affects of the age change and what if any, additional costs will be.

**Department: 43 – COURT SERVICES**

**Funded By: General Fund**

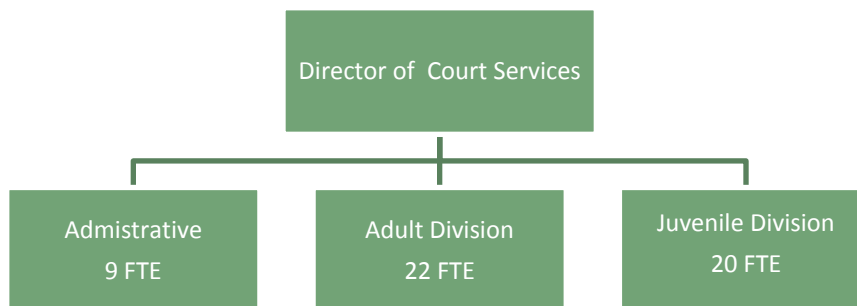
<b>Performance Indicators</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Court-ordered Investigations completed By Probation Officers	1,468	1,450	1,450
Active Probation Cases	1,506	1,500	1,500
Public Service Hours Verified by Probation	96,838	96,500	96,500
Victim Impact Panel Attendance	1,066	1,050	1,050
Drug Screens	4,021	4,000	4,000
Court Compliance Monitoring	1,453	1,450	1,450

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$10.50	\$10.38	\$10.25	\$11.34	\$11.24

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 -2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page). Per Capita above includes all divisions/funds under Court Services.*

**Department Organization Chart:**



**Department: 43 – COURT SERVICES – PROBATION SERVICE FEE**

**Funded By: Probation Service Fees**

*Department Division Created By: Illinois State Statue 730/ILCS 110/15.1*

**Probation Service Fee Fund:** Represents fees collected by persons sentenced to probation as ordered by the court. Fees may only be spent upon approval of the Chief Judge of the 22<sup>nd</sup> Judicial Circuit. Funds may supplement but not supplant county general funds, are generally used to provide and/or support programs for offenders under the supervision of Court Services and Probation Department.

**2014 Objectives:**

- a) Assist in the planning and possible implementation of the 22<sup>nd</sup> Circuit Domestic Violence Court
- b) Continue to expand the court home confinement program and use of the Electro-Muscular Disruption bracelets to maintain or reduce the cost of adult/juvenile placement.

**COURT PROBATION SERVICE FEE FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**PROBATION SERVICE FEE FUND 53**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	341,569	366,042	340,000	290,100	338,000
Utilization of Fund Balance	0	0	207,373	0	176,493
Interest Income	1,341	1,215	1,200	1,037	1,200
Operating Transfer In	0	0	20,500	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$342,910</b>	<b>\$367,257</b>	<b>\$569,073</b>	<b>\$291,137</b>	<b>\$515,693</b>
<b>EXPENDITURES:</b>					
Personnel Services	59,352	54,242	98,873	77,992	91,193
Contractual Services	420,645	302,079	392,200	269,369	359,000
Commodities	9,863	15,421	53,000	21,153	43,000
Capital Outlay	0	0	25,000	0	20,000
Operating Transfers Out	0	0	0	0	2,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$489,860</b>	<b>\$371,742</b>	<b>\$569,073</b>	<b>\$368,514</b>	<b>\$515,693</b>

**Department: 43 – COURT SERVICES – ELECTRONIC MONITORING-DRUG TEST**

**Funded By: EMDT Fees**

**EMDT FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

***ELECTRONIC MONITORING/DRUG TESTING FUND 55***

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	19,005	12,385	20,500	22,861	20,500
Utilization of Fund Balance	0	0	0	0	24,000
Operating Transfers In	0	0	0	0	2,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$19,005</b>	<b>\$12,385</b>	<b>\$20,500</b>	<b>\$22,861</b>	<b>\$47,000</b>
<b>EXPENDITURES:</b>					
Contractual Services	0	0	0	0	37,000
Commodities	0	0	0	0	10,000
Operating Transfer Out	19,005	12,385	20,500	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$19,005</b>	<b>\$12,385</b>	<b>\$20,500</b>	<b>\$0</b>	<b>\$47,000</b>

## **Department: 82 - Division of Transportation**

### **Funded By: Highway Fund, Motor Fuel Tax Fund, Matching Fund, Bridge Fund, County Option Motor Fuel Tax Fund and the Regional Transportation Tax**

**Mission Statement:** *To promote responsible public policy, ethical and high quality services and dedication to providing enhanced mobility while promoting a safe and efficient transportation system.*

**Department Created By:** *Illinois State Statute (605 ILCS 5/5-601) Illinois Highway Code*

### **Classification – Transportation**

The McHenry County Division of Transportation (MCDOT) maintains 220 centerline miles (518 lane miles) of rural, suburban and urban roadways within McHenry County. The MCDOT conducts maintenance, planning, engineering and construction services on these County Highways serving 308,145 county residents, over 28,000 businesses and other travelers, accounting for over 1,000,000 vehicle miles traveled annually. The MCRide transit program provides approximately 300 rides/day, 8,000 rides/month, and 100,000 rides/year. For fiscal year 2013-2014 the MCDOT has programmed to perform approximately 50 miles of pavement preservation which includes resurfacing and crack sealing. In addition, work on replacing the County's aging bridges continues with ten (10) bridges in engineering, three programmed for rehabilitation, and three programmed for replacement. The County also undertakes safety, capacity, and operational projects which include nine programmed for engineering and five for construction. MCDOT is responsible for the administration, compliance and reporting of the use of funds for projects out of the Highway Fund, Motor Fuel Tax fund, Matching Fund, Bridge Fund County, Option Motor Fuel Tax Fund and the Regional Transportation Tax Fund.

### **Functions:**

- **Road Project Construction - Planning/Oversight:** Prepare plans, specifications and estimates for all bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such bridges and culverts.
- **Road Construction Liaison:** Act for the County in all matters relating to the supervision of the construction or maintenance of any highway constructed or maintained in whole or in part at the expense of the County. Also administers the Council of Mayors Program which programs federal STP funds for municipal and county projects.
- **Documentation Support:** Upon the request of the highway commissioner of any road district in the county, prepare or cause to be prepared all maps, plans, specifications and estimates of cost needed in order to comply with the provisions of Section 6—701.1 of this code.
- **Archival of Records:** Maintain a record of all contracts or purchases of materials, machinery or apparatus to be used in road construction in excess of \$5,000 in any road district as hereinafter provided in this code.
- **Maintenance of Equipment:** Maintain and operate a fleet of 77 vehicles and equipment to provide continuous year-round maintenance on 220 centerline miles/ 518 lane miles and 53 bridges on the County Highway system.
- **Highway Improvement:** Develop and maintain a Five-Year Highway Improvement Program along with a pavement preservation program by resurfacing and performing crack filling.
- **MCRide Transit Services:** Develop transit performance measures consistent with County transit needs and County transit goals and objectives. In concert with Pace, provide more efficient use of buses and standardization of services.
- **Facilitates County's Adopt-a-Highway Program:** Currently the County has 137 groups enlisted covering 73% of the County Highways to help keep McHenry County clean.

## Department: 82 - Division of Transportation

### 2014 Objectives:

- a) Complete Phase I Preliminary engineering studies on three (3) County and Township bridge replacement projects (N. Union, Oak Grove, and O'Brien).
- b) Complete the contract plan preparation and land acquisition for four (4) County-owned bridge replacement projects (Franklinville Road (2), Deerpass Road and Lawrence Road).
- c) Initiate and /or complete construction of the following projects: Johnsbury Road, Miller Road, River Road/Dowel Road Intersection, Charles Road/Raffel Road Intersection, County Line Road Bridge, Noe Road Bridge, Franklinville Road Bridge, and completion of various bridge rehabilitation contracts.
- d) Complete the FY 2014-2018 Five Year Highway Improvement Program.
- e) Develop a comprehensive finish mowing plan for the Southeast portion of the County.
- f) Improve the Pavement Management System managing long-term costs and strategies in the quest to lower overall costs of maintaining the County Highway system.

### Full Time Equivalents History:

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
63.50	63.50	63.50	63.50	63.50	63.50

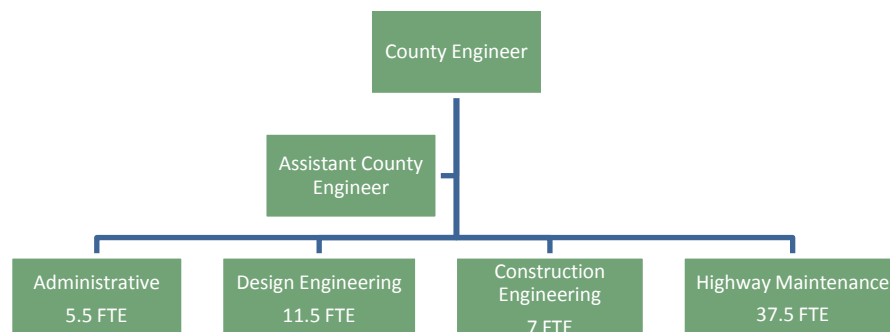
Performance Measures Indicators:	2012	2013	2014
	Actual	Mid-Year	Projected
Roadway Improvement Projects (Lane Miles)	7	9	5
Bridge Replacements	3	3	3
Resurfacing (Lane Miles)	28	12	24
Thin Lift Overlay (Lane Miles)	8	14	7
Crack Sealing (Lane Miles)	19	23	23
MCRide Patrons (Annual)	90,700	91,000	92,000
Overweight/Oversize Truck Permits Issued	992	1,000	1,000

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$105.89	\$107.72	\$110.45	\$185.46	\$172.25

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Division of Transportation .*

### Organization Chart:



## Department 82 – Division of Transportation/Highway Fund (21)

*Fund Created By: Illinois State Statute (605 ILCS 5/5-601) Illinois Highway Code*

The County Highway Fund is derived from the County Highway Tax Levy as authorized by State Statute at a maximum rate of .20% on assessed valuation. The use of these funds is provided for by State Statutes, which state in part: “For the purpose of improving, maintaining, repairing, constructing and reconstructing the County Highways required to be maintained, repaired and constructed by the County, and for the payment of land, quarries, pits, or other deposits of road material required by the County for such purpose, and for acquiring and maintaining machinery and equipment, or for acquiring, maintaining, operating or constructing buildings for housing highway offices, machinery, equipment and materials, used for the construction, repair and maintenance of such highways. All monies derived from the County Highway Tax shall be placed in a separate fund to be known as the County Highway Fund and shall be used for no other purposes”.

### DIVISION OF TRANSPORTATION - HIGHWAY FUND (21) FISCAL YEAR 2014 BOARD APPROVED BUDGET

REVENUES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Tax Revenue	6,306,323	6,346,878	6,600,000	6,479,271	6,400,000
Licenses & Permits	58,033	95,128	61,000	66,397	61,500
Fees and Charges for Services	5,007	241	4,000	2,342	5,000
Utilization of Fund Balance	0	0	0	0	593,356
Intergovernmental	377,620	531,827	1,918,450	1,218,392	345,676
Interest Income	5,947	6,265	5,100	6,520	5,100
Other Income	167,827	105,647	110,800	112,307	122,000
Operating Transfers In	10,234,880	12,186,504	18,572,628	10,123,976	16,611,211
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$17,155,637</b>	<b>\$19,272,490</b>	<b>\$27,271,978</b>	<b>\$18,009,205</b>	<b>\$24,143,843</b>
<b>EXPENDITURES:</b>					
Personnel Services	4,571,595	4,685,627	5,100,368	4,261,886	5,128,511
Contractual Services	2,917,380	4,617,734	6,993,775	3,311,337	4,410,278
Commodities	685,943	667,656	675,383	670,254	746,594
Capital Outlay	4,834,962	2,483,385	8,143,107	2,874,842	7,500,000
Operating Transfers Out	3,644,900	6,197,200	6,194,878	6,194,878	6,196,891
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$16,654,780</b>	<b>\$18,651,602</b>	<b>\$27,107,511</b>	<b>\$17,313,197</b>	<b>\$23,982,274*</b>

\*\$161,569 maintenance expense paid from Facilities Management – Department 16

#### Revenue Analysis:

The Highway Fund is a property tax levy fund under State Statute 605 ILCS 5/5-601 (Ch. 121, par. 5-601) which accounts for 27% of the projected fund revenue for fiscal year 2014. Operating “Transfers In” from the RTA Sales Tax Fund (as set by County Board Resolution) accounts for 69% of the projected revenue and is to be used to assist with funding road projects.

#### Expenditure Analysis:

Personnel Services reflect the salaries and benefits for each County Board approved position within the department. The road and maintenance employees are union employees and will be in the final year of their contract in FY 2014. Forty Four percent (44%) of the contractual services line item is planned for engineering and construction design, 45% is to support the County’s transit services, with the remaining 11% for transportation planning, completion of the 2014-2018 Five Year Highway Improvement Plan and minor costs to support the operations of the department. Commodities at 3% of the 2014 budget cover the costs of fuel, equipment parts, office supplies, meeting expenses, highway materials and miscellaneous supplies. The 31% budgeted under Capital Outlay is planned for tractors, mowers, pickup trucks, and other equipment. Operating Transfer Out at 26% of the total expenditure budget is for the debt service owed on the Highway Road Improvement Project borrowing.

**Department: 82 – Division of Transportation/Motor Fuel Tax Fund (22)***Fund Created By: Illinois State Statute (35 ILCS 505/) Motor Fuel Tax Law*

The Motor Fuel Tax Law was enacted by the State Legislature in 1929. The Motor Fuel Tax Revenue the County receives is derived from the allotment of State Motor Fuel Tax funds and is distributed on the basis of vehicle registration fees. The uses of Motor Fuel Tax funds are set by State Statute and include construction of highways within the county and designated as County Highways, maintenance of County Highways and as the matching funds when used on Federal-Aid projects. All expenditures of Motor fuel Tax monies are subject to the approval of the State.

**DIVISION OF TRANSPORTATION – MOTOR FUEL TAX FUND (22)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	6,079,696	5,701,109	4,500,000	4,360,970	4,200,000
Utilization of Fund Balance	0	0	5,480,365	0	3,717,301
Intergovernmental	573,378	389,465	70,366	0	72,301
Interest Income	46,613	39,050	30,000	19,363	30,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,699,687</b>	<b>\$6,129,624</b>	<b>\$10,080,731</b>	<b>\$4,380,333</b>	<b>\$8,019,602</b>
<b>EXPENDITURES:</b>					
Personnel Services	133,300	137,142	140,731	129,758	144,602
Contractual Services	4,268,166	3,887,491	4,715,000	2,506,848	3,350,000
Commodities	1,060,178	963,968	170,000	111,587	170,000
Capital Outlay	65,604	3,771,876	5,055,000	2,893,209	4,355,000
Operating Transfers Out	2,543,876	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$8,071,124</b>	<b>\$8,760,477</b>	<b>\$10,080,731</b>	<b>\$5,641,402</b>	<b>\$8,019,602</b>

**Department: 82 – Division of Transportation/Matching Fund (23)***Fund Created By: Illinois State Statute (605 ILCS 5/5-503) Illinois Highway Code*

The Federal Aid Matching Tax Fund is provided for by Illinois State Statute. The maximum rate of .05% of assessed valuation is for the purpose of providing funds to pay the County's portion of construction or maintenance of highways on the Federal-Aid Highway network. All monies derived from the Matching Tax Levy shall be placed in a separate fund and shall be used for no other purpose.

**DIVISION OF TRANSPORTATION – MATCHING FUND (23)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	1,093,745	1,100,838	1,250,000	1,227,175	1,150,000
Utilization of Fund Balance	0	0	1,905,000	0	2,610,000
Intergovernmental	1,210,145	1,057,380	0	94,837	0
Interest Income	24,145	23,671	20,000	21,180	25,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,328,035</b>	<b>\$2,181,889</b>	<b>\$3,175,000</b>	<b>\$1,343,192</b>	<b>\$3,785,000</b>
<b>EXPENDITURES:</b>					
Contractual Services	1,481,650	820,467	150,000	380,731	150,000
Capital Outlay	804,079	2,440,675	3,025,000	1,065,201	3,635,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,285,729</b>	<b>\$3,261,142</b>	<b>\$3,175,000</b>	<b>\$1,445,932</b>	<b>\$3,785,000</b>



**Department: 82 - Division of Transportation/County Bridge Fund (24)***Fund Created By: Illinois State Statute (605 ILCS 5/) Illinois Highway Code*

Illinois State Statute provides for a County Bridge Fund derived from a County Bridge Fund tax levy with a maximum rate of .05% on assessed valuation. Monies derived from this tax levy must be placed in a separate fund designated as the County Bridge Fund. This fund is to be utilized for meeting one-half the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, for other joint bridge projects with any other highway authority through mutual agreements, and for bridges, culverts and drainage structures on County Highways when the above commitments have been fulfilled.

**DIVISION OF TRANSPORTATION – COUNTY BRIDGE FUND (24)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

<b>REVENUES:</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
Tax Revenue	985,413	1,031,357	1,250,000	1,227,175	1,050,000
Utilization of Fund Balance	0	0	1,865,000	0	1,937,000
Intergovernmental	1,447,730	557,867	1,180,000	99,641	1,040,000
Interest Income	6,407	7,352	5,000	7,600	8,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,439,550</b>	<b>\$1,596,576</b>	<b>\$4,300,000</b>	<b>\$1,334,416</b>	<b>\$4,035,000</b>
<b>EXPENDITURES:</b>					
Contractual Services	960,760	631,273	2,055,000	280,166	1,715,000
Capital Outlay	509,130	333,853	2,245,000	206,325	2,320,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,469,890</b>	<b>\$965,126</b>	<b>\$4,300,000</b>	<b>\$486,491</b>	<b>\$4,035,000</b>

**Department: 82 - Division of Transportation/County Option Motor Fuel Tax Fund (25)***Fund Created By: Illinois State Statute (55 ILCS 5/5-1035.1) Illinois Highway Code*

The McHenry County Board (under State Law) imposes a County Option Motor Fuel Tax on all persons in McHenry County engaged in the business of selling motor fuel at retail for the operation of motor vehicles and recreational watercraft. This tax was deemed necessary for the purposes of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the County. The County Option MFT is placed into a separate fund and cannot be used for other purposes.

**DIVISION OF TRANSPORTATION/COUNTY OPTION MOTOR FUEL TAX FUND (25)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

<b>REVENUES:</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
Tax Revenue	4,296,189	4,196,917	4,000,000	3,803,528	4,000,000
Utilization of Fund Balance	0	0	7,516,000	0	4,585,000
Intergovernmental	935,598	475,437	950,000	29,351	4,650,000
Interest Income	21,771	19,424	20,000	18,085	20,000
Other Income	0	50	0	839	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,253,558</b>	<b>\$4,691,828</b>	<b>\$12,486,000</b>	<b>\$3,851,803</b>	<b>\$13,255,000</b>
<b>EXPENDITURES:</b>					
Contractual Services	1,937,425	1,562,035	3,995,000	1,354,645	2,270,000
Commodities	173,875	61,313	751,000	465,243	1,345,000
Capital Outlay	2,145,213	773,967	7,740,000	784,784	9,640,000
Operating Transfers Out	521,858	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,778,371</b>	<b>\$2,397,315</b>	<b>\$12,486,000</b>	<b>\$2,604,672</b>	<b>\$13,255,000</b>

## **Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY**

**Funded By: General Fund**

**Mission Statement:** *Prepare, educate, alert, respond, mitigate and recover from emergency and disaster situations in order to prevent serious harm or death to the citizens of McHenry County.*

**Department Created By:** *Illinois Compiled Statutes (20 ILCS 3305/10) IL Emergency Management Agency Act*

### **Classification – Public Safety**

**Background:** Per Illinois State Statute, each County shall maintain an Emergency Services and Disaster Agency that has jurisdiction over and serves the entire county, except as otherwise provided under the Illinois Emergency Management Agency Act. As the leader of the local effort in McHenry County, the overall goal of the Emergency Program Management System is to save lives and protect property by developing programs and emergency operational capabilities that mitigate, prepare for, respond to and recover from any emergency or disaster, man-made or natural, whether in peacetime or war-related.

### **Functions:**

- **Emergency Operations Plan** – Each Emergency Services and Disaster Agency shall prepare an emergency operations plan for its geographic boundaries that complies with planning, review, and approval standards promulgated by the Illinois Emergency Management Agency.
- **Hazardous Materials** – A file of all hazardous materials sites and inventories are maintained by the McHenry County Emergency Management Agency (EMA) with site plans for each facility.
- **Emergency Response Training** – As a proponent of public safety, McHenry County EMA offers training to prepare the citizens of McHenry County for terrorist, natural, and man-made emergencies and disasters. Additionally, McHenry County EMA assists K-12 and institutes or higher learning with emergency response planning.
- **Certifications** – McHenry County EMA works with the local communities in the development and certification of their emergency operations plans.
- **Communications** – During times of emergencies or disasters nothing is more important than having trained personnel operating the communications systems. McHenry County EMA prepares, maintains and trains an emergency radio communications cadre.
- **Other** – Coordinates response to Hazardous Materials incidents and serves as the staff agency for the Local Emergency Planning Committee (LEPC) and the McHenry County Coordinating Council. The Council will serve in a coordinating role for state, township, municipal, and county functions to pool their collective knowledge to support preparation and mitigation efforts.

### **Objectives:**

- a) Implement county-wide training of the Tactical Interoperable Communications Plan.
- b) Conduct two Weather Spotters Classes to ensure reliable and thorough weather reporting in McHenry County.
- c) Enhance WEBEOC training for Emergency Operations Center (EOC) crisis management team.

**Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY**

**Funded By: General Fund**

**Objectives continued -**

- d) Achieve EMA Accreditation from the Illinois Emergency Management Agency, as a result of (but not limited to): conducting two (2) multi-jurisdictional, multi-agency full scale disaster exercises; planning, volunteer recruitment, and observation of the Sheriff's disaster exercises; National Incident Management System (NIMS) training classes for staff to ensure federal, state and local compliance; securing state and federal grant funding applicable to EMA, including a merit grant; and conducting continuity of operations exercise with the court administration department
- e) Provide CPR/AED/First Aid training for staff and up to 70 volunteers.
- f) Complete the Continuity of Operations Plan table-top exercises based on county department COOP plans.
- g) Assist municipalities with basic emergency operations plan development
- h) Conduct damage assessment and disaster declaration classes for county and municipal employees/volunteers.

**EMERGENCY MANAGEMENT AGENCY  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	692	750	750	825	825
<b>Intergovernmental</b>	149,565	105,571	86,878	95,002	81,238
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$150,257</b>	<b>\$106,321</b>	<b>\$87,628</b>	<b>\$95,827</b>	<b>\$82,063</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	215,382	212,571	214,190	204,638	219,218
<b>Contractual Services</b>	26,018	22,935	33,000	24,440	31,000
<b>Commodities</b>	46,453	26,018	14,850	25,212	27,200
<b>Capital Outlay</b>	0	0	0	7,229	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$287,853</b>	<b>\$261,524</b>	<b>\$262,040</b>	<b>\$261,519</b>	<b>\$277,418</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
5.00	4.00	4.00	4.00	4.00	4.00

**Revenue Analysis:**

As reflected in the above revenue budget table under fees and charges for services, EMA collects an annual tower maintenance fee from the McHenry County Fire Chiefs for hosting and maintaining their equipment on the county's communication tower. Intergovernmental represents grant funds received through various Federal and State programs.

**Expenditure Analysis:**

EMA has followed the County's budget directive of a maintenance budget when excluding projected grant revenues and expenditures. Personnel services represent 81% of the 2014 budget, while contractual services are 12%, covering costs for training, printing, telecommunications, repair & maintenance to

**Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY**

**Funded By: General Fund**

**Expenditure Analysis Continued -**

vehicles and equipment, radio repairs and software maintenance agreements. Commodities are 7% and cover costs of department operations including office supplies, mileage, meeting expenses, miscellaneous supplies, computer components and fuel, oil and grease. Growth in the contractual and commodity budgets is accounted for by the acceptance of the Illinois Hazardous Materials Emergency Preparedness (HMEP) Grant.

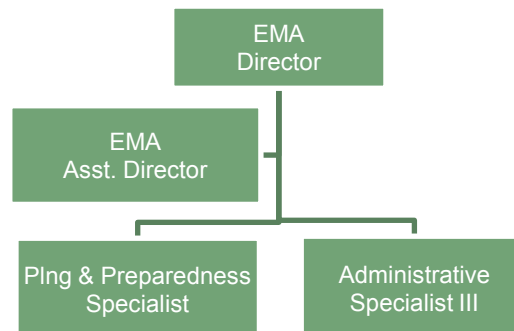
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Number of Active Volunteers	66	72	75
Volunteer Training CPR Students	20	20	20
Volunteer Training Search/Rescue Classes	9	10	9
Community Presentations	3	14	15
Mutual Aid Coordination	46	49	54
Jurisdiction Partnership Development	17	17	18
Local Gov't Technical Advisory Assistance	22	24	24
Training Courses Taken by EMA Staff	N/A	35	25

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$1.17	\$.93	\$.85	\$.85	\$.90

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page))*

**Department Organization Chart:**



## **Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)**

**Funded By: The 911 Surcharge on both, Land Line and Mobile Phone Service**

**Mission Statement:** *To plan, implement, control, maintain, and upgrade software and equipment to meet the current and future demands of the E-911 telephone system for the entire County.*

**Department Created By:** *Illinois State Statutes (50 ILCS 750/) Emergency Telephone System Act*

### **Classification – Public Safety**

**Background:** The McHenry County Emergency Telephone System Board (ETSB) is a thirteen (13) member board with representation from each of six (6) Public Safety Agencies in the county. There is also representation of the McHenry County Police Chiefs Association, the McHenry County Fire Chief's Association, the McHenry County Emergency Management Agency (EMA), and a citizen at large appointed by the McHenry County Board.

### **Functions:**

- **Design:** It is the responsibility and authority of the ESTB to design, monitor and enhance the Emergency Telephone System to ensure it is servicing the needs of the general public and public safety agencies.
- **Data Maintenance:** Review and maintain the coding of an initial Master Street Address Guide data base which provides location information to the public safety answering points, local law enforcement, and fire and rescue agencies.
- **User Support:** The ESTB is responsible for ensuring the correct hardware and software is functioning at all public safety answering points, and local public safety agencies assisting with answering 911 calls. The equipment and software is owned and maintained by the ESTB when system failures should occur.
- **General System Support:** Responsible for procuring the products and services necessary for the implementation, upgrade and maintenance of the E-911 system, and any other purpose related to the operation of the system. Other purpose expense can include the costs attributable directly to the construction, leasing or maintenance of any building or facilities or costs of personnel attributable directly to the operation of the system. Costs attributable directly to the operation of an emergency telephone system do not include the costs of public safety agency personnel and equipment that is dispatched in response to an emergency call.

### **2014 Objectives:**

- a) Under the direction of the ETSB, actively participate with the Northern Illinois Next Generation Alliance to evaluate and research a Next Generation 9-1-1 system.
- b) Evaluate the feasibility of developing a private fiber network infrastructure for interconnectivity between all six (6) McHenry County Public Safety Answering Points, or utilizing the proposed network to be built within the county.
- c) Upgrade twenty-six (26) Computer Aided Dispatch Workstation hardware located in the Public Safety Answering Points that have been in place since 2008, and utilized twenty-four (24) hours a day, to bring current technology and stability to the dispatch centers.
- d) Relocate ETSB Administrative Offices as a result of the 2013 feasibility study and ETSB Strategic Plan.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)  
 Funded By: The 911 Surcharge on both, Land Line and Mobile Phone Service

**EMERGENCY TELEPHONE SYSTEMS BOARD (95)  
 FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	2,556,818	2,736,376	1,744,000	2,337,943	2,170,000
Utilization of Fund Balance	0	0	841,380	0	201,107
Interest Income	5,357	4,205	6,000	5,272	7,500
Other Income	120	60	0	60	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,562,295</b>	<b>\$2,740,641</b>	<b>\$2,591,380</b>	<b>\$2,343,275</b>	<b>\$2,378,607</b>
<b>EXPENDITURES:</b>					
Personnel Services	349,445	348,723	368,265	321,773	385,677
Contractual Services	1,741,356	1,508,593	1,733,415	1,339,434	1,731,730
Commodities	120,485	87,830	409,700	22,842	241,200
Capital Outlay	4,238	182	80,000	0	20,000
Depreciation	556,067	636,231	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,771,591</b>	<b>\$2,581,559</b>	<b>\$2,591,380</b>	<b>\$1,684,049</b>	<b>\$2,378,607</b>

**Full Time Equivalents History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
5.00	5.00	5.00	5.00	5.00	5.00

**Revenue Analysis:**

The ETSB has continued to project very conservative revenues for fees and charges for services in fiscal year 2014. This is due in part to the possibility of losing the surcharge fee on mobile phone service. The State of Illinois had set the surcharge to sunset in 2012-2013. This action has been continually put on hold while legislators continue to decipher the long term effects of eliminating the fee.

**Expenditure Analysis:**

The ETSB has once again reduced their projected expenditure budget. Delaying the purchase of software and equipment until the mobile surcharge fee issue is resolved by the State explains the small decline in requested budget.

**Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)**  
**Funded By: The 911 Surcharge on both, Land Line and Mobile Phone Service**

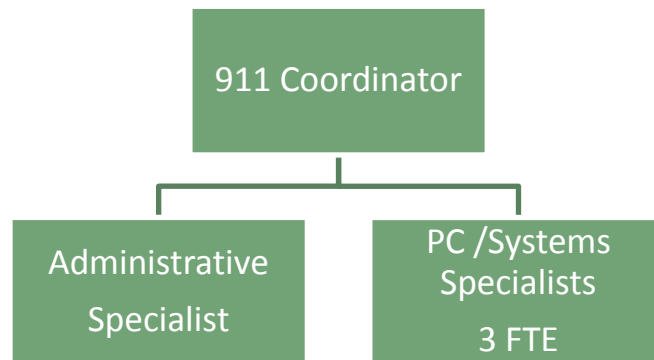
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
911 Wireless Calls Processed	84,529	78,775	75,000
911 Land Line Calls Processed	33,764	33,000	32,500
Non-emergency Calls (Alarm, Admin., etc.)	419,004	418,775	420,000
Number of Police Incidents Dispatched	205,373	200,000	200,000
Number of Fire Incidents Dispatched	31,584	32,000	32,500
Police Agencies Supported by ETSB Serv	26	26	26
Fire Agencies Supported by ETSB Services	17	17	17
Dispatch Centers Supported by ETSB Serv	6	6	6

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$7.47	\$8.98	\$8.38	\$8.41	\$7.72

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page))*

**Department Organization Chart:**



## **Department: 16 – FACILITIES MANAGEMENT**

### **Funded By: General Fund**

**Mission Statement:** *To provide professional management and certified technicians to support all County government facilities and grounds as directed by the County Board and provide leadership in the planning, design and construction phases of renovations and new facilities.*

**Department Created By:** *Actions of the McHenry County Board*

### **Classification – General Government**

**Background:** The Facilities Management Department is responsible for the maintenance, repair, construction, cleanliness, and public safety of/in all buildings owned and operated by the County of McHenry. Over 706,000 square feet are maintained between 19 individual buildings located between Hartland Township (Valley Hi Nursing Home, Division of Transportation, Sheriff Storage Facility, Archive Facility) to the central campus located in Woodstock (Administration Building, Judicial Building, Building A, Building B, Corrections, Treasurer's Building, Election Center, Out Storage Buildings K1 and K2) to the Public Health – Animal Control Building located in Crystal Lake

### **Functions:**

- **Building and Grounds** – The Facilities Management Department is responsible for the maintenance performed on County owned facilities including: Housekeeping/custodial functions; repairs to roofs, windows, floors, plumbing, electrical, furniture; grounds, including mowing, trimming, plant beds; parking lot repairs and resurfacing; and snow and ice removal from sidewalks and parking areas. Additionally, Facilities Management handles all in-house remodel projects whenever possible.
- **Equipment Maintenance** – Utilizing a computerized maintenance program, over 900 pieces of mechanical equipment are scheduled for and have preventive maintenance performed throughout the year. Over 8,500 work orders are electronically submitted annually.
- **Conference Rooms** – Facilities handles the set up of conference rooms for meetings scheduled by departments and outside organizations. Set up includes making sure the space needs are met by opening or closing the folding walls, and the required number of tables and chairs are available, set-up and arranged in the format requested by the meeting sponsor.
- **Environmental Awareness** – The Facilities Director is leading the way in supporting the County's Green Policy, protecting the environment by utilizing green environmentally safe products in its cleaning processes, continually searching and implementing energy efficient equipment to reduce the cost of energy consumption and is extremely proud of having 5 of the County's buildings awarded the Green Clean Certificate. Housekeeping conducts safe and effective cleaning of over 325,000 square feet.
- **County Archives** – Facilities Management is responsible for the approximate 15,000 county records (some dating back to 1838) in the new environmentally controlled archive building with the use of a computerized tracking system. Additionally, Facilities retrieves and delivers requested archived files, picks up new files from departments to be coded and archived, and per State Statute, requests permission from the State to destroy files that have met the legal limitation for being maintained.



**Department: 16 – FACILITIES MANAGEMENT**

**Funded By: General Fund**

**2014 Objectives:**

- a) Under the direction of the County Board, assist in the development of a five year capital plan for equipment replacement and building/maintenance improvements.
- b) Achieve the Energy Star building recognition using Portfolio Manager for the Administration building and the Department of Transportation building.
- c) Develop and implement an Energy Policy to be used by all departments in the County buildings.
- d) Decrease energy usage costs for County Buildings by 3% by monitoring energy and implementing additional energy conservation measures in County buildings.

**FACILITIES MANAGEMENT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Intergovernmental	51,121	7,581	0	34,828	0
Other Income	64,576	84	0	2,473	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$115,697</b>	<b>\$7,665</b>	<b>\$0</b>	<b>\$37,301</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,113,570	1,147,555	1,117,224	1,068,159	1,131,251
Contractual Services	1,636,472	1,545,159	1,677,273	1,404,695	1,676,318
Commodities	137,825	150,678	136,556	107,712	137,511
Capital Outlay	9,995	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,897,862</b>	<b>\$2,843,392</b>	<b>\$2,931,053</b>	<b>\$2,580,566</b>	<b>\$2,945,080</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
33.0	33.0	33.0	33.0	33.0	33.0

**Revenue Analysis:**

The department of Facilities Management does not have the ability to generate revenues through fees, licenses or permits. In the above table, the Intergovernmental revenue was received through the Illinois State Commerce and Economic Opportunity Public Sector Electric Efficiency Program. Other Income reflects rebates received from ComEd for participating in their Curtailment Incentive Program and from the recycling of scrap metal.

**Expenditure Analysis:**

The Facilities Management Department employs a staff of 33 full time equivalents, including the Director. As shown in the above budget summary, personnel expenses make up 38% of the department's operating budget which includes the costs for union employees. The Contractual Services budget

## Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

### Expenditure Analysis Continued –

accounts for 57% of the department's operations of which 73% is for the organization's utilities, 25% is contributed to maintenance (including capital replacement), and 2% for telecommunications, contractual services and maintaining the department's vehicles. Commodities make up 5% of the operating budget and cover costs relating to copying paper for the whole organization (52%), cleaning materials (37%), and office supplies, fuel, meeting expense and mileage (11%). Two major projects planned for in fiscal year 2014 are the replacement of two (2) chillers and the roof for the government center facility.

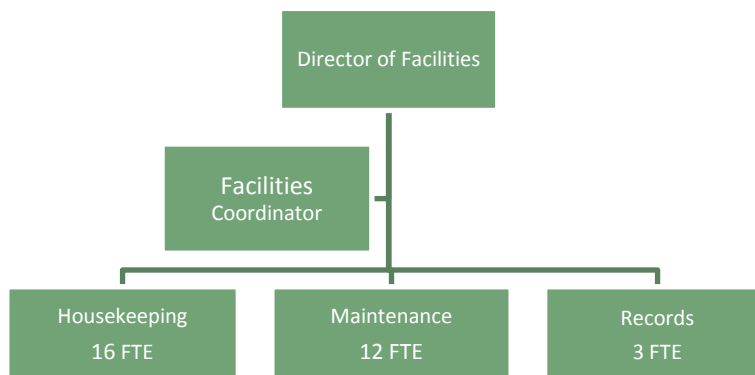
Performance Indicators:	2012 Actual	2013 Mid-Year	2014 Projected
Copy/Printer Paper Delivery to Departments (Reams)	20,251	19,600	19,000
New Records Sent to Archives (Boxes)	1,981	1,990	2,000
Records Purged by Archives (Boxes)	1,519	1,350	1,600
Work Orders Completed	10,413	10,500	10,650
Electrical Usage (Reported in KW's)	11,365,369	11,050,000	11,890,000
Electrical Costs	\$886,821	\$875,200	\$910,000
Natural Gas Usage (Reported in Therms)	407,258	401,500	450,500
Natural Gas Costs	\$174,686	\$186,750	\$219,250

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$17.42	\$12.41	\$10.42	\$10.73	\$10.78

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Facilities Management .*

### Department Organization Chart:



## Department 16 – FACILITIES MANAGEMENT (Div. of Transportation/Valley Hi)

### Funded By: Highway Fund & Valley Hi Enterprise Fund

**Background:** Facilities Management by direction of the County Board is responsible for the maintenance of the building (including housekeeping), parking lot, and lawn care for the Department of Transportation and is given budget through the Highway Fund to accomplish these duties. For Valley Hi Nursing Home, Facilities is responsible for the parking lot, lawn care, testing of the sewage treatment plant, outside repair to the facility, and minor repair to the inside of the facility and nursing equipment and is given budget through the Valley Hi Enterprise Fund to manage these responsibilities, including 1 full time and 1 part time position.

#### FACILITIES MANAGEMENT – HIGHWAY FUND (21) FISCAL YEAR 2014 BOARD APPROVED BUDGET

EXPENDITURES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Personnel Services	33,126	36,826	47,566	29,307	46,018
Contractual Services	114,391	90,854	114,491	81,350	113,141
Commodities	2,410	2,410	2,410	0	2,410
Capital Outlay	0	33,150	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$149,927</b>	<b>\$163,240</b>	<b>\$164,467</b>	<b>\$110,657</b>	<b>\$161,569</b>

#### FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND (350) FISCAL YEAR 2014 BOARD APPROVED BUDGET

EXPENDITURES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Personnel Services	129,238	133,359	145,334	122,605	148,033
Contractual Services	51,090	69,395	66,534	56,722	67,034
Commodities	1,105	0	1,000	37	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$181,433</b>	<b>\$202,754</b>	<b>\$212,868</b>	<b>\$179,364</b>	<b>\$215,567</b>

**Background:** In December, 2009 the County was awarded the Energy Efficiency and Conservation Block Grant through the American Recovery and Reinvestment of 2009 in the amount of \$2,475,900 for the purpose of reducing fossil fuel emissions, reducing total energy usage, improving energy efficiency in buildings and spurring economic growth and the creation/retaining of jobs locally. The table below represents the final expenditure of said funds in fiscal year 2011.

#### ENERGY EFFICIENCY BLOCK GRANT FUND FISCAL YEAR 2014 BOARD APPROVED BUDGET

REVENUES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Intergovernmental	609,529	0	0	0	0
Other Income	(5)	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$609,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Outlay	609,529	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$609,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

**Funded By:** Public Act 91-0791 – Fees on Instruments Recorded by the County Recorder

**Mission Statement:** *To develop and maintain the Geographic Information System of McHenry County, providing efficient, high quality GIS leadership, coordination, infrastructure, and services that meet the needs of McHenry County and the communities we serve.*

**Department Created By:** *McHenry County Board Resolution R-200609-65-244, on 9/05/06*

### Classification – General Government

**Background:** On February 18, 1997 the County Board of McHenry County, Illinois had the foresight to understand the importance of a geographical information system for the County and authorized an agreement with NIU to accomplish the final phase of the McHenry County Automated Mapping Project, now known as Geographic Information Systems (GIS). GIS takes statistical information and applies it to a map to identify how the information is affecting specific areas of the County. The demand for and reliance on the accuracy of GIS data that is being provided by the Department continues to be vital information for public safety officers (Police Departments, Fire & Rescue Departments, Emergency Management, Emergency Telephone Systems Board), local governmental agencies (Schools, Townships, Municipalities, Villages), political parties, and non-profit organizations and private business.

### Functions:

- **Core GIS Databases:** Develop and maintain the geographic information system for McHenry County, including administering and developing the parcel base data, contracting for County-wide Digital Aerial Photography to enhance base maps, the development and governing of a logical enterprise based GIS web application to allow public and organization access to the GIS information.
- **Coordination of GIS Activity:** Manage and assist in the coordination of GIS activity across County departments to eliminate duplication of efforts and costs. Develop a GIS web and desktop application that will support the business plans of other County Departments. Review and enhance regional GIS coordination and data sharing with other governmental agencies for emergency response initiatives.
- **GIS Services:** Conduct database creation in enterprise GIS for other departments and provide support for maintenance of core GIS data by County Departments. Offer special GIS analysis and map production for departments and the general public.

### 2014 Objectives:

- a) Work jointly with Northeastern Illinois Counties on regional coordination and edge matching of county boundaries.
- b) Complete all parcel updates successfully for deeds recorded in 2013 within six weeks of receiving documents from the Supervisor of Assessment Department.
- c) Create additional interactive maps for departments to improve efficiency, reduce cost, and provide more information to the public.
- d) Assist the Emergency Management Agency with the integration of GIS data and the Emergency Operations Center software.
- e) In concert with the McHenry County Department of Health, develop GIS initiatives that will improve efficiency and analysis of delivering medical services to areas of the County in times of emergencies and disasters.
- f) Update and maintain existing web applications including: Parcel Viewer; Zoning and Land Use Viewer; Crash Viewer; Crime Viewer; Construction Viewer; and the Sex Offender Viewer.

**Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS**

*Funded By: Public Act 91-0791 - Fees on Instruments Recorded by the County Recorder*

**GEOGRAPHIC INFORMATION SYSTEMS FUND (65)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	786,539	909,379	838,000	855,186	973,000
Utilization of Fund Balance	0	0	12,626	0	36,238
Interest Income	2,352	2,565	2,000	2,620	2,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$788,891</b>	<b>\$911,944</b>	<b>\$852,626</b>	<b>\$857,806</b>	<b>\$1,011,738</b>
<b>EXPENDITURES:</b>					
Personnel Services	466,879	443,822	488,626	440,086	512,738
Contractual Services	191,073	289,409	325,250	254,766	460,250
Commodities	36,878	9,139	38,750	6,268	38,750
Capital Outlay	0	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$694,830</b>	<b>\$742,370</b>	<b>\$852,626</b>	<b>\$701,120</b>	<b>\$1,011,738</b>

**Full Time Equivalent History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
7.25	6.25	6.25	6.25	6.00	6.00

**Revenue Analysis:**

On July 6, 2000 the County Board of McHenry County, Illinois approved Resolution R-200007-15-162 adopting Public Act 91-0791 to collect fees to provide funding for the Geographic Information System and to establish a fund for the deposit of said fees. The fee was an additional \$3.00 on each instrument recorded in the County Recorder’s office, of which \$2.00 went into the GIS Special Fund to support the purchase of equipment and supplies and \$1.00 was deposited with the County Recorder’s office to cover any costs incurred for the collection. On September 2, 2008 the County Board with Resolution R-200809-15-244 authorized an increase in the fee bringing the new fee to \$15.00 on the filing of every instrument, paper, or notice for record. The revenue decline/growth is reflective of the housing market, which is demonstrating slight movement during fiscal year 2013.

**Expenditure Analysis:**

The GIS department has followed the County budget policy of a maintenance budget. Personnel growth not only represents the merit award granted by the county board on December 1, 2012, but includes projected costs in employer healthcare coverage to address the unknowns with the affordable healthcare act implementation. Over the past few years and due to the generosity of Cook County, the County has had the benefit of only funding a small portion of the aerial fly over, with the majority being paid by Cook County. With tighter budget dollars, Cook County is now seeking additional funding from the County for this service.

**Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS**

*Funded By: Public Act 91-0791 - Fees on Instruments Recorded by the County Recorder*

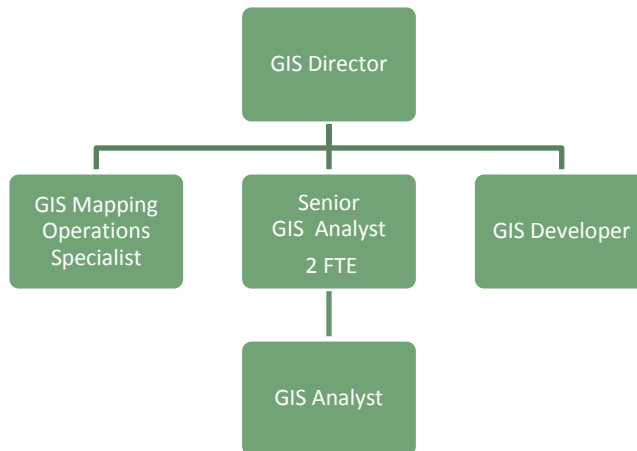
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Parcels Maintained in GIS	149,234	149,189	149,300
Public Data Sharing Partners	185	190	195
Number of Maps Created	176	250	225
Number of GIS Web Applications	6	9	10

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$2.15	\$2.25	\$2.41	\$2.77	\$3.28

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Geographic Information Systems*

**Department Organization Chart:**



## Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

### Funded By: General Fund

**Mission Statement:** *The Mission of McHenry County Department of Health is to prevent disease and promote health and safety. This shall be accomplished by investigating, assessing and implementing solutions to Health and Safety needs through collaborative community involvement, education and data collection.*

**Department Created By:** *Resolution of the McHenry County Board on April 12, 1966*

### Classification: Public Safety

**Background:** The Public Health Department was established by County Board resolution on April 12, 1966. The McHenry County Board immediately appointed a Board of Health that met for the first time on April 27, 1966. Initial services offered to McHenry County residents were home health visits by the department's registered nurses. The department has grown from a handful of employees to over 131 full and part-time employees providing a multitude of comprehensive public health services that have now made McHenry County a healthier and more desirable place to live.

### Functions:

- **Health Administration:** Disseminates public information by means of written and electronic media. Conducts all budgeting and accounting functions for the department. Assures that programs address priority public health issues and develops policy to support public health issues and programs. Assures that birth and death records are accurately completed and registered properly with the State of Illinois. Completes a community health planning document (MAPP), and facilitates an action plan. Maintains and analyzes County health statistics, interprets mortality and morbidity trends for program development and prioritization.
- **Public Health Nursing:** Provides medical and educational programs most of which are funded through state and federal grants that include but are not limited to: Family Case Management, Women, Infant, Children (WIC), Health Works, Early Identification, Clinic Programs, Communicable Disease, Health Promotion, Health Child Care Illinois, Emergency Response, Illinois Breast & Cervical Cancer Program and We Choose Health Grant. The In Person Counselor Grant provides funding to assist residents to enroll in health insurance under the Affordable Care Act. McHenry County Health Department offers a variety of clinics to the public: Hearing and Vision Screening for Children, HIV/AIDS Prevention and Testing, Immunizations, TB Control, Flu/Pneumonia Clinics, and Chronic and Communicable Disease Control.
- **Environmental Health:** Performs plan reviews and responds to complaints for food sanitation, private sewage and drinking water. Performs food facility inspections and new installations of private sewers/septics, wells, including new subdivisions. Performs well sampling and surface water (beaches) analysis for chemical and biological parameters. Responds to complaints regarding open dumping, residential garbage/junk and other solid waste concerns. Performs activities to ensure economical and environmentally sound alternatives for disposal of all types of solid waste. Responds to complaints of noxious weeds, open burning, vectors and housing and indoor air quality concerns.
- **Veterinary Public Health (Animal Control & Adoption):** Provides rabies control through rabies vaccination and registration. Provides education to minimize the potential for bites inflicted. Enforces state and local laws regarding rabies vaccination and registration of dogs. Provides security to residents from annoyance, intimidation and injury from dogs and other animals by enforcing state and county laws pertaining to cruelty, nuisance and stray animals. Provides temporary shelter for stray, abandoned and unwanted animals. Investigates livestock claims and provides education to promote responsible pet ownership.

**Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH**  
**Funded By: General Fund**

**Objectives:**

- a) Implement the new permit system for internet submittal of Private Sewage and Water Well Permits.
- b) Complete the County's 5-year Solid Waste Plan and bring forward for County Board approval.
- c) Complete the reorganization plan of the Animal Control Division to allow for the most efficient delivery of services to the public.
- d) Facilitate the community partner's third-round of the Healthy Community Study that will be done in the second half of 2013/first half of 2014.
- e) Implement a department-wide quality improvement/customer satisfaction initiative with an initial focus on Environmental Health.
- f) Expand the Dental operation from three chairs to five which would allow hosting of student dentists to increase services at a reduced cost.

**HEALTH DEPARTMENT**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Licenses and Permits	549,304	549,834	565,000	549,366	565,000
Fines and Forfeitures	41,520	35,318	39,000	24,760	37,500
Fees and Charges for Services	1,099,610	1,040,488	1,044,625	920,475	1,022,625
Non-Cash Revenues	376,321	184,702	500,000	0	300,000
Intergovernmental	3,913,780	3,025,394	3,221,355	2,741,256	3,439,957
Interest Income	3	3	0	3	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,980,538</b>	<b>\$4,835,739</b>	<b>\$5,369,980</b>	<b>4,235,860</b>	<b>\$5,365,082</b>
<b>EXPENDITURES:</b>					
Personnel Services	5,359,073	5,119,530	5,163,247	4,859,688	5,366,031
Contractual Services	679,140	546,929	862,713	762,364	995,192
Commodities	487,732	438,064	541,866	292,590	530,546
Capital Outlay	78,141	0	0	0	0
Non-Cash Expenditures	402,593	213,440	500,000	0	300,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$7,006,679</b>	<b>\$6,317,963</b>	<b>\$7,067,826</b>	<b>\$5,914,642</b>	<b>\$7,191,769</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
140.15	137.35	140.79	139.23	130.15	130.35

**Revenue Analysis:**

Revenue projections for the Health Department's fiscal year 2014 budget remain flat. The stagnant housing market (surplus is diminishing, but new development has been slow to start), and a flat economy continues to stifle revenue growth in licenses & permits, fine & forfeitures, and fees and charges for services. The department excels in finding/applying for/ and being awarded grants that assist in funding many of the programs offered by the department.

**Expenditure Analysis:**

The growth in expenditures can be attributed to personnel services. The Animal Control officers elected to unionize back in 2008, adding pressure to the personnel service budget. The contractual services and commodities budget can show movement based on grant awards received by the department. The non-cash expenditures account for the value of free vaccines received from the State.



**Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH**  
**Funded By: General Fund**

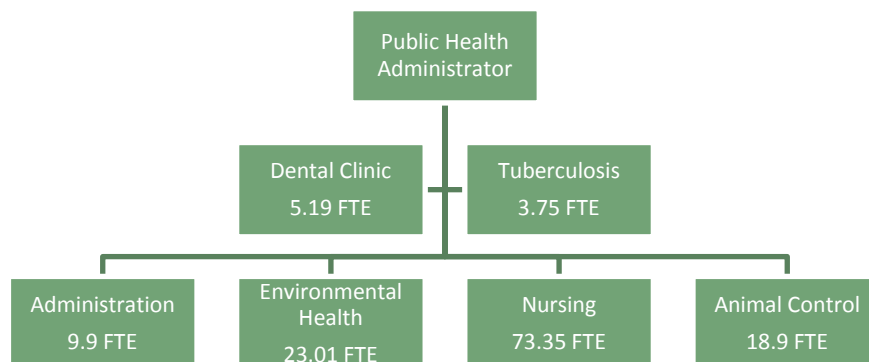
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Nursing-WIC Program Caseload	4,422	4,533	4,632
Nursing-Family Case Management	8,260	8,300	8,300
Nursing-Breast & Cervical Cancer Caseload	1,028	817	724
Nursing-Illness Outbreaks Investigated	6	8	8
Environmental-Food Facility Inspections	6,014	6,200	6,200
Environmental-Solid Waste Activities	794	800	800
Environmental-Private Waste Water Disposal	909	1,200	1,500
Environmental-Private Water Supply Activities	907	1,000	1,200
Environmental-Nuisance Activities	2,635	2,700	2,800
Animal Control-Dogs Registered	54,415	55,000	55,000
Animal Control-Volunteer Hours	7,978	8,000	7,500
Animal Bites	561	550	525

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$24.77	\$24.48	\$22.60	\$25.10	\$24.71

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Department of Health (51) .*

**Department Organization Chart:**



**Department: 51 – McHENRY COUNTY DEPT. OF HEALTH – OTHER FUNDS**

**HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND (42)  
FISCAL YEAR 2013 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	71,055	72,981	48,000	78,042	71,000
Utilization of Fund Balance	0	0	102,477	0	92,301
Intergovernmental	528,889	570,727	505,700	442,603	444,000
Interest Income	661	662	600	587	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$600,605</b>	<b>\$644,370</b>	<b>\$656,777</b>	<b>\$521,232</b>	<b>\$608,001</b>
<b>EXPENDITURES:</b>					
Personnel Services	448,698	464,734	486,277	430,600	496,301
Contractual Services	76,983	74,837	127,435	93,068	93,100
Commodities	24,322	60,678	43,065	8,526	18,600
Capital Outlay	0	48,000	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$550,003</b>	<b>\$648,249</b>	<b>\$656,777</b>	<b>\$532,194</b>	<b>\$608,001</b>

**Background:** In January of 1997 the County Board passed Resolution R-9701-51-06 executing an agreement between the County and the Department of Health for the purpose of governing the expenditure of \$170,236 in Community Development Block Grant funds for a Primary Dental Clinic. The Dental Clinic has been in operation ever since, serving families of children and young adults who cannot afford the services of dentistry. A small fee is charged based on the earning level of the family, which is used to maintain the operations of the clinic along with grants awarded from the Federal and State Governments. These funds are restricted for use by the Dental Clinic.

**HEALTH DEPARTMENT – ANIMAL SHELTER FUND (85)  
FISCAL YEAR 2013 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	2,581	4,599	2,500	1,053	2,500
Utilization of Fund Balance	0	0	5,000	0	5,000
Interest Income	28	31	100	33	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,609</b>	<b>\$4,630</b>	<b>\$7,600</b>	<b>\$1,086</b>	<b>\$7,600</b>
<b>EXPENDITURES:</b>					
Contractual Services	2,052	342	5,000	0	5,000
Commodities	0	0	2,600	0	2,600
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,052</b>	<b>\$342</b>	<b>\$7,600</b>	<b>\$0</b>	<b>\$7,600</b>

**Background:** The Animal Shelter Fund was created to account for donations given to be used for the care of abandoned animals. The funds are used for special diets, treats and other items as deemed necessary by the Public Health Administrator.

**Department: 51 – McHENRY COUNTY DEPT. OF HEALTH – OTHER FUNDS**

**HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND (415)  
FISCAL YEAR 2013 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Utilization of Fund Balance	0	0	3,000	0	3,000
Interest Income	10	10	100	9	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10</b>	<b>\$10</b>	<b>\$3,100</b>	<b>\$9</b>	<b>\$3,100</b>
<b>EXPENDITURES:</b>					
Contractual Services	0	0	3,100	0	3,100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100</b>	<b>\$0</b>	<b>\$3,100</b>

**Background:** The Health Scholarship Fund was created to account for donations given to be used to promote employee learning in the area of public health. The fund is funded by strictly by donations and therefore is restricted in its use.

## **Department: 09 - HUMAN RESOURCES**

### **Funded By: General Fund**

**Mission Statement:** *“Dedicated to serving McHenry County by developing and supporting our most important resource....our people.”*

**Department Created By:** *Resolution R-9810-12-235 of the McHenry County Board*

### **Classification – General Government**

**Background:** The Human Resources Department provides assistance to employees and applicants; reviews programs and benefits and makes recommendations in order to have the best workplace possible. The department is responsible for personnel records, benefits, employee relations, recruitment and selection, compliance with Federal, State and County personnel/employment regulations, compensation, and the wellness program. The Human Resources Director also serves as the County’s representative for all labor contract negotiations and hearings.

### **Functions:**

- **Labor Relations:** The Human Resources Director is the County’s representative at all collective bargaining negotiations, grievance processing/dispute resolution, and administers eleven (11) distinctive contract agreements in eight (8) separate departments.
- **Recruitment and Placement:** Human Resources works in concert with requesting departments, reviews and edits job descriptions, advertises for open job positions, reviews and categorizes submitted applications, provides skill testing of applicants, schedules physical examinations, and conducts new employee orientations.
- **Training & Development:** Provides career planning and development, skills training, management training and assessment development and design.
- **Benefit Administration:** Administers the Employee Benefit Programs including: Group Health Insurance; the Illinois Municipal Retirement Program; the Tax Deferred 457 Plan, the Employee Assistance Program; and the optional Employee Life Insurance Program.
- **Administration:** Develops and updates policies (Personnel Policy Manual, Salary Administration Policy, etc.); maintains employee records; ensures legal compliance with federal and state labor laws; maintains the County’s Board approved positions, including position titles, salary grades, hours worked, actual salaries/wages, and benefit selections/costs in the Human Resources software database; performs wage and salary analysis and administration, classification determination, job analysis, job descriptions and job evaluations.
- **Employee Wellness:** Created for the purpose of lowering the cost of healthcare by promoting employee awareness and participation in living a healthy lifestyle. Programs offered by the County include Annual Health Risk Assessments, Yoga, Zumba, Brown Bag Seminars, and Health Competitions promoting daily exercise (singular and team approaches).

**Department: 09 – HUMAN RESOURCES**

**Funded By: General Fund**

**2014 Objectives:**

- a) Negotiate the initial (first) collective bargaining agreements with: Service Employee International Union (SEIU)/Valley Hi RN's and LPN's; and SEIU/Recorder for non-exempt employees.
- b) Negotiate the following six (6) collective bargaining agreements for contracts that will expire on November 30, 2014: IUOE Local 150/Highway Workers; SEIU Local 73/ Deputy Coroners; SEIU Local 73/Animal Control Officer, Kennel Technician, Office Staff; MAP Chapter 515/Circuit Clerks; FOP Unit I/ Deputies; and FOP Unit II/ Corrections.
- c) Coordinate the day to day administration of labor agreements for all contracted employees (11 Collective bargaining agreements).
- d) Enhance the County Wellness Program by establishing a strategic plan that addresses the new Healthcare Act, its affect on employees and the County's future healthcare costs, and promotes creative educational health programs to meet the needs of the employee population.
- e) Stay current with all developments and implement changes as required by the Patient Protection and Affordable Care Act with regard to the County Group Health Insurance Program, including development of a reduced benefit PPO plan, and a HRA or HSA (high deductible plans) as additions to current plans.

**HUMAN RESOURCES  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

EXPENDITURES:	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
Personnel Services	264,338	273,029	265,652	240,036	272,122
Contractual Services	177,254	239,037	264,130	221,063	264,130
Commodities	4,040	1,343	6,250	3,165	6,250
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$445,632</b>	<b>\$513,409</b>	<b>\$536,032</b>	<b>\$464,264</b>	<b>\$542,502</b>

**Full Time Equivalents History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
5.00	5.00	5.00	5.00	5.00	5.00

**Revenue Analysis:**

The Human Resources department is an internal service department serving the County Board and its Departments with employee recruitment, hiring, terminations, benefits, and contract negotiations and reporting. Human Resources provide services supporting the internal operations of the County and do not have the ability to generate revenues. The value of services it provides can be measured in cost savings to the organization through strict enforcement and compliance of Federal and State labor laws, County personnel policies, and labor contract adherence.

## Department: 09 – HUMAN RESOURCES

Funded By: General Fund

### Expenditure Analysis:

The Human Resources Department employs a staff of six (6) full time equivalents, including the Director of Human Resources which services a population of approximately 1,400 employees (moving total based on need for seasonal staff). As shown in the above budget summary, personnel expenses make up 50% of the department's operating budget. The contractual expenses are 49% of the budget with cost of services provided by the County's payroll provider, legal counsel for labor negotiations and consulting on the self funded health insurance program making up 81% of the contractual services budget category. General supplies needed for operations of the department are 1% of the total budget and reported under commodities.

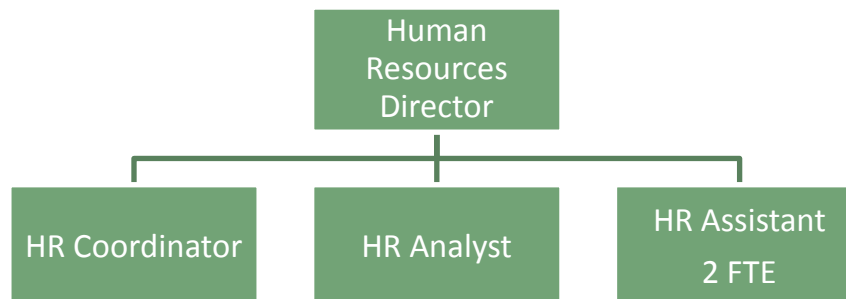
Performance Indicators:	2012 Actual	2013 Mid Year	2014 Projected
New Hires Processed	165	210	170
Health Insurance Coverage Updates	369	380	300
Unemployment Claims Filed	41	50	55
Unemployment Claims Denied	34	40	45
FMLA Requests Processed	121	123	130
Vacant Positions Posted	74	80	75

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$1.37	\$1.44	\$1.67	\$1.74	\$1.76

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Human Resources.*

### Department Organization Chart:



## Department: 08 – EMPLOYEE BENEFIT FUND

### Funded By: Employee and County Contributions

**Mission Statement:** *“Dedicated to serving McHenry County by developing and supporting our most important resource....our people.”*

**Fund Created By:** *Action of the County Board*

### Classification – General Government

**Background:** Under the umbrella of the Human Resources Department, the Employee Benefit Fund is reported as an internal service fund and accounts for the costs of health benefits (medical, dental, and prescriptions claims, the employee assistance program and the employee wellness program) provided to the employees of the county. On March 20, 2007 the County Board passed Resolution R-200703-12-074 transitioning from the traditional premium coverage program to becoming self funded as of July 1, 2007. The County currently uses Blue Cross/Blue Shield to administrator and process claims, with the County reimbursing Blue Cross Blue Shield for all claims paid. A stop loss policy is maintained by the County to cover medical claims that exceed \$150,000 per claim. During fiscal year 2014 the County will begin addressing and preparing for the implementation of the Affordable Healthcare Act. Options will be studied on how to reduce premium costs while maintaining fair coverage plans in order to eliminate any possibility of paying the “Cadillac Tax” penalty, and setting the stage for seven upcoming contract negotiations.

### Functions:

- **Health Insurance:** The Human Resources Department is responsible for the enrolling, updates/edits, cancellations and billing of the employee health insurance. The County currently offers two main coverage types, HMO’s and PPO’s with contribution rates factored on member only, member plus 1 and member plus 2. Employee contributions and employer contributions from special funds are collected twice a month through the payroll process. The employer contributions for general fund departments are transferred once a month to the employee benefit fund once the monthly reconciliation has taken place. A claims report is received from Blue Cross Blue Shield every month with information supporting each claim approved for payment which is securely filed under lock and key and only accessible to the Human Resources Director.
- **Employee Wellness Program:** In January, 2009 the County Board approved the implementation of a County wellness program to educate and promote healthy lifestyle choices to the employees and their family members. In the FY 2013 budget the Human Resources Department was awarded a full time wellness coordinator position to promote the wellness program through offerings of enhanced exercise programs, brown bag seminars, employee team health competitions, and resource materials for making healthier choices. The Coordinator chairs a wellness committee consisting of employees from the County departments to assist in the development of program offerings.

### 2014 Objectives:

- a) Educate employees on the new Health Care Reform Act and become a resource for employees on where to obtain information on the implementation.
- b) In July, 2014 implement a flexible healthcare spending plan and possibly a flexible health saving plan program.
- c) Review and project the cost savings of offering a higher deductible level of health insurance coverage to the county employees.
- d) Expand the programs offered in the Wellness Program to promote increased participation by county employees.

**Department: 08 – EMPLOYEE BENEFIT FUND**

*Funded By: Employee and County Contributions*

**EMPLOYEE BENEFIT FUND (08)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	6,529,251	7,011,161	7,571,958	6,213,474	7,811,201
Utilization of Fund Balance	0	0	134,858	0	302,600
Intergovernmental	0	62,049	0	0	0
Interest Income	4,592	6,111	4,200	6,743	4,500
Operating Transfers In	10,397,641	10,753,409	11,621,175	8,143,324	11,867,709
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$16,931,484</b>	<b>\$17,832,730</b>	<b>\$19,332,191</b>	<b>\$14,363,541</b>	<b>\$19,986,010</b>
<b>EXPENDITURES:</b>					
Personnel Services	0	0	66,591	57,002	69,632
Contractual Services	15,536,346	17,537,217	19,258,975	15,983,662	19,909,753
Commodities	4,478	1,255	6,625	2,925	6,625
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$15,540,824</b>	<b>\$17,538,472</b>	<b>\$19,332,191</b>	<b>\$16,043,589</b>	<b>\$19,986,010</b>

**Full Time Equivalents History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
0.00	0.00	0.00	0.00	1.00	1.00

**Revenue Analysis:** Fees and charges as shown in the above table represent the employee and special revenue funds County contributions. Self funding has allowed the County to manage how quickly employee contribution rates will escalate, through savings recognized with rebates received from the pharmaceutical companies (previously went to BCBS under the traditional premium plan) and calculation of rate increases projected on past experience averaging by Blue Cross Blue Shield. Employee contributions have increased less than 8% each year over the prior 3 years. Operating Transfers In represents the amount of County contributions from general fund departments.

**Expenditure Analysis:** In fiscal year 2013 the County Board approved a full time position within the employee benefit fund to coordinate the County's wellness programs. The personnel costs reflect the salary and all benefit costs related to the position. The contractual services represent \$19,677,028 budgeted for claims, \$160,000 for the Reinsurance fee and \$5,000 for the Patient-Centered Outcomes Research Institute (PCORI) fee created by the Affordable Healthcare Act. The remaining \$67,725 is contractual services for the wellness program (\$32,000), employee death benefit (\$30,000), employee assistance program (\$5,000), and association dues and training (\$725). Commodities cover the costs of office supplies, mileage, meeting expenses, publications and marketing tools. The County is considering changing the Healthcare Insurance Plan year in fiscal year 2014 from July 1<sup>st</sup> through June 30<sup>th</sup> to January 1<sup>st</sup> through December 31<sup>st</sup> in order to have flexibility in designing new coverage programs for the affordable healthcare act.



**Department: 08 – EMPLOYEE BENEFIT FUND**

*Funded By: Employee and County Contributions*

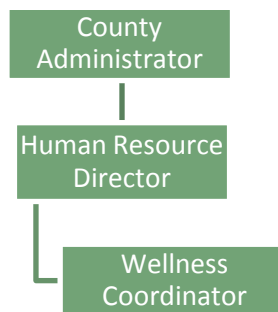
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Health Risk Assessment Participants	297	255	400
Program Activity Enrollment:			
Onsite Fitness Classes	45	20	30
Wellness Challenges	98	138	110
Weight Watchers	35	31	31
Misc. (Health & Wellness Fair, Lunch & Learns)	89	119	125
Wellness Programs Offered:			
Onsite Fitness Classes (Zumba, Yoga, etc.)	6	1	3
Wellness Challenges	1	1	1
Wellness Fair, Lunch & Learns, etc.	2	13	5
Weight Watchers	Weekly	Weekly	Weekly
Organizational Weight Loss thru Weight Watchers	415 lbs.	319 lbs.	325 lbs.
Units Billed for Employee Assistance Program	20	34	40

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$50.68	\$50.33	\$56.92	\$62.74	\$64.86

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page))*

**Department Organization Chart:**



## Department: 20 – INFORMATION TECHNOLOGY

### Funded By: General Fund

**Mission Statement:** *To provide prompt, courteous, responsive customer service to our departmental customer base. We support, guide, and advise our customers in technical direction.*

**Department Created By:** *Actions of the McHenry County Board*

### Classification – General Government

**Background:** Prior to 1994 the County of McHenry had an Information Services Department providing minimal technical support on antiquated equipment. In 1994, the County Board realized the dependence and demand on technology was increasing at a rapid pace along with the costs associated with it, and committed to enhancing the technology infrastructure by establishing the position of a County Information Systems Administrator to develop and have oversight in all areas of computer technology within the organization.

### Functions:

- **Technology Infrastructure:** Manages and maintains the technology infrastructure, including but not limited to: the secured environmentally controlled Server Room; 96 Network Servers; 3 Storage Area Networks, 25 Technology Closets, Microwave connectivity with Valley Hi and Division of Transportation, Fiber Cabling, Wireless connectivity and service in all county facilities, monitoring of disk space availability, firewalls and security, internet access, and last but not least the daily System and Data File Backups ensuring that restoration of data can be accomplished from the backup tools.
- **Service Delivery:** Responsible for all Hardware/Software installation and support, including: 1,300 workstations/laptops; 120 MFP's(multi-function printers)/Printers; 296 active databases; negotiating lease/purchase terms for hardware; providing counsel on perspective software application purchases; base imaging of desktops/laptops to control standardization of software used by the County; software upgrades and service pack information delivery to end users; negotiation of support contracts and maintenance agreements with software and hardware vendors; and providing help desk services and 24 hour technical support.
- **County Web Page:** Manages the development of the County's Web Page, providing oversight on the layout design, coordinating the content, graphics, and ease of use for the general public.
- **Telecommunications:** Maintains the phone system for all County Facilities which includes the main phone switch, 1,500 extensions, and manages in excess of 100 Telco lines.
- **Audio-Visual Support** - Provides Audio-Visual setup and support for conferences, meetings, web meetings, etc.
- **Business Continuity:** Responsible for the development of the County's Business Continuity Plan, with primary focus on offsite data replication that would allow the County to continue operations in the event of a disaster on the Government Campus.
- **Technology Long Term Capital Planning:** Develops long term capital plan for the replacement of technology equipment/software for all departments, enlightening the County Board, Administration and Department Heads of new methodologies for data collection and storage while minimizing the cost to the organization.

**Department: 20 – INFORMATION TECHNOLOGY**

**Funded By: General Fund**

**2014 Objectives:**

- a) Evaluate IT Mutual Aid Agreement with other governmental bodies.
- b) Explore the feasibility of a work at home pilot program.
- c) Evaluate the pros and cons of integrating the Mental Health Board Network into the County's.
- d) Advance a Business Continuity solution program that meets the needs and requirements of the county.
- e) Complete the fiber optic build-out to McHenry County.
- f) Upgrade McDOT and Valley Hi wireless system.
- g) Plan for the County's Finance System software replacement.
- h) Corroborate with the State's Attorney, Public Defender and the Planning & Development departments in implementing their case management programs.
- i) Support Data Exchange implementation.
- j) Perform audits on system application rights, network rights, and data flow.
- k) Evaluate the property tax system software to ensure it is meeting the needs of the County.

**INFORMATION TECHNOLOGY  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

<b>EXPENDITURES:</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>Personnel Services</b>	1,604,777	1,691,250	1,782,680	1,597,984	1,804,258
<b>Contractual Services</b>	1,309,509	1,380,649	1,424,879	1,189,022	1,366,879
<b>Commodities</b>	93,643	79,360	76,477	45,255	76,477
<b>Capital Outlay</b>	0	0	0	59,955	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,007,929</b>	<b>\$3,151,259</b>	<b>\$3,284,036</b>	<b>\$2,892,216</b>	<b>\$3,247,614</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
25.00	25.00	25.00	25.00	26.00	26.00

**Revenue Analysis:**

The Information Technology Department falls under the umbrella of County Administration and is considered an internal service department supporting the operations of the organization. Currently the Department provides no services to the general public at large that would allow for the generation of income.

**Expenditure Analysis:**

The fiscal year 2014 budget appropriation for the Information Technology Department shows a net increase over the fiscal year 2013 budget of \$5,085. The personnel budget reflects a new Database Administrator position as approved by the Board for fiscal year 2013, along with the 2.5% merit adjustment awarded to non-union employees. Contractual Services is reduced by a one-time

## Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

### Expenditure Analysis Continued -

supplemental request of \$58,000 awarded in the 2013 budget for the purchase of 50 additional On-Base Licenses, the software the County uses for imaging of records. The Department is in the process of developing financial and installation plans for the replacement of printers, multi-function printers and workstations for fiscal year 2014 due to the expiration of the current leases of said equipment at the end of fiscal year 2013.

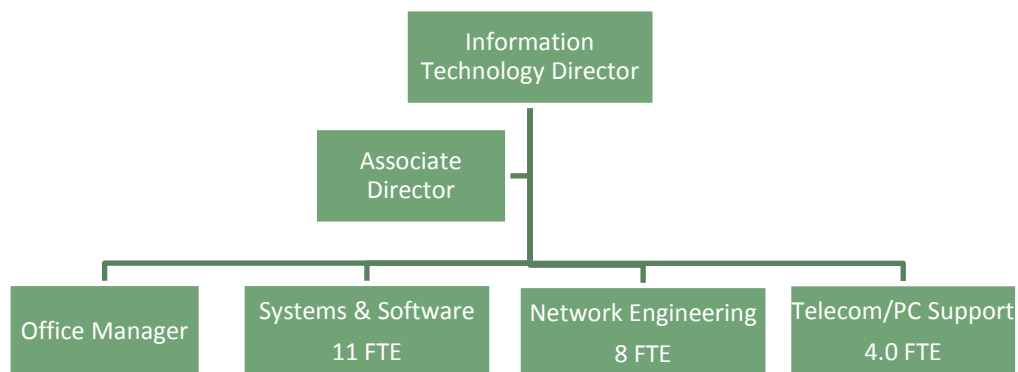
Performance Indicators:	2012 Actual	2013 Mid Year	2014 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1,487	1,487	1,500
Windows Servers Supported	275	292	300
Linux Servers Supported	13	19	19
Database Servers Supported	262	296	300
MFPs/Printers/Copiers Supported	252	253	240
Active Directory User Accounts Maintained	1,237	1,284	1,300
Helpdesk Tickets Responded To	4,000	5,122	5,600

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$9.69	\$9.74	\$10.23	\$10.66	\$10.54

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Information Technology.*

### Department Organization Chart:



## Department: 25 – McHenry County Mental Health Board

### Funded By: Mental Health Tax Levy, State Awards

**Mission Statement:** *To provide leadership to ensure the prevention and treatment of mental illness, developmental disabilities and chemical abuse by planning, coordinating, developing, and contracting for quality services for all citizens of McHenry County, Illinois.*

**Created By:** *Illinois Compiled Statutes (405 ILCS 20/Section 0.1 et. seg) Illinois Community Mental Health Act.*

### Classification – Public Health

**Background:** In 1967 the voters of McHenry County established a Community Mental Health Board and chose to levy an annual tax for the purpose of planning and funding mental health, developmental disability and substance abuse services. This special purpose unit of the county government is regulated through the Community Mental Health Act to administer the County Mental Health Fund through the direction of a nine-member board of community representatives appointed by the McHenry County Board.

### Functions:

- **Funding Community Services and Supports:** The main duty of the McHenry County Mental Health Board is to allocate funding to develop and support the social services necessary to support local residents with mental health illnesses and disabilities. An objective of the Mental Health Board is to model efficient stewardship by ensuring that programs are both clinically and cost effective; measuring functional outcomes, staff/client ratio and overall cost per client by service while maintaining low administrative costs and adequate services. Most funding is allocated to local service providers to support the cost of direct service and required infrastructure development.
- **Program Development:** Continually research opportunities on ways to address service delivery for mental health issues/concerns not currently being addressed within the County, such as: the potential for crisis respite beds for substance abuse and mental health or other intensive outpatient programming to support adults with co-occurring disorders; coordination and collaboration for access to programs during periods of funding reductions, improving access to critical services; the ability to provide resources and support implementation of evidence based and trauma informed practices to achieve better clinical outcomes in the community and to ensure its implementation.
- **Outcome Measures:** Actively researches and updates the Mental Health Board's outcome standards to ensure continuous quality improvement of internal functions as well as externally funded services and supports.
- **Leadership:** Continue advocating for the residents of McHenry County who directly or indirectly deal with mental health and developmental disabilities on a day to day basis. To educate and challenge the County's Federal and State representatives on the needs of these residents and the importance of allocating funding for programs, and the financial impact to citizens and local governmental agencies when funding for programs is eliminated and mental illness goes untreated. To carry out its statutes' directive, the Mental Health Board uses this fund for the deposit of said tax levy and utilizes the fund to fulfill the administrative, planning, and coordinating functions as well as the funding of services. For more information on activities and outcomes, see the 3 Year Plan and FY10 and FY11 Annual Reports available on the MHB's website: [www.mc708.org](http://www.mc708.org)

**Department: 25 – McHenry County Mental Health Board**

**Funded By: Mental Health Tax Levy, State Awards**

**Objectives:**

- a) Model efficient stewardship by ensuring that programs are cost effective; measuring staff/client ratio and overall cost per client by service while maintaining low administrative costs and adequate reserves. Externally, focus our resources on agency costs that ensure clinical services availability and delivery.
- b) Encourage discussions and collaboration to prepare for access/coordination issues when state funding reductions impact larger gaps in access. Require provider collaboration to increase access to critical services.
- c) Explore potential crisis respite beds for substance abuse and mental health or other intensive outpatient programming to support adults with co-occurring disorders.
- d) Sponsor consumer training on leadership skills and encourage youth, consumers, and persons in recovery in order to promote a culturally diverse representation on Boards and in leadership roles and positions.
- e) Encourage, provide resources, and support evidence based and trauma informed practice to achieve better clinical outcomes in the community and ensure its implementation.
- f) Standardize our internal outcomes as models for provider outcome standardization.

**MCHENRY COUNTY MENTAL HEALTH BOARD  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**MENTAL HEALTH (708) BOARD FUND 30**

	<b>FY 2011 Budgeted</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	12,520,952	12,674,139	11,875,000	11,613,407	10,900,000
Utilization of Fund Balance	0	0	293,483	0	575,000
Intergovernmental	459,283	560,961	718,864	344,129	125,237
Interest Income	9,149	8,310	8,100	9,036	8,150
Other Income	26,404	34,528	207,500	111,815	2,500
Operating Transfers In	0	68,215	0	31,792	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$13,015,788</b>	<b>\$13,346,153</b>	<b>\$13,102,947</b>	<b>\$12,110,179</b>	<b>\$11,610,887</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,571,982	1,870,358	2,474,957	1,747,398	1,446,021
Contractual Services	9,157,141	9,395,621	9,983,789	7,356,934	9,567,960
Commodities	73,282	103,619	208,048	66,278	111,165
Capital Outlay	23,160	159,140	20,000	0	70,000
Debt Service	0	1,453,500	0	0	0
Operating Transfers Out	1,599,664	1,042,788	416,153	416,153	415,741
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$12,425,229</b>	<b>\$14,025,026</b>	<b>\$13,102,947</b>	<b>\$9,586,763</b>	<b>\$11,610,887</b>

**Full Time Equivalents History:**

<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
44.54	44.01	43.01	32.96	19.00

## Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

### Funded By: Mental Health Tax Levy, State Awards

#### Revenue Analysis:

Revenues for Mental Health are showing a decline of \$1.49 million compared to fiscal year 2013. Reasons for this decline include: The fund has reached its statutory tax rate and is now maxed at what they can ask for; declining property valuations also have affected their declining property tax revenue; and the department lost grant funding. In fiscal year 2013, the Mental Health Board was in transition with Board Members resigning and new Board Members being appointed. The 2014 budget reflects this transition in leadership.

#### Expenditure Analysis:

As noted above, the Mental Health Board and department have been in a period of transition which is reflected in the 2014 budget. Fourteen positions (full and part time) were eliminated and the Deputy Director's position was frozen with no budget, creating a 41.6% decline in the personnel budget. The contractual services for 2014 are also down by 4% caused by the loss of grant funding. Operating Transfer Out represents the payment due on the building expansion.

Performance Indicators:	2012 Actual	2013 Estimated	2014 Projected
Community funding for client services	\$8,958,305	\$8,437,948	\$8,724,185
Number of Agencies funded	29	25	25
Number of funded programs	105	81	80
Training (events/attendees):			
Mental Health First Aid	7/110	7/100	8/110
Network Trainings	10/313	10/453	10/375
Community members served through MHB child/youth coordination of care activities	1,074	1,066	35
AmeriCorps Members	28	18**	0

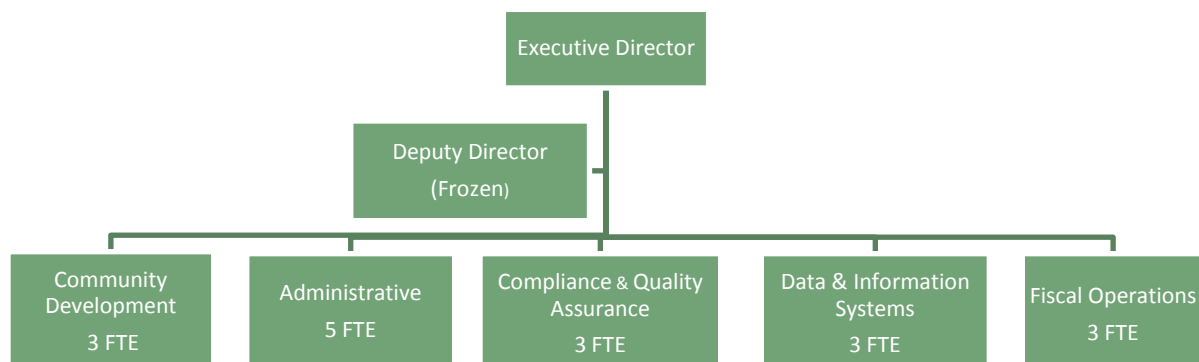
\*\*few members at greater hours

#### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$50.79	\$58.61	\$51.26	\$42.52	\$37.68

(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Mental Health Board.

#### Organization Chart:



**Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD**  
**Funded By: Mental Health Tax Levy, State Awards**

**MENTAL HEALTH CAPITAL DEVELOPMENT FUND (34)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Budgeted	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Interest Income	357	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$357</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Outlay	126,625	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$126,625</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**MCHENRY COUNTY MENTAL HEALTH IHDS GRANTS FUND (35)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Budgeted	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Intergovernmental	78,886	54,291	0	0	0
Interest Income	915	101	0	0	0
Other Income	134,833	94,100	0	0	0
Operating Transfers In	68,776	46,560	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$283,410</b>	<b>\$195,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Personnel Services	103,610	69,860	0	0	0
Contractual Services	206,803	105,634	0	0	0
Commodities	3,953	3,165	0	0	0
Operating Transfers Out	0	35,071	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$314,366</b>	<b>\$213,730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**MENTAL HEALTH MANAGED CARE FUND (36)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Budgeted	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Interest Income	7	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Contractual Services	26,625	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$26,625</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*Funds 34 through 39 are presented only for comparative history data for FY 2011 and FY 2012. Funds were eliminated through program loss, program completion or combined into fund 30.*



**Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD**  
**Funded By: Mental Health Tax Levy, State Awards**

**MCHENRY COUNTY MENTAL HEALTH CHILD INITIATIVE GRANT (38)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Budgeted	Actual	Budgeted	11 Mo. Act.	Approved
Intergovernmental	651,911	386,752	0	0	0
Interest Income	204	146	0	0	0
Operating Transfers In	1,033,767	608,590	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,685,882</b>	<b>\$995,488</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Personnel Services	674,235	472,140	0	0	0
Contractual Services	651,403	479,611	0	0	0
Commodities	35,411	16,457	0	0	0
Operating Transfers Out	0	0	0	31,792	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,361,049</b>	<b>\$968,208</b>	<b>\$0</b>	<b>\$31,792</b>	<b>\$0</b>

**MCHENRY COUNTY MENTAL HEALTH DCFS INITIATIVES (39)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Budgeted	Actual	Budgeted	11 Mo. Act.	Approved
Intergovernmental	197,897	130,853	0	0	0
Interest Income	77	43	0	0	0
Operating Transfers In	223,162	128,470	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$421,136</b>	<b>\$259,366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Personnel Services	289,624	180,552	0	0	0
Contractual Services	102,319	61,217	0	0	0
Commodities	8,139	3,186	0	0	0
Operating Transfers Out	0	33,144	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$400,082</b>	<b>\$278,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**MCHENRY COUNTY MENTAL HEALTH EXPANSION PROJECT FUND (743)**  
**FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Budgeted	Actual	Budgeted	11 Mo. Act.	Approved
Interest Income	4,225	319	0	12	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,225</b>	<b>\$319</b>	<b>\$0</b>	<b>\$12</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Outlay	3,438,561	314,811	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,438,561</b>	<b>\$314,811</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*\*Funds 34 through 39 are presented only for comparative history data for FY 2011 and FY 2012. Funds were eliminated through program loss, program completion or combined into fund 30.*

**Department: 28 – McHENRY COUNTY MERIT COMMISSION**

**Funded By: General Fund**

**Mission Statement: N/A**

**Department Created By:** Ordinance of the McHenry County Board in 1970, revised by Ordinance #O-9404-3200-26 in 1994.

**Classification – Public Safety**

**Background:** In 1994 the County Board of McHenry County, Illinois passed Ordinance #O-9404-3200-26 officially establishing a Sheriff’s Department Merit Commission consisting of five members who serve six year terms. Merit Commission members receive a per diem and reimbursement for reasonable and necessary expenses as may be fixed by resolution of the County Board.

**Functions:**

- **Rules, Regulations and Procedures:** The Merit Commission shall promulgate rules, regulations and procedures for the operation of the merit system and shall administer the merit system. With the exception of purely internal administrative procedures all rules, regulations and procedures shall be submitted to and approved by the County Board before becoming effective.
- **Administrative Powers:** In the administration of the merit system, the Merit Commission shall have the power to secure by its subpoena, the attendance and testimony of witnesses and the production of books and papers, both in support of any charges heard by the Merit Commission and in defense thereto. Each member shall have the power to administer oaths. In the case of the neglect or refusal of any person to obey a subpoena issued by the Merit Commission, any Circuit Judge, upon application by the Merit Commission, may order the person to appear before the Commission and give testimony or produce evidence, and failure to obey the order is punishable by the court as contempt thereof.
- **Testing:** The Merit Commission is responsible for creating a listing of prospective candidates that qualify to serve as merited deputies. Each candidate must complete several tests that are offered and overseen by the Merit Commission in order to make the eligibility hiring list.

**MERIT COMMISSION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	1,857	2,041	5,100	1,125	5,096
<b>Contractual Services</b>	37,430	28,208	54,000	19,937	54,000
<b>Commodities</b>	258	524	900	297	900
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$39,545</b>	<b>\$30,773</b>	<b>\$60,000</b>	<b>\$21,359</b>	<b>\$59,996</b>

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$0.04	\$0.13	\$0.10	\$0.19	\$0.19

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page).*

**Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)**

**Funded By: General Fund**

*Department Created By: Created by the McHenry County Board – 1/30/1986*

**Classification – General Government**

**Background:** Department 90 is used to account for expenses that are driven by the decisions of the County Board including, but not limited to: the General Fund Debt Service, Capital Leases, Recurring Capital Outlay, Specific Contracts (Security, Legislative Consultant, Agenda Management, etc.), and budgets that are controlled by programs or policies of the County Board or State Statute. A schedule is attached that represents the budgeted items for 2014.

**Functions:**

There are no defined functions for this department other than controlling indirect expenditures.

**Objectives:**

There are no defined objectives for this department other than tracking indirect costs.

**DEPARTMENT 90 – GENERAL OPERATIONS  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees &amp; Charges for Services</b>	234,665	154,523	235,000	5,167	165,000
<b>Utilization of Fund Balance</b>	0	0	1,772,302	0	1,756,256
<b>Intergovernmental</b>	0	53,400	0	0	0
<b>Other Income</b>	2,982,254	184,123	50,500	207,422	11,500
<b>Operating Transfers In</b>	86,635	51,220	51,354	50,000	51,350
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,303,554</b>	<b>\$443,266</b>	<b>\$2,109,156</b>	<b>\$262,589</b>	<b>\$1,984,106</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	0	0	1,057,956	837	1,053,612
<b>Contractual Services</b>	11,632,024	12,094,094	13,396,558	9,582,346	13,732,625
<b>Commodities</b>	10,854	26,786	11,850	311	11,350
<b>Capital Outlay</b>	3,556,275	1,296,630	882,321	1,257,437	990,636
<b>Debt Service</b>	954,109	966,446	748,463	728,586	1,030,673
<b>Operating Transfers Out</b>	5,473,536	4,348,229	4,438,691	4,432,422	4,414,106
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$21,626,798</b>	<b>\$18,732,185</b>	<b>\$20,535,839</b>	<b>\$16,001,939</b>	<b>\$21,233,002</b>

**Expense Per Capita:**

<b>Actual Dollars</b>	<b>Actual Dollars</b>	<b>Actual Dollars</b>	<b>Projected Dollars</b>	<b>Budgeted Dollars</b>
<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
\$53.30	\$70.04	\$60.79	\$66.64	\$68.63

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page))*

**Revenue Analysis:**

Fees and Charges for Services represent fees collected for the Tax Sale Indemnity on property taxes sold each year. These funds are utilized to reimburse citizens whose taxes were sold in error. The Utilization of Fund Balance is for the principal and interest payments for property purchased with the series 2008 debt certificates. Other Income represents funds collected through the vending machines and is used for the annual employee Christmas luncheon (funds complete cost of lunch – no tax dollars used), and minor miscellaneous income.

## Department: 90 – GENERAL OPERATIONS

### Funded By: General Fund

#### Expenditure Analysis:

This budget cover expenses that are more indirect and cover costs that are more administrative than service/function oriented. The below table illustrates the items covered in this budget.

<b>Budget Category</b>	<b>Description</b>
30	Merit Pool – Non Union Employees
30	Contingent – Salaries
30	Allowance for Open Positions
40	Contractual Services
40	McHenry County Economic Development Corporation
40	Outside Audit Services
40	Professional Services – Capital Improvement Planning
40	Health Insurance – Employer Contribution/General Fund
40	Special Studies - Fee Studies, Actuarial Studies, Etc.
40	Maintenance Agreements:
40	IL University Cooperative Extension
40	Convention and Visitors Bureau
40	U.S. Soil & Water Conservation
40	Computer Program Maintenance
40	Employee Relations
40	Contingency
40	Elections Contingency
40	Exhumation & Burial Expense
50	Computer Components < \$5,000
50	Fuel, Oil & Grease
50	Livestock Claims
60	Capital Projects
60	Vehicles
60	Furniture & Fixtures > \$5,000
60	Machinery & Equipments > \$5,000
60	Computer Technology/Equipment > \$5,000
60	Building Improvements > \$50,000
60	Land Improvements
60	Phone Switch Lease
60	Server Lease
60	Workstation/Laptop / ToughBook Leases
60	Debt Interest
60	Operating Transfer Out

**Department: 99 – NON-DEPARTMENTAL**

**Funded By: Property Taxes, Other County Funds, or Other Financing Sources**

**Classification – General Government**

**Background:** Department 99 is where the County accounts for all general fund tax revenue (property, sales, income, etc.), the employee benefit funds (IMRF and Social Security), Debt Service Funds, and Capital Project Funds. The employee benefit funds are funded by property tax levies. The debt service is funded through operating transfers from the fund the project or debt was issued for. The capital projects funds account for the actual project cost to ensure costs do not exceed the approved financing source.

**DEPARTMENT 99 – NON-DEPARTMENTAL (TAX REVENUES)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	51,538,140	53,395,100	54,439,033	53,473,399	56,210,500
Interest Income	361	649	525	0	525
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$51,538,501</b>	<b>\$53,395,749</b>	<b>\$54,439,558</b>	<b>\$53,473,399</b>	<b>\$56,211,025</b>

**Analysis:** Property tax was projected using the County's property tax software based on no CPI, 24,024,717 in projected new construction. Sales tax (1% unincorporated, .25% incorporated) projections are based on the prior two year trends. State income tax has shown growth and the projection reflects continued growth. The County uses a conservative approach when calculating the projection for all other taxes based on prior performance.

**DEPARTMENT 99 – RTA SALES TAX  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**RTA SALES TAX FUND 06**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	8,648,233	8,984,724	8,625,000	8,344,663	9,085,000
Utilization of Fund Balance	0	0	9,926,628	0	7,513,211
Interest Income	27,222	21,708	21,000	14,068	13,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$8,675,455</b>	<b>\$9,006,432</b>	<b>\$18,572,628</b>	<b>\$8,358,731</b>	<b>\$16,611,211</b>
<b>EXPENDITURES:</b>					
Operating Transfers Out	10,234,880	12,186,505	18,572,628	10,123,976	16,611,211
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10,234,880</b>	<b>\$12,186,505</b>	<b>\$18,572,628</b>	<b>\$10,123,976</b>	<b>\$16,611,211</b>

**Analysis:** The RTA Tax is collected on all sale of goods, food, and pharmaceuticals. Projection was based on past performance. The County has a policy that the RTA sales tax will be utilized for transportation road projects which is represented by operating transfer out in the above table.

**Department: 99 – NON-DEPARTMENTAL**

**Funded By: Property Taxes, Other County Funds, or Other Financing Sources**

**DEPARTMENT 99 – ILLINOIS MUNICIPAL RETIREMENT FUND (15)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	4,567,836	4,821,930	5,358,988	5,262,544	6,925,847
Utilization of Fund Balance	0	0	1,843,240	0	347,607
Interest Income	4,670	3,260	3,600	1,670	2,000
Operating Transfers In	1,000,000	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,572,506</b>	<b>\$4,825,190</b>	<b>\$7,205,828</b>	<b>\$5,264,214</b>	<b>\$7,275,454</b>
<b>EXPENDITURES:</b>					
Personnel Services	6,465,519	6,754,512	7,205,828	6,656,659	7,275,454
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,465,519</b>	<b>\$6,754,512</b>	<b>\$7,205,828</b>	<b>\$6,656,659</b>	<b>\$7,275,454</b>

**Analysis:** IMRF is funded on a property tax levy against the assessed valuation of properties in McHenry County. These funds are restricted for the employee pension and cannot be used for any other purpose.

**DEPARTMENT 99 – SOCIAL SECURITY FUND (16)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	3,202,498	3,262,733	3,800,000	3,730,559	4,006,025
Utilization of Fund Balance	0	0	222,524	0	0
Interest Income	3,594	3,083	2,900	2,439	2,800
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,206,092</b>	<b>\$3,265,816</b>	<b>\$4,025,424</b>	<b>\$3,732,998</b>	<b>\$4,008,825</b>
<b>EXPENDITURES:</b>					
Personnel Services	3,578,061	3,640,097	4,025,424	3,467,473	4,003,817
Fund Balance Enhancement	0	0	0	0	5,008
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,578,061</b>	<b>\$3,640,097</b>	<b>\$4,025,424</b>	<b>\$3,467,473</b>	<b>\$4,008,825</b>

**Analysis:** Employer Social Security costs are funded on a property tax levy against the assessed valuation of properties in McHenry County. These funds are restricted for the employee benefit cost and cannot be used for any other purpose.

**DEPARTMENT 99 – SERIES 2001 CERTIFICATE FUND (215)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	521,858	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$521,858</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Debt Service	521,858	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$521,858</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Department: 99 – NON-DEPARTMENTAL**

**Funded By: Property Taxes, Other County Funds, or Other Financing Sources**

**DEPARTMENT 99 – SERIES 2002A CERTIFICATE FUND (225)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**SERIES 2002A CERTIFICATE FUND 225**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	417,175	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$417,175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Debt Service	417,175	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$417,175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – SERIES 2003C CERTIFICATE FUND – JAIL (230)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	634,251	597,735	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$634,251</b>	<b>\$597,735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Debt Service	634,251	597,735	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$634,251</b>	<b>\$597,735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – SERIES 2005A CERTIFICATE FUND - JAIL (231)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	364,073	344,499	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$364,073</b>	<b>\$344,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Debt Service	364,073	344,499	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$364,073</b>	<b>\$344,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – SERIES 2006A CERTIFICATE FUND (233)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	719,437	730,837	736,137	735,763	740,438
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$719,437</b>	<b>\$730,837</b>	<b>\$736,137</b>	<b>\$735,763</b>	<b>\$740,438</b>
<b>EXPENDITURES:</b>					
Debt Service	719,437	730,837	736,137	735,763	740,438
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$719,437</b>	<b>\$730,837</b>	<b>\$736,137</b>	<b>\$735,763</b>	<b>\$740,438</b>

**Department: 99 – NON-DEPARTMENTAL**

**Funded By: Property Taxes, Other County Funds, or Other Financing Sources**

**DEPARTMENT 99 – SERIES 2007A CERTIFICATE FUND (234)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	592,692	588,498	588,578	588,578	587,828
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$592,692</b>	<b>\$588,498</b>	<b>\$588,578</b>	<b>\$588,578</b>	<b>\$587,828</b>
<b>EXPENDITURES:</b>					
Debt Service	592,692	588,498	588,578	588,578	587,828
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$592,692</b>	<b>\$588,498</b>	<b>\$588,578</b>	<b>\$588,578</b>	<b>\$587,828</b>

**DEPARTMENT 99 – SERIES 2003A CERTIFICATE FUND - COUNTY COURTS (235)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	401,408	330,754	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$401,408</b>	<b>\$330,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Debt Service	401,408	330,754	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$401,408</b>	<b>\$330,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – SERIES 2007B DEBT CERTIFICATE FUND (236)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	6,194,228	6,197,200	6,194,878	6,194,878	6,196,891
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,194,228</b>	<b>\$6,197,200</b>	<b>\$6,194,878</b>	<b>\$6,194,878</b>	<b>\$6,196,891</b>
<b>EXPENDITURES:</b>					
Debt Service	6,194,228	6,197,200	6,194,878	6,194,878	6,196,891
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,194,228</b>	<b>\$6,197,200</b>	<b>\$6,194,878</b>	<b>\$6,194,878</b>	<b>\$6,196,891</b>

**DEPARTMENT 99 – SERIES 2008 DEBT CERTIFICATE FUND (240)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	543,778	540,928	545,528	545,528	547,778
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$543,778</b>	<b>\$540,928</b>	<b>\$545,528</b>	<b>\$545,528</b>	<b>\$547,778</b>
<b>EXPENDITURES:</b>					
Debt Service	543,778	540,928	545,528	545,528	547,778
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$543,778</b>	<b>\$540,928</b>	<b>\$545,528</b>	<b>\$545,528</b>	<b>\$547,778</b>



**Department: 99 – NON-DEPARTMENTAL DEBT CERTIFICATES**

**Funded By: Debt Service**

**DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND (242)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

***SERIES 2010A DEBT CERTIFICATE FUND 242***

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	800,723	1,214,978	1,214,603	1,214,603	1,208,478
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$800,723</b>	<b>\$1,214,978</b>	<b>\$1,214,603</b>	<b>\$1,214,603</b>	<b>\$1,208,478</b>
<b>EXPENDITURES:</b>					
Debt Service	800,723	1,214,978	1,214,603	1,214,603	1,208,478
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$800,723</b>	<b>\$1,214,978</b>	<b>\$1,214,603</b>	<b>\$1,214,603</b>	<b>\$1,208,478</b>

**DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES - RECOVERY ZONE (243)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	273,959	259,169	416,153	416,153	415,741
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$273,959</b>	<b>\$259,169</b>	<b>\$416,153</b>	<b>\$416,153</b>	<b>\$415,741</b>
<b>EXPENDITURES:</b>					
Debt Service	273,959	259,169	416,153	416,153	415,741
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$273,959</b>	<b>\$259,169</b>	<b>\$416,153</b>	<b>\$416,153</b>	<b>\$415,741</b>

**DEPARTMENT 99 – SERIES 2012 A&B DEBT CERTIFICATE FUND (244)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

***SERIES 2012 A&B DEBT CERTIFICATE FUND 244***

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Other Income	0	5,631,455	0	0	0
Operating Transfers In	0	0	1,353,845	1,347,950	1,329,584
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$5,631,455</b>	<b>\$1,353,845</b>	<b>\$1,347,950</b>	<b>\$1,329,584</b>
<b>EXPENDITURES:</b>					
Contractual Services	0	95,451	0	0	0
Debt Service	0	0	1,353,845	1,353,198	1,329,584
Other Financing Uses	0	5,530,757	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$5,626,208</b>	<b>\$1,353,845</b>	<b>\$1,353,198</b>	<b>\$1,329,584</b>

**Analysis:** The above debt service budgets represent the principal and interest payments due in 2014. Funding comes from the General Fund, Transportation Fund, and Mental Health Fund and is represented in the above tables as operating transfers in. Please see long-term debt schedule for more details.

**Department: 99 – NON-DEPARTMENTAL PROJECT FUNDS**

**Funded By: Debt Proceeds**

**DEPARTMENT 99 – ANIMAL CONTROL/PERFORMANCE CONTRACT PROJECT FUND (736)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Interest Income	4	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Contractual Services	14,644	0	0	0	0
Operating Transfers Out	13,522	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$28,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – SHERIFF RADIO SYSTEM FUND (738)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>EXPENDITURES:</b>					
Contractual Services	2,500	0	0	0	0
Operating Transfers Out	485	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,985</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – ROAD IMPROVEMENT PROJECT FUND (739)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Interest Income	3	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Contractual Services	2,500	0	0	0	0
Operating Transfers Out	5,452	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$7,952</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEPARTMENT 99 – PROPERTY ACQUISITION FUND (740)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>EXPENDITURES:</b>					
Operating Transfers Out	1,260	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Department: 99 – NON-DEPARTMENTAL PROJECT FUNDS**

**Funded By: Debt Proceeds**

**DEPARTMENT 99 – CAPITAL PROJECTS FUND - REFUNDING OF DEBT SERVICE (742)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Interest Income	1,873	233	304	77	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,873</b>	<b>\$233</b>	<b>\$304</b>	<b>\$77</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Capital Outlay	1,523,332	109,156	0	0	0
Fund Balance Enhancement	0	0	304	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,523,332</b>	<b>\$109,156</b>	<b>\$304</b>	<b>\$0</b>	<b>\$0</b>

**Analysis:** Capital project funds are shown for comparative history data only. The County has no current projects in progress.

## Department: 10 – PLANNING & DEVELOPMENT

### Funded By: General Fund

**Mission Statement:** *To direct the orderly development of McHenry County, through the development, implementation, and enforcement of the plans, ordinances, and policies of the County Board, in a manner that assures the health, safety, and welfare of county residents; protects natural and historic resources; and, encourages a harmonious relationship between people, land use, and the environment.*

**Department Created By:** *Resolution R-9205-1200-111 of the McHenry County Board*

### Classification: Community Development

**Background:** The Planning and Development Department is responsible for the assurance of public safety, welfare and quality of life through the development and enforcement of the County's Zoning, Subdivision, Stormwater, and Sign Ordinances, Building Codes and by administering the County's community development programs.

### Functions:

- **Administration:** provides customer service, scheduling of building and stormwater inspections, maintenance of the permit files, document management for the archival and retrieval of historic records and staff support. The department also administers support services to the following boards and commissions: Agricultural Conservation Easement Commission, Board of Building Code Appeals, Community Development Block Grant Commission, Hearing Officer, Historic Preservation Commission, Housing Commission, and Zoning Board of Appeals.
- **Permitting, Inspection and Enforcement:** handles inspections and the issuing of permits for all building, electrical, plumbing and mechanical applications for both the residential and commercial development in the unincorporated areas of McHenry County. Oversees the enforcement of the County's adopted Building Codes.
- **Planning:** responsible for reviewing new subdivision plats and development in the unincorporated areas of the county, studying and recommending long and short range planning needs for economic development, infrastructure, land use and environmental priorities. Ensures the County has controlled balanced growth through the development of planning ordinances and regulations. Processes and reviews petitions to rezone, obtain conditional use permits, and request variations and applications to subdivide property in unincorporated McHenry County.
- **Water Resources:** addresses issues related to the protection and sustainable use of the County's water supply and the management of stormwater. Works with property owners to obtain stormwater management permits and reviews building permits for compliance with stormwater regulations including site grading, detention, floodplains, and wetland. Coordinates the County's National Pollutant Discharge Elimination Systems Permit Program and serves as the liaison to the McHenry County Schools Environmental Education Program.
- **Community Development:** the County of McHenry has been designated by the U.S. Department of Housing and Urban Development (HUD) as an "Urban County" and continues to remain eligible to receive funding under the auspices of the Community Development Block Grant (CDBG) and the HOME Investment Partnership programs. Planning & Development is responsible for developing a Consolidated Plan and Annual Action Plan outlining the County's community development goals and accomplishments. Planning & Development manages the review and selection of sub-recipients and ensures compliance with all HUD regulations for the disbursement of funding. Data for this division is reported under special revenue funds and are not included in this summary.

**Department: 10 – PLANNING & DEVELOPMENT**

**Funded By: General Fund**

**Objectives:**

- a) The final draft of the Unified Development Ordinance is presented and adopted by the County Board.
- b) The comprehensive revision of the Stormwater Management Ordinance is completed and presented for adoption by the County Board.
- c) Complete the implementation of the Permit Management and Plans Review software programs.
- d) Review and present for adoption the 2012 International Code Council Codes (Residential, Building, Fire, Electric, Pools) and new State Plumbing Code.
- e) Streamline the zoning, stormwater, and building review processes based on the revised ordinances and permit management system.
- f) Assist with development of a countywide Comprehensive Economic Develop Strategy (CEDs) as called for in the McHenry County Board Strategic Plan.
- g) Assist interested municipalities in developing green infrastructure (GI) plans and seeking additional opportunities to implement the McHenry County GI Plan.
- h) Coordinate the implementation of the Water Resource Action Plan by McHenry County and our municipalities.

**PLANNING AND DEVELOPMENT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Approved</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Licenses and Permits	365,902	333,704	301,000	312,978	331,000
Fines and Forfeitures	10,255	4,718	10,000	4,664	10,000
Fees and Charges for Services	98,464	90,019	77,500	91,387	92,500
Intergovernmental	7,584	71,204	0	8,790	0
Interest Income	99	197	0	270	0
Other Income	12	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$482,316</b>	<b>\$499,842</b>	<b>\$388,500</b>	<b>\$418,089</b>	<b>\$433,500</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,170,397	1,179,341	1,142,239	1,087,608	1,165,511
Contractual Services	234,220	256,447	138,715	133,182	181,508
Commodities	44,257	43,870	63,538	34,447	61,100
Capital Outlay	199,900	75,778	0	231,770	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,648,774</b>	<b>\$1,555,436</b>	<b>\$1,344,492</b>	<b>\$1,487,007</b>	<b>\$1,408,119</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
25.00	24.50	26.35	25.35	23.65	21.60

**Revenue Analysis:**

As reflected in the above revenue table, with the collapse of the housing market in 2009, new construction and home sales within unincorporated McHenry County are just beginning to show signs of recovery. Each year the Planning and Development Committee reviews the fees charged for services in relation to the cost of enforcing compliance to all Ordinances under their purview.

## Department: 10 – PLANNING & DEVELOPMENT

Funded By: General Fund

### Expenditure Analysis:

In fiscal year 2014 the Planning and Development Department approved board positions of 21.60 full time equivalents reflects additional position cuts within the department. As shown in the above budget summary, personnel expenses make up 85% of the department's operating budget. Contractual Services is 11% of the budget of which 80% (of the 11%) is for costs for leasing (plot wave printer), stormwater consultants, McHenry County Schools Environmental Education Program (McSEEP), and legal services to support the Zoning Board of Appeals. The remaining 20% cover operating costs for contractual printing, legal notices, telecommunications, repair & maintenance on vehicles and staff training. Commodities (4% of budget) cover the projected cost of office supplies, office equipment, graphic supplies, meeting expense, computer components and fuel for vehicles. The growth in the contractual services budget reflects the intergovernmental agreement with Soil and Water Conservation of \$20,500 as approved by the County Board less \$15,345, a one-time supplemental awarded in FY 2013 for a pro-rated amount to cover software maintenance on the new permitting software. In 2014 this maintenance cost has been moved to the non-departmental budget due to multi-departmental uses planned for the software.

### Performance Indicators:

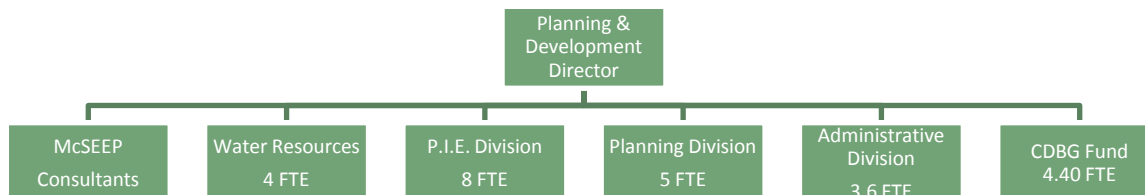
	2012 Actual	2013 Mid Year	2014 Projected
Application For Single Family Residence Permits Processed	20	12	14
Application For Residential Addition/Alterations Permits Processed	166	145	150
Application For Stormwater Permits Processed	139	145	150
Application For All Other Permits Processed	552	703	740
Zoning Petitions Filed	55	47	42
Subdivision Submissions Received	1	2	2
Request for Service Activity	846	776	690

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$4.17	\$5.34	\$5.05	\$4.36	\$4.57

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions under Planning & Development general fund.*

### Department Organization Chart:



**Department: 10 – PLANNING & DEVELOPMENT – COMMUNITY DEVELOPMENT BLOCK GRANT**

**Funded By: FEDERAL GOVERNMENT FUNDING**

**Background:** The County of McHenry has been designated by the U.S. Department of Housing and Urban Development (HUD) as an “Urban County” and continues to remain eligible to receive funding under the auspices of the Community Development Block Grant (CDBG) and the HOME Investment Partnership programs. Program Funds are allocated through recommendations made to the McHenry County Board by the County Board appointed Community Development Block Grant Commission.

**PLANNING & DEVELOPMENT – COMMUNITY DEVELOPMENT BLOCK GRANT  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND 100**

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
REVENUES:	Actual	Actual	Budgeted	11 Mo. Actual	Approved
Intergovernmental	2,680,330	2,078,641	1,400,000	1,934,307	1,770,062
Other Income	438,598	321,542	250,000	221,425	0
Utilization of Fund Balance	0	0	1,696,869	0	186,279
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,118,928</b>	<b>\$2,400,183</b>	<b>\$3,346,869</b>	<b>\$2,155,732</b>	<b>\$1,956,341</b>
<b>EXPENDITURES:</b>					
Personnel Services	366,303	328,880	304,132	269,757	325,695
Contractual Services	2,703,979	2,108,856	3,026,434	1,753,802	1,598,029
Commodities	7,627	5,905	16,303	2,498	32,617
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,077,909</b>	<b>\$2,443,641</b>	<b>\$3,346,869</b>	<b>\$2,026,057</b>	<b>\$1,956,341</b>

**Full Time Equivalent History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
4.00	4.00	4.40	5.40	4.60	4.40

**Expense Per Capita:**

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$18.90	\$9.97	\$7.93	\$10.60	\$6.35

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions under Community Development Block Grant Funds.*

## **Department: 44 – PUBLIC DEFENDER**

### **Funded By: General Fund**

**Mission Statement:** *Dedicated to providing quality legal representation in criminal and related proceedings to indigent defendants.*

**Department Created By:** *Illinois State Statute (55 ILCS 5/3 - 4000) Counties Code.*

### **Classification: Judicial**

**Background:** The office of the Public Defender was created by State legislature based on the right to counsel and to due process guaranteed by the Constitution of the United States and the State of Illinois. Public Defenders are licensed attorneys appointed by the court to represent indigent defendants in criminal cases.

### **Functions:**

- **Legal Defense:** The Public Defender provides legal defense for felony, misdemeanor and juvenile delinquency cases. The General Assembly recognizes that quality legal representation in criminal and related proceedings is a fundamental right of the people of the State of Illinois and that there should be no distinction in the availability of quality legal representation based upon a person's inability to pay. Therefore, it is the intent of the General Assembly to provide for effective county public defender systems throughout the State and encourage the active and substantial participation of the private bar in representation of indigent defendants.
- **Juvenile Court:** The Public Defender provides legal counsel at the juvenile court for children in abuse, dependency and neglect petitions.
- **Representation:** The Public Defender is also appointed to represent people subject to involuntary commitment, contempt, paternity action and extradition proceedings.

### **2014 Objectives:**

- a) Completion of an integrated court information system for the Public Defender's Office.
- b) Successful operation and enhancement of Public Defender's role in the Drug Court, Mental Health Court, and Domestic Violence Court with current staffing levels.
- c) Analyze internal processes to ensure horizontal representation for each appointed client and assuring each full-time public defender understands his/her responsibility for their assigned courtroom.
- d) Maintain and preserve flexibility and professionalism in providing quality legal representation in criminal and related proceedings to indigent defendants while being respectful of the cost to the taxpayers of the county.
- e) All newly appointed clients will be promptly interviewed by an attorney.
- f) Design and implement comprehensive procedures, investigating crime scenes, transporting defendants, and assisting in the preparation of materials which will be used at trial when the defendant's side of the case is presented.
- g) Build and maintain database of reports, motions, memos, briefs, etc.
- h) Maintain open communication between staff members to foster team effort.



**Department: 44 – PUBLIC DEFENDER**

**Funded By: General Fund**

**PUBLIC DEFENDER  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Fees and Charges for Services</b>	64,691	52,110	80,000	42,512	80,000
<b>Intergovernmental</b>	83,246	141,517	99,955	91,570	99,955
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$147,937</b>	<b>\$193,627</b>	<b>\$179,955</b>	<b>\$134,082</b>	<b>\$179,955</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	937,765	941,701	922,489	881,512	936,549
<b>Contractual Services</b>	8,629	6,616	10,550	2,929	10,550
<b>Commodities</b>	6,841	6,799	9,929	8,524	9,929
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$953,235</b>	<b>\$955,116</b>	<b>\$942,968</b>	<b>\$892,965</b>	<b>\$957,028</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
15.00	15.00	15.00	15.00	15.00	15.00

**Revenue Analysis:**

It is at the discretion of the Courts in setting the fees to be assessed for representation of an indigent defendant who has come before the bench, making the revenue projections somewhat challenging. During the budget process, the Chief Judge is asked to remind all Judges of their responsibility to assign fees based upon the defendant's ability to pay.

As per Illinois State Statute 55ILCS 5/3-4007 the Public Defender's salary is to be at least 90% of the State's Attorney annual compensation, of which the State Treasury must pay 66 and 2/3% of the Public Defender's annual salary which is reflected under the Intergovernmental line item shown above.

**Expenditure Analysis:**

The Public Defender has done an excellent job in adhering to the County Board Policy of a maintenance budget. The department has maintained its' contractual and commodities budget requests at the same level for five years, bringing in actual expenses at or under the County Board approved funding. It should be noted the Public Defender's salary increases are set by the State of Illinois, which has not funded any increase for the past two years. When the State finds it can fund the increase, the adjustment takes into account any prior unfunded year. At this time, the Public Defender sees no immediate additional budget needs coming before him.

**Department: 44 – PUBLIC DEFENDER**

**Funded By: General Fund**

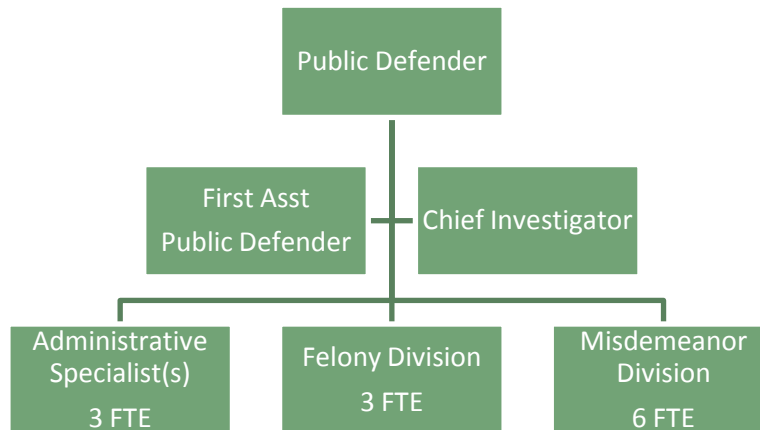
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Defendants Assigned	4,300	4,500	4,700
Disposed Number of Felonies	2,160	2,250	2,500
Disposed Number of Misdemeanors	7,000	7,500	8,000
Disposed Number of Juveniles	400	425	450
Disposed Other Appointed Matters (i.e. Paternity, Contempt, Involuntary Commitment, Extradition, etc.)	15	20	25

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$3.07	\$3.09	\$3.10	\$3.06	\$3.11

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Public Defender.*

**Departmental Organization Chart:**



## **Department: 06 – PURCHASING**

### **Funded By: General Fund**

**Mission Statement:** *To provide accessible and responsive internal and external customer service in the procurement of supplies, equipment, services and construction for McHenry County Government in accordance with the standards established by the McHenry County Purchasing Ordinance, Federal, and Illinois State Law.*

**Department Created By:** *Ordinance #O-9311-1200-58 of the McHenry County Board*

### **Classification – General Government**

**Background:** The Purchasing Department is responsible for ensuring and enforcing compliance with the County's Purchasing Ordinance, Federal and State Laws, adhering to a fair and uniform bid process, researching to find the best price for the product requested and play a lead role in all major capital projects the County Board implements. The Chairman of the Board and the Director of Purchasing are the only other authorized people permitted to sign contracts legally binding the County Board to an obligation.

### **Functions:**

- **Bid Process:** The Director of Purchasing and/or Buyer work with departments to obtain specifications for purchases (goods or services) exceeding a threshold of \$20,000. The specification information is obtained and posted on the County's website. Bid notifications are publically advertised and sent to pre-approved vendors. Per the State Purchasing Ordinance, the County cannot give local preference when requesting bid submittals or request for proposals.
- **Buyers:** Responsible for processing requisitions and issuing purchase orders for goods and services greater than \$500 and less than \$20,000 binding the county into a sale. Other tasks include: verifying board approval has been granted via resolution on purchases exceeding \$20,000; maintaining files on all contracts; updating and tracking change orders; tracking product delivery; outreaching to new vendors; and maintaining a complete transaction file on all purchase orders, contracts and solicitations issued.
- **Asset/Supplies Disposal:** Maintain and inventory furniture and equipment no longer needed by the various departments but deemed to still have value to the organization by the Director of Purchasing. All assets and supplies are photographed and uploaded to the County's intra-net site for departmental viewing. If held for six months or more, the item is placed on the auction or disposal list. Notification is sent to the Auditor's office upon sale or disposal of an asset.
- **Mailroom:** Responsibilities include: sorting, delivering and pickup of all departmental mail (US Postal Service, Fed Ex, UPS, etc.) including all inner office mail; processing all outgoing mail, verifying weight, applying postage, and sorting to maintain bulk postage rate; and accepting deliveries at the loading dock, maintaining a delivery receipt log and notifying the Director of Purchasing of receipted item.
- **General Administrative:** Updating and maintaining the Vendor Files, W-9 forms, Certificates of Insurance, review all opened Purchase Orders, and responds to all questions in regards to RFP's or Bid Documents.

**Department: 06 – PURCHASING**

**Funded By: General Fund**

**2014 Objectives:**

- a) Complete the Purchasing Ordinance rewrite and present to Management Services Committee and full County Board for approval and distribution.
- b) Distribute to county departments the approved purchasing ordinance and a procurement guide defining the procurement processes and legal requirements the County must follow.
- c) Develop and facilitate County departmental workshops for instructions on the proper creation of RQ's, Request for Proposals and Bids and better understanding of the McHenry County Purchasing Ordinance.
- d) Provide best practices, pricing and services for all appointed and elected County departments.
- e) Provide additional vendor outreach and development, train and monitor performance of new potential vendors to the county
- f) Concentrate on personnel development and provide more opportunities through cross training within the department.
- g) Audit mailroom operations to identify additional cost saving measures.
- h) Review Pre-Sort Mail program offered by Pitney Bowes for cost savings and operational positives and issues.
- i) Perform purchase vs. lease analysis for the replacement of the postage machine to determine cost saving options.

**PURCHASING  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Budgeted</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Other Income	1,441	0	0	2,671	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,671</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Personnel Services	227,437	232,505	242,326	201,449	241,725
Contractual Services	11,378	10,927	13,130	11,792	13,130
Commodities	420,880	394,081	422,735	352,896	422,735
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$659,695</b>	<b>\$637,513</b>	<b>\$678,191</b>	<b>\$566,137</b>	<b>\$677,590</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
6.00	5.00	5.00	6.00	6.00	6.00

**Revenue Analysis:**

The Purchasing Department is considered an internal service department of the County. Its main function is to provide customer service to all the departments of the organization in matters regarding the procurement of services, supplies, and capital. Revenues shown above are from miscellaneous sources and not reflective of the department services. The benefits realized through the work of this department cannot be measured in terms of revenue, but in savings to the organization.

**Department: 06 - PURCHASING**

**Funded By: General Fund**

**Expenditure Analysis:**

The Purchasing Department employs a staff of six (6) full time equivalents, including the Director of Purchasing. As shown in the above budget summary, personnel expenses make up 36% of the department operating budget. The projected postage costs of \$415,485 in the commodities budget (98% of commodities) accounts for the entire County's postage expenditures.

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid Year</b>	<b>2014 Projected</b>
Number of Purchase Orders Processed	1,912	1,920	1,916
Purchase Order Savings	\$227,317*	\$169,182*	\$198,249*
Processed RFP's and Bids	57	72	65
Mail Processed in Mailroom	\$367,535	\$375,666	\$371,600

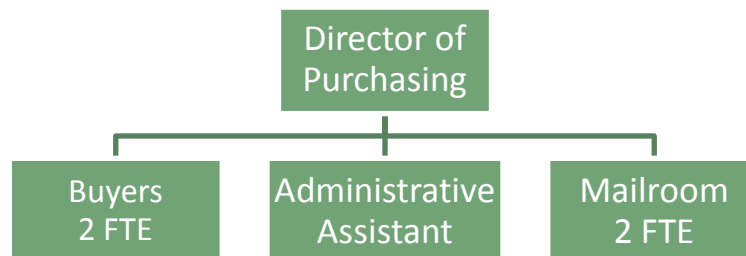
*\*Does not include savings on BIDs and RFPs*

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$2.14	\$2.14	\$2.07	\$2.20	\$2.20

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Purchasing Dept .*

**Department Organization Chart:**



## **Department: 15 – McHENRY COUNTY RECORDER**

### **Funded By: General Fund**

**Mission Statement:** *Record, maintain and retrieve all real estate records, documents, and plats of subdivision in McHenry County while providing an efficient office giving the public courteous, fast and correct information on any of the over 3.1 million documents recorded.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-5) Counties Code.*

### **Classification – General Government**

**Background:** It is the function of the County Recorder's Office to record, maintain and retrieve all real estate records, documents and plats of subdivision. Every parcel, building, and piece of property within the County is represented in a recorded document that the County Recorder's Office identifies, preserves, and protects. The integrity of the records provides important data required for precise titling, timely real estate closings, and genealogy searches.

### **Functions:**

- **Recording** – Upon receipt of various official documents including deeds, mortgages, affidavits, plats of survey, mechanic liens, land surveys and military discharges in McHenry County, it is the responsibility of the County Recorder to accurately record, index, image, archive and retrieve said documents. These files are retained for all time, and are used for the transfer of title to property in McHenry County.
- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The security measures include: The redaction of social security numbers on the office's computer system and on the web to help eliminate the possibility of inappropriate use (the original documents are not altered in any way); a postcard notification mailed to the grantors on all recorded deeds alerts them to a change of ownership or change of title; a free subscription service offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers three options for searching records on line: 1.) Laredo, a quarterly subscription program, offers customers 24/7 access to McHenry County land records and images at their location; 2.) Tapestry, an internet search program for non-subscribers, utilizes a unique pay-as-you-go method in which you can pay with your credit card on a secure internet site; 3.) and a free web search, which is limited to a name search only, will offer images and printing of the documents in the future for added transparency – copies of documents can be ordered from the Microfilm Department of the Recorder's Office.
- **Historical Document Availability** - As a result of completion of our Backfile Conversion Project in 2012, residents of McHenry County and the general public now have access to one hundred and seventy-four (174) years of document information and images that can be securely searched and printed both in-house and online within seconds.

**Department: 15 – McHENRY COUNTY RECORDER**

**Funded By: General Fund**

**Objectives:**

- a) Educate and promote awareness of the services provided by the County’s Recorder’s Office through attending local events and expos.
- b) Promote the importance of registering with the “free” Property Fraud Alert (PFA) and Deed Notification Programs offered by the Recorder’s office, explaining the ease in which a title or change of ownership can occur without the knowledge of the true property owner.
- c) Implement a service plan for our Print Center to minimize cost/storage for County Departments.

**MCHENRY COUNTY RECORDER  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	1,123,002	1,258,599	1,200,000	1,758,677	1,650,000
Fees and Charges for Services	1,087,921	1,217,758	1,200,000	1,191,019	1,362,100
Utilization of Fund Balance	0	0	23,495	0	31,930
Interest Income	(210)	44	50	18	50
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,210,713</b>	<b>\$2,476,401</b>	<b>\$2,423,545</b>	<b>\$2,949,714</b>	<b>\$3,044,080</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,079,305	986,632	982,397	910,651	947,699
Contractual Services	33,841	26,683	35,615	21,409	36,450
Commodities	766,836	875,132	844,345	1,327,252	1,143,510
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,879,982</b>	<b>\$1,888,447</b>	<b>\$1,862,357</b>	<b>\$2,259,312</b>	<b>\$2,127,659</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
45.94	45.94	45.94	45.94	34.71	34.71

**Revenue Analysis:**

Revenues generated through the McHenry County Recorder’s Office are based on fees established by State Statute and the County Board for the recording of legal documents and other instruments, the sale of Tax Transfer Stamps, the for certified copies of records. There has been no discussion on increasing said fees and therefore any increase in revenues generated would be from a turnaround in the economy and housing market. Utilization of Fund Balance shown represents funds that have been accumulated from the mandated Rental Housing Support Program which requires the Recorder to collect a \$10.00 surcharge for the recordation of any real estate related document and transmit said funds to the State. Fifty cents of the surcharge goes to the Recorder to cover costs of administering the program. The Recorder plans on expending \$32,583 of her surcharge earnings reserve.

## Department: 15 – McHENRY COUNTY RECORDER

### Funded By: General Fund

### Expenditure Analysis:

The County Recorder employs a staff of 34.71 full time equivalents, including the County Recorder and the Chief Deputy, of which 23.62 are funded through the County's general fund, 1.0 by the Recorder housing surcharge, and 10.09 by the Recorder's automation fund. As shown, general fund personnel expenses make up 44% of the department's operating budget. Contractual services makes up 1.7% of the operating budget and covers costs for training, subscriptions, printing, telecommunications and maintenance agreements. Commodities comprises 54% of the budget of which 97% (of the 54%) is for the cost of tax transfer stamps, and 3% for office supplies, office equipment, mileage, meeting expense, and publications.

### Performance Indicators:

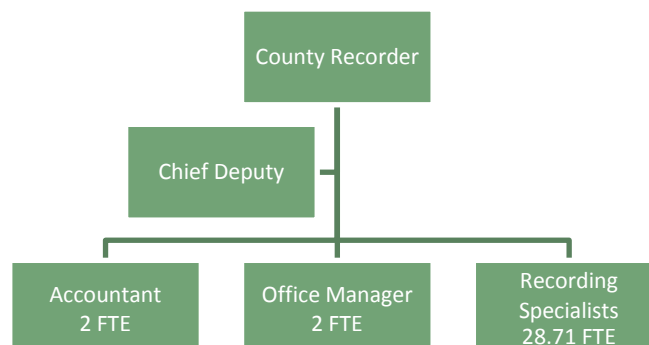
	2012 Actual	2013 Mid-Year	2014 Projected
Documents Recorded and Indexed	62,098	66,424	69,000
Percentage of Electronic Declarations	25%	32%	35%
Real Estate Transfer Declarations Processed	4,721	5,726	6,300
Number of Plats Recorded	8	7	10
Number of Customers Served at Counter	9,310	7,998	8,100
Number of Rejected Documents-Paper	3,985	4,128	4,225
Number of Rejected Documents-Electronic	553	892	950
Total Pages Scanned & Imaged	351,909	390,560	411,200
Total Copies (Vault, Laredo, Microfilm)	152,862	142,795	145,450
New Property Fraud Alert Subscribers	725	1,368	1,600

### Expense Per Capita:

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$7.88	\$7.55	\$8.28	\$9.71	\$11.03

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Recorder .*

### Department Organization Chart:





**Department: 15 – RECORDER AUTOMATION FUND**

**Funded By: Recorder Automation Fund**

*Fund Created By: Illinois Compiled Statutes (35 ILCS 200/) Property Tax Code.*

**Background:** The Recorder Automation Fund was created for automating the duties of the Recorder’s Office and providing electronic access to recorded documents. Fees are established by State Statutes and the County Board on the recording of documents to assist in defraying the costs of automation.

**Objectives:**

- a) Implement a new program called Monarch, allowing the office to be the “source” of public land records for high-volume research users.
- b) Implement the Plat Card project, allowing for all subdivision and condo plat information currently typed and handwritten on index cards to be updated into a database that can be easily updated with new additions such as easements, covenants, restrictions, and ordinances, with the flexibility to search records with keywords.
- c) Enhance and provide optimum search accuracy for years 1987 through 1997 by updating fields of information (page numbers, legal descriptions, and document numbers for cross-referencing) that were unavailable in the Dataflex program, the prior software utilized by the department.

**COUNTY RECORDER AUTOMATION FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**RECORDER AUTOMATION FUND - 75**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	749,589	853,344	785,000	898,671	967,000
Utilization of Fund Balance	0	0	341,858	0	302,094
Interest Income	2,161	2,981	3,000	3,012	5,000
Other Income	0	145,337	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$751,750</b>	<b>\$1,001,662</b>	<b>\$1,129,858</b>	<b>\$901,683</b>	<b>\$1,274,094</b>
<b>EXPENDITURES:</b>					
Personnel Services	260,120	308,469	324,377	313,065	501,113
Contractual Services	145,553	137,960	243,000	170,586	243,000
Commodities	2,369	2,570	121,850	2,076	120,350
Capital Outlay	0	182,555	410,000	(3)	379,000
Debt Service	43,155	31,081	30,631	30,631	30,631
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$451,197</b>	<b>\$662,635</b>	<b>\$1,129,858</b>	<b>\$516,355</b>	<b>\$1,274,094</b>

## Department: 21 – REGIONAL OFFICE OF EDUCATION

### Funded by: State of Illinois / County General Fund

**Mission Statement:** *The McHenry County Regional Office of Education (ROE) provides positive educational leadership for county educators, school districts and the community, keeping the best interest of the children of McHenry County at the forefront.*

**Department Created By:** *Illinois Compiled Statutes (105 ILCS 5/) School Code.*

### Classification – General Government

**Background:** The Regional Office of Education performs regulatory functions as directed by the Illinois School Code and the Illinois State Board of Education. Oversight of the department is handled by the Regional Superintendent of Schools, an elected official created by the Illinois General Assembly.

### Functions:

- **Educational Assurance:** The Regional Superintendent of Schools (ROE) is responsible for ensuring all schools in McHenry County meet health/life/safety requirements by doing annual inspections of all 84 school buildings in McHenry County. The Superintendent is also responsible for conducting audits on all school districts for fiscal viability, student progress, and adherence to State statutory curriculum requirements.
- **Service Resource:** The Regional Office of Education is a service resource for administrators, teachers and students in McHenry County. It licenses educators and assists them with any questions they may have about educational requirements, Illinois School Law, and professional development. ROE also provides continuing education programs for educators, assists students in acquiring the transcript and certificate for GED completion, and mandatory bus driver training.
- **Truancy:** In concert with the individual school districts in McHenry County, the ROE reaches out to students with low attendance rates in order to help the student and his/her family understand the importance of attending and finishing school, and addressing the concerns that may be causing the absenteeism in order to improve the attendance.
- **Certificate Registrations:** The ROE is responsible for registration and renewal of teacher and administrative certificates.

### 2014 Objectives:

- a) Implement F.I.M.S., an on-line uniform emergency plan to McHenry County Schools (accessible via i-Cloud to first responders) in collaboration with the McHenry County Sheriff's Department and McHenry County Emergency Management Agency.
- b) Launch College and Career Pathways site on the ROE website in conjunction with McHenry County College, Elgin Community College, and local High Schools.
- c) Implement satellite high school credit recovery in conjunction with the McHenry County Workforce Network to serve up to 90 at-risk students.
- d) Streamline response to truancy, improve electronic data entry, provide services to families and utilize the State's Attorney's office and Courts to increase positive case resolution.
- e) Focus on improving school climate and student success rate at McHenry County's Regional Safe School, Evergreen Academy. Incorporate project based/career pathway education.

**Department: 21 – REGIONAL OFFICE OF EDUCATION**

**Funded by: State of Illinois / County General Fund**

**REGIONAL SUPERINTENDENT OF SCHOOLS  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Intergovernmental	0	0	0	0	125,000
Other Income	0	0	0	0	60,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,000</b>
	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>EXPENDITURES:</b>					
Personnel Services	174,949	159,809	173,611	160,584	235,558
Contractual Services	12,354	9,050	10,650	5,746	34,000
Commodities	5,373	7,365	14,150	10,696	46,158
Capital Outlay	0	0	0	0	40,000
Fund Balance Enhancement	0	0	0	0	13,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$192,676</b>	<b>\$176,224</b>	<b>\$198,411</b>	<b>\$177,026</b>	<b>\$369,216</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
5.46	5.46	5.46	5.46	4.46	4.00

**Revenue Analysis:** The Regional Superintendent of Schools provides services to the local school districts per state statutes, and does not generate revenue from fees for service.

**Expenditure Analysis:** Per State Statutes, the County is required to provide the Regional Superintendent of Schools office space and administrative staff to provide the necessary support required to carry out the functions of the office. As reflected in the above personnel services line item, the Regional Superintendent eliminated one part time truancy position in the 2014 budget process. The department maintained a no growth budget in contractual services and commodities.

**Department: 21 – REGIONAL OFFICE OF EDUCATION**

**Funded By: State of Illinois / County General Fund**

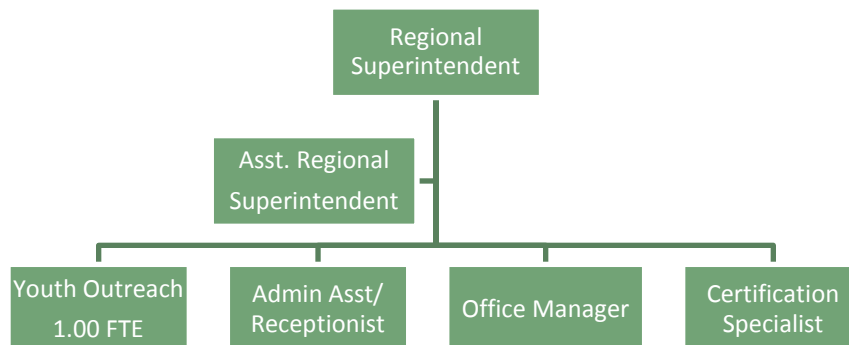
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid Year</b>	<b>2014 Projected</b>
Educator Licenses Issued/Renewed	2,885	3,030	3,172
Fingerprints/Criminal Background Checks	1,898	2,098	2,297
ROE's Professional Development/Continuing Education Participants	529	767	1,004
Bus Driver Training Participants	900	1,113	1,324
GED Processing Contacts	1,236	1,585	1,933
Reported Truancy Cases	95	160	212
Health/Life Safety Inspections Completed	84	84	84
Building/Occupancy Permits Issued	133	150	178

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$0.69	\$0.62	\$0.57	\$0.64	\$0.60

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Regional Superintendent of Schools.*

**Department Organization Chart:**



## **Department: 23 – SENIOR SERVICES GRANT COMMISSION**

### **Funded By: Senior Services Tax Levy**

**Mission Statement:** *The Mission of the McHenry County Senior Services Grant Commission is to fund quality social and transportation services that encourage independent living, wellness, dignity and quality of life for McHenry County seniors.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/5-1034) The County Board may annually impose a tax of not to exceed .025 percent of the value, as equalized or assessed by the Department of Revenue, of all the taxable property in the county for the purpose of providing social services for senior citizens.*

### **Classification – Public Health**

**Background:** McHenry County Administration is responsible for administration and management of the County's Senior Services Grant Fund. In April of 2003, a referendum was approved by the citizens of McHenry County to levy a tax rate of not to exceed .025% for the provision of social and transportation services for senior citizens as applicable under State Statutes 55ILCS 5/5-1034, 5/5-1005 and 5/5-1091. The McHenry County Board appoints a Senior Services Grant Commission to review applications for funding and recommend allocations to the Public Health and Human Services Committee of the County Board to qualifying not-for-profit organizations and units of local government who provide eligible services to senior citizens of McHenry County.

### **Function:**

- **Funding Allocations:** Annually provides approximately \$1.7 million in funding to not-for-profit agencies and units of government for programs and projects that meet the criteria of the State Statute. The McHenry County Board appoints the Senior Services Grant Commission which advises the Public Health and Human Services Committee on programs and projects for funding. In 2013 the McHenry County Board awarded funds to 17 different agencies and units of local government for four (4) separate transportation programs and thirteen (13) social service programs and projects. The 2012 program year assisted over 13,742 of the County's seniors and provided over 307,929 units of service. Over 70% of those assisted had an income 80% below the median income level. Under the State Statute there is no provision for the County to recover the cost of administering said funds.

### **Objectives:**

- a) Provide supportive social services designed to prevent the unnecessary institutionalization of elderly residents
- b) Provide for the operation and equipment for senior citizen centers
- c) Provide social services to senior citizens
- d) Provide for transportation vehicles or services for senior citizens

**Department: 23 – SENIOR SERVICES GRANT COMMISSION**

**Funded By: Senior Services Tax Levy**

**SENIOR SERVICES  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Budgeted</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Tax Revenue</b>	1,749,103	1,760,325	1,775,000	1,742,578	1,725,000
<b>Interest Income</b>	4,134	4,204	3,520	3,925	4,020
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,753,237</b>	<b>\$1,764,529</b>	<b>\$1,778,520</b>	<b>\$1,746,503</b>	<b>\$1,729,020</b>
<b>EXPENDITURES:</b>					
<b>Contractual Services</b>	1,672,895	1,724,696	1,775,000	1,158,929	1,725,000
<b>Operating Transfers Out</b>	0	0	0	0	0
<b>Fund Balance Enhancement</b>	0	0	3,520	0	4,020
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,672,895</b>	<b>\$1,724,696</b>	<b>\$1,778,520</b>	<b>\$1,158,929</b>	<b>\$1,729,020</b>

**Revenue Analysis:**

The Senior Services Grant Fund is a fund whose responsibilities are set by State Law and funded by the citizen approved property tax levy. Revenue growth/decline is dependent upon housing values and taxing decisions made by the County Board each year. For fiscal years 2013 and 2014 the County Board opted out of taking the allowed CPI growth allowed under the Property Tax Limitation Law (PTELL) in order to contain the county tax liability placed upon the citizens of the County. The fiscal year 2014 revenue reflects these decisions.

**Expenditure Analysis:**

The expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2014. Fund Balance Enhancement represents the projected interest earned on the funds until allocated, and will be distributed in the next year.

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid Year</b>	<b>2014 Projected</b>
Grant Applications Reviewed	21	20	17
Grant Applications Awarded	17	16	17

**Department: 23 – SENIOR SERVICES GRANT COMMISSION**

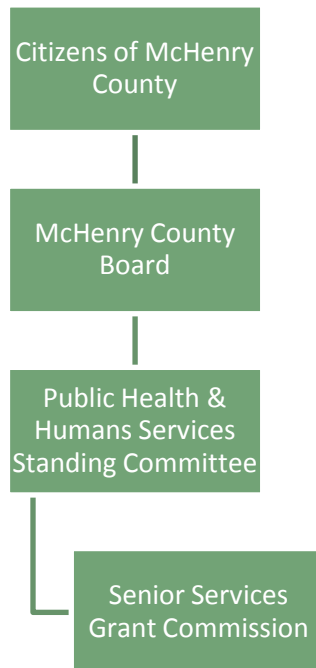
**Funded By: Senior Services Tax Levy**

**Expense Per Capita: Senior Services Grant Fund Total**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$6.00	\$5.42	\$5.60	\$5.77	\$5.61

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Senior Services Grant Commission*

**Department Organization Chart:**



## **Department: 32 – McHENRY COUNTY SHERIFF**

### **Funded By: General Fund**

**Mission Statement:** *The mission of the McHenry County Sheriff's Office is to serve the citizens of McHenry County in a professional and courteous manner, while also protecting the rights of those within its jurisdiction to be free from criminal attack; to be secure in their possessions and to live in peace.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-6) Sheriff.*

### **Classification – Public Safety**

**Background:** Per Illinois State Statute, each Sheriff shall be conservator of the peace in his/her county, and shall prevent crime and maintain the safety and order of the citizens of that county; and may arrest offenders on view, and cause them to be brought before the proper court for trial or examination. Additionally, the Sheriff shall have the custody and care of the courthouse and jail of his or her county, except as is otherwise provided.

### **Functions:**

- **Administration:** Is responsible for the management oversight of the Sheriff's office, and provides the leadership and administrative decisions for day to day operations. The following divisions of the Sheriff's department fall under the purview of administration: Records; Civil Process; Detectives; Narcotics; Gangs; Communications; and Patrol.
- **Corrections:** The Corrections Division is responsible for the detaining of individuals arrested and awaiting court proceedings; incarcerated individuals serving a sentence; and for fulfilling the contractual intergovernmental agreement with the United States Marshals Service on housing federal detainees within the corrections facility for a fee.
- **Sheriff Garage:** The Sheriff's Garage is responsible for the maintenance of the Sheriff's Department vehicle fleet and equipment, other County Department vehicles with the exception of the Division of Transportation (McDOT), and for providing fueling services in cooperation with McDOT.
- **Security:** The Security Division is responsible for ensuring the safety of employees, the government center facility, and the general public transacting business within the McHenry County Government Center, including the Judicial Courts.
- **Community Service:** The Sheriff's Department continually seeks to find grant funding that promotes public safety through programs like the Child Passenger Safety Program Grant. The grant provides much needed education on proper use and installation of safety seats, seat belts, and the distribution of needed safety seats. The Sustained Traffic Enforcement Grant allows the sheriff's department to conduct special enforcement for impaired driving mobilizations and/or occupant mobilizations.



**Department: 32 – McHENRY COUNTY SHERIFF**

**Funded By: General Fund**

**2014 Objectives:**

- a) Identify and reduce County/employee liability risks by reviewing and updating policy and procedures as well as educating MCSO personnel about new legal changes
- b) Conduct a Citizen’s Police Academy
- c) Obtain CALEA law Enforcement Re-Accreditation
- d) Increase public and McHenry County employee safety by upgrading the security camera surveillance system
- e) Provide a faster response time to all calls for service

**COUNTY SHERIFF  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fines and Forfeitures</b>	1,125	8,371	1,500	250	1,000
<b>Fees and Charges for Services</b>	1,831,593	1,669,572	1,739,000	1,390,376	1,627,400
<b>Intergovernmental</b>	12,011,002	9,781,927	10,938,886	7,666,054	10,800,000
<b>Interest Income</b>	15	2	0	0	0
<b>Other Income</b>	58,960	25,114	11,000	8,612	10,600
<b>Operating Transfers In</b>	4,989	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$13,907,684</b>	<b>\$11,484,986</b>	<b>\$12,690,386</b>	<b>\$9,065,292</b>	<b>\$12,439,000</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	26,132,735	26,955,513	28,491,010	25,879,389	28,803,261
<b>Contractual Services</b>	3,565,769	3,278,838	3,571,261	2,849,012	3,526,556
<b>Commodities</b>	977,375	947,566	986,206	857,797	1,027,161
<b>Capital Outlay</b>	467,106	86,287	140,018	69,563	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$31,142,985</b>	<b>\$31,268,204</b>	<b>\$33,188,495</b>	<b>\$29,655,761</b>	<b>\$33,356,978</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
400.21	404.21	406.21	404.61	405.61	405.61

**Revenue Analysis:**

The FY 2014 revenue budget for the Sheriff’s Office shows a small decline of \$250,000 over FY 2013. Utilization of beds in the jail by the ICE and US Marshall’s declined in FY2013 and is projected to stay flat for 2014. The Sheriff, County Administrator, and County Board have been diligent in working with Federal and State Legislators in getting ICE to adjust the County’s daily per diem rate to reflect the costs the county is incurring. The rate was last updated in 2008.

**Expenditure Analysis:**

Increases in Personnel Services represent the growth in the Sheriff’s budget. All union employees in the Sheriff’s office belong to the Fraternal Order of Police, and receive two increases a year. At the time of publication of this budget, FOP Unit 3 (civilians) was in its second year of negotiating a new contract with the County.

**Department: 32 – McHENRY COUNTY SHERIFF**  
**Funded By: General Fund**

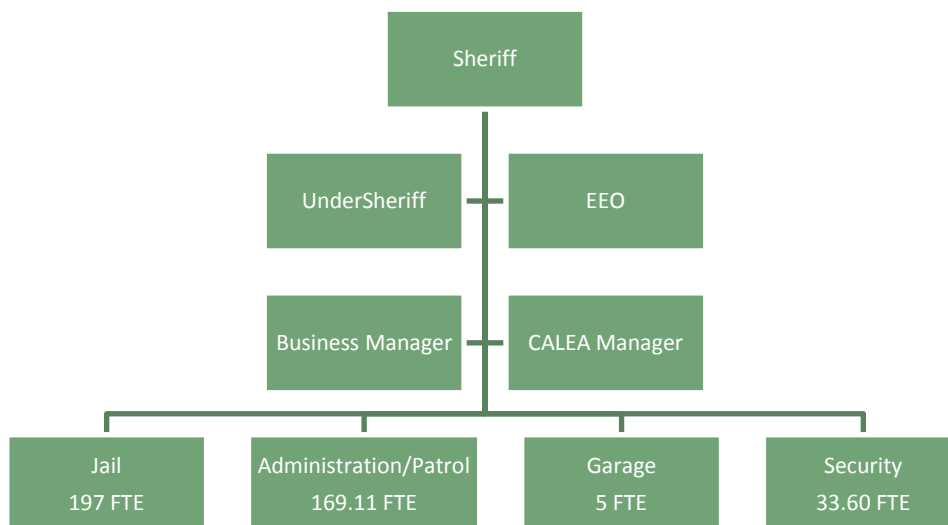
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Operations Bureau (Patrol) - Calls For Service	47,672	40,212	42,000
Communications Division - Foreclosures	131	80	75
Communications Division - Papers Served	7,055	6,254	6,500
Records Division - FOIA's Processed	1,310	1,400	1,500
Court Security - Total Subjects Screened	538,829	541,906	542,000
Court Security - Prohibited Items Recovered	6,650	9,376	8,000
Corrections Bureau - Total Prisoners Booked	7,425	7,794	8,765
Corrections Bureau - Average Daily Jail Population	465	418	441
Garage (Fleet) - Total Number of Vehicles Maintained	263	266	266
Garage (Fleet) - Total Number of Repairs	1,352	1,400	1,540

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$99.52	\$101.03	\$101.49	\$107.76	\$108.32

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the County Sheriff.*

**Department Organization Chart:**



**Department: 32 – McHENRY COUNTY SHERIFF – DUI CONVICTION FUND**

**Funded By: Court Fees**

*Department Division Created By: McHenry County Board Resolutions R-9909-32-229 per State Legislation SB 740*

**Background:** State Legislature passed SB 740 to amend the Illinois vehicle code which allows Illinois Courts to impose a \$100 fine for each DUI conviction. This revenue must be returned to the arresting jurisdiction's law enforcement agency to be used solely for the procurement of law enforcement equipment that will assist in the prevention of alcohol related criminal violence. This separate fund was established per a McHenry County Board Resolution dated September 7, 1999.

**McHENRY COUNTY SHERIFF - DUI CONVICTION FUND (58)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fines and Forfeitures	21,957	21,128	20,000	23,457	21,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$21,957</b>	<b>\$21,128</b>	<b>\$20,000</b>	<b>\$23,457</b>	<b>\$21,000</b>
<b>EXPENDITURES:</b>					
Commodities	2,798	5,525	20,000	796	21,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,798</b>	<b>\$5,525</b>	<b>\$20,000</b>	<b>\$796</b>	<b>\$21,000</b>

**McHENRY COUNTY SHERIFF – PRAIRIE SHIELD GRANT FUND (59)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Intergovernmental	43,740	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$43,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Contractual Services	43,740	0	0	0	0
Operating Transfers Out	4,989	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$48,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*The Prairie Shield Grant Fund is presented for historic comparative data purposes only. This was a grant administered by the McHenry County Sheriff's Office that allowed local police agencies the ability to purchase radio equipment at a reduced rate.*

## Department: 45 – McHENRY COUNTY STATE'S ATTORNEY

### Funded By: General Fund

**Mission Statement:** *Representing the People of the State of Illinois, the McHenry County State's Attorney's Office is charged with the duty to prosecute all crimes and represent the County in litigation, act as legal counsel to the County Board, Elected and Appointed Officials and all County Departments.*

**Department Created By:** *Illinois State Statute (55 ILCS 5/) Counties Code.*

### Classification: Judicial

**Background:** The McHenry County State's Attorney's Office is dedicated to protecting the rights and ensuring the safety of the citizens of McHenry County and supporting the functions of county government. To that end, the State's Attorney's office serves as prosecutor of any person or persons charged with violating the criminal statutes, traffic laws, or conservation laws of the State of Illinois. We support the building of partnerships with law enforcement and the community in an effort to achieve justice, protect crime victims, hold the guilty accountable and deter crime.

### Functions:

- **Prosecution:** To commence and prosecute all actions, suits, indictments and prosecutions, civil and criminal, in the circuit court for his/her county, in which the people of the State or county may be concerned.
- **Recovery of Debt:** To prosecute all forfeited bonds and recognizance's, and all actions and proceedings for the recovery of debts, revenues, moneys, fines, penalties and forfeitures accruing to the State or the county, or to any school district or road district in this county.
- **County Department Representation:** To commence and prosecute all actions and proceedings brought by any county officer in his/her official capacity.
- **County Defense:** To defend all actions and proceedings brought against the county, or against any county or State officer, in his/her official capacity, within this county.
- **Victim Witness:** Provides guidance and support to victims and victim's families during the prosecution of crime that was committed on them.
- **Multi-Jurisdictional Drug Grant:** Provides funding for the prosecution of crimes committed where drugs are involved. The State's Attorney's Office is responsible for the oversight of the program and is accountable for how the funds are expended.

### 2014 Objectives:

- a) Advocate for crime victims as the cases of their offenders go through the criminal justice system.
- b) Provide expert in-house counsel to the County to alleviate the need of costly private representation from private law firms.
- c) While showing compassion for the mentally ill through the expansion of the Mental Health Court, the State's Attorney's Office will continue to seek harsher sentences for offenders.
- d) Promote and demonstrate the commitment the State's Attorney's Office has in meeting the needs of the citizens of McHenry County through access to fair and equal justice, community awareness, and crime prevention.

**Department: 45 – McHENRY COUNTY STATE’S ATTORNEY**

**Funded By: General Fund**

**STATE’S ATTORNEY  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	149,175	133,430	145,000	98,922	113,075
<b>Intergovernmental</b>	133,351	228,494	173,535	163,220	193,608
<b>Interest Income</b>	(350)	3	0	0	0
<b>Other Income</b>	100	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$282,276</b>	<b>\$361,927</b>	<b>\$318,535</b>	<b>\$262,142</b>	<b>\$306,683</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	2,637,200	2,675,522	2,633,259	2,506,535	2,691,609
<b>Contractual Services</b>	188,398	179,848	185,776	150,994	174,875
<b>Commodities</b>	39,634	45,159	47,500	43,643	57,182
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,865,232</b>	<b>\$2,900,529</b>	<b>\$2,866,535</b>	<b>\$2,701,172</b>	<b>\$2,923,666</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
58.70	61.20	61.20	61.20	61.20	61.20

**Revenue Analysis:**

Fees and Charges for Services requested in the above revenue table represent projected fees to be collected during fiscal year 2014 on the First Offender Program (19%), Warrants/Summons (14%), States Attorney Fees (56%) and miscellaneous (11%). Intergovernmental represents the portion of salary the State of Illinois reimburses the County for the position of State’s Attorney and the amount awarded through the Victim Witness Grant. The State has not awarded a salary increase for the past two years, and the County is hearing very little discussion of one for 2014.

**Expenditure Analysis:**

Personnel services make up 92% of the State’s Attorney’s budget in fiscal year 2014, representing salary costs for thirty attorneys, two part time and two full time investigators, two Victim Witness Representatives, and twenty-five legal administrative assistants. Contractual Services represent 6% of the budget, of which 67% (of the 6%) is for Interpreters, Court Reporter Transcriptions, Expert Witness Fees, and the Appellate Prosecutor. The Commodity category is 2% of the departmental budget and covers costs of office supplies, meeting expenses, gasoline, and other operational needs. The State’s Attorney’s office has informed County Administration of the space issues they are dealing with in their current location. The office did comply with the Board budget policy of a maintenance budget.

**Department: 45 – McHENRY COUNTY STATE’S ATTORNEY**

**Funded By: General Fund**

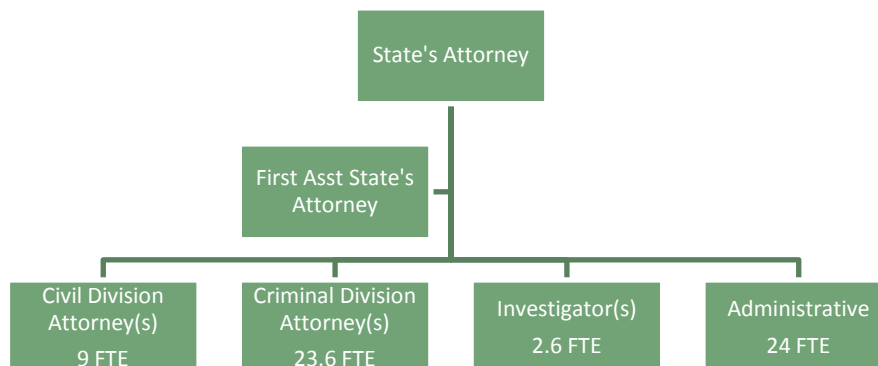
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
New Civil Division assignments opened	728	735	750
Legal opinions issued for County departments	330	341	350
FOIA requests responded to	60	42	50
County Contracts reviewed	40	74	65
Monitored child support enforcement cases	205	207	225
County Ordinance violations prosecuted	430	410	425
Felony Adult Offenders charged	1,316	1,247	1,275
Misdemeanor Adult Offenders charged	2,875	2,761	2,800
Juvenile Offenders under 17 charged	209	222	250
Abuse and Neglect Petitions filed	81	74	80
Victims/Witnesses served	3,200	3,683	3,500
Summons and Subpoenas served	1,401	1,187	1,250
Child support investigations	10	10	15
Criminal investigations conducted	60	80	85
First Offender Program – offenders accepted	60	32	35

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$9.64	\$9.55	\$9.68	\$9.68	\$9.80

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under State’s Attorney*

**Department Organization Chart:**



**Department: 45 – STATE’S ATTORNEY - IL CRIMINAL JUSTICE AUTHORITY FUND (52)**

**Funded By: Multi-Jurisdictional Drug Prosecution Program Grant**

**Background:** The Illinois Criminal Justice Authority has the ability to fund local law enforcement agencies for assisting the Authority in controlling the sales and use of illegal drugs and drug offenders. The State’s Attorney’s Office Narcotics Unit in concert with the Sheriff’s Narcotic Division are working to reduce the supply of narcotics in McHenry County, to deter individuals from committing drug offenses, and demonstrate an aggressive approach towards individuals who profit from narcotics distribution by pursuing civil forfeitures against the personal and real property of narcotic offenders.

**IL CRIMINAL JUSTICE AUTHORITY FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**ILCRIMINAL JUSTICE AUTHORITY FUND 52**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Intergovernmental	83,394	83,394	83,394	83,394	66,715
Interest Income	34	52	0	20	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$83,428</b>	<b>\$83,446</b>	<b>\$83,394</b>	<b>\$83,414</b>	<b>\$66,715</b>
<b>EXPENDITURES:</b>					
Personnel Services	83,394	83,394	83,394	83,394	66,715
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$83,394</b>	<b>\$83,394</b>	<b>\$83,394</b>	<b>\$83,394</b>	<b>\$66,715</b>

**Department: 45 – STATE’S ATTORNEY – RECORDS AUTOMATION FUND (67)**

**Funded By: Public Act 97-673 of the State of Illinois**

**Background:** June 1, 2012, Public Act 97-673 of the State of Illinois created a State’s Attorney Records Automation Fund for the purpose of offsetting the expenses of record keeping. A \$2.00 fee is to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense and deposited into this fund.

**STATE’S ATTORNEY RECORDS AUTOMATION FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**STATE’S ATTORNEY RECORDS AUTOMATION FUND 67**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	0	7317	33,000	26,159	28,000
Interest Income	0	1	0	28	9
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$7,318</b>	<b>\$33,000</b>	<b>\$26,187</b>	<b>\$28,009</b>
<b>EXPENDITURES:</b>					
Fund Balance Enhancement	0	0	33,000	0	28,009
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,000</b>	<b>\$0</b>	<b>\$28,009</b>

## **Department: 17 – McHENRY COUNTY TREASURER**

### **Funded By: General Fund**

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-10) Counties Code.*

### **Classification – General Government**

**Background:** The McHenry County Treasurer is responsible for the accounting, safekeeping and investments of the public funds held by the County. The Illinois State Statutes also make the County Treasurer the ex-officio County Collector, responsible for the collection of property taxes for all taxing bodies within the County.

### **Functions:**

- **County Funds** – The County Treasurer is responsible for the receiving and disbursement of County funds, and maintaining a just and true account of all monies, revenues and funds received by him/her, and also of all monies, revenues and funds paid out by him/her agreeably to law. Currently the Treasurer's Office maintains and is accountable for over 80 bank accounts (not including certificates of deposits) with banks disbursed throughout the County for 69 funds established by the County Board. In order to safeguard the public funds, the County Treasurer requires proper collateralization on all accounts held by banks.
- **Investment Portfolio** – The County Treasurer is accountable for the Investment Portfolio of all County funds. The current Treasurer has maintained a conservative approach with investments, allowing local banks to bid an interest rate for the investment. Banks must provide proper collateralization in order to be awarded the investment. The County's current investments portfolio includes Certificates of Deposit. The County Treasurer does not invest in stocks, mutual funds or other investment derivatives.
- **Administrative Duties** - Other duties handled by the office include reconciliation of all bank statements to funds, reporting all cash in and cash out transactions monthly by fund, maintaining records of and reporting abandoned funds to the State, and updating all banking transactions into the county's financial system.
- **County Collector** - As the County Collector, the powers and duties include: preparing tax bills (as described and mandated by 35 ILCS 200/20-15) showing each installment of property taxes assessed; the mailing of said bills 30 days prior to the first installment due date; the collection of any tax on property; recording and updating payments against the tax record; distributing the tax revenue to all taxing districts within the county based on their tax extensions; and the collection of delinquent taxes.
- **Passport Agent** - The Treasurer acts in the capacity of a Passport Agent; processing passport applications; taking passport photos; and submitting the completed application to the US Department of State. The fee allowed to be collected by the Treasurer is used to offset the costs associated with providing the passport services.



**Department: 17 – McHENRY COUNTY TREASURER**

**Funded By: General Fund**

**2014 Objectives:**

- a) Raise the level of expectations of our customers, while at the same time continue operations with a zero-increased budget through customer service training of staff and customer feedback.
- b) Index tax year 1975 collector books/collection records. This is the year the unique numbers and today's parcel identification numbers (PIN #) were implemented. This enables easier public access to tax history.

**MCHENRY COUNTY TREASURER  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	1,688,976	1,804,092	1,901,500	1,247	1,851,500
Interest Income	82,297	86,842	80,000	78,018	80,000
Other Income	20	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,771,293</b>	<b>\$1,890,934</b>	<b>\$1,981,500</b>	<b>\$79,265</b>	<b>\$1,931,500</b>
<b>EXPENDITURES:</b>					
Personnel Services	487,639	498,461	492,500	492,500	492,100
Contractual Services	49,857	64,205	64,495	54,636	64,245
Commodities	6,601	7,100	7,100	7,099	7,350
Operating Transfers Out	70,000	50,000	50,000	50,000	50,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$614,097</b>	<b>\$619,766</b>	<b>\$614,095</b>	<b>\$604,235</b>	<b>\$613,695</b>

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
15.00	15.00	15.00	15.00	15.00	15.00

**Revenue Analysis:**

Revenues generated through the McHenry County Treasurer's Office are basically from two sources: 1.) Fees and Charges for Services, which represents penalties and fees collected on delinquent taxes, and 2.) Interest Income, which is revenue earned on County funds held by banking institutions within the County. Penalties and fees collected on delinquent taxes responds to the economy and housing markets, of which both have performed poorly over the past few years. Most disappointing is the rate of investment earnings on the County's cash reserves. In fiscal year 2007 the County reported over \$2,200,000 in interest earnings, compared to the projected fiscal year 2011 earnings of \$82,000 (reserves have increased each year since 2007) reflecting the impact of record low interest rates.

**Expenditure Analysis:**

The McHenry County Treasurer's Office employs a staff of 15.0 full time equivalents, including the Treasurer and his Chief Deputy. As shown in the above budget summary, personnel expenses make up 80% of the department's operating budget. The contractual services budget makes up 11% of the

**Department: 17 – McHENRY COUNTY TREASURER**

**Funded By: General Fund**

**Expenditure Analysis (continued)**

operating budget and covers the costs for contractual printing (48%), professional services (42%), and dues, subscriptions, legal notices, and computer services (10%). Commodities comprise 1% of the budget of which 85% is for office supplies and 15% for miscellaneous supplies. The Operating Transfer Out is for offsetting costs incurred in the remodel of the Treasurer’s building. It is important to note that in total the Treasurer’s budget has remained constant since 2010, following the County Board’s maintenance budget policy.

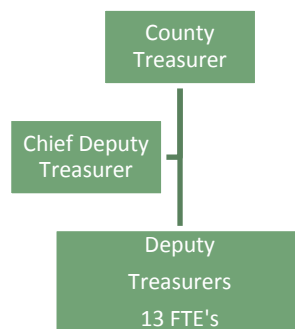
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Number of Billable Parcels	137,928	138,500	139,500
Total Tax Dollar Collections	\$782,412,239	\$795,470,374	\$800,250,000
Total Number of Payments	275,810	277,000	279,000
Tax \$ Distributed to Other Taxing Bodies	\$704,254,690	\$715,470,347	\$719,150,000
Number of Senior Deferrals	185	191	205
Deposits/Wire Transfers/Account	25,830	27,200	27,750
Transfers/ACHs Processed	115,230	170,000	182,250

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$2.49	\$2.42	\$2.47	\$3.53	\$3.53

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Treasurer*

**Organization Chart:**



**Department: 17 – TREASURER AUTOMATION FUND**

**Funded By:** State Statute 35 ILCS 200/21-245 which allows county collectors in all counties to assess an automation fee to the purchaser of delinquent taxes.

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Fund Created By:** *Illinois Compiled Statutes (35 ILCS 200/21-245) Property Tax Code.*

**Classification – General Government**

**Background:** It is the function of the Treasurer Automation Fund to collect an automation fee of \$10 from purchasers of delinquent taxes to pay 1) any costs related to the automation of property tax collections and delinquent property tax sales, including cost of hardware, software, research and development, and personnel, and 2) to defray the cost of providing electronic access to property tax collection records and delinquent tax sale records.

**Objectives:**

- a) Collect, process and distribute real estate taxes in a timely manner
- b) Offer convenient payment choices to taxpayers
- c) Provide electronic access to real estate tax bill information

**COUNTY TREASURER AUTOMATION FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**TREASURER AUTOMATION FUND 80**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
<b>Fees and Charges for Services</b>	111,215	127,557	100,100	59,460	121,500
<b>Utilization of Fund Balance</b>	0	0	186,701	0	165,501
<b>Interest Income</b>	544	524	900	495	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$111,759</b>	<b>\$128,081</b>	<b>\$287,701</b>	<b>\$59,955</b>	<b>\$287,701</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	113,707	122,217	190,700	15,371	190,700
<b>Contractual Services</b>	7,696	0	81,000	0	77,500
<b>Commodities</b>	2,599	8,380	16,000	3,254	19,500
<b>Capital Outlay</b>	0	0	1	0	1
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$124,002</b>	<b>\$130,597</b>	<b>\$287,701</b>	<b>\$18,625</b>	<b>\$287,701</b>

**Department: 17 – TREASURER PASSPORT SERVICES FUND**

**Funded By:** County Board Resolution R-9810-1 which allows the County Treasurer to establish a separate fund to account for fees collected for processing passport applications.

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Fund Created By:** County Board Resolution R-9810-17-211 approved 10/20/1998

**Classification – General Government**

**Background:** It is the function of the Treasurer Passport Fund to process passport applications which may include taking passport photos, and submit them to the US Department of State. Treasurer passport fees are used to offset the costs associated with providing passport services.

**Objectives:**

- a) Process passport applications according to the rules and regulations set by the US Department of State – Bureau of Consular Affairs Regulations
- b) Maintain a separate bank account for the Passport Fund
- c) Survey and evaluate customer utilization of extended office hours including Federal Passport applications and photo services.

**COUNTY TREASURER PASSPORT SERVICES FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**PASSPORT SERVICES FUND 81**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	83,260	53,564	54,900	74,391	55,000
Utilization of Fund Balance	0	0	131,640	0	131,450
Interest Income	173	267	110	309	200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$83,433</b>	<b>\$53,831</b>	<b>\$186,650</b>	<b>\$74,700</b>	<b>\$186,650</b>
<b>EXPENDITURES:</b>					
Personnel Services	249	7,080	64,050	64,050	64,050
Contractual Services	2,157	0	71,600	11,160	71,600
Commodities	8,000	4,314	51,000	1,685	51,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10,406</b>	<b>\$11,394</b>	<b>\$186,650</b>	<b>\$76,895</b>	<b>\$186,650</b>

<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Number of New Customers Served	1,545	1,850	2,150
Number of Eligible Customers	\$325,500	\$326,000	\$326,500

**Department: 17 – TREASURER WORKING CASH I FUND**

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Fund Created By:** *County Board Resolution R-9810-17-211 approved 10/20/1998*

**WORKING CASH I FUND 430**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Interest Income	663	607	648	335	650
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$663</b>	<b>\$607</b>	<b>\$648</b>	<b>\$335</b>	<b>\$650</b>
<b>EXPENDITURES:</b>					
Operating Transfers Out	663	600	648	0	650
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$663</b>	<b>\$600</b>	<b>\$648</b>	<b>\$0</b>	<b>\$650</b>

**Department: 17 – TREASURER WORKING CASH II FUND**

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Fund Created By:** *County Board Resolution R-9810-17-211 approved 10/20/1998*

**WORKING CASH II FUND 440**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Interest Income	704	706	706	432	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$704</b>	<b>\$706</b>	<b>\$706</b>	<b>\$432</b>	<b>\$700</b>
<b>EXPENDITURES:</b>					
Operating Transfers Out	704	620	706	0	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$704</b>	<b>\$620</b>	<b>\$706</b>	<b>\$0</b>	<b>\$700</b>

## **Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND**

### **Funded By: The Tuberculosis Care and Treatment Tax Levy**

**Mission Statement:** *The mission of the McHenry County Department of Health is to prevent disease and promote health and safety. This shall be accomplished by investigating, assessing and implementing solutions to health and safety needs through collaborative involvement and education.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/5-23029) The County Board shall have the power to provide for the care and treatment of the inhabitants thereof who may be afflicted with tuberculosis and to levy a tax not to exceed .075% of the value as equalized or assessed by the Department of Revenue annually on all taxable property of such county, such tax to be levied and collected in like manner with general taxes of such county and to form, when collected, a fund to be known as the “Tuberculosis Care and Treatment Fund”.*

### **Classification – Public Health**

**Background:** Under the umbrella of the McHenry County Board of Health, the Tuberculosis Care and Treatment Board, consisting of three members, develop the policy for the Tuberculosis Program which is administered by the Board of Health through a contractual agreement.

### **Functions:**

- **TB Care Service Delivery:** The McHenry County Board of Health in concert with the Tuberculosis Care and Treatment Board set the policies and service guidelines for the McHenry County Department of Public Health in providing TB skin testing, chest x-rays and lab testing, treatment for TB infection and disease, doctor’s clinic, outbreak investigation, and community education.

### **2014 Objectives:**

- a) Promote awareness that Tuberculosis (TB) is still one of the world’s deadliest diseases. One third of the world’s population was infected in 2012, with a total of 9,945 cases (a rate of 3.2 cases per 100,000 persons) being reported in the United States. In the State of Illinois 347 cases were reported in 2012, a decline from the 359 cases reported in 2011.
- b) Educate the general public on the signs and symptoms of TB, how the disease is spread, the importance of isolating and containing the spread of the disease, treatment options available, and most importantly following through with a physician for diagnosis.
- c) Review and update response plans to ensure the department and County is prepared to handle an unforeseen spread of the disease, that access to the necessary drugs for treatment can be obtained in the event of such outbreak and the County’s supplies are diminished, and that local medical response teams are trained in the proper precautions in dealing with infected persons.

**Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND**

**Funded By: The Tuberculosis Care and Treatment Tax Levy**

**TB CARE & TREATMENT FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	473,731	347,172	250,000	245,404	250,000
Fees & Charges for Services	14,105	10,625	10,500	10,488	10,500
Utilization of Fund Balance	0	0	130,129	0	130,003
Intergovernmental	0	40	0	0	0
Interest Income	739	932	625	844	625
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$488,575</b>	<b>\$358,769</b>	<b>\$391,254</b>	<b>\$256,736</b>	<b>\$391,128</b>
<b>EXPENDITURES:</b>					
Personnel Services	255,390	275,576	282,129	255,873	294,803
Contractual Services	34,758	35,487	78,075	27,806	64,275
Commodities	21,040	15,755	31,050	13,226	32,050
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$311,188</b>	<b>\$326,818</b>	<b>\$391,254</b>	<b>\$296,905</b>	<b>\$391,128</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
4.35	4.35	4.35	3.34	4.34	3.75

**Revenue Analysis:** The Tuberculosis Care and Treatment Fund tax levy is one of twelve levied tax rates that make up the County’s tax rate extended on the equalized value of property, and is the main funding source for the department. The decline in tax revenue from 2011 to 2014 is reflective of the number of cases reported and treated within the county.

**Expenditure Analysis:** Expenditures for the TB Fund have remained relatively steady over the past three years, with the main growth of the budget in personnel costs. The personnel budget line item includes the cost of salaries and all benefits (employer social security, pension and health insurance contributions) associated with each position. In 2007-2008 the County had an active case of TB that involved several complications and diminished the TB fund reserves to a point that the County’s working cash funds were utilized until the collection of property taxes began. The fund repaid the working cash fund and has rebuilt its reserves since.

**Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND**

**Funded By: The Tuberculosis Care and Treatment Tax Levy**

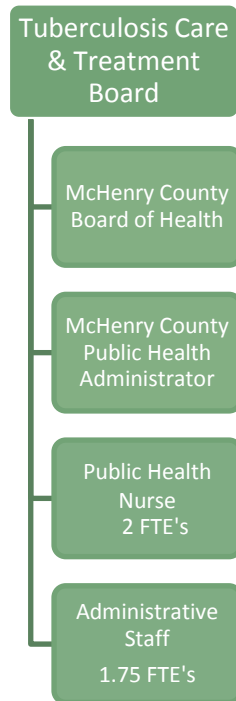
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid Year</b>	<b>2014 Projected</b>
TB Skin Tests Administered	1,878	1,605	1,850
Active TB Cases under care	1	2	2
Persons Treated with Latent TB Infection	N/A	25	25

**Expense Per Capita: TB Care & Treatment Fund Total**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$1.01	\$1.01	\$1.06	\$1.27	\$1.27

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the TB Care & Treatment Fund.*

**Department Organization Chart:**





## **Department: 61 – VALLEY HI NURSING HOME**

### **Funded By: Nursing Home Tax Levy – Enterprise Fund**

**Mission Statement:** *To deliver quality healthcare and rehabilitation services consistent with the highest standards set by policy and ordinance of McHenry County and in conformance with State and Federal regulations while maintaining financial sustainability. Valley Hi strives to provide these services in an environment that promotes resident centered care, dignity, and self-respect to the elder citizens of McHenry County, including those who require public assistance.*

**Department Created By:** *The Board of Commissioners in the 1950's, making the County Poor Farm officially a Nursing Home to serve the indigent elderly of the County.*

### **Classification – Public Welfare**

**Background:** In the mid-to late 1800's the County Board of Commissioners purchased a farm in Hartland Township to be utilized as the County's Alms Farm. Indigent County residents were allowed to live on the farm, participating in its operations of milk and crop production in return for meals and room and board. For a short period in time the facility also operated as an insane asylum for the County. In the early 1950's the County Board of Commissioners changed the direction of the facility by converting the Alms farm to the County Nursing Home for indigent elderly citizens of the County, now known as Valley Hi Nursing Home.

### **Functions:**

- **Quality Health Care:** The main mission of the Nursing/Rehab facility is to provide quality Clinical and Therapeutic care to the residents ranging in acuity levels of needing short term care to complex and chronic illnesses requiring long term care stays. The County provides this quality of care through well trained RN's, LPN's, Certified Nursing Assistants, and support staff including Administrative, Laundry, Housekeeping, Dietary, Therapy and Activities.
- **Rehabilitation Care:** The Nursing Home has always provided rehabilitation therapies to its long term residents allowing the residents to maintain a quality of life and independence as much as possible. In addition to this therapy, the County Nursing Home now offers a short term rehab-to-home rehabilitation program for long term physical therapy, occupational therapy and speech therapy. These programs are designed for maintaining and regaining optimum functional abilities, with the goal of returning the patient to an independent active lifestyle.
- **Standards:** The Nursing Home is known in the Community not only for the good level of care provided, but also for its reputation for being clean, its respectful caring staff, and the quality of food being served. These standards play an integral part in the healing and welfare of the residents.

### **2014 Objectives:**

- a) Maintain positive revenues over expenses by monitoring costs, promoting services, and continuing to build the Medicare A short-term rehab average daily census, despite the challenges of a new State reimbursement methodology, managed care and Medicare cuts.
- b) Continue to further develop the resident centered dining program and resident centered activity programming.
- c) Redevelop the facility's website and marketing presence to promote services.
- d) Develop a capital improvement plan for maintaining and updating the facility, vehicles, and equipment.
- e) Evaluate the possibilities for further services and partnerships on the campus which may include new buildings for Dementia and Alzheimer's care or other specialized services, supportive living, and/or assisted living.

**Department: 61 – VALLEY HI NURSING HOME**

*Funded By: Nursing Home Tax Levy/Service Revenues*

**VALLEY HI NURSING HOME ENTERPRISE FUND (350)  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	5,912,097	5,950,311	5,250,000	5,153,950	4,500,000
Fees and Charges for Services	1,588,965	2,007,455	1,846,000	2,658,616	2,070,000
Intergovernmental	8,380,847	8,220,939	7,729,000	6,655,800	7,685,000
Interest Income	90,575	68,702	100,100	72,956	100,100
Other Income	10,771	7,433	7,100	10,699	9,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$15,983,255</b>	<b>\$16,254,840</b>	<b>\$14,932,200</b>	<b>\$14,552,021</b>	<b>\$14,364,100</b>
<b>EXPENDITURES:</b>					
Personnel Services	6,489,400	6,742,396	7,059,493	6,230,907	7,260,108
Contractual Services	1,194,808	1,827,750	1,867,577	1,366,111	1,882,699
Commodities	871,500	983,693	1,082,035	891,871	1,075,140
Capital Outlay	4,621	0	10,000	8,626	40,000
Depreciation	521,540	594,681	0	440,000	0
Debt Service	371,905	47,440	15,174	12,645	15,174
Fund Balance Enhancement	0	0	4,685,053	0	3,875,412
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,453,774</b>	<b>\$10,195,960</b>	<b>\$14,719,332</b>	<b>\$8,950,160</b>	<b>\$14,148,533*</b>

*\*\$215,567 maintenance expense budgeted in Facilities Management – Department 16*

**Full Time Equivalents History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
142.33	137.21	137.6	136.62	134.81	134.93

**Revenue Analysis:** The citizens of McHenry County approved by referendum a tax levy for the construction, maintenance and operations of the Nursing Home in 2002. The property tax levy makes up 31.33% of the projected 2014 revenue. Fees and Charges for Services and Intergovernmental are projected revenues streams for services provided to Private Pay, Hospice, Medicare and Medicaid residents. Other Income is primarily generated from non-resident meal tickets purchased.

**Expenditure Analysis:** In 2013 the certified nursing assistants, laundry, housekeeping, dietary, nursing, therapy, and activities support staff unionized. The professional nursing staff (RN's & LPN's) also petition to unionize and will be in contract negotiations during fiscal year 2014. The Personnel Service line item above reflects the wage adjustments for all supporting staff and projected wage adjustments for the professional nurses along with the costs of all benefits associated with each position. Contractual Services reflects an increase for Therapist Services, and Capital Outlay has increased by the supplemental award for patient lifts and additional security cameras. The decline between fiscal year 2014 and fiscal year 2013 in the expenditure budget is due primarily to reducing the projected fund balance enhancement. Due to the strength of the fund reserve, the tax levy was allowed to decline.

**Department: 61 – VALLEY HI NURSING HOME**

*Funded By: Nursing Home Tax Levy/Service Revenues*

**Performance Indicators:**

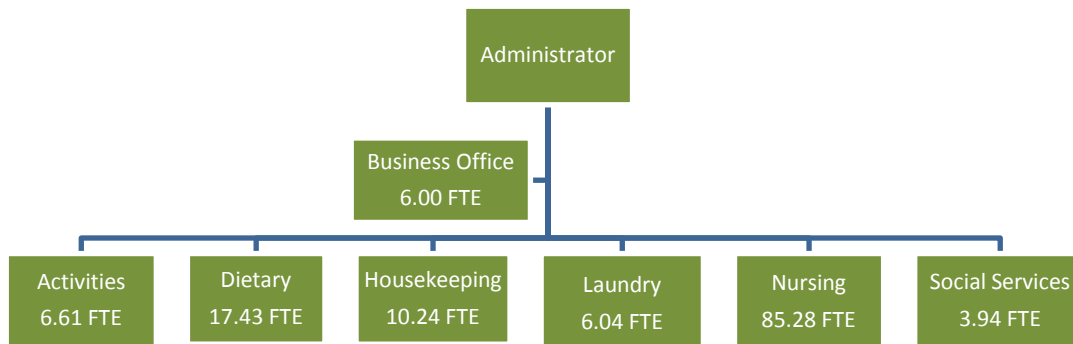
	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Admissions	107	110	110
Discharges/Expirations	109	85	85
Average Daily Census	121	120	125

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$31.33	\$30.62	\$33.09	\$47.77	\$45.92

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page))*

**Department Organization Chart:**



## Department: 22 – VETERANS ASSISTANCE COMMISSION

### Funded By: Veterans Assistance Commission Property Tax Levy

**Mission Statement:** *The Veterans Assistance Commission (VAC) is the central committee for veteran's assistance in McHenry County. The Commission is dedicated to ensuring that no Honorably Discharged living veteran or surviving spouse of a veteran suffers from undue financial hardship. The Commission is also dedicated to the principle that all living veterans receive the healthcare to which they are entitled and that deceased veterans are buried with honor and dignity.*

**Department Created By:** *Illinois Compiled Statutes (330 ILCS 45) Military Veterans Assistance Act.*

### Classification – Public Welfare

**Background:** The Veterans Assistance Commission (VAC) is a local government unit funded by the citizens of McHenry County through a tax levy. The Commission consists of 23 delegates and 23 alternates from the veterans service organizations located in McHenry County. The goal of the VAC of McHenry County is to work closely with clients and other agencies to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become more independent.

### Functions:

- **Financial Assistance:** The mandatory function of the Commission is to provide financial assistance to needy veterans, the needy surviving spouse of a veteran, and the minor children of a veteran not in the veteran's custody.
- **Discretionary Functions:** The VAC has approved the following discretionary functions of the department:
  - ❖ Assist veterans and their family members in the filing of claims for various programs authorized by the United States Government and maintained by the US Department of Veterans Affairs and Social Security Administration. These programs include Disability Compensation, Pension, Dependents Indemnity Compensation, Headstones, and College Programs.
  - ❖ Operation of five motor vehicles for transporting veterans to North Chicago VA Medical Center and the McHenry County VA Outpatient Clinic. Volunteers and cab service are used to transport vets to the outpatient clinic, and to designated pick up points for service to North Chicago VAMC. The majority of veterans transported are senior citizens or disabled.
  - ❖ The Superintendent administers the Indigent Veterans Burial program for the County Government.
  - ❖ Assist young men in registering with the Selective Service Administration.
  - ❖ Dental and Medical Assistance Program assists with the Restorative Dental Program for low income uninsured veterans. Medical assistance is generally for eyeglasses.
- **VAC Bus Fund:** A fund established by the County to accept and track donations to the Commission by veterans, business owners, and other interested parties to be used to offset the cost of replacement vehicles for the Commission.

**Department: 22 – VETERANS ASSISTANCE COMMISSION**

**Funded By: Property Tax Levy**

**Objectives:**

- a) Develop an active presence on social media such as face book, twitter, blogs, and newspapers to inform all generations of the veteran’s community on services offered and changes implemented at/by both, the local VAC office and the Department of Veterans Affairs.
- b) Schedule additional training by outside social service agencies to enhance the VAC staff’s understanding of the services and eligibility requirements offered by these agencies.
- c) Visit the VA Regional Office in Chicago monthly to resolve issues with VA claims that the VAC is actively prosecuting.
- d) Exceed \$1,400,000 in new claims as a representation of serving additional Veterans in receiving their proper benefits.
- e) Provide additional training for the Veterans Service Officers on outreach and referral programs to ensure the needs of the 20,300 Veterans living in McHenry County today are being addressed.
- f) Co-Host a Veterans Stand-Down (program designed to deliver services on site) with Transitional Living Services, the McHenry County Housing Authority and the Illinois Department of Employment Security.

**VETERANS ASSISTANCE COMMISSION  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**VETERANS ASSISTANCE FUND - 10**

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budgeted</b>	<b>FY 2013 11 Mo. Act.</b>	<b>FY 2014 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	354,743	357,020	400,000	392,662	400,000
Utilization of Fund Balance	0	0	253,126	0	266,889
Intergovernmental	42,229	(1,330)	0	5,736	0
Interest Income	4	6	200	0	10
Other Income	0	0	1,000	300	600
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$396,976</b>	<b>\$355,696</b>	<b>\$654,326</b>	<b>\$398,698</b>	<b>\$667,499</b>
<b>EXPENDITURES:</b>					
Personnel Services	238,619	248,839	315,314	232,070	328,487
Contractual Services	245,110	266,755	315,612	125,874	315,612
Commodities	22,671	19,112	23,400	14,991	23,400
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$506,400</b>	<b>\$534,706</b>	<b>\$654,326</b>	<b>\$372,935</b>	<b>\$667,499</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
3.50	3.69	3.69	3.69	4.69	4.69

## Department: 22 – VETERANS ASSISTANCE COMMISSION

### Funded By: Property Tax Levy

#### Revenue Analysis:

The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded mainly by a property tax levy. In Fiscal Year 2013, the County Board approved relocating the VAC office into another location of the Administration Building, requiring minor modifications to the building and need for additional furniture and equipment which will be funded through utilizing the fund reserve of the VAC.

#### Expenditure Analysis:

The Veterans Assistance Commission Fund employs a staff of 4.69 full time equivalents, including the Superintendent. As shown in the above budget table, personnel expenses make up 49% of the department's operating budget. Contractual Services makes up 46%, with 92% (of the 46%) budgeted for veterans assistance programs, and the remaining 8% covering costs for a Pace vehicle lease, repair and maintenance to vehicles, telecommunications, training, contractual printing, legal notices, association dues, subscriptions and computer program maintenance. Fuel costs account for 45% of the 3% requested for commodities, with 55% for office supplies, meeting expenses, computer components and software, publications and promotional events and items. With the Board approved relocation, fiscal year 2013 expenditures will be elevated by year end due to the costs of minor modifications to the Administration Building and the need for additional furniture and equipment.

Performance Indicators:	2012 Actual	2013 Mid Year	2014 Projected
Reduced VA Pension & Disability Claim Costs	\$1,559,358	\$1,400,000	\$1,400,000
Transports to VA Hospitals/Clinics	4,383	4,200	4,200
Off-site Client Outreach Visits	**220	57	65
Public Relations – Presentations	21	26	30
Client Interaction Activities	**11,312	**6,750	8,000

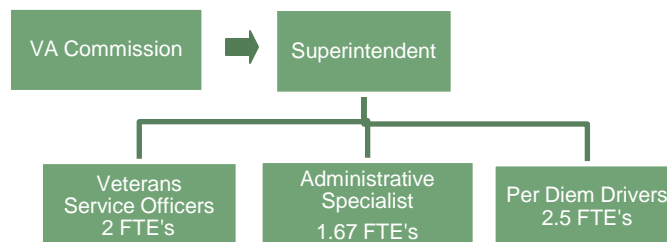
\*\* with implementation of new case management software, outreach events are categorized differently, making history information less valuable for comparison purposes.

#### Expense Per Capita: Veterans Assistance Commission Fund Total

Actual Dollars FY 2010	Actual Dollars FY 2011	Actual Dollars FY 2012	Projected Dollars FY 2013	Budgeted Dollars FY 2014
\$1.46	\$1.64	\$1.74	\$2.13	\$2.18

(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Veterans Assistance.

#### Department Organization Chart:



**Department: 22 – VETERANS ASSISTANCE COMMISSION – BUS FUND**

**Funded By: Donations**

**Background:** The bus fund was created by the County Board to receive and track donations from private donors for the purchase/maintenance of Veterans Assistance Commission (VAC) vans or buses. The Commission and the County were fortunate that the last van was donated entirely by a private business. The VAC is currently using PACE buses through a program administered by PACE. Recent expenditures from the fund have been for maintenance on the vehicles.

**VETERANS ASSISTANCE COMMISSION – BUS FUND  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**VETERANS ASSISTANCE BUS FUND – FUND 11**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Interest Income	10	9	12	9	12
Other Income	10	100	0	500	500
Utilization of Fund Balance	0	0	1,538	0	1,038
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$20</b>	<b>\$109</b>	<b>\$1,550</b>	<b>\$509</b>	<b>\$1,550</b>
<b>EXPENDITURES:</b>					
Contractual Services	550	0	1,000	0	1,000
Commodities	0	0	550	0	550
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$550</b>	<b>\$0</b>	<b>\$1,550</b>	<b>\$0</b>	<b>\$1,550</b>

## **Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD**

### **Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

**Mission Statement:** *To provide the leadership and direction to develop a world class workforce that addresses the needs of the employers and residents of McHenry County through the coordination and integration of the partners comprising the local Workforce Investment Board and the McHenry County Workforce Center.*

**Department Created By:** *The Federal Workforce Investment Act*

### **Classification – General Government**

**Background:** The Local Workforce Investment Board (LWIB) for McHenry County is an organization governed by a volunteer board of thirty-eight (38) members and is responsible for developing policy and overseeing local workforce development initiatives in partnership with the local elected officials. LWIB membership includes representatives from business and industry, education agencies, community-based organizations, economic development agencies, public vocational rehabilitation, and labor organizations. Membership is drawn from individuals who have optimum policy-making authority from their organization.

### **Functions:**

- The main role of the LWIB is to ensure that the local workforce investment system is market-driven and responsive in meeting the employment and training needs of employers and job seekers alike.
- The LWIB develops a broad strategy and shapes programs into a comprehensive system.
- Assesses and evaluates the capacity and ongoing operations of existing local education and training institutions. To assist in this process, the Board recruits community leaders and program practitioners as members of committees to capture their specialized knowledge for the board.
- The Board identifies gaps between the present and future workforce needs and evaluates the capacity of local programs and service providers to handle those needs.
- In concert with Elected Officials, Business and Community Leaders, and Managers of existing programs, the Board will establish a clear definition of what constitutes its particular areas of concern.
- The LWIB establishes or approves operational structures and makes operational policies for the workforce investment system as a whole; oversees the performance of the system; has a role in external relations, public relations, and marketing for the workforce investment system; and encourages new ideas and strives to find additional resources to advance its mission.

### **2014 Objectives:**

- a) Actively engage with the Workforce Boards of Metropolitan Chicago to discover and develop new ideas to improve workforce skills delivery programs.
- b) Educate and promote the Workforce Investment Board and the McHenry County Workforce Network programs and activities to create greater awareness and involvement with community leaders and employers.
- c) Promote McHenry County in the regional and global economies as a follow-up to the Alliance for Regional Development Summit on Regional Competitiveness.



**Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD**

**Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

**2014 Objectives - Continued**

- d) Develop community education materials with consistent branding, surveys to assess local industry specific labor skill needs to assist in coordinating training programs, and engagement and interest surveys to identify talents, needs and opportunities to assist in developing and promoting WIB activity.

**MCHENRY COUNTY WORKFORCE INVESTMENT BOARD  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**MCHENRY COUNTY WORKFORCE INVESTMENT BOARD FUND 9 - DEPT. 27**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budgeted	FY 2013 11 Mo. Act.	FY 2014 Approved
<b>REVENUES:</b>					
Operating Transfers In	0	0	125,529	0	143,853
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,529</b>	<b>\$0</b>	<b>\$143,853</b>
<b>EXPENDITURES:</b>					
Personnel Services	71,687	105,937	108,600	94,090	124,724
Contractual Services	10,713	4,660	8,279	9,669	9,789
Commodities	5,389	10,888	8,650	7,349	9,340
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$87,789</b>	<b>\$121,485</b>	<b>\$125,529</b>	<b>\$111,108</b>	<b>\$143,853</b>

**Full Time Equivalents History:**

FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
1.54	1.54	.97	1.54	1.54	1.75

**Revenue Analysis:** The Workforce Investment Board is funded by Federal pass-through grants received by the McHenry County Workforce Network from the Department of Commerce and Economic Opportunity. The McHenry County Workforce Investment Board and the McHenry County Workforce Network departments are both reported under the same fund, therefore for budgeting purposes, an inter-departmental revenue transfer is shown to offset the cost of operations for WIB.

**Expenditure Analysis:** The Workforce Investment Board is reliant on Federal Grant Funding to provide services to the community and therefore, the expenditure budget is reflective of funding awarded. The increase in Personnel Services is accounted for by a reclassification of a part-time administrative specialist I position as approved by the County Board in October to a full-time administrative III specialist position, changing the grade and the entry level earnings.

**Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD**

**Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

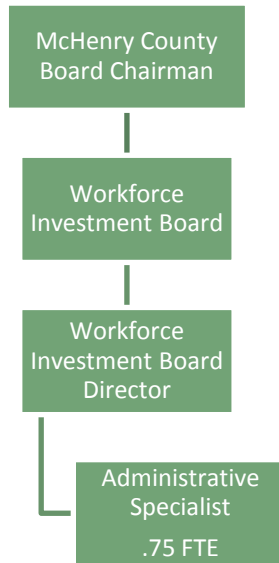
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Adult Program Funding	\$551,289	\$546,955	\$612,679
Dislocated Worker Program Funding	\$650,860	\$610,966	\$536,809
Youth Program Funding	\$639,465	\$571,247	\$621,629
Administration Funding	\$197,050	\$172,918	\$177,099

**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$0.43	\$0.28	\$0.39	\$0.41	\$0.47

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Workforce Investment Board.*

**Department Organization Chart:**



## **Department: 26 – McHENRY COUNTY WORKFORCE NETWORK**

### **Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

**Mission Statement:** *To provide employment opportunities, training and related services that are responsive to the needs of the people and employers who comprise the communities within McHenry County.*

**Department Created By:** *The Federal Workforce Investment Act*

### **Classification – General Government**

**Background:** McHenry County Workforce Network is a federally funded program established for the purpose of retraining and developing the unemployed/employed workforce in new skills sets that will present opportunities for employment. The Department also offers services to local businesses, helping them increase efficiency, productivity and employee retention.

### **Functions:**

- **Active Network of Business Resources:** McHenry County Workforce Network is a gateway to community and business development groups who can help local businesses grow through streamlining access to public and private training programs for increase efficiency, productivity and employee retention. Additionally we can assist businesses in locating potential funding and capital resources.
- **Labor Market Services:** McHenry County Workforce Network provides the following labor market services: recruitment events, including general and targeted job fairs that helps employers and job seekers connect; pre-screening and referrals that enable businesses to target and interview qualified candidates who possess the exact skills, training and experience required by an employer; and Labor Market statistics and demographics of countywide workforce information, including wage and salary tracking.
- **Assessment/Training Services:** Every job candidate is assessed in terms of employment history, basic and advanced work skills and specific job experience and expertise. Training is provided by public and private training organizations to job candidates to assist them in improving their skills and value to employers.
- **Outplacement Services:** Counselors are available early in the process to work with former employees in coming to terms with their situation, and help them maintain a positive outlook as they begin their new job search. Support programs and career transition services including: resume writing, interview techniques, computer and internet access, e-mail accounts, and assistance in selecting new career paths are all made available to job candidates in order to help them transition into a new successful career opportunity.

### **2014 Objectives:**

- a) Expand the “On-The-Job Training and Internship Programs” for Workforce Investment Act (WIA) eligible participants and County Businesses.
- b) Develop, Negotiate and Achieve Program Year 2013 (July 1, 2013 – June 30, 2014) performance goals with/for the Department of Commerce and Economic Opportunity goals for adult, youth and dislocated worker programs.
- c) Provide outreach and recruitment activities for WIA programs by collaborating with area workforce development stakeholders.

**Department: 26 – McHENRY COUNTY WORKFORCE NETWORK**

**Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

**2014 Objectives - Continued**

- d) Implement accelerated training for Illinois Manufacturing (ATIM) grant. Meet goal of placing 25 County residents in accelerated training programs for CNC, Robotics, Industrial Maintenance, Welding and Engineering Technician that will lead directly to employment with area manufacturers.
- e) Implement the National Emergency Dislocated Worker Grant to provide training services to long term unemployed county residents in targeted areas of Healthcare, Transportation and Information Technology occupations.

**McHENRY COUNTY WORKFORCE NETWORK  
FISCAL YEAR 2014 BOARD APPROVED BUDGET**

**McHENRY COUNTY WORKFORCE NETWORK FUND 90 - DEPT. 26**

	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>11 Mo. Act.</b>	<b>Approved</b>
<b>Intergovernmental</b>	2,760,561	2,362,841	2,212,659	2,110,126	2,580,153
<b>Interest Income</b>	614	683	650	235	600
<b>Other Income</b>	130,679	103,411	129,750	114,832	102,765
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,891,854</b>	<b>\$2,466,935</b>	<b>\$2,343,059</b>	<b>\$2,225,193</b>	<b>\$2,683,518</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services</b>	1,472,841	1,244,609	1,208,895	1,151,504	1,343,064
<b>Contractual Services</b>	1,121,432	1,111,275	920,835	888,575	1,109,201
<b>Commodities</b>	99,562	153,184	69,322	85,116	69,775
<b>Capital Outlay</b>	1,449	16,188	500	0	500
<b>Debt Service</b>	17,616	16,976	17,978	3,125	17,125
<b>Operating Transfers Out</b>	0	0	125,529	0	143,853
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,712,900</b>	<b>\$2,542,232</b>	<b>\$2,343,059</b>	<b>\$2,128,320</b>	<b>\$2,683,518</b>

**Full Time Equivalent History:**

<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
18.08	18.08	18.08	16.54	14.54	15.33

**Revenue Analysis:** McHenry County Workforce Programs are funded by Federal pass through grants, which are awarded based on outcomes achieved on the negotiated performance goals established with the Department of Commerce and Economic Opportunity. Federal funding is a constant concern for this department due to the financial crisis that is taking place in Washington. Other Income is generated through leasing office floor space to the Illinois Department of Employment Security, creating a one stop shop for the unemployed.

**Expenditure Analysis:** Grant funding for the department determines the expenditures for each fiscal year. Grant funding must be expended for the purposes intended within the time frame set by the grant programs. In fiscal year 2014 the department will be adding one and a quarter new additional positions to assist in handling the demands for service on the department.

**Department: 26 – McHENRY COUNTY WORKFORCE NETWORK**

**Funded By: The Federal Workforce Network Investment Act -Title 1 Program**

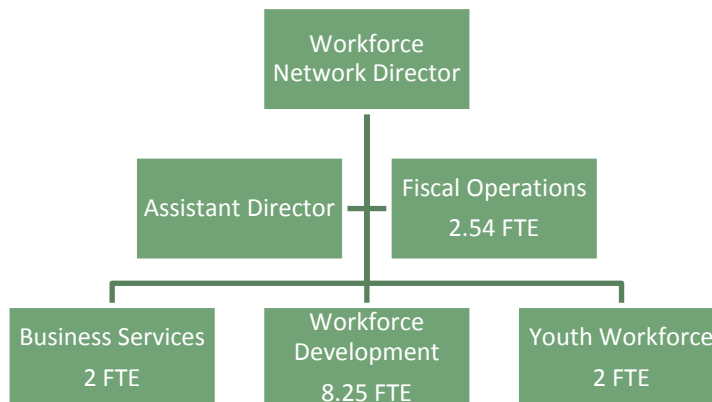
<b>Performance Indicators:</b>	<b>2012 Actual</b>	<b>2013 Mid-Year</b>	<b>2014 Projected</b>
Participants Enrolled	782	353	525
Participants Completing Programs	325	138	230
Program Participants Actively Employed	230	112	203

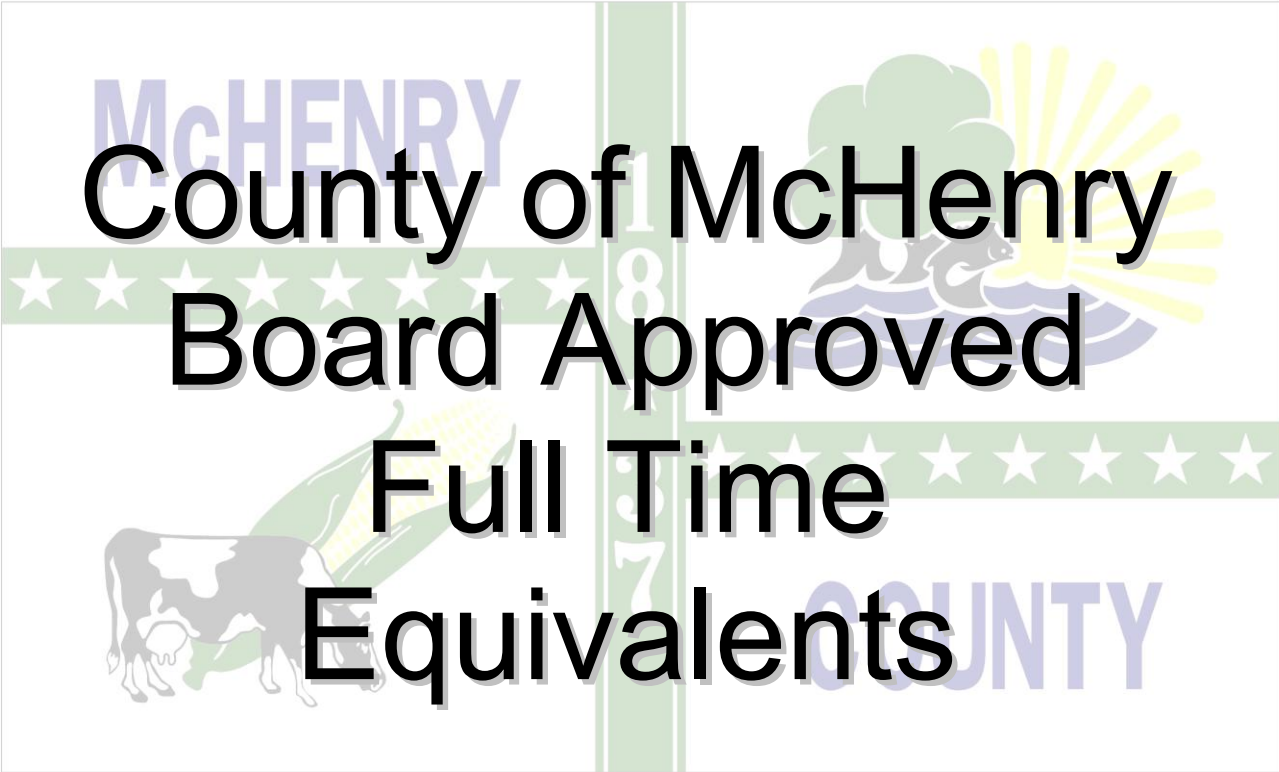
**Expense Per Capita:**

<b>Actual Dollars FY 2010</b>	<b>Actual Dollars FY 2011</b>	<b>Actual Dollars FY 2012</b>	<b>Projected Dollars FY 2013</b>	<b>Budgeted Dollars FY 2014</b>
\$9.53	\$8.79	\$8.25	\$7.60	\$8.71

*(Per Capita calculated on gross expense only. Population used for 2010 and 2011 based on 2010 census, 2012 – 2014 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Workforce Network .*

**Department Organization Chart:**





**County of McHenry  
Board Approved  
Full Time  
Equivalents**

(By Department)

## **County of McHenry Job Classification System**

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In April of 2007, the County Board of McHenry County, Illinois approved resolution R-200704-09-074 which authorized the Chairman of the Board to enter into a contractual agreement with RSM McGladrey (now Verisight) for the purpose of providing professional services for the implementation of a comprehensive job evaluation/classification system and corresponding compensation for participating, non-union employees.

This system is still in place and is used in measuring the grade and wage of all new positions, reclassifications, and promotions. The County Board has committed to reviewing the floor and ceiling of each grade classification each year and adjusting them as the job market dictates.

All requested new positions or changes to current positions must be evaluated by the Human Resources Director, and upon review, requires the approval of the department's Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the full County Board prior to being established as a position.

Positions created under grant agreements are valid as long as grant funding is in place. If funding should cease for the grant program, the position is eliminated.

The standard work day for County Employees is 7.50 hours a day, or 37.50 hours a week, with the exception of the Sheriff's Department, Division of Transportation, the State's Attorney and Valley Hi Nursing Home which allow for up to 8 hour days/40 hour weeks. Unless otherwise dictated by a labor contract, overtime is not paid until the employee works over 40 hours.

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
05	Assessment Office Manager	2.00	2.00	2.00
05	Assessment Specialist I	5.50	5.50	4.50
05	Assessment Specialist II	3.00	3.00	4.00
05	Assessment Specialist III	2.00	2.00	2.00
05	Cadastral Map Coordinator	1.00	1.00	1.00
05	Chief Appraiser	1.00	1.00	1.00
05	Chief County Assessment Officer	1.00	1.00	1.00
05	Chief Deputy - Assessment Officer	1.00	1.00	1.00
05	Mapping Technician I	2.00	2.00	2.00
05	Mapping Technician II	1.00	1.00	1.00
	<b>Total Dept 05 - Supervisor of Assessments</b>	<b>19.50</b>	<b>19.50</b>	<b>19.50</b>
06	Administrative Assistant II	-	1.00	1.00
06	Buyer/Bid Coordinator	1.00	1.00	1.00
06	Junior Buyer	1.00	-	-
06	Mailroom Coordinator	1.00	1.00	1.00
06	Purchasing Assistant	1.00	-	-
06	Procurement Specialist I	-	1.00	1.00
06	Purchasing Director	1.00	1.00	1.00
06	Shipping & Receiving Clerk	1.00	1.00	1.00
	<b>Total Dept 06 - Purchasing</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
09	HRG/Wellness Coordinator	-	1.00	1.00
09	Human Resources Analyst	1.00	1.00	1.00
09	Human Resources Assistant	1.00	2.00	2.00
09	Human Resources Coordinator	-	1.00	1.00
09	Human Resources Director	1.00	1.00	1.00
09	Human Resources Generalist	2.00	-	-
	<b>Total Dept 09 - Human Resources</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>
10	Administrative Specialist II	1.00	1.00	1.00
10	Administrative Specialist III	1.00	1.00	1.00
10	Associate Planner	1.00	-	-
10	Associate Planner/Solid Waste	0.50	-	-
10	Associate Plans Examiner	2.00	1.00	1.00
10	Building Code Manager	1.00	1.00	1.00
10	Building Inspector	2.00	2.00	2.00
10	Community Development Administrator	1.00	1.00	1.00
10	Community Development Coordinator	1.00	-	-
10	Comm Dev Procurement Officer-Building Inspec	1.00	1.00	1.00
10	Community Development Specialist	2.00	2.00	2.00
10	Code Enforcement Inspector	1.00	1.00	1.00
10	Director of Planning & Development	1.00	1.00	1.00
10	GIS Coordinator	1.00	1.00	-
10	Intern Water Resources	0.25	-	-
10	Mapping Technician II	1.00	1.00	1.00
10	Office Assistant I	1.00	1.00	1.00
10	P & D Office Manager	1.00	1.00	1.00
10	Planner/Special Projects	1.00	1.00	1.00
10	Plans Examiner	3.00	3.00	2.00



**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
10	Plumbing Inspector	1.00	1.00	1.00
10	Principal Planner	1.00	1.00	1.00
10	Senior Planner	-	1.00	1.00
10	Stormwater - Chief Engineer	1.00	1.00	1.00
10	Stormwater Engineer	1.00	1.00	1.00
10	Stormwater Manager - Environmental Specialist	1.00	-	-
10	Water Resource Manager	1.00	-	-
10	Water Resource Engineer	-	2.00	2.00
10	Water Resources Intern	-	0.25	-
10	Zoning Coordinator	1.00	1.00	1.00
	<b>Total Dept 10 - Planning &amp; Development</b>	<b>30.75</b>	<b>28.25</b>	<b>26.00</b>
11	Accountant II	1.00	1.00	1.00
11	Accounting Assistant	1.00	1.00	1.00
11	Audit Staff Assistant	1.00	1.00	1.00
11	Chief Deputy Auditor	1.00	1.00	1.00
11	County Auditor	1.00	1.00	1.00
11	Internal Auditor	1.00	1.00	1.00
	<b>Total Dept 11 - County Auditor</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
12	Administrative Specialist III	1.00	1.00	1.00
	<b>Total Dept 12 - County Board</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
13	Election Administrative Analyst	1.00	1.00	1.00
13	Election Administrative Supervisor	1.00	1.00	1.00
13	Election File Clerk	1.00	1.00	1.00
13	VR Elections Clerk	7.00	7.00	7.00
13	Chief Deputy Clerk	0.20	0.20	0.20
	<b>Total Dept 13 - County Clerk Elections</b>	<b>10.20</b>	<b>10.20</b>	<b>10.20</b>
14	Accounts Payable Clerk	1.00	1.00	1.00
14	Admin Specialist/Board Secretary	1.00	1.00	1.00
14	Bookkeeping/Redemption Clerk	1.00	1.00	1.00
14	Chief Deputy County Clerk	0.80	0.80	0.80
14	County Clerk	1.00	1.00	1.00
14	County Tax Extender	0.80	0.80	0.80
14	Imaging/Redemption Clerk	1.00	1.00	1.00
14	Tax Extension/Redemption Clerk	1.00	1.00	1.00
14	Tax Redemption Clerk	1.00	1.00	1.00
14	Vital Records Clerk	1.00	1.00	1.00
	<b>Total Dept 14 - County Clerk</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>
15	Accountant I	1.00	1.00	1.00
15	Chief Deputy Recorder	1.00	1.00	1.00
15	County Recorder	1.00	1.00	1.00
15	Record/Office Clerk	1.24	0.62	0.62
15	Recorder Office Manager	1.00	1.00	1.00
15	Recorder Office Supervisor	4.00	4.00	4.00
15	Recording Specialist I	20.40	10.60	9.60
15	Recording Specialist II	8.00	8.00	9.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
15	Recording Specialist III	3.00	3.00	3.00
15	Accounting Coordinator	1.00	1.00	1.00
15	Computer Specialist	1.00	1.00	1.00
15	Local Network Analyst	1.00	1.00	1.00
15	Record/Office Clerk	2.30	1.49	1.49
	<b>Total Dept 15 - County Recorder</b>	<b>45.94</b>	<b>34.71</b>	<b>34.71</b>
16	Custodian I	9.25	9.25	9.25
16	Custodian II	3.90	3.90	3.90
16	Director Facilities Management	1.00	1.00	1.00
16	Facilities Coordinator	1.00	1.00	1.00
16	Housekeeping Supervisor	1.00	1.00	1.00
16	Lead Custodian	1.00	1.00	1.00
16	Maintenance Supervisor	1.00	1.00	1.00
16	Maintenance Tech I	4.25	4.25	4.25
16	Maintenance Tech II	4.00	4.00	4.00
16	Maintenance Tech III	1.00	1.00	1.00
16	Records Clerk	1.00	1.00	1.00
16	Records Manager	1.00	1.00	1.00
16	Records Specialists	1.00	1.00	1.00
16	Custodian I	0.75	0.75	0.75
16	Custodian II	0.10	0.10	0.10
16	Maintenance Technician I	1.75	1.75	1.75
	<b>Total Dept 16 - Facilities Management</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>
17	Accountant II	1.00	1.00	1.00
17	Accounting Assistant I	4.00	4.00	4.00
17	Accounting Assistant II	3.00	3.00	3.00
17	Accounting Assistant III	1.00	1.00	1.00
17	Administrative Specialist II	1.00	1.00	1.00
17	Chief Deputy Treasurer	1.00	1.00	1.00
17	County Treasurer	1.00	1.00	1.00
17	Investment Coordinator	1.00	1.00	1.00
17	Office Assistant I	1.00	1.00	1.00
17	Payroll Coordinator	1.00	1.00	1.00
	<b>Total Dept 17 - County Treasurer</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
18	Administrative Analyst	1.00	-	-
18	Administrative Specialist III	1.00	1.00	1.00
18	Assistant to Administrator	1.00	1.00	1.00
18	Associate County Administrator - Finance	1.00	1.00	1.00
18	County Administrator	1.00	1.00	1.00
18	Financial Analyst	1.00	1.00	1.00
18	Office Assistant I	1.00	1.00	1.00
18	Senior Financial Analyst	-	1.00	1.00
18	Deputy County Administrator	1.00	1.00	1.00
18	Risk Management Specialist	1.00	1.00	1.00
	<b>Total Dept 18 - County Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
20	Associate Director	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2011-12 FTE</b>	<b>2012-13 FTE</b>	<b>2013-14 FTE</b>
20	Asst Database Administrator	-	-	1.00
20	Database Administrator	1.00	2.00	1.00
20	DBA Liason	1.00	1.00	1.00
20	Director of Information Technology	1.00	1.00	1.00
20	Help Desk Manager	1.00	1.00	1.00
20	IT Office Manager	1.00	1.00	1.00
20	Network Engineer	2.00	2.00	2.00
20	Network Manager	1.00	1.00	1.00
20	PC Specialist	3.00	3.00	3.00
20	Project Manager	1.00	1.00	1.00
20	Sr. Network Engineer	5.00	5.00	5.00
20	Systems Analyst	6.00	6.00	6.00
20	Web Designer	1.00	1.00	1.00
	<b>Total Dept 20 - Information Technology</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>
21	Certification Specialist	1.00	1.00	1.00
21	Regional Office of Education Asst/Receptionist	1.00	1.00	1.00
21	Regional Office of Education Office Manager	1.00	1.00	1.00
21	Truant Officer	1.00	-	-
21	Youth Outreach Associate	0.46	0.46	-
21	Youth Outreach Program Associate	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	-	-	1.00
	<b>Total Dept 21 - Regional Superintendent of S</b>	<b>5.46</b>	<b>4.46</b>	<b>5.00</b>
22	Dispatcher/Clerk	1.00	1.00	1.00
22	Superintendent	1.00	1.00	1.00
22	Veterans Service Officer	1.69	2.69	2.69
	<b>Total Dept 22 - Veteran's Assistance</b>	<b>3.69</b>	<b>4.69</b>	<b>4.69</b>
24	Public Health Nurse - TB	1.59	2.59	2.00
24	Administrative Tech II - TB	1.75	1.75	1.75
	<b>Total Dept 24 - Tuberculosis Care</b>	<b>3.34</b>	<b>4.34</b>	<b>3.75</b>
25	Accountant I	1.00	1.00	-
25	Accountant II	-	1.00	1.00
25	Accounting Assistant	2.00	1.00	1.00
25	Administrative Specialist II	6.67	7.00	3.00
25	Administrative Specialist III	1.00	1.00	1.00
25	Americorps Program Coordinator	1.00	0.05	-
25	Assoc Director Comm Dev & Youth Family Servi	1.00	0.96	1.00
25	Billing/Data Coordinator	1.00	1.00	1.00
25	Billing/Data Entry Specialist	2.00	1.00	-
25	Care Intake and Referral Coordinator	1.00	1.00	-
25	Clinic Director Children & Adolescents	1.00	-	-
25	Community Relations Specialist	1.00	1.00	-
25	Community & Quality Assurance Liaison	-	-	1.00
25	Compliance/Quality Assurance Manager	1.00	1.00	1.00
25	Data & Information Services Manager	1.00	1.00	1.00
25	Database Administrator/Medicaid Coordinator	1.00	1.00	1.00
25	Deputy Director	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2011-12 FTE</b>	<b>2012-13 FTE</b>	<b>2013-14 FTE</b>
25	Executive Administrative Assistant	1.00	1.00	1.00
25	Executive Director Mental Health	1.00	1.00	1.00
25	Family Care Project Director	1.00	-	-
25	Family Consumer Specialist	-	1.00	1.00
25	Family Resource Developer	0.96	0.48	-
25	Fiscal Operations Manager	1.00	1.00	1.00
25	Ind Care Grant Coordinator	2.00	1.48	-
25	PC Network Technician	1.00	0.25	-
25	Prevention/ICG Clinical Supervisor	1.00	1.00	1.00
25	Program Monitor & Training Assistant	1.00	1.00	1.00
25	Project Success Coordinator	3.25	-	-
25	Recovery & Engagement Specialist	2.13	1.49	-
25	SASS Intake Coordinator	1.00	1.00	-
25	SASS Supervisor	1.00	1.00	-
25	TBI Coordinator	1.00	0.25	-
25	Wraparound & SOC Supervisor	1.00	1.00	-
25	Youth Coordinator	1.00	-	-
<b>Total Dept 25 - Mental Health Board</b>		<b>43.01</b>	<b>32.96</b>	<b>19.00</b>
26	Accounting Assistant II	2.00	1.00	1.00
26	Administrative Specialist III	-	-	0.25
26	Administrative Specialist I	-	-	0.54
26	Assistant Director	1.00	1.00	1.00
26	Director of Workforce Network	1.00	1.00	1.00
26	Office Assistant I	0.54	0.54	0.54
26	Team Lead - Workforce Development Specialist	1.00	1.00	1.00
26	Team Lead - Youth Workforce Development Sp	1.00	1.00	1.00
26	Workforce Office Fiscal Manager	1.00	1.00	1.00
26	Workforce Development Specialist-Business Se	1.00	1.00	1.00
26	Workforce Development Specialist	8.00	7.00	7.00
<b>Total Dept 26 - Workforce Network</b>		<b>16.54</b>	<b>14.54</b>	<b>15.33</b>
27	Director of Workforce Investment	1.00	1.00	1.00
27	Workforce Investment Board Admin Specialist II	0.54	0.54	-
27	Administrative Specialist III	-	-	0.75
<b>Total Dept 27 - Workforce Investment Board</b>		<b>1.54</b>	<b>1.54</b>	<b>1.75</b>
29	E-911 Coordinator	1.00	1.00	1.00
29	Administrative Specialist II	1.00	1.00	-
29	Administrative Specialist III	-	-	1.00
29	IT Dept Business Analyst	1.00	1.00	1.00
29	PC Specialist	1.00	1.00	1.00
29	Technology Specialist	1.00	1.00	1.00
<b>Total Dept 29 - Emergency Telephone System</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
31	County Coroner	1.00	1.00	1.00
31	Deputy Coroner/Investigator	4.00	4.00	4.00
31	Secretary/Deputy Coroner	1.00	1.00	1.00
<b>Total Dept 31 - County Coroner</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2011-12 FTE</b>	<b>2012-13 FTE</b>	<b>2013-14 FTE</b>
32	Administrative Specialist III	6.00	6.00	6.00
32	Assistant Administrator	1.00	1.00	1.00
32	Auto Tech - Union	3.00	3.00	3.00
32	Auto Tech Assistant - Union	1.00	1.00	1.00
32	CALEA Manager	1.00	1.00	1.00
32	Civil Process Coordinator	1.00	1.00	-
32	Clerk - Non-Union	1.32	1.32	1.32
32	Clerk II - Union	12.00	12.00	12.00
32	Clerk III - Union	5.00	5.00	5.00
32	Communication Coordinator/Supervisor	1.00	1.00	1.00
32	Correctional Officer - Union	173.00	172.00	172.00
32	Corrections Chief	1.00	1.00	1.00
32	Corrections Deputy Chief	1.00	1.00	1.00
32	Corrections Lieutenant	4.00	4.00	4.00
32	Corrections Sergeant	15.00	16.00	16.00
32	Court Security Chief Officer	1.00	1.00	1.00
32	Court Security - Deputy Chief Officer	-	-	1.00
32	Court Security Officer - Union	29.00	29.00	29.00
32	Custodian - Union	4.00	4.00	4.00
32	Custodian Supervisor - Non Union	1.00	1.00	1.00
32	Deputy - Union	72.00	73.00	74.00
32	Deputy Sheriff Commander - Lieutenant	2.00	2.00	2.00
32	Deputy Sheriff Lieutenant	5.00	5.00	5.00
32	Deputy Sheriff Sergeant	15.00	15.00	15.00
32	Detective - Union	12.00	12.00	12.00
32	Equal Employment Opportunity Officer	1.00	1.00	1.00
32	Fleet Operations Manager	1.00	1.00	1.00
32	Intern	0.38	0.38	0.38
32	Marine Patrol I	3.99	3.99	3.99
32	Marine Patrol II	0.92	0.92	0.92
32	Marine Patrol Supervisor	0.51	0.51	0.51
32	Mobile Data Cop Coordinator/Supervisor	1.00	1.00	1.00
32	Process Server - Union	6.00	6.00	5.00
32	Radio Dispatcher - Non-Union	0.48	0.48	0.48
32	Radio Dispatcher - Union	17.00	17.00	17.00
32	Records Coordinator/Supervisor	1.00	1.00	1.00
32	Secretary II-Union	1.00	1.00	1.00
32	Sheriff	1.00	1.00	1.00
32	Sheriff Office Administrative Manager	1.00	1.00	1.00
32	Undersheriff	1.00	1.00	1.00
	<b>Total Dept 32 - County Sheriff</b>	<b>404.61</b>	<b>405.61</b>	<b>405.61</b>
34	Administrative Specialist III	1.00	1.00	1.00
34	Assistant Director of Emergency Management A	1.00	1.00	1.00
34	Director of Emergency Management Agency	1.00	1.00	1.00
34	Emergency Management Planner	1.00	1.00	1.00
	<b>Total Dept 34 - Emergency Management Age</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
41	Accounting Assistant II	2.80	1.80	2.00
41	Accounting Coordinator	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
41	Administrative Specialist II	1.00	1.00	1.00
41	Administrative Specialist III	1.00	1.00	1.00
41	Chief Deputy Circuit Clerk	1.00	1.00	1.00
41	Circuit Clerk Division Manager	4.00	4.00	4.00
41	Circuit Clerk IT Manager	1.00	1.00	1.00
41	Clerk of Circuit Court	1.00	1.00	1.00
41	Court/Courtroom Specialist I	37.85	35.85	33.45
41	Court/Courtroom Specialist II	11.00	11.00	11.00
41	Court/Courtroom Specialist III	4.00	4.00	4.00
41	Courtroom Records Specialist	1.00	1.00	1.00
41	Fiscal Operations Manager	1.00	1.00	1.00
41	Graphic User Interface (GUI) Designer	2.00	2.00	1.00
41	Lead Court/Courtroom Specialist	2.00	2.00	2.00
41	Senior GUI Designer	1.00	1.00	1.00
<b>Total Dept 41 - Clerk of the Circuit Court</b>		<b>72.65</b>	<b>69.65</b>	<b>66.45</b>
42	Court Administrative Specialist	3.00	3.00	3.00
42	Court Administrator	1.00	1.00	1.00
42	Court Interpreter	2.00	2.00	3.00
42	Deputy Court Administrator	1.00	1.00	1.00
42	Director of Special Projects	1.00	1.00	1.00
42	Drug Court Administrative Specialist	0.25	0.25	-
42	Drug Court Treatment Clinician	1.00	1.00	1.00
42	Judicial Administrative Tech I	2.00	2.00	2.00
42	Jury Commission Supervisor	1.00	1.00	1.00
42	Law Librarian	1.00	1.00	1.00
42	Mental Health Court Administrative Specialist	0.75	0.75	-
42	Mental Health Court Nurse	1.00	1.00	1.00
42	Mental Health Court Treatment Clinician	1.00	1.00	1.00
42	Research Attorney	1.00	1.00	1.00
42	Self Help Center Navigator	1.00	1.00	1.00
42	Specialty Court Case Manager	-	-	1.00
<b>Total Dept 42 - Court Administration</b>		<b>18.00</b>	<b>18.00</b>	<b>19.00</b>
43	Administrative Specialist III	2.00	2.00	3.00
43	Chief Managing Probation Officer	2.00	2.00	2.00
43	Court Services Assistant	1.00	1.00	1.00
43	Court Services Director	1.00	1.00	1.00
43	Court Services Office Manager	1.00	1.00	1.00
43	Legal Administrative Specialist	5.00	5.00	4.00
43	Mental Health Court Officer	1.00	1.00	1.00
43	Probation Officer I	5.00	7.00	7.00
43	Probation Officer II	12.00	11.00	13.00
43	Probation Officer III	16.00	15.00	13.00
43	Probation Supervisor	6.00	6.00	6.00
<b>Total Dept 43 - Probation &amp; Court Services</b>		<b>52.00</b>	<b>52.00</b>	<b>52.00</b>
44	Administrative Specialist III	1.00	1.00	1.00
44	Investigator	1.00	1.00	1.00
44	Legal Administrative Specialist I	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
44	Legal Administrative Specialist II	1.00	1.00	1.00
44	Public Defender Attorney	4.00	4.00	4.00
44	Principal Public Defender Attorney - Juvenile	1.00	1.00	1.00
44	Public Defender	1.00	1.00	1.00
44	Senior Public Defender Attorney - Criminal	1.00	1.00	1.00
44	Senior Public Defender Attorney - Principal	2.00	2.00	2.00
44	Senior Supervisor Public Defender Attorney	2.00	2.00	2.00
	<b>Total Dept 44 - Public Defender</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
45	Administrative Specialist I	2.00	2.00	2.00
45	Attorney, Assistant	9.00	9.00	9.00
45	Attorney, Principal	6.00	7.00	7.00
45	Attorney, Senior	10.60	9.60	9.60
45	Attorney, Supervising	2.00	2.00	2.00
45	Chief Civil	1.00	1.00	1.00
45	Chief Criminal	1.00	1.00	1.00
45	Chief Investigator	0.30	0.30	0.30
45	Deputy Chief	1.00	1.00	1.00
45	Executive Legal Administrative Specialist	3.00	3.00	3.00
45	First Assistant	1.00	1.00	1.00
45	Investigator	2.30	2.30	2.30
45	Legal Administrative Specialist Civil	2.00	2.00	2.00
45	Legal Administrative Specialist Felony	6.00	6.00	6.00
45	Legal Administrative Specialist Juvenile	3.00	3.00	3.00
45	Legal Administrative Specialist Misdemeanor	6.00	6.00	6.00
45	SAO Administrative Manager	1.00	1.00	1.00
45	SAO Administrative Supervisor	1.00	1.00	1.00
45	States Attorney	1.00	1.00	1.00
45	Victim Services Representative	2.00	2.00	2.00
	<b>Total Dept 45 - State's Attorney's Office</b>	<b>61.20</b>	<b>61.20</b>	<b>61.20</b>
51	Accountant II	1.00	1.00	1.00
51	Accounting Assistant I	1.50	1.50	1.50
51	Accounting Assistant II	1.70	1.70	1.69
51	Administrative Supervisor	1.00	1.00	1.00
51	Administrative Specialist III	3.00	3.00	3.00
51	Animal Control Officer I	7.00	7.00	7.00
51	Certified Nursing Assistant	2.00	1.00	1.00
51	Clinic Supervisor	1.00	1.00	1.00
51	Communicable Disease Program Coordinator	1.00	1.00	1.00
51	Community Information Coordinator	1.00	1.00	1.00
51	Dental Assistant	1.49	1.49	1.49
51	Dentist	1.80	1.80	1.80
51	Director of Environmental Health	1.00	1.00	1.00
51	Director of Nursing	1.00	1.00	1.00
51	Emergency Response Coordinator	1.00	1.00	1.00
51	Emergency Response Specialist	1.00	1.00	1.00
51	Environmental Health Inspector	2.00	2.00	2.00
51	Environmental Health Prac Solid Waste	1.00	1.00	1.00
51	Environmental Health Pract Sewage	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
51	Environmental Health Representative	6.28	5.77	5.77
51	Epidemiologist	1.00	1.00	1.00
51	Family Case Management Coordinator	1.00	1.00	1.00
51	Family Case Manager	6.60	6.60	6.60
51	Family Case Management Assistant	3.00	3.00	3.00
51	Food Program Coordinator	1.00	1.00	1.00
51	Groundwater Protection Specialist	1.00	1.00	1.00
51	Health Educator	5.10	5.10	6.70
51	Health Facilitator - Maternal Child	1.00	1.00	1.00
51	Health Program Coordinator	1.00	1.00	1.00
51	Health Program Dental	1.00	1.00	1.00
51	Health Promotion Coordinator	1.00	1.00	1.00
51	Home Health Coordinator	1.00	-	-
51	Intern	-	1.25	0.75
51	Kennel Technician I	2.65	2.65	2.65
51	Laboratory Coordinator	1.00	1.00	1.00
51	Laboratory Specialist	0.60	0.60	0.60
51	Lead Animal Control Officer	1.00	1.00	1.00
51	Lead Kennel Technician	1.00	1.00	1.00
51	Manager Planning, Personnel, Administration	1.00	1.00	1.00
51	Office Assistant I	1.35	1.35	1.35
51	Office Assistant II	29.02	26.30	25.55
51	Private Sewage Coordinator	1.00	1.00	1.00
51	Public Health Administrator	1.00	1.00	1.00
51	Public Health Nurse	14.10	8.55	8.55
51	Public Health Nurse Communicable Disease	5.00	5.00	5.00
51	Public Health Nurse Family Case Management	4.69	4.69	5.00
51	Solid Waste Manager	1.00	1.00	1.00
51	Staff Development Coordinator	1.00	1.00	1.00
51	Supervisor Field Staff	2.00	2.00	2.00
51	Veterinarian/Manager	1.00	1.00	1.00
51	Vision and Hearing Technician	2.00	2.00	2.00
51	Volunteer Coordinator	1.00	1.00	1.00
51	Women Infant Children (WIC) Coordinator	1.00	1.00	1.00
51	WIC Nurse	1.00	1.00	1.00
51	WIC Nutritionist	3.35	3.35	3.35
51	WIC Nutritionist/Breastfeeding	1.00	1.00	1.00
<b>Total Dept 51 - Health Department</b>		<b>139.23</b>	<b>129.70</b>	<b>130.35</b>
61	Accountant II	1.53	1.53	1.00
61	Administrator	1.00	1.00	1.00
61	Admissions Coordinator	1.00	1.00	1.00
61	Business Office Associate	1.00	1.48	1.48
61	Community Liaison	1.00	1.00	1.00
61	Director of Social Services	1.00	1.00	1.00
61	Employment Coordinator	1.00	1.00	1.00
61	Front Desk Associate	2.33	2.33	2.33
61	Psych-Social Aide	1.00	1.00	1.00
61	Housekeeping/Laundry Supervisor	1.00	0.50	0.50
61	Laundry Worker	6.44	6.44	5.44



**County of McHenry  
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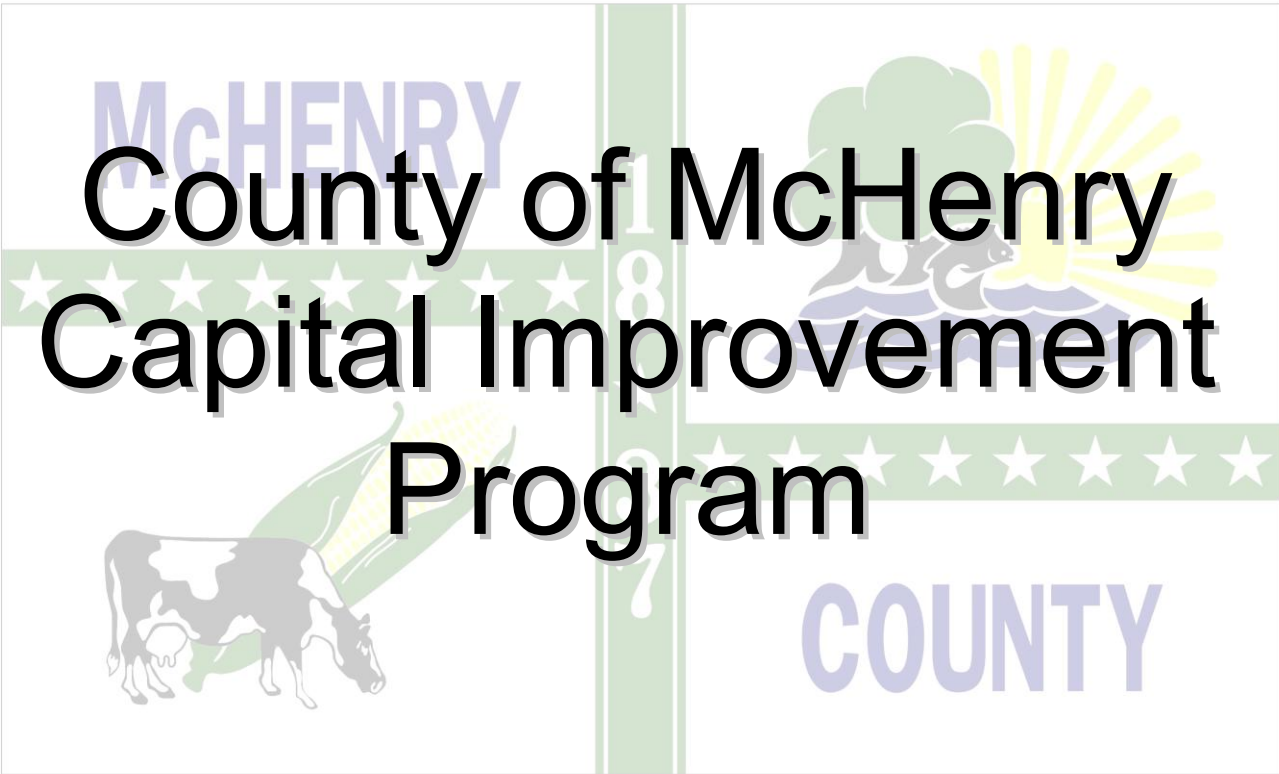
Dept #	Job Title	2011-12 FTE	2012-13 FTE	2013-14 FTE
61	Custodian	3.00	3.00	4.00
61	Housekeeper	6.84	6.84	6.84
61	Cook	2.00	2.00	2.00
61	Coordinator Dietary Clinical Services	1.00	1.00	1.00
61	Coordinator Dietary Meal Production	1.00	1.00	1.00
61	Food Service Assistant	11.30	11.08	11.78
61	Food Service Worker	4.00	3.00	3.00
61	Admin Specialist I	2.00	2.00	2.00
61	Assistant Director of Nursing	2.00	2.00	2.00
61	Certified Nursing Assistant I	48.69	47.69	47.69
61	Director of Nursing	1.00	1.00	1.00
61	Medical Records Coordinator	1.00	1.00	1.00
61	Non-Certified Nursing Assistant	1.00	1.00	1.00
61	Office Assistant	0.77	0.77	0.73
61	Patient Care Planning Coordinator	2.00	2.00	2.00
61	Professional Nurse	21.71	21.71	21.71
61	Certified Nursing Assistant II	2.00	2.00	2.00
61	Rehab Coordinator	1.00	1.00	1.00
61	Activity Assistant	5.00	5.43	5.43
61	Activity Coordinator	1.00	1.00	1.00
<b>Total Dept 61 - Valley Hi Nursing Home</b>		<b>136.62</b>	<b>134.81</b>	<b>134.93</b>
65	GIS Analyst	1.00	1.00	1.00
65	GIS Director	1.00	1.00	1.00
65	GIS Mapping Ops Spec	1.00	1.00	1.00
65	GIS Technician	1.00	-	-
65	Intern	0.25	-	-
65	Sr GIS Analyst	1.00	2.00	1.00
65	Sr. Database Administrator	1.00	1.00	1.00
65	GIS Project Manager	-	-	1.00
<b>Total Dept 65 - Geographic Information Servi</b>		<b>6.25</b>	<b>6.00</b>	<b>6.00</b>
82	Accounting Assistant II	1.00	-	-
82	Accounting Coordinator	-	1.00	1.00
82	Administrative Specialist II	1.00	1.00	1.00
82	Assistant County Engineer	1.00	1.00	1.00
82	Assistant Maintenance Superintendent	1.00	1.00	1.00
82	Construction Engineer I	4.00	4.00	3.00
82	Constructn Engineer II	-	-	1.00
82	Construction Manager	1.00	1.00	1.00
82	Data/Communications Specialist	1.00	1.00	1.00
82	Design Engineer	-	-	1.00
82	Design Manager	1.00	1.00	1.00
82	DOT GIS Specialist	1.00	1.00	1.00
82	DOT Maint Worker	30.00	30.00	30.00
82	DOT Seasonal Help	2.50	2.50	2.50
82	DOT Seasonal Help - SNOW	1.00	1.00	1.00
82	Drainage Engineer	1.00	1.00	-
82	Engineer III - Construction Traffic	2.00	2.00	2.00
82	Maint Superintendent	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2011-12 FTE</b>	<b>2012-13 FTE</b>	<b>2013-14 FTE</b>
82	Maintenance Supervisor	4.00	4.00	4.00
82	Office Assistant I	1.00	1.00	1.00
82	Permit & Development Project Manager	1.00	1.00	1.00
82	Permit Technician	1.00	1.00	1.00
82	Planning & Program Coordinator	1.00	1.00	1.00
82	Project/Design Engineer	1.00	1.00	1.00
82	Senior Transportation Planner	1.00	1.00	1.00
82	Township Engineer	1.00	1.00	1.00
82	Utility Coordinator	1.00	1.00	1.00
82	Planning Liaison	1.00	1.00	1.00
82	County Engineer	1.00	1.00	1.00
<b>Total Dept 82 - Division of Transportation</b>		<b>63.50</b>	<b>63.50</b>	<b>63.50</b>
<b>Grand Total</b>		<b>1,273.63</b>	<b>1,237.27</b>	<b>1,220.57</b>

**Positions Eliminated in FY2014**

<b>Dept.</b>	<b>Department - Position</b>	<b>FTE</b>
25	Mental Health - Ind. Care Grant Coordinator	(1.48)
25	Mental Health -SASS Supervisor	(1.00)
25	Mental Health - Wraparound & SOC Supervisor	(1.00)
25	Mental Health - Family Resource Developer	(0.48)
25	Mental Health - SASS Intake Coordinator	(1.00)
25	Mental Health - Administrative Specialist II	(3.00)
25	Mental Health - Administrative Specialist III	(1.00)
25	Mental Health - Recovery & Engagement Specia	(1.49)
25	Mental Health - Billing/Data Entry Specialist	(1.00)
25	Mental Health - Accountant I	(1.00)
25	Mental Health - Community Relations Specialist	(1.00)
25	Mental Health - PC Network Technician	(0.25)
25	Mental Health - TBI Coordinator	(0.25)
25	Mental Health - Americorp Coordinator	(0.05)
41	Circuit Clerk - Integrated Justice Manager	(1.00)
41	Circuit Clerk - Court/Courtroom Specialists I	(2.20)
51	Health Dept - Public Health Nurse	(0.50)
		<u>(17.70)</u>
42	New Position - Court Interpreter	1.00
		<u>(16.70)</u>



### **CAPITAL IMPROVEMENT PROGRAM**

A Capital Improvement Program (CIP) is a roadmap that provides direction and guidance for the County of McHenry on planning and managing its capital and infrastructure assets. These assets are used in providing efficient and effective delivery of services to all residents of the county. It proposes the development, modernization, or replacement of public physical assets over a multi-year period, arranges these projects based on priorities, and assigns an estimated cost and anticipated method of financing for each project.

The process of developing a CIP separate from the County's Operating Budget is advantageous for numerous reasons, including:

- Increases the County Board's and the general public understanding of the County's capital needs and capabilities;
- Encourages exploration and use of alternative means to fund projects;
- Promotes discussion of projects based on their own merit without the pressures of other Operating Budget concerns;
- Considers the affect on future Operating Budgets and Fund Reserves after the project is completed.
- Better coordination of projects between departments; and
- Allows management to begin planning/budgeting for future capital expenses.

Capital Improvements include the purchase, design, construction, enhancement, or maintenance of physical infrastructure systems or facilities that have a minimum useful life of three years and a minimum cost of \$100,000. Normal replacement of vehicles or equipment and normal recurring renovation costing less than \$100,000 are not included in the Capital Improvement Program. Examples of items that qualify as Capital Improvement include public buildings and related equipment, communication systems, technology infrastructure, and major equipment purchases. Unlike operating expenses, capital projects only require a one-time allocation for a given project. This approach to funding permits the County of McHenry to more adeptly use one-time revenues to accelerate critical projects.

The County of McHenry from 1999 through the 2014 budget process used an informal approach for its capital projects and improvements. Capital projects have been accounted for in the County's 5-year financial model until approved by the County Board as a funded project. This philosophy was imposed by the Board during a time when the County was experiencing financial stress and needing to control expenses. The financial model illustrated the long term affect on the fund reserves of each project, allowing the Board flexibility in positioning when a project would move forward. The 2014 budget allocates funds for the development of a more formal Capital Projects and Improvement Program, utilizing an Architectural/Engineering firm in developing a 5-year deferred Capital Projects and Maintenance Plan. This plan is to be completed in the summer of 2014.

During the development of the fiscal year 2014 budget, the following non-recurring capital projects and improvements as shown in the table below were earmarked in the County's General Fund 2014 Financial Model, but not included in the fiscal year 2014 operating budget. Based on the performance outcome for fiscal year 2013, the fiscal year 2014 projects may or may not be approved and funded.

<b>Capital Project</b>	<b>Projected Cost</b>	<b>Funding Source</b>	<b>Start Date</b>
Broadband Service	\$500,000	Fund Reserve	2014
Property Purchase	\$1,000,000	Fund Reserve	2014
Business Continuity	\$1,000,000	Debt Issuance	2015
Financial Accounting Software	\$6,000,000	Debt Issuance	2016
Video Streaming	\$125,000	Fund Reserve	2016
Security Fencing	\$200,000	Fund Reserve	2016
Public Safety Building	\$35,000,000	Debt Issuance	2020

Capital Improvement	Projected Cost	Funding Source	Start Date
Air Chiller Replacement	\$200,000	Fund Reserve	2014
Pneumatic Controls – Courthouse	\$595,270	DECO Rebate/Fund Reserve	2014
Annex B – Renovation/Demolition	\$700,000	Debt Issuance	2015
Parking Lot Replacement	\$1,300,000	Debt Issue/Fund Reserve	2015
Courthouse Roof/Coping/Windows	\$1,235,000	Debt Issue/Fund Reserve	2015

**CAPITAL PROJECTS NARRATIVE:**

**Broadband Service** – In 2010, collaboration between McHenry County, the McHenry County Council of Governments and the McHenry County Economic Development Corporation occurred to engage in a countywide broadband/fiber study. The objective of the study was to implement strategies, options, and practical procedures to allow for the cost-effective implementation of improved broadband services via fiber optic networking within McHenry County. In September, 2010 Governor Quinn announced the launch of a nearly \$100 million project to construct more than 1,000 new miles of high-speed fiber optic broadband infrastructure in 55 counties that will network 3,138 anchor institutions, including 21 community colleges across the 55 counties. McHenry County College will be the anchor institution for the County. The Broadband Service Project is bringing the fiber optic to the Government Center Campus from McHenry County College. Cost and funding sources will be determined based on additional participation by local governments, school districts, and private partnerships.

**Business Continuity** – The request for continued transparency and the amount of data processed in the operations of the County, the importance of developing and implementing a business continuity plan/program is vital. The County's Information Technology Director and Emergency Management Director are creating a disaster recovery plan that focuses on continuation of operations in the event of a catastrophe on the Government Center Campus.

**Financial Accounting Software** – The County's current financial software was implemented in 1996-1997 and does meet the County's needs for financial tracking and reporting. The software has been sold over the past three years to four different vendors. The current vendor is no longer enhancing the software and is just offering minor support. Therefore the County Auditor, the County Treasurer, the County Clerk, and the Associate County Administrator-Finance have brought forward their concerns for the continuation of the software and the immediate need to start focusing on replacing it. The process will begin in fiscal year 2014 with hopes of implementation for fiscal year 2016.

**Video Streaming** – On February 7, 2012 the County Board entered into a contract with Carahsoft Technology Corporation for the purchase of their agenda management/webstreaming services. One of the features of the system is video streaming which the County opted to delay to a later date. There are now discussions to bring this module on line in fiscal year 2016.

**Property Purchase** – Space is becoming a needed commodity within the County's courthouse due to the additional appointment of Judges. The County is working to purchase property located in proximity to the current Government Center Campus to alleviate the immediate concerns.

**Security Fencing** – A public safety issue has been brought forward by the County's Division of Transportation, Sheriff's Department, and Valley Hi Nursing Home on access to open space with water retention on County property. A request has been made to install security fencing that would prohibit access to these areas.

**Public Safety Building** – With the continued demand of the judicial system for needed courtrooms, the County's campus plan provides for the construction of a new Public Safety Facility which would house the Sheriff's Department, Emergency Telephone Systems Board (E-911), Information Technology, and Emergency Management Agency. This would allow for renovating the space currently occupied by these departments into courtrooms and judicial administrative offices.

## **CAPITAL IMPROVEMENTS NARRATIVE:**

**Air Chiller Replacement** – On October 1, 2013 the County Board approved a resolution authorizing utilizing general fund reserves for the replacement of two (2) rooftop chillers servicing the McHenry County Courthouse and Jail. The cost of the complete project is estimated to be \$335,950 (\$155,950 for the chillers, \$180,000 for labor and miscellaneous items for installation) and should be completed by the end of February/March 2014, weather permitting.

**Annex B** – The Public Health Clinical Nursing Division is housed in Annex B located on the Government Center Campus. This facility was constructed originally in the late 1960's as a Church prior to the County purchasing the property for the relocation of the Government Campus. The building is now in need of a major renovation at a projected cost of \$1,000,000 (Roof Replacement, Boiler Replacement, Asbestos removal, Upgrading of the existing two (2) HVAC Units, Plumbing issues including the toilets and ten (10) small ejector pumps for sinks, Attic and wall insulation, Fire Alarm and Sprinkler System installation) and is seated at the far end of the Government Center parking lot, that if demolished would allow for much needed additional parking spaces. This facility has been the topic of much discussion over the past few years on renovating or demolishing, and if demolishing what facility is the nursing clinic relocated to.

**Upgrade of Pneumatic Controls in the Courthouse** – When the Courthouse facility was remodeled and expanded in the beginning of 1990, the County Board made a decision not to update the Pneumatic Controls used on the HVAC system. This facility is now the only building that does not have controls that can be monitored and accessed through/over the internet. The Director of Facilities was able to demonstrate to the Management Services Committee the energy savings that can occur if these controls are updated. The projected costs of the upgrade are \$595,270, but will be offset by \$227,856 from a rebate offered by the Department of Commerce and Energy Office (DCEO).

**Courthouse/Jail Parking Lot Replacement** – The Courthouse Facility shares a parking lot with Annex A (Public Health Administration, Public Health – Environmental, and the Coroner), and the Jail Facility. There are parking lots on both sides of the Courthouse, the west parking lot (main entrance to facility) is for visitors needing to conduct business with the departments, jail and the courts, and the east parking lot which is designated for visitors needing to conduct business in Annex A and the employees of all three facilities. Both lots combined are over 620,000 square feet and need to be dug out, have new base put in and new blacktop laid. Facilities Management has been diligent about patching both parking lots during the year to extend the life of the lots, but the time for replacement is at hand.

**Courthouse Roof Coping/Windows** - After each rain, the Facilities Management Department receives reports of leaky windows, bubbled paint on walls, and water in window wells within the Courthouse. The coping on the roof needs to be repaired, caulking around the windows replaced and bricks sealed in order to properly address these issues and prevent further damage and repairs.

## **TRANSPORTATION INFRASTRUCTURE – CAPITAL PROGRAMS**

Capital Improvement Projects for all roads, bridges, culverts, street lighting, underground conduit, manholes and related equipment purchases for the County's Division of Transportation are accounted for in the Motor Fuel Tax Fund, the County Bridge Fund, the Matching Fund, the County Option Motor Fuel Tax Fund and the County Highway Operating Fund. The revenue sources for these funds are restricted solely for the purposes of maintaining the County's highway infrastructure system and include the State Motor Fuel Tax, Property Taxes, County Option Motor Fuel Tax, and the Regional Transportation Authority Tax (RTA). These funds and their projects are included in each fiscal year's operating budget because they are restricted and do not compete against operating budgets. The County's Division of Transportation's five year highway improvement program and long-range transportation plan can be viewed on the County's website at [www.co.mchenry.il.us](http://www.co.mchenry.il.us) for more detailed information.

## Bridge Program

In conjunction with biennial bridge inspections, the Division of Transportation applies a pre-emptive approach to identify bridge structures, drainage ways, and storm sewer systems requiring reconstruction and/or having the ability to be rehabilitated before further deterioration can occur. This approach allows for more cost-effective measures to protect the County's investment in bridge structures. Between 2013 and 2017, \$24.1 million in bridge work is programmed including funding to replace 10 bridges and begin engineering on 2 potential bridge rehabilitations. In the 2013-2017 Highway Improvement Program, the category "Emergency Bridge Repairs" was changed to "Bridge Repairs" to provide funding for engineering and construction to better undertake preventative maintenance and repairs as well as fund unexpected yet needed bridge repairs.

In general, bridge replacement projects are eligible for federal highway bridge program (HBP) funds when the structure sufficiency rating is under 50 on a 100 scale. Funding is available for rehabilitation if the structure has a sufficiency rating fewer than 75. The federal funds require a minimum 20% local match. Township bridge work is eligible for state township bridge program (TBP) funds. The County funds the local share of engineering and construction work for bridges with the County Bridge fund. As many bridges were built between 1930 and 1970 across the region, there is increasing competition for limited federal HBP and TBP funds.

Pouring Piers on Blivin Road Bridge



### Bridge Program Summary

	<b>2013-2017 Programmed Costs</b>
Armory Road Township Bridge (SN056-3089) (TIP#11-08-0006)	\$850,000
County Line Road Bridge (SN056-3040) (TIP#11-08-0025)	\$2,675,000
Deerpass Road Bridges (SN056-3029/3030) (TIP#11-10-0003)	\$4,100,000
Flat Iron Bridge (SN056-3019) (TIP#11-08-0027)	\$1,375,000
Franklinville Road Bridge (SN056-3016) (TIP#11-08-0026)	\$1,865,000
Franklinville Road Bridge (SN056-3017) (TIP#11-08-0028)	\$1,060,000
Lawrence Road Bridge (SN056-3012) (TIP#11-08-0032)	\$1,445,000
Noe Road Township Bridge (SN056-3048) (TIP#11-08-0033)	\$1,170,000
North Union Road Bridge (SN056-3026)	\$400,000
*Oak Grove Road Township Bridge (SN056-3035)	\$2,450,000
O'Brien Road Township Bridge (SN056-3118)	\$400,000
*Thayer Road Township Bridge (SN056-3115)	\$2,400,000
<b>Total</b>	<b>\$20,190,000</b>

\*These projects are going to be pursued as potential rehabilitation projects. Note: "SN" is the individual structure number for each structure assigned by the State of Illinois. The "056" is the code for McHenry County. The structure number is different than the TIP# which is the Transportation Improvement Program number unique to each federally funded project.

### Armory Road Township Bridge (SN056-3089) (TIP#II-08-0006)



This funding is for the replacement of an existing township bridge structure over a branch of the Nippersink Creek in Hebron Township. The existing bridge was built in 1900 and is now closed to traffic. It had a sufficiency rating of 24.7/100 in 2007. Construction is anticipated in 2016.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2015	ENGR2	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2015	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2016	CONST	\$22,000	\$88,000	\$440,000	\$0	\$550,000
<b>2013-17 Program</b>		<b>\$82,000</b>	<b>\$128,000</b>	<b>\$640,000</b>	<b>\$0</b>	<b>\$850,000</b>

### County Line Township Bridge (SN056-3040) (TIP#11-08-0006)



This funding is for the replacement of an existing township bridge structure over a branch of the Kishwaukee River in Marengo Township. The existing bridge was built in 1921 and is on the State of Illinois list of historic bridges. It is now closed to traffic. It had a sufficiency rating of 42.3/100 in 2009. Construction is anticipated in 2014.

Year	Phase	County	State	Federal	Other	Total
2009	ENGR1	\$9,576	\$38304	\$191,520	\$0	\$239,400
2011	ENGR2	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2013	ROW	\$675,000	\$0	\$0	\$0	\$675,000
2014	CONST	\$80,000	\$320,000	\$1,600,000	\$0	\$2,000,000
<b>2013-17 Program</b>		<b>\$755,000</b>	<b>\$320,000</b>	<b>\$1,600,000</b>	<b>\$0</b>	<b>\$2,675,000</b>

### Deerpass Road Bridges (SN056-3029/3030) (TIP#H-10-0003)



This funding is for the replacement of two existing bridge structures over the Kishwaukee River on the Marengo and Seneca Township boundary. The existing bridges were built in 1966 and have a posted limit of 15 tons. They had sufficiency ratings of 30.0/100 and 25.4/100 in 2011. Construction is anticipated in 2015.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$35,000	\$0	\$140,000	\$0	\$175,000
2013	ENGR2	\$70,000	\$0	\$280,000	\$0	\$350,000
2014	ROW	\$750,000	\$0	\$0	\$0	\$750,000
2015	CONST	\$600,000	\$0	\$2,400,000	\$0	\$3,000,000
<b>2013-17 Program</b>		<b>\$1,420,000</b>	<b>\$0</b>	<b>\$2,680,000</b>	<b>\$0</b>	<b>\$4,100,000</b>

### Flat Iron Road Bridge (SN056-3019) (TIP#11-08-0027)



This funding is for the replacement of an existing bridge structure over Mokeler Creek in Harvard. The existing bridge was built in 1950 and has a posted weight limit of 28 tons. It had a sufficiency rating of 59.3/100 in 2011. Construction is anticipated in 2016.

Year	Phase	County	State	Federal	Other	Total
2013	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2015	ENGR2	\$25,000	\$0	\$100,000	\$0	\$125,000
2015	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2016	CONST	\$200,000	\$0	\$800,000	\$0	\$1,000,000
<b>2013-17 Program</b>		<b>\$315,000</b>	<b>\$0</b>	<b>\$1,060,000</b>	<b>\$0</b>	<b>\$1,375,000</b>

### Franklinville Road Bridge (SN056-3016) (TIP#11-08-0026)



This funding is for the replacement of an existing bridge structure over a tributary of the Kishwaukee River in Seneca Township. The existing bridge was built in 1956 and is posted for legal weight loads only. It had a sufficiency rating of 25.6/100 in 2011. Construction is anticipated in 2014.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2013	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2013	ROW	\$190,000	\$0	\$0	\$0	\$190,000
2014	CONST	\$300,000	\$0	\$1,200,000	\$0	\$1,500,000
<b>2013-17 Program</b>		<b>\$525,000</b>	<b>\$0</b>	<b>\$1,340,000</b>	<b>\$0</b>	<b>\$1,865,000</b>

Reader Note: *Project phases before or after the 2013 – 2017 period are in gray.*



**Franklinville Road Bridge (SN056-3017) (TIP#11-08-0028)**



This funding is for the replacement of an existing bridge structure over the Kishwaukee River in Seneca Township. The existing bridge was built in 1954. It had a sufficiency rating of 29.4/100 in 2011 and has posted limit of 27 tons. Construction is anticipated in 2013.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2013	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2013	ROW	\$135,000	\$0	\$0	\$0	\$135,000
2013	CONST	\$150,000	\$0	\$600,000	\$0	\$750,000
<b>2013-17 Program</b>		<b>\$320,000</b>	<b>\$0</b>	<b>\$740,000</b>	<b>\$0</b>	<b>\$1,060,000</b>

**Lawrence Road Bridge (SN056-3012) (TIP#11-08-0032)**



This funding is for the replacement of an existing bridge structure over the Lawrence Creek Tributary in Chemung Township. The existing bridge was built in 1941. It had a sufficiency rating of 24.2/100 in 2011 and has a posted limit of 28 tons. Construction is anticipated in 2013.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2013	ENGR2	\$35,000	\$0	\$100,000	\$0	\$135,000
2013	ROW	\$310,000	\$0	\$0	\$0	\$310,000
2013	CONST	\$200,000	\$0	\$800,000	\$0	\$1,000,000
<b>2013-17 Program</b>		<b>\$545,000</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$1,445,000</b>

**Noe Road Township Bridge (SN056-3048) (TIP#11-08-0033)**



This funding is for the replacement of an existing township bridge structure over a tributary of the Kishwaukee River in Marengo Township. The existing bridge was built in 1956 and is now closed to traffic. It had a sufficiency rating of 34.9/100 in 2009. Construction is anticipated to be let in 2013. The plan is to realign the roadway to negate the need for a bridge at this location.

Year	Phase	County	State	Federal	Other	Total
2009	ENGR1	\$5,240	\$20,960	\$104,800	\$0	\$131,000
2011	ENGR1	\$4,000	\$16,000	\$80,000	\$0	\$100,000
2012	ENGR2	\$40,000	\$0	\$160,000	\$0	\$200,000
2013	ROW	\$270,000	\$0	\$0	\$0	\$270,000
2013	CONST	\$180,000	\$0	\$720,000	\$0	\$900,000
<b>2013-17 Program</b>		<b>\$450,000</b>	<b>\$0</b>	<b>\$720,000</b>	<b>\$0</b>	<b>\$1,170,000</b>

**North Union Road Bridge (SN056-3026) (TIP# PENDING)**



This funding is for the replacement of an existing bridge structure over the Kishwaukee River in Seneca Township. The existing bridge was built in 1966. It had a sufficiency rating of 63.6/100 in 2011. This was a drop from 93.8 in 2009. It has a posted limit of 12 tons. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$234,007	\$165,993	\$1,600,000	\$0	\$2,000,000
<b>2013-17 Program</b>		<b>\$100,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$400,000</b>

Reader Note: *Project phases before or after the 2013 – 2017 period are in gray.*

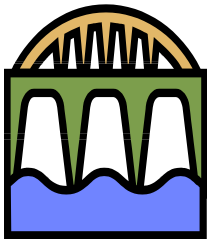
### Oak Grove Road Township Bridge (SN056-3035) (TIP# PENDING)



This funding is for the replacement of an existing township bridge structure over a drainage ditch near White Oaks Road in Chemung Township. The existing bridge was built in 1938. It had a sufficiency rating of 27.7/100 in 2011 and is posted with a load limit of 14 tons. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2013	ENGR1	\$30,000	\$0	\$120,000	\$0	\$150,000
2015	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2015	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$10,712	\$409,288	\$1,680,000	\$0	\$2,100,000
<b>2013-17 Program</b>		<b>\$110,000</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$0</b>	<b>\$350,000</b>

### O'Brien Road Township Bridge (SN056-3118) (TIP# PENDING)



This funding is for the replacement or rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It had a sufficiency rating of 62.5/100 in 2011 and has a posted limit of 13 tons. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$234,007	\$165,993	\$1,600,000	\$0	\$2,000,000
<b>2013-17 Program</b>		<b>\$100,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$400,000</b>

### Thayer Road Township Bridge (SN056-3115) (TIP# PENDING)



This funding is for the replacement or rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It had a sufficiency rating of 68.8/100 in 2011. Construction is anticipated in 2016.

Year	Phase	County	State	Federal	Other	Total
2013	ENGR1	\$8,000	\$32,000	\$160,000	\$0	\$200,000
2015	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2015	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2016	CONST	\$234,007	\$165,993	\$1,600,000	\$0	\$2,000,000
<b>2013-17 Program</b>		<b>\$322,007</b>	<b>\$197,993</b>	<b>\$1,880,000</b>	<b>\$0</b>	<b>\$2,400,000</b>

## Pavement Management Program

The management of the County's pavement includes constant monitoring and improvements such as crack filling and micro-surfacing to extend the useable life of the County Highways. The idea is to select the right project at the right time with the right treatment. Despite preventative maintenance, a roadway must eventually be completely reconstructed. Such improvements are necessary to maintain the investment the public has made in the County Highway System. Neglecting pavement management needs can result in safety hazards, serious deterioration of the infrastructure, and increased future improvement costs. Like general maintenance activities, these improvements are considered a first priority for funding. Between 2013 and 2017, \$26.5 million in pavement management projects are programmed.



<b>Pavement Management Program Summary</b>		<b>Programmed Costs 2013 - 2017</b>
Alden Road Rehabilitation		\$700,000

Note: Project phases before or after the 2013 – 2017 period are in gray.

**Alden Road Rehabilitation (TIP#11-07-0015)**

This funding is to reconstruct Alden Road while minimizing property, vegetation, and visual impacts. At this time, funding for rehabilitation has been included only in the distant future.

Year	Phase	MFT	Matching	Option	RTA	Total
2007	ENGR1	\$0	\$730,000	\$0	\$0	\$730,000
2014	ENGR2	\$0	\$0	\$500,000	\$0	\$500,000
2016	ROW	\$0	\$200,000	\$0	\$0	\$200,000
<b>2013 – 17 Program</b>		<b>\$0</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$700,000</b>

**Public Safety Program**

Public Safety projects are intended to reduce the number and severity of crashes particular locations and enhance safe travel conditions throughout the County. Vehicle crashes result in higher costs to the public through personal injury, loss of worker productivity, property damage, and insurance rates. The perception of unsafe travel conditions reduces accessibility to adjacent properties. Improving sight-lines along a roadway or “straightening” out a curve are examples of safety improvements. Between 2013 and 2017, \$11.9 million in public safety improvements are programmed.



<i>Public Safety Program Summary</i>	<i>Programmed Costs 2013 - 2017</i>
Charles Road & Raffel Road Intersection	\$3,070,000
River Road & Dowell Road Intersection	\$3,800,000

**Charles Road & Raffel Road Intersection (TIP#11-09-0001)**

This funding is in response to an influx in development and the construction of a new high school (Woodstock North) and a fire station. The project is to improve the intersection and reduce the probability of serious angle collisions. This project is programmed to be completed in 2014, or as soon as possible.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$0	\$0	\$290,000	\$100,000	\$390,000
2013	ROW	\$0	\$70,000	\$0	\$0	\$70,000
2014	CONST	\$0	\$100,000	\$0	\$2,900,000	\$3,000,000
<b>2013-17 Program</b>		<b>\$0</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$2,900,000</b>	<b>\$3,070,000</b>

**River Road & Dowell Road Intersection (TIP#11-08-0021)**

This project is to improve vehicle movements through the intersection and reduce the probability of serious angle collisions. The project is programmed to be completed in 2014.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$175,000	\$135,000	\$0	\$0	\$300,000
2013	ROW	\$800,000	\$0	\$0	\$0	\$800,000
2014	CONST	\$0	\$0	\$0	\$3,000,000	\$3,000,000
<b>2013 -17 Program</b>		<b>\$800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,800,000</b>

Note: Project phases before or after the 2013 -2017 period are in gray.

## Operational Improvements Program

Operational improvement projects are intended to reduce “spot” delays at a particular intersection. Dedicated turn lanes, modern roundabouts, and traffic signals are examples of operational improvements. If left unaddressed, operational problems may become safety problems. Between 2013 and 2017, \$10.8 million in operational improvements are programmed.

<i>Operational Improvements Program Summary</i>	<b>2013-2017 Programmed Costs</b>
Johnsburg Road	\$2,078,644
Marengo Road (Harmony & Hemmer Intersections)	\$2,200,000
Village of Algonquin Randall Road Crossing	\$3,000,000
<b>Totals</b>	<b>\$7,278,644</b>

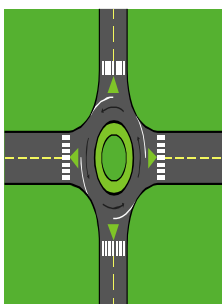
### Johnsburg Road (TIP#11-04-001)



This funding is for operational improvements to 1.4 miles of Johnsburg Road in the Village of Johnsburg from Illinois Route 31 to Chapel Hill Road. Improvements include, but will not be limited to, center left turn lanes, roadway resurfacing, a roundabout, and other intersection improvements. Federal Congestion Mitigation and Air Quality funds (\$4,385,962 total after increase awarded in 2012) will be used to offset no more than 80% of total costs. The County was awarded \$1,500,000 in federal STP and the Village of Johnsburg was awarded \$813,000 in federal Illinois Transportation Enhancement Program (ITEP) funding to cover no more than 80% of total costs. More information about this project can be found at <http://www.johnsburgroad.com/>.

Year	Phase	County	Johnsburg	Federal	Total
2005	ENGR1	\$55,200	\$0	\$220,800	\$276,000
2009	ENGR2	\$80,000	\$0	\$320,000	\$400,000
2010	ROW	\$1,050,000	\$0	\$0	\$1,050,000
2011	ENGR3	\$821,875	\$0	\$0	\$821,875
2012	CONST	\$1,228,441	\$66,258	\$4,818,134	\$6,112,833
2013	CONST	\$415,729	\$0	\$1,622,915	\$2,078,644
<b>2013 – 17 Program</b>		<b>\$415,729</b>	<b>\$0</b>	<b>\$1,622,915</b>	<b>\$2,078,644</b>

### Marengo Road (Harmony and Hemmer Intersections)



This funding is for operational improvements to the intersections of Marengo Road and Harmony Road and Marengo road and Hemmer Road to improve traffic operations to the west of Huntley. This is intended to be a temporary improvement to address traffic operations concerns in this area.

Year	Phase	County	State	Federal	Local	Total
2013	ENGR2	\$600,000	\$0	\$0	\$0	\$600,000
2015	ROW	\$100,000	\$0	\$0	\$0	\$100,000
2016	CONST	\$1,500,000	\$0	\$0	\$0	\$1,500,000
<b>2013 – 17 Program</b>		<b>\$2,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,200,000</b>

Note: Project phases before or after the 2013 – 2017 period are in gray.

### Village of Algonquin Randall Road Crossing



This funding is for a grade-separated bicycle/pedestrian crossing over Randall Road near the Huntington Drive and Bunker Hill Road intersection. This project is consistent with the Phase I work for Randall Road and builds off the preliminary engineering completed by the Village of Algonquin. The Village of Algonquin will take the lead and is submitting for federal Congestion Mitigation and Air Quality (CMAQ) grant funding.

Year	Phase	County	State	Federal	Algonquin	Total
2012	ENGR	\$50,000	\$0	\$400,000	\$50,000	\$500,000
2016	CONST	\$300,000	\$0	\$2,400,000	\$300,000	\$3,000,000
<b>2013 – 17 Program</b>		<b>\$300,000</b>	<b>\$0</b>	<b>\$2,400,000</b>	<b>\$300,000</b>	<b>\$3,000,000</b>

### Capacity Improvements Program

Capacity improvement projects are designed to meet the long-term traffic flow needs of the County Highway System. These projects are large in scale and involve the construction of additional lanes for traffic, the construction of new roadways, and the expansion of transit services. Such projects are primarily developed based on the result of the County's Long-Range Transportation Plan. Between 2013 and 2017, \$65.1 million has been programmed for capacity improvements.

<i>Capacity Improvements Program</i>	<b>2013-2017 Programmed Costs</b>
Algonquin Road Extension	\$400,000
Charles J. Miller Road Capacity Improvements	\$18,557,848
Randall Road Improvements	\$44,102,000
River Road and Chapel Hill Road Improvements	\$2,000,000
<b>Totals</b>	<b>\$65,059,848</b>

### Algonquin Road Extensions (TIP#11-00-0016)

This funding is to continue the engineering work needed for an extension of Algonquin road west of Illinois Route 47 to the Brier Hill Intersection. This project includes principally a crossing above the railroad tracks. At this time, there is no funding included in the program for construction. The next phase of engineering is necessary to identify the needed right-of-way to be preserved for future construction.

Year	Phase	County	State	Federal	Other	Total
2017	ENGR2	\$400,000	\$0	\$0	\$0	\$400,000
<b>2013 – 17 Program</b>		<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>

*Note: Project phases before or after the 2013 – 2017 period are in gray.*

**Charles J. Miller Road Capacity Improvements (TIP#11-06-0032 & 11-06-0043)**

This funding is for capacity improvements to 1.5 miles of Charles J. Miller Road in the City of McHenry and Nunda Township from Illinois Route 31 to River Road. Improvements will likely include but not be limited to adding through lanes in each direction, a continuous left turn lane, a bike path, roadway resurfacing, and intersection improvements. Federal High Priority Project Funds (\$5,638,752 remaining of \$6,340,000 earmark), Federal Congestion Mitigation and Air Quality Funds (\$1,923,568 as part of improvements between Front Street and Green Street), Federal Transportation, Community, and System Preservation Funds (\$720,000), Federal Surface Transportation Program Local Funds (\$1,500,000) and Rural Funds (\$1,408,432) will be used to offset the total costs. The State of Illinois will be conducting the letting for this project. The state will pay an estimated \$3.7 million for the Illinois Route 31 intersection. More information about this project can be found at <http://www.charlesmillerroad.com/>.

Year	Phase	County	State	Federal	Other	Total
2006	ENGR1	\$88,143	\$0	\$705,146	\$88,143	\$881,429
2009	ENGR2	\$266,700	\$0	\$941,800	\$0	\$1,208,500
2011	ROW	\$2,100,000	\$0	\$0	\$0	\$2,100,000
2012	CONST	\$2,262,888	\$0	\$8,952,112	\$0	\$12,900,000
2012	ENGR3	\$1,500,000	\$0	\$0	\$0	\$1,500,000
2013	ROW	\$1,000,000	\$0	\$0	\$0	\$1,000,000
2014	CONST	\$6,739,008	\$3,370,000	\$5,198,840	\$750,000	\$16,057,848
2014	ENGR3	\$1,500,000	\$0	\$0	\$0	\$1,500,000
<b>2013 – 17 Program</b>		<b>\$9,239,008</b>	<b>\$3,370,000</b>	<b>\$5,198,840</b>	<b>\$750,000</b>	<b>\$18,557,848</b>

**Randall Road Improvements (TIP#11-03-0018)**

The total costs for the Randall Road Improvements are estimated around \$115,000,000. In the 2013 – 2017 Highway Improvement Program, an effort has been made to identify adequate funding for priority components of the current design. The second phase of engineering will design the project to be constructed in three major parts: County Line Road to Stonegate Road, Stonegate Road to south of Acorn Road/Polaris Drive including the Algonquin Road intersection, and North of Acorn Road/Polaris Drive to Ackman Road. These projects are anticipated to be funded in part through the release of debt certificates in 2016. More information about the Randall Road Project can be found at <http://www.randallroad.info/>.

Year	Phase	County	State	Federal	Local	Total
2006	ENGR1	\$1,450,408	\$0	\$1,554,592	\$0	\$2,948,000
2013	ENGR2	\$4,275,000	\$0	\$0	\$0	\$4,275,000
2013	ROW	\$8,000,000	\$0	\$0	\$0	\$8,000,000
2016	ENGR3	\$1,500,000	\$0	\$0	\$0	\$1,500,000
2016	CONST	\$25,637,150	\$0	\$3,689,850	\$1,000,000	\$30,327,000
<b>2013 – 17 Program</b>		<b>\$39,412,150</b>	<b>\$0</b>	<b>\$3,689,850</b>	<b>\$1,000,000</b>	<b>\$44,102,000</b>

**River Road and Chapel Hill Road Improvements**

This funding is for capacity improvements to River Road and Chapel Hill Road from Charles J. Miller Road to Illinois Route 120. Improvements will likely include but not be limited to the construction of additional through lanes in each direction, a new multi-use path, roadway resurfacing, and intersection improvements.

Year	Phase	County	State	Federal	Other	Total
2015	ENGR1	\$1,000,000	\$0	\$0	\$0	\$1,000,000
2017	ENGR2	\$1,000,000	\$0	\$0	\$0	\$1,000,000
<b>2013 – 17 Program</b>		<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>

*Note: Project phases before or after the 2013 – 2017 period are in gray.*



# DEBT MANAGEMENT

## Introduction

The County of McHenry has issued debt over the last 14 years primarily for new facilities, renovating facilities, and improving the County's infrastructure. Issuance of debt is managed in compliance with the County's Debt Issuance Policy as documented in the Financial Policies section of this document.

## Debt Rating

In recent years, the County has issued \$7,595,000 in debt with Debt Certificates – Series 2010-A for the construction of a new archive facility, a build-out of a new courtroom, the updating of the Technology Closets within County Facilities, and the partial advanced refunding of the Series 2002-A Debt Certificates; \$4,000,000 in Recovery Zone Economic Development Bonds for the expansion of the Mental Health Facility; and \$4,245,000 in Debt Certificates Series 2012-A and B to refund the series 2003-A Debt Certificates, advance refund Series 2005-A debt certificates and \$1,740,000 to refund the Series 2003-C Debt Certificates.

In April, 2010 Moody's Investor Services moved the County's debt rating to an Aaa status, one of only 3 counties in the State of Illinois to hold this rating. The Aaa rating (the highest rating available) will allow the County of McHenry to issue future debt at the lowest possible interest rate due to the County proving itself to be among the top tier of local governments in terms of financial strength. The County's debt is exclusively comprised of operating debt.

The debt profile of the County is comprised of debt certificates, with no debt whatsoever levied via a separate bond and interest property tax levy. Certain debt is supported by various identified revenue streams as illustrated below:

<b>Debt</b>	<b>Description</b>	<b>Funding Source</b>
Series 2007-B	Road Improvement Project	RTA Sales Tax/County Option MFT
Series 2010-B	Mental Health Facility Expansion Project	Paid from 708 Board Tax Levy

The County continuously monitors its outstanding debt and call dates and is proactive in taking advantage of the market low interest rates by refunding/advance refunding debt. In 2006 and 2010 the debt issued for the construction of the new Administration Building was refunded, saving \$462,569 in interest costs.

Per the County's Debt Issuance Policy, all capital projects shall be evaluated using the McHenry County's six year financial modeling instrument to measure the long term impact of the proposed project on the finances of the County.

Per State Statute, the County is limited to issuing debt in amount not to exceed 2.875% of the assessed value of taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County Courthouse, Jail, or other necessary County buildings and for the accommodation thereof (50 ILCS 405 – Local Government Debt Limitation Act).

At the time of adoption of the fiscal year 2014 budget, the County had no known reasons or immediate intentions of issuing debt in fiscal year 2014.

The following schedules for Capital Leases and Debt Service give a brief description of the current outstanding debt of the County, the payment amount required in the fiscal year 2014 budget, the funding source, and when the debt will expire.



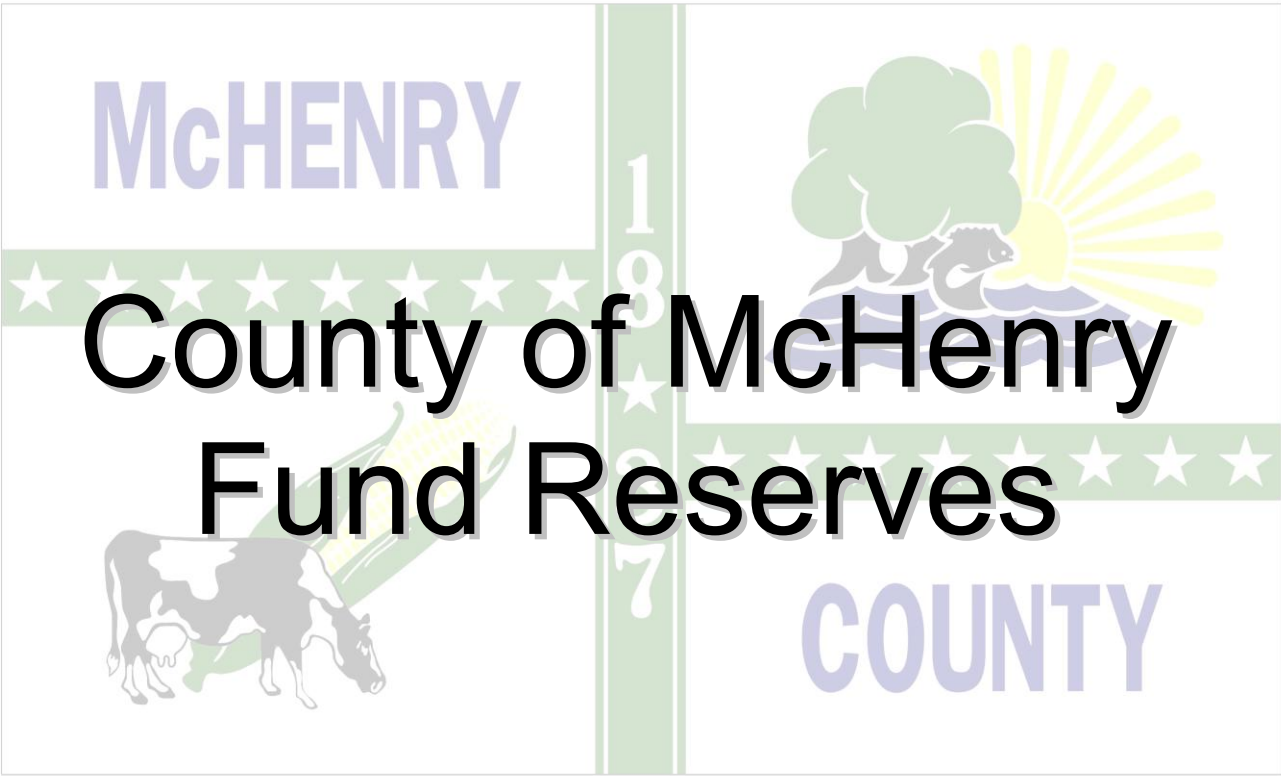
**County of McHenry  
Schedule of Capital Leases  
As of December 1, 2013**

<b>Lease</b>	<b>Lease Description</b>	<b>Balance As Of 12/01/13</b>	<b>FY 2014 Principal Payment</b>	<b>FY 2014 Interest Payment</b>	<b>FY 2014 Total Payment</b>	<b>Balance As Of 11/30/14</b>	<b>FY 2014 Funding Source</b>
Recorder's SAN's Lease	Storage Area Network for Recorder's Office – 5 Year w/effective interest rate @2.38%. Lease commencing 4/27/12. Principal at inception was \$145,337.15	\$87,157	\$28,284	\$2,347	\$30,631	\$58,873	Recorder Automation Fund
Avaya Telephone Switch Lease	Main Telephone Switch supporting the Government Campus – 5 Year w/annual interest rate @ 3.00%. Lease commencing 12/01/10. Principal at inception was \$391,511.66	\$166,304	\$80,411	\$3,889	\$84,300	\$85,893	General Fund = 82% Valley Hi Enterprise = 18%
Multi-Function Peripheral Lease	102 Ricoh Multi-Function Peripheral devices – 5 year w/annual interest rate @ 6.573%. Lease commencing 12/01/13. Principal at inception was \$402,975.00	\$402,975	\$64,346	\$22,535	\$86,881	\$338,629	General Fund
2011 Server Lease	96 Cisco Network Servers, Storage Shelves and Disks, Tape Library – 5 Year w/annual interest rate @ 2.42%. Lease commencing 7/22/2011. Principal at inception was \$1,940,000.00	\$786,022	\$387,698	\$21,540	\$409,238	\$398,324	General Fund
2011 HP Laptop Lease	288 HP and Panasonic Laptop Computers for Departments – 4 Year w/annual interest @ 2.5%. Lease commencing 1/21/2011. Principal at inception was \$663,004.00	\$179,126	\$166,171	\$6,468	\$172,639	\$12,954	General Fund Workforce Network
2012 HP Tough book Lease	26 Panasonic Tough book Laptop computers for the Sheriff's patrol squads – 4 Year w/annual interest rate @ 3%. Lease commencing 9/01/12. Principal at inception was \$116,726.00	\$81,705	\$28,953	\$2,007	\$30,960	\$52,752	General Fund
2013 HP Tough book Lease	38 Panasonic Tough book Laptop computer for the Sheriff's patrol squads – 4 year w/annual interest rate @ 3.51%. Lease commencing 08/31/13. Principal at inception was \$181,184.00	\$133,516	\$42,978	\$4,690	\$47,668	\$90,538	General Fund
<b>Total Capital Leases</b>		<b>\$1,836,805</b>	<b>\$798,841</b>	<b>\$63,476</b>	<b>\$862,317</b>	<b>\$1,037,963</b>	

**County of McHenry  
Schedule of Debt Service  
As of December 1, 2013**

<b>Debt</b>	<b>Debt Description</b>	<b>Balance As Of 12/01/13</b>	<b>FY 2014 Principal Payment</b>	<b>FY 2014 Interest Payment</b>	<b>FY 2014 Total Payment</b>	<b>Balance As Of 11/30/14</b>	<b>FY 2014 Funding Source</b>	<b>Debt Expiration Date</b>
Debt Certificate – 2006 A	\$8,280,000 due in annual installments of \$40,000 to \$1,400,000. Interest at 3.85% to 4.0% through 1/22. Proceeds were used to advance refund Series 2002B, purchase and construct a new animal control facility, and improve energy efficiency through renovations at the government center.	\$5,570,000	\$530,000	\$210,063	\$740,063	\$5,040,000	General Fund	01/15/22
Debt Certificate – 2007 A	\$4,885,000 due in annual installments of \$440,000 to \$575,000. Interest at 3.85% to 4.15% through 1/17. Proceeds were used for the purchase and implementation of a radio system (StarCom4) for the Sheriff's Department.	\$2,175,000	\$510,000	\$77,400	\$587,400	\$1,665,000	General Fund	01/15/17
Debt Certificate – 2007 B	\$50,000,000 due in annual installments of \$4,060,000 to \$6,060,000. Interest at 4.0% to 4.5% through 1/17. Proceeds were used for highway engineering, construction, and maintenance costs.	\$22,680,000	\$5,295,000	\$901,463	\$6,196,463	\$17,385,000	Highway Fund MFT Fund Co. Option RTA Sales Tax	01/15/17
Debt Certificate – 2008 A	\$4,480,000 due in annual installments of \$380,000 to \$520,000. Interest at 3.0% to 4.25% through 1/19. Proceeds were used for the acquisition of land and property adjacent to the County Government Center Campus.	\$2,890,000	\$440,000	\$107,350	\$547,350	\$2,450,000	General Fund	01/15/19
Debt Certificate – 2010 A	\$7,595,000 due in annual installments of \$185,000 to \$1,125,000. Interest at 1.5% to 4.5% through 12/19. Proceeds were used for various capital projects, including the construction of a new county archive facility, the purchase of a new local are network, the build-out of a courtroom, the purchase of a storage area network, and the partial advanced refunding of the Series 2002 A debt certificates.	\$5,060,000	\$1,050,000	\$158,050	\$1,208,050	\$4,010,000	General Fund	12/15/19

<b>County of McHenry Debt Service Schedule Page 2</b>								
<b>Debt</b>	<b>Debt Description</b>	<b>Balance As Of 12/01/13</b>	<b>FY 2014 Principal Payment</b>	<b>FY 2014 Interest Payment</b>	<b>FY 2014 Total Payment</b>	<b>Balance As Of 11/30/14</b>	<b>FY 2014 Funding Source</b>	<b>Debt Expiration Date</b>
Debt Certificate – 2010 B	\$4,000,000 of Recovery Zone Economic Development Bonds, due in annual installments of \$65,000 to \$350,000. Interest at .75% to 5.55% through 12/24. County receives reimbursement from the Federal Government equal to 45% of each scheduled interest payment. Proceeds were used for the expansion of the County Mental Health Facility.	\$3,585,000	\$260,000	\$155,313	\$415,313	\$3,325,000	Mental Health Fund	12/15/24
Debt Certificate – 2012 B	\$4,245,000 due in annual installments of \$310,000 to \$1,245,000 beginning in 2014. Proceeds were used to refund Series 2003-A and advance refund Series 2005-A debt certificates.	\$4,245,000	\$1,245,000	\$84,375	\$1,329,375	\$3,000,000	General Fund	01/15/22
<b>Total Debt Service</b>		<b>\$46,205,000</b>	<b>\$9,330,000</b>	<b>\$1,694,014</b>	<b>\$11,024,014</b>	<b>\$36,875,000</b>		



## **County of McHenry**

### **Summary of Fund Balances with Projected Revenues and Expenditures by Fund**

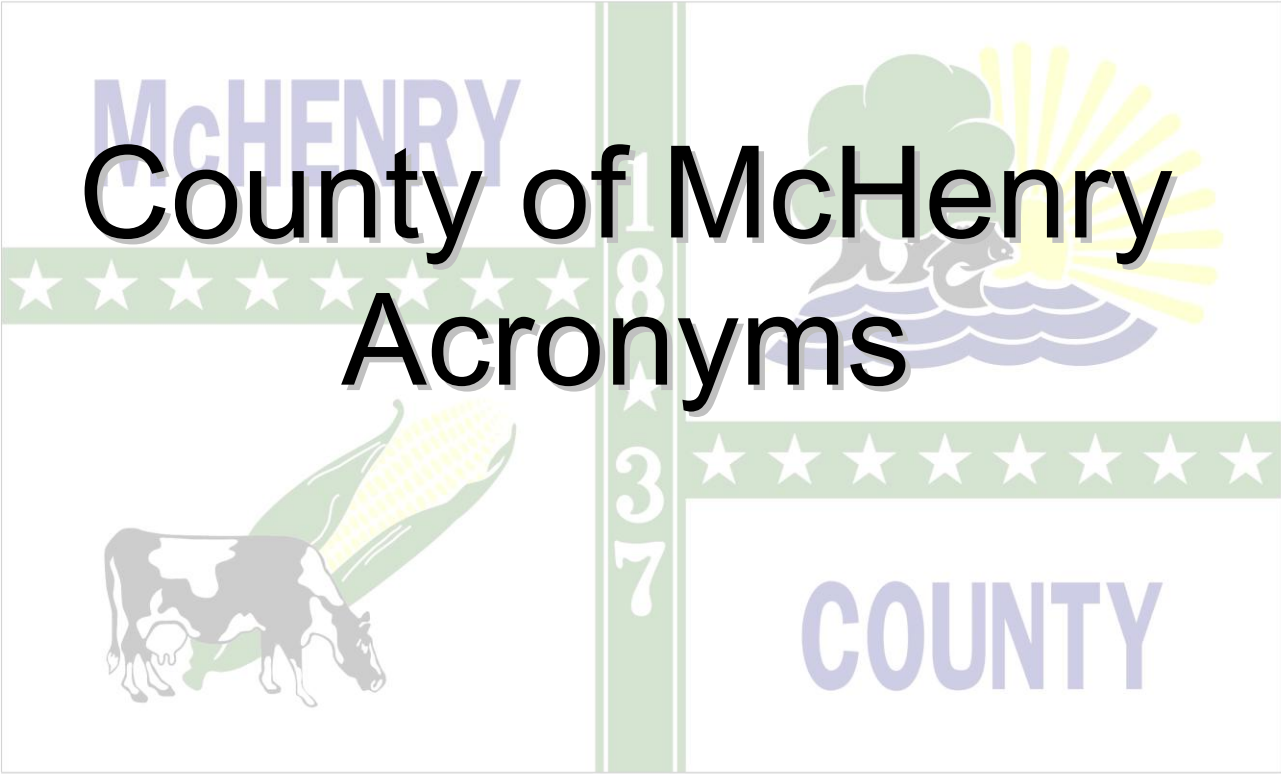
Non-major funds in the aggregate have a decrease in fund balance of 22.67%, much of which is attributed to the County's transportation funds. Prior to 2007, McHenry County Division of Transportation operated on the pay-as-you-go philosophy. In 2007, the County Board changed its philosophy on transportation projects to pay-as-you-use, in order to address pressing needs in bridge replacements, road replacement and maintenance, and to take advantage of low market interest rates. The County issued \$50 million in debt certificates for road improvement projects which were utilized over 3 years, allowing the Division of Transportation to accomplish many projects. Moving forward, the Division of Transportation is utilizing its fund reserves for current projects. It should be noted that the Division of Transportation assigns fund reserve at the time a project is approved for engineering, and not at the actual time of construction. Therefore, the fund reserves appear to be deflating faster in the reporting than they are in reality. Most projects can take up to a five year span if not longer, to complete and payout. The RTA Sales Tax Fund is mainly used to fund transportation projects and is showing a decrease of 58.76%.

Other effects of the decrease in fund balances are:

1. The County Board decided for the last 2 years to keep the levy flat and not take the CPI increase in Property Tax revenue.
2. Revenues have remained low across County departments due to the economy.
3. Veterans Assistance utilized funds to move and remodel their department.
4. Probation Services Electro-Muscular Disruption Fund was utilized to purchase a new car.
5. The Law Library Fund has picked up some of Court Administration's personnel costs.
6. The Circuit Clerk of Courts special funds are supporting some of the costs to implement the Integrated Justice System.
7. The Treasurer's Automation and Passport Funds are budgeting additional personnel costs causing a projected decrease in fund balance of 39.38% and 73.87% respectively.

**County of McHenry**  
**Summary of Balances with Projected Revenues and Expenditures by Fund**

<b>Fund</b>	<b>FY2012 Actual Ending</b>	<b>FY2013 Estimated Revenues</b>	<b>FY2013 Estimated Expenses</b>	<b>FY2013 Estimated Ending</b>	<b>FY2014 Projected Revenues</b>	<b>FY2014 Projected Expenses</b>	<b>FY2014 Projected Ending</b>
01 - GENERAL CORPORATE FUND	53,224,220	83,162,505	84,487,810	51,898,915	87,192,755	88,967,441	50,124,229
<b><u>SPECIAL REVENUE FUNDS</u></b>							
06 - RTA Sales Tax Fund	15,152,610	9,329,722	13,133,880	11,348,453	9,098,000	16,611,211	3,835,242
10 - Veterans Assistance Commission Fund	817,704	405,081	634,676	588,109	400,610	667,499	321,220
11 - Veteran's Assistance Bus Fund	6,327	510	0	6,837	512	1,550	5,799
15 - Illinois Municipal Retirement Fund (IMRF)	608,375	5,365,929	7,180,418	(1,206,114)	6,927,847	7,275,454	(1,553,721)
16 - Social Security Fund	2,262,779	3,793,955	3,716,969	2,339,765	4,008,825	4,003,817	2,344,773
21 - Highway Fund	5,987,414	21,217,076	20,937,782	6,266,709	23,550,487	24,143,843	5,673,353
22 - Motor Fuel Tax Fund	15,723,651	5,484,783	6,378,638	14,829,796	4,302,301	8,019,602	11,112,495
23 - Matching Fund	14,246,725	1,363,857	2,799,876	12,810,706	1,175,000	3,785,000	10,200,706
24 - County Bridge Fund	5,312,333	1,355,120	791,784	5,875,669	2,098,000	4,035,000	3,938,669
25 - County Option Motor Fuel Tax Fund	13,170,040	4,226,745	2,924,752	14,472,033	8,670,000	13,255,000	9,887,033
30 - Mental Health (708) Board	7,091,265	12,363,585	11,164,976	8,289,875	11,035,887	11,610,887	7,714,875
38 - Mental Health Child Initiative Grant Fund	31,792	0	31,792	0	0	0	0
42 - Dental Care Clinic Fund	440,490	520,479	587,135	373,833	515,700	608,001	281,532
45 - TB Care & Treatment Fund	671,244	261,433	329,355	603,323	261,125	391,128	473,320
52 - Illinois Criminal Justice Authority Fund	1,141	83,414	83,394	1,161	66,715	66,715	1,161
53 - Probation Service Fee Fund	799,030	336,157	420,960	714,227	339,200	515,693	537,734
54 - Special Courts Fund	564,952	513,158	498,559	579,551	510,013	520,390	569,174
55 - Electro-Muscular Disruption (EMDT) Fund	34,497	22,861	20,500	36,858	23,000	47,000	12,858
56 - Coroner's Fund	16,772	51,261	28,582	39,451	54,675	58,000	36,126
58 - DUI Conviction Fund	68,393	27,126	17,554	77,965	21,000	21,000	77,965
60 - Maintenance/Child Support Collection Fund	185,199	128,329	186,984	126,544	135,250	193,479	68,315
61 - Law Library Fund	430,917	232,643	337,609	325,950	247,550	306,046	267,454
62 - Circuit Court Document Storage Fund	(479,823)	653,982	340,770	(166,612)	660,200	610,201	(116,613)
63 - Circuit Court Automation Fund	(124,614)	672,649	417,327	130,707	700,200	650,655	180,252
64 - Circuit Court Clerk Operation & Admin Fund	156,626	86,412	72,359	170,679	85,200	82,223	173,656
65 - Geographic Information Systems	1,759,098	913,869	788,746	1,884,221	975,500	1,011,738	1,847,983
66 - Circuit Clerk Electronic Citation Fund	38,405	44,143	42,564	39,985	45,100	45,100	39,985
67 - State's Attorney Records Automation Fund	7,318	28,576	0	35,894	28,009	0	63,903
70 - County Clerk Automation Fund	80,785	12,082	5,146	87,721	13,125	27,500	73,346
75 - County Recorder Automation Fund	1,660,379	954,338	548,409	2,066,308	972,000	1,274,094	1,764,214
80 - County Treasurer's Automation Fund	345,329	141,970	66,999	420,300	122,200	287,701	254,799
81 - Treasurer Passport Services Fund	198,049	83,272	103,378	177,944	55,200	186,650	46,494
85 - Animal Shelter Fund	23,696	1,217	0	24,913	2,600	7,600	19,913
87 - Senior Services Fund	2,787,133	1,775,244	1,715,201	2,847,176	1,729,020	1,725,000	2,851,196
90 - McHenry County Workforce Network	383,417	2,559,552	2,545,797	397,172	2,827,371	2,827,371	397,172
320 - Liability Insurance Fund	14,836,224	3,349,185	2,995,563	15,189,846	3,109,574	4,130,305	14,169,115
410 - Revolving Loan Fund	1,685,655	39,322	42	1,724,935	31,496	105,000	1,651,431
415 - Health Scholarship Fund	6,293	10	0	6,303	100	3,100	3,303
<b><u>DEBT SERVICE FUNDS</u></b>							
244 - Series 2012 A&B Debt Certificate Fund	5,247	1,347,950	1,353,198	(0)	1,329,584	1,329,584	(0)
<b><u>INTERNAL SERVICE FUNDS</u></b>							
310 - Employee Benefit Fund	3,581,293	18,119,175	17,615,276	4,085,192	19,683,410	19,986,010	3,782,592
<b><u>ENTERPRISE FUNDS</u></b>							
95 - Emergency Telephone Systems Board	6,863,167	2,548,589	2,668,396	6,744,954	2,177,500	2,378,607	6,543,847
350 - Valley Hi Nursing Home	42,398,415	15,498,312	10,491,809	47,404,918	14,364,100	10,488,688	51,280,330
<b><u>PERMANENT TRUST FUNDS</u></b>							
430 - Working Cash I Fund	331,301	376	376	331,301	650	650	331,301
440 - Working Cash II Fund	469,360	490	490	469,360	700	700	469,360
<b><u>CAPITAL PROJECTS FUNDS</u></b>							
742 - Series 2010A Capital Projects Fund	55,560	83	0	55,643	0	0	55,643
743 - Mental Health Expansion Project Fund	8,844	13	4,491	4,366	0	0	4,366



# Government Acronyms

## A

AA	Affirmative Action
AAA	Area Agency on Aging
AADT	Annual Average Daily Traffic
AAPCC	Adjusted Average Per Capita Cost
AASHTO	American Association of State Highway and Transportation Officials
ABE	Adult Basic Education
ACF	Administration for Children and Families
ACHP	Advisory Council on Historic Preservation
ACoE	Army Corps of Engineers
ACS	American Community Survey
ACYF	Administration for Children, Youth, and Families
ADA	Americans with Disabilities Act of 1990
ADD	Administration on Developmental Disabilities
ADEA	Age Discrimination in Employment Act
ADH	Adult Day Health
ADID	Advanced Identification of Wetlands
ADL	Activity of Daily Living
ADR	Alternative Dispute Resolution
ADT	Average Daily Traffic
AFH	Adult Family Home
AFIS	Automated Fingerprint Identification System
AFO	Animal Feeding Operations
AFT	American Farmland Trust
AFV	Alternative Fueled Vehicle
AHCP	Agency for Health Care Policy and Research
AHERA	Asbestos Hazard Emergency Response Act
AHRQ	Agency for Healthcare Research and Quality
AIA	American Institute of Architects
AICP	American Institute of Certified Planners
AIP	Airport Improvement Program
AJR	Access Justification Report
ALJ	Administration Law Judge
ANA	Administration for Native Americans
AOA	Administration on Aging
AOD	Alcohol and Other Drugs
APA	American Planning Association
APS	Adult Protective Services
ARC	American Red Cross
ASLA	American Society Of Landscape Architects
ASTD	American Society for Training and Development
ATF	Bureau of Alcohol, Tobacco, and Firearms
ATOD	Alcohol, Tobacco, and Other Drugs
AWP	Average Wholesale Price
AWT	Advanced Wastewater Treatment
ATL	Arbitrage Yield Limit

## B

BACT	Best Available Control Technology
BAN	Bond Anticipation Note
BBA	Balanced Budget Act
BEA	Bureau of Economic Analysis
BCBS	Blue Cross/Blue Shield
BEA	Bureau of Economic Analysis
BIA	Bureau of Indian Affairs
BJA	Bureau of Justice Assistance
BJS	Bureau of Justice Statistics
BLM	Bureau of Land Management
BLR	Bureau of Local Roads
BLS	Bureau of Labor Statistics
BMP	Best Management Practices
BNA	Bureau of National Affairs
BOP	Federal Bureau of Prisons
BRT	Bus Rapid Transit
BTS	Bureau of Transportation Statistics
BVA	Board of Veterans' Appeals

## C

CAA	Clean Air Act
CABO	Concentrated Animal Breeding Operation
CAD	Computer-Aided Dispatch
CAD	Computer-Assisted Drafting
CAER	Community Awareness and Emergency Response
CAFO	Concentrated Animal Feeding Operation
CAFR	Comprehensive Annual Financial Report
CALF	Chairman's Advisory Legislative Forum
CAMA	Computer-Assisted Mass Appraisal
CAO	County Administrator's Office
CAO	Chief Administrator Officer
CAVE	Citizens Against Virtually Everything
CBD	Central Business District
CBO	Community Based Organization
CBO	Congressional Budget Organization
CBP	Customs and Border Protection Chief County Assessment Officer
CCAO	Child Care Development Block Grant
C CBDG	Child Care Development Block Grant
CCD	Census County Division
CCF	Congregate Care Facility
CCR	Commission on Civil Rights
CDBG	Community Development Grant
CDC	Centers for Disease Control and Prevention
CDCU	Community Development Credit Union
CDFI	Community Development Financial Institute
CDL	Commercial Drivers' License





# Government Acronyms

EMS	Emergency Medical Services	FNMA	Federal National Mortgage Association
EMT	Emergency Medical Technician	FNS	Food and Nutrition Services
EOB	Explanation of Benefits	FOIA	Freedom of Information Act
EOC	Emergency Operations Center		Finding of No Significant Impact
EOP	Emergency Operations Plan	FONSI	
EPA	Environmental Protection Agency	FPA	Facility Planning Area
EPP	Environmentally Preferable Purchasing	FPG	Federal Poverty Guidelines
		FR	Federal Register
EP&R	Emergency Preparedness and Response	FREP	Fox River Ecosystem Partnership
		FRMP	Federal Revenue Maximization Program
EQIP	Environmental Quality Incentive Program	FSA	Family Support Act
ERIS	Employment Retirement Income Security Act	FSET	Food Stamp Employment and Training Program
ERS	Economic Research Service	FSS	Family Self-Sufficient
ESA	Endangered Species Act	FTA	Federal Transit Administration
ESL	English as a Second Language	FTC	Federal Trade Commission
ETI	Economically Targeted Investment	FTE	Full Time Equivalent Employee
ETP	Employee Training Period	FTP	File Transfer Protocol
EZ	Empowerment Zone	FT/PT	Full Time/Part Time
		FUPC	Fixed Unit Price Contract
		FWC	Fish and Wildlife Service
		FY	Fiscal Year

## F

FAA	Federal Aviation Administration
FACA	Federal Advisory Committee Act
FAIR	Federal Agriculture Improvement and Reform Act
FASB	Financial Account Standards Board
FAST	Families Achieving Self-Sufficiency Together
FAU	Federal Aid Urban Route
FAX	Facsimile
FCC	Federal Communications Commission
FDA	Food and Drug Administration
FDIC	Federal Deposit Insurance Corporation
FEC	Federal Election Commission
FEIN	Federal Employer Identification Number
FEMA	Federal Emergency Management Agency
FFS	Fee For Service
FDGS	Federal Geographic Data Committee
FHA	Federal Housing Administration
FHWA	Federal Highway Administration
FIC	Federal Information Center
FICA	Federal Insurance Contributions Act
FIFO	First In First Out
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FIPS	Federal Information Processing Standards
FIRM	Flood Insurance Rate Maps
FJC	Federal Judicial Center
FLPMA	Federal Land Policy and Management
FLSA	Fair Labor Standards Act
FMAP	Federal Medical Assistance Percentage
FMIS	Financial Management Information System
FMLA	Family and Medical Leave Act
FMR	Fair Market Rent

## G

GA	General Assistance
GAAFR	Governmental Accounting, Auditing, and Financial Report
GAAP	Governmental Accepted Accounting Principals
GAGAS	Generally Accepted Governmental Accounting Standards
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GATT	General Agreement on Tariff and Trade
GCPF	Grade Crossing Protection Fund
GED	General Equivalency Diploma
GFOA	Government Finance Officers Association
GIS	Geographical Information
GL	General Liability
GNMA	Government National Mortgage Association
GO	General Obligation
GPERF	General Purpose External Financial Statement
GPM	Gallons Per Minute
GPO	Government Printing Office
GPRA	Government Performance Results Act
GPS	Global Positioning System
GWPP	Groundwater Protection Program

## H

HAVA	Help America Vote Act
HazMat	Hazardous Material

# Government Acronyms

HBP	Highway Bridge Program Funds	IHRIM	International Association of Human Resources Information Management
HHS	Department of Health and Human Services	IJR	Interchange Justification Report
HIP	McHenry County Five Year Highway Improvement Program	IL	Illinois
HIPAA	Health Insurance Portability and Accountability Act	ILCS	Illinois Compiled Statutes
HMDA	Home Mortgage Disclosure Act	ILPEA	Illinois Environmental Protection Agency
HMO	Health Maintenance Organization	ILRS	Illinois Labor Relations Board
HMTA	Hazardous Materials Transportation Act	IMRF	Illinois Municipal Retirement Fund
HOME	HOME Investment Act	IMS	Infrastructure Management System
HOPWA	Housing Opportunities for Persons With AIDS	INS	Immigration and Naturalization Service
HOV	High Occupancy Vehicle	IPA	Independent Practice Association
HPC	Historic Preservation Commission	IPMA	Intergovernmental Personnel Management Association
HR	Human Resources/Home Relief	IRCA	Immigration Reform and Control Act
HRMAC	Human Resources Management Association of Chicago	IRS	Internal Revenue Services
HSA	Health Savings Account	ISGS	Illinois State Geologic Survey
HSIP	Highway Safety Improvement Program Funds	ISOO	Information Security Oversight Office
HTML	Hypertext Markup Language	ISTEA	Intermodal Surface Transportation Enhancement Act of 1991
HTTP	Hypertext Transfer Protocol	ISTHA	Illinois State Toll Highway Authority
HUD	Housing & Urban Development	ISWS	Illinois State Water Survey
HAVC	Heating Ventilation and Air Conditioning	IT	Information Technology
		ITA	Individual Training Account
		ITE	Institute of Transportation Engineers
		ITEP	Illinois Transportation Enhancement Program
		ITS	Intelligent Transportation System
		IVHS	Intelligent Vehicle Highway System

## I

I-9	Immigration and Naturalization Services Form
IADL	Instrumental Activity of Daily Living
IAP	Indoor Air Pollution
IAPPO	Illinois Association of Public Procurement Officials
IBNR	Incurred But Not Reported
ICC	Illinois Commerce Commission
ICE	Immigration Corrections Enforcement
ICF	Intermediate Care Facility
ICMA	International City/County Management Association
IDB	Industrial Development Bond
IDEA	Individuals with Disabilities Education Act
IDHR	Illinois Department of Human Rights
IDNR	Illinois Department of Natural Resources
IDNR-OWR	IDNR-Office of Water Resources
IDOT	Illinois Department of Transportation
IDS	Intersection Design Study
IEMA	Illinois Emergency Management Agency
IEPA	Illinois Environmental Protection Agency
IFB	Invitation For Bid
IFP	Invitation For Proposal
IGA	Intergovernmental Agreement
IGT	Intergovernmental Transfers
IHRA	Illinois Human Resources Association

## J

JAG	Justice Advocate General
JARC	Job Access Reverse Commute Funds
JSCS	Joint Center for Sustainable Communities
JT	Jurisdictional Transfer of roadway
JULIE	Joint Utility Location Information for Excavators

## K

KREP	Kishwaukee River Ecosystem Partnership
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## L

LAA	Local Agency Agreement
LAN	Local Area Network
LEA	Local Education Agency
LEED	Leadership in Energy and Environmental Design
LEO	Locally Elected Official
LEP	Limited English Proficiency
LEPC	Local Emergency Planning Committee
LESA	Land Evaluation Site Assessment

# Government Acronyms

LETG	Law Enforcement Terrorism Grant	MUCTD	Manual on Uniform Traffic Control Devices
LIFO	Last In First Out		
LIFT	Leveraged Investments For Tomorrow		
LIHEAP	Low-Income Home Energy Assistance Program		
LIS	Land Information System		
LMI	Labor Management Information System		
LMI	Labor Market Information		
LOA	Leave Of Absence		
LOS	Level Of Service		
LPR	Lawful Permanent Resident		
LTC	Long Term Care		
LTL	Left Turn Lane		
LUCC	Large Urban County Caucus		
LULU	Locally Unwanted Land Use		
LUST	Leaking Underground Storage Tank		
LVR	Low-Volume Road		

## M

MA	Medical Assistance	NABCO	National Association of Black County Officials
MABAS	Mutual Aid Box Alarm System	NACA	National Animal Control Association
MACT	Maximum Achievable Control Technology	NACA	National Association of County Administrators
MBDA	Minority Business Development Agency	NACAP	National Association of County Aging Programs
MBE	Minority Business Enterprise	NACBHD	National Association of County Behavioral Health Directors
MCC	McHenry County College	NACCA	National Association of County Civil Attorneys
MCCD	McHenry County Conservation District	NACCED	National Association for County Community/ Economic Development
MCCOG	McHenry County Council Of Government s	NACCHO	National Association of County and City Health Officials
MCCOM	McHenry County Council of Mayors	NACE	National Association of County Engineers
MCDOT	McHenry County Division of Transportation	NACHFA	National Association of County Health Facility Administration
MCEDC	McHenry County Economic Development Corporation	NACHSA	National Association of Human Resources Administrators
MCH	Maternal and Child Health	NACIO	National Association of County Information
MCL	Maximum Containment Level	NACO	National Association of Counties
MCSWCD	McHenry County Soil & Water Conservation Service	NACO	National Association of Counties
MEP	Mechanical, Electrical, and Plumbing	FSC	Financial Services Center
MFT	Motor Fuel Tax	NACP	National Association of County Planners
MPG	Miles Per Gallon	NACRC	National Association of County Recorders, Election Officials and Clerks
MGD	Million Gallons Per Day	NACS	National Association of County Surveyors
MH	Mental Health		
MICA	Mentally Ill Chemical Abuser	NACTFO	National Association of County Treasurers and Finance Officers
MIS	Management Information System	NAFTA	North American Free Trade Agreement
MOA	Memorandum Of Agreement	NAHCO	National Association of Hispanic County Officials
MOE	Maintenance Of Effort	NALBOH	National Association of Local Boards of Health
MOU	Memorandum Of Understanding	NARA	National Archives and Records Administration
MPC	Metropolitan Planning Council	NASA	National Aeronautics and Space Administration
MPH	Miles Per Hour	NATAT	National Association of Town and Townships
MPO	Metropolitan Planning Organization	NATO	North Atlantic Treaty Organization
MR	Mental Retardation	NAVPLG	National Association of Volunteer Programs in Local Governments
MRB	Mortgage Revenue Bond	NCCAE	National Council of County Association Executives
MRF	Materials Recovery/Recycling Facility	NCECE	National Council of Elected County Executives
MSA	Metropolitan Statistical Area		
MSAG	Master Street Address Guide	NCGA	National Council on Government
MSW	Municipal Solid Waste		
MSW	Masters In Social Work		

# Government Acronyms

	Accounting	OD	Organizational Development
NCLB	No Child Left Behind	ODP	Office of Domestic Preparedness
NCRCO	National Conference of Republican County Officials	OECD	Organization for Economic Cooperation and Development
NCSL	National Conference of State Legislatures	OELA	Office of English Language Acquisition
NDCO	National Democratic County Officials	OERI	Office of Educational Research and Improvement
NEA	National Endowment of the Arts	OFA	Office of Family Assistance
NEPA	National Environmental Policy Act	OGE	Office of Government Ethics
NFI	New Freedom Initiative	OIG	Office of the Inspector General
NFMA	National Forest Management Act		
NGA	National Governors Association	OJJDP	Office of Juvenile Justice and Delinquency Prevention
NGO	Non-Governmental Organization		
NHS	National Highway System		
NIC	National Institute of Corrections	OJP	Office of Justice Program
NIGP	National Institute of Governmental Purchasing	OJT	On-the-Job Training
		OLMS	Office of Labor Management Standards
NIH	National Institute of Health		
NII	National Information Infrastructure	O/M	Operations/ Maintenance
NIMBY	Not In My Back Yard	OMB	Office of Management and Budget
NIMS	National Incident Management System	OPEB	Other Post Employment Benefits
NLC	National League of Cities	OPHS	Office of Public Health and Science
NOAA	National Oceanic and Atmospheric Administration	ORHP	Office of Rural Health Policy
		OSDBU	Office of Small and Disadvantaged Business Ownership
NOBCO	National Organization of Black County Officials, Inc.	OSHA	Occupational Health and Safety Association
NOFA	Notice of Funds Available		
NOI	Notice of Intent	OVC	Office of Victims of Crime
NOPE	Nowhere On Planet Earth	OWBO	Office of Women's Business Ownership
NOTE		OWCP	Office of Worker's Compensation Programs
NPDES	National Pollutant Discharge Elimination System		
NPDES	Non-Point Discharge Elimination System		
NPS	Non-Point Sources		
NPS	National Park Services		
NRC	Nuclear Regulatory Commission		
NRC	National Recycling Coalition		
NRCS	Natural Resources Conservation Services		
NRDC	National Rural Development Council		
NRDP	National Rural Development Partnership		
NRP	National Response Plan		
NSDI	National Spatial Data Infrastructure		
NTIA	National Telecommunications and Information Administration		
NVRA	National Voter Registration Act		
NWA	National Workforce Association		
NWS	National Weather Services		

## O

OAA	Older Americans Act
OALJ	Office of Administrative Law Judges
OAS	Organization of American States
OCA	Organization Cost Account
OCS	Office of Community Services
OCSE	Office of Child Support Enforcement

## P

P2	Pollution Prevention
PAFR	Popular Annual Finance Report
PALS	Program of Address List Supplementation
PATH	Projects for Assistance in Transition from Homelessness
PBC	Public Building Commission
PC	Personal Computer
PC	Politically Correct
PCP	Primary Care Physician
PD	Planned Development
PE	Professional Engineer
PEPNET	Promising and Effective Practices Network
PERS	Public Employee Retirement System
PESA	Preliminary Environmental Site Assessment report
PHA	Public Housing Authority
PHF	Peak Hour Factor
PHR	Professional of Human Resources
PHS	Public Health Services
PILT	Payment In-Lieu of Taxes
PIO	Public Information Officer
PL	Planning Liaison
PMS	Pavement Management

# Government Acronyms

POTW	Publicly Owned Treatment Works	SAMHSA	Substance Abuse and Mental Health Services Agency
PPA	Planning Partnership Areas	SARA	Superfund Amendment and Reauthorization Act
PPO	Preferred Provider Organization	SAS	Substance Abuse Services
PR	Payroll	SAW	Seasonal Agriculture Worker
PRIA	Public Rangelands Improvement Act	SBA	Small Business Administration
PRP	Potentially Responsible Party	SCHIP	State Children's Health Insurance Program
PRWORA	Personal Responsibility and Work Opportunity/ Reconciliation Act	SD	Sustainable Development
PSA	Public Service Announcement	SDA	Service Delivery Area
PSE	Public Service Employment	SDWA	Safe Drinking Water Act
PTO	Patent and Trademark Office	SE	Structural Engineer
PTOE	Professional Traffic Operations Engineer	SEC	Securities and Exchange Commission
PUD	Planned Unit Development	SES	Socio-Economic Status
PY	Program Year	SFA	Single Family Attached

## Q R

RAC	Rural Action Caucus	SHSG	State Homeland Security Grant
RACES	Radio Amateur Communications Emergency Services	SIP	State Implementation Plan
RAN	Revenue Anticipation Note	SIR	Self Insured Retention
RATS	Rockford Area Transportation Study	SLATS	State Line Area Transportation Study
RAW	Replenishment Agriculture Worker	SLEP	Sheriff's Law Enforcement Personnel
RCF	Residential Care Facility	SMO	Stormwater Management Ordinance
RCRA	Resource Conservation and Recovery Act	SN	Structure Number
RECD	Rural Economic and Community Development	SNF	Skilled Nursing Facility
RFA	Request for Agreement	SPHR	Senior Professional of Human Resources
RFI	Request for Information	SPRC	Staff Plat Review Committee
RFP	Request for Proposal	SRA	Strategic Regional Arterial
RFQ	Request for Qualifications	SRDC	State Rural Development Council
RHS	Rural Housing Services	SRF	State Revolving Fund
RIF	Reduction in Force	SRO	Single Room Occupancy
RLF	Revolving Loan Fund	SS	Social Security
ROE	Regional Office of Education	SSA	Special Service Area
ROW	Right-of-way	SSA	Social Security Administration
RPC	Regional Planning Commission	SSBG	Social Services Block Grant
RR	Railroad	SSDI	Social Security Disability Insurance
RSVP	Retired and Senior Volunteer Program	SSI	Supplemental Security Income
RTA	Regional Transportation Authority	SSN	Social Security Number
RTAP	Regional Technical Assistance Program	SSO	Sanitary Sewer Overflow
RTL	Right Turn Lane	STA	Surveyed Station
RUS	Rural Utilities Services	STD	Sexually Transmitted Disease
		STIP	State Transportation Improvement Program
		STP	Surface Transportation Program
		STR	Surface Transportation Program - Rural

## S

SAFETEA-LU	Safe, Accountable, Efficient Transportation Equity Act	TAN	Tax Anticipation Note
SAM	State Association Meeting	TANF	Temporary Assistance to Needy Families
		TARP	Truck Access Route Program
		TAZ	Traffic Analysis Zone
		TBP	Township Bridge Program

## T

# Government Acronyms

TDD	Telephone Device for the Deaf
TDR	Transfer of Development Rights
TEA-21	Transportation Equity Act for the 21 <sup>st</sup> Century
TEL	Tax or Expenditures Limitation
TIF	Tax Increment Financing
TIGER	Topographically Integrated Geographic Encoding and Reference
TIP	Transportation Improvement Program
TISE	Take It Somewhere Else
TMA	Traffic Management Association
TMDL	Total Maximum Daily Load
TOD	Transit Oriented Development
TPA	Third-Party Administrator
TPM	Total Project Management
TPS	Temporary Protected Status
TQM	Total Quality Management
TRAN	Tax and Revenue Anticipation Note
TRB	Transportation Research Board
TRI	Toxic Release Board
TSI	Toxic Safety Inventory
TSP	Traffic Signal Prioritization
TTC	Temporary Traffic Control
TTD	Temporary Total Disability
TTY	Telecommunications Device for the Deaf

## U

UASI	Urban Area Security Initiative
UC	Unemployment Compensation
UN	United Nations
ULP	Unfair Labor Practice
UPL	Upper Payment Limit
UPNW	Union Pacific Northwest Line
URL	Uniform Resources Locators
USCM	United States Conference of Mayors
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
USEPA	U.S Environmental Protection Agency
USGS	United States Geological Survey
UST	Underground Storage Tank
UWP	Unified Work Program

## V

VA	Department of Veterans' Assistance
VAC	Veterans Assistance Commission
VBA	Veterans Benefits Administration
VC	Vehicle to Capacity ratio
VDT	Video Display Terminal
VE	Value Engineering
VESSA	Victims Economic Security and Safety Act
VETS	Veterans' Employment and Training Services
VHA	Veterans Health Administration

VHD	Vehicle Hours of Delay
VHT	Vehicle Hours of Travel
VMT	Vehicle Miles of Travel

## W

WAN	Wide Area Network
WARN	Worker Readjustment and Retraining Notification
WB	Women's Bureau
WBE	Women Business Enterprise
WIA	Workforce Investment Act
WIB	Workforce Investment Board
WIC	Women Infant and Children
WMD	Weapons of Mass Destruction
WON	Women Officials In NACO
WRP	Wetlands Reserve Program
WTE	Waste to Energy
WTO	World Trade Organization
WWW	World Wide Web

## X

## Y

YSB	Youth Service Bureau
YTD	Year To Date

## Z

ZBA	Zoning Board of Appeals
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