

**County of McHenry
State of Illinois**



**Annual Appropriations Ordinance
Annual Levy Ordinance**

Fiscal Year 2014 – 2015 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of McHenry

Illinois

For the Fiscal Year Beginning

December 13, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the County of McHenry for fiscal year beginning December 1, 2013. In order to receive this award, a government unit must publish a budget document that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

TABLE OF CONTENTS

McHenry County FY 2015 Budget
[\(Click on Summary Title for Link to Page\)](#)

	Page
<u>SUMMARY:</u>	
Transmittal Letter from the County Administrator.....	003
Reader's Guide.....	015
McHenry County Demographics	019
Organizational Structure	025
Location is Everything	028
Strategic Plan	033
Financial Policies.....	039
Budget Policy	044
Salary Administration Policy	061
Fixed Asset Policy	067
Debt Policy	075
Budget Process.....	081
Budget Calendar	083
Annual Appropriations Ordinance	087
Annual Levy Ordinance.....	091
Major Revenues	095
Fund Types.....	097
Budget Summaries – All Funds.....	107
Summary of Financing Sources and Uses	109
Revenues by Function.....	112
Expenditures by Function.....	113
Revenues by Category - All Funds.....	114
Expenditures by Category - All Funds	115
Revenues by Line Item – All Funds.....	116
Expenditures by Line Item – All Funds.....	120
Revenues by Department – All Funds.....	126
Expenditures by Department – All Funds.....	128
Revenues by Fund.....	129
Expenditures by Fund	131
General Fund Revenues by Category	135
General Fund Expenditure by Category.....	136
General Fund Revenues by Line Item	137
General Fund Expenditures by Line Item	140
General Fund Revenues by Department.....	144
General Fund Expenditures by Department	145
<u>DEPARTMENT OVERVIEWS AND BUDGET SUMMARIES:</u>	
Assessments.....	149
Auditor	152
Circuit Clerk of Courts.....	155
General Fund.....	155
Circuit Court Maintenance/Child Support Collection Fund	158
Circuit Court Document Storage Fund	159
Circuit Court Automation Fund.....	160
Circuit Court Clerk Operation & Administration Fund.....	161
Circuit Court Electronic Citation Fund.....	162
Coroner	163
General Fund.....	163
Coroner's Fund	166
County Administration	167
General Fund.....	167
Liability Insurance Fund	170
Revolving Loan Fund.....	173
County Board.....	174
County Clerk - Elections.....	177
County Clerk.....	180
General Fund.....	180
County Clerk Automation Fund.....	183

TABLE OF CONTENTS

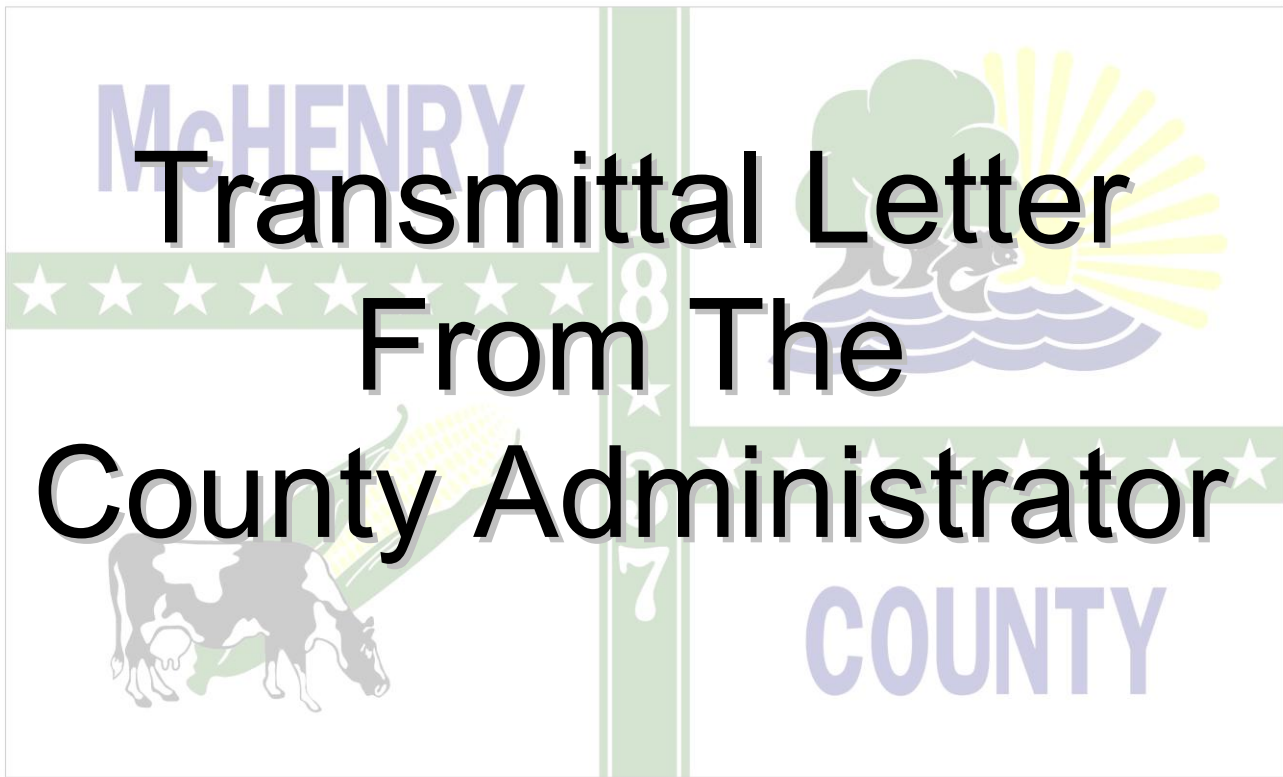
McHenry County FY 2015 Budget
[\(Click on Summary Title for Link to Page\)](#)

DEPARTMENT OVERVIEWS AND BUDGET SUMMARIES:

Court Administration	184
General Fund	184
Special Courts Fund	187
Law Library Fund	189
Court Services	190
General Fund	190
Probation Service Fee Fund	193
EMDT Fees Fund.....	194
Division of Transportation	195
Emergency Management Agency	203
Emergency Telephone Systems Board (E-911)	206
Facilities Management	209
Geographic Information Systems	214
Health Department	217
General Fund	217
Dental Clinic Fund.....	220
Animal Shelter Fund	221
Health Scholarship Fund.....	222
Human Resources	223
General Fund	223
Employee Benefit Fund.....	226
Information Technology	229
Mental Health	232
Merit Commission	238
Non-Departmental	240
Planning & Development	252
General Fund	252
Community Development Block Grant	255
Public Defender	258
Purchasing	261
Recorder	264
General Fund	264
Recorder Automation Fund	267
Regional Office of Education	268
Senior Services Grant Commission	271
Sheriff	273
General Fund	273
DUI Drug Conviction Fund	276
State's Attorney	277
General Fund	277
IL Criminal Justice Authority Fund	280
State's Attorney Records Automation Fund	281
Treasurer	282
General Fund	282
Treasurer Automation Fund	285
Passport Services Fund	286
Working Cash I & II Fund	287
Tuberculosis Care and Treatment Fund	288
Valley Hi Nursing Home	291
Veteran's Assistance Commission	294
Workforce Investment Board	298
Workforce Network	301

GENERAL COUNTY INFORMATION:

Board Approved Positions (FTE)	307
Capital Improvement Program	321
Debt Management	339
Summary of Fund Balances	347
Government Acronyms and Glossary	353



McHENRY
Transmittal Letter
From The
County Administrator
COUNTY



November 18, 2014

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

Re: Fiscal Year 2015 Budget Transmittal Letter

We are pleased to present the proposed Fiscal Year 2015 (FY15) 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. It 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 \$240,336,281 in revenues and \$240,336,281 in expenditures, which is a 1.47% decrease from the 2014 adopted budget total of \$243,915,728. The approximately \$3.6 million decline is a combination of growth in some funds and decline in others. Completion of the ten (10) year jail bed rental contract with the U.S. Marshal Services in October, 2015 has been accounted for in this budget, and is a factor in the \$3.6 million decline. 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

Fund	Proposed FY 2015	Approved FY 2014	Net Change	% of Change
General Fund	\$92,551,026	\$88,980,941	\$3,570,085	4%
RTA Sales Tax Fund	\$11,411,858	\$16,611,211	(\$5,199,353)	31%
IL Municipal Retirement Fund	\$7,914,635	\$7,275,454	\$639,181	9%
Highway Fund	\$20,301,322	\$24,143,843	(\$3,842,521)	16%
Motor Fuel Tax Fund	\$11,822,855	\$8,019,602	\$3,803,253	47%
Matching Fund	\$6,440,000	\$3,785,000	\$2,655,000	70%
Co. Option Motor Fuel Tax	\$9,780,000	\$13,255,000	(\$3,475,000)	26%
Series 2012B Debt Certificates	\$726,075	\$1,329,584	(\$603,509)	45%
Valley Hi Nursing Home	\$13,703,600	\$14,364,100	(\$660,500)	5%
Total			(\$3,113,364)	

SYNOPSIS OF CHANGES IN FUND BUDGETS GREATER THAN \$500,000

General Fund:

The 4% growth in the general fund is attributed to: (1) A budget increase to account for the capital value of a new personal computer and rugged laptop lease (\$1,760,000) and (2) the creation of the high speed optic fiber project (\$2,113,772).

On November 18, 2014 the County Board approved resolution R-201411-90-326 authorizing a five (5) year capital lease agreement for 815 personal computers, 331 laptops and 63 rugged laptops. Per accounting standards, the amount to be recorded by the County as an asset and an obligation is the present value of the minimum lease payments during the lease term, excluding executory costs, which will be expensed by the County. However, if this amount exceeds the fair value of the leased computers at the inception of the lease, the amount recorded will be the fair value of the asset.

The Illinois Department of Central Management Services deployed a high-speed fiber middle mile network across a 55-county region of northeastern, central, and eastern Illinois to address a lack of suitable broadband access for community anchor institutions in many of the region's rural, economically distressed counties. McHenry County College was chosen as a community anchor institution within McHenry County, qualifying it to have the fiber brought to its campus. On November 6, 2014 the McHenry County Board approved Resolution R-201411-90-326 authorizing the County to move forward with the high speed optic fiber project creating budget for fiscal year 2015 to account for the extension from McHenry County College to the government campus.

Division of Transportation Funds:

Due to the timing of current and future road projects and the phase or stage of current road construction projects, there is cost shifting between Transportation Funds. The decline of budget in the RTA Sales Tax Fund, Highway Fund, and County Option Motor Fuel Tax Fund and the growth in the Motor Fuel Tax Fund and Matching Fund are reflective of this process. Additional information on scheduled and projected road/bridge construction projects can be obtained from the County's website at <https://www.co.mchenry.il.us/county-government/.../transportation>.

Illinois Municipal Retirement Fund:

The planned additional budget growth in the Illinois Municipal Retirement Fund is to assist in strengthening the weakened fund reserve. The growth is allowing for Fund Balance Enhancement to ensure the replenishment of the fund's cash balance.

Series 2012-B Debt Service:

When the County Board issued the 2012-B Debt Certificates for the refunding of previously issued County Debt (2003-A, 2003-C, and 2005), the repayment structure was created for making three (3) large principle payments up front with a leveling off in years four through ten.

Valley Hi Nursing Home:

In calendar year 2002, the taxpayers of McHenry County voted to fund Valley Hi Nursing Home (the County owned Nursing Home Facility) through a property tax levy. With the approval of the tax levy, and the hard work by current and previous County Boards, the Valley Hi Operating Board, and Valley Hi Staff in changing the operations of the facility to become more efficient and financially sound, the fund reserve has become extremely strong. This financial strength of the Nursing Home fund is now allowing the County Board to reduce the tax levy creating a reduction in the fund balance enhancement budget line item.

CURRENT ENVIRONMENT

Unlike FY13, which saw nine new policymakers join the County Board, FY14 began with more familiarity and stability. The County Board was more familiar with the Budgeting Policies and Financial Procedures that led to McHenry County becoming one of only three counties in Illinois to have earned the Aaa bond rating from Moody's. Additionally, McHenry County now has in place a budget format that earned the Government Finance Officers Association (GFOA) Budget Award for the FY14 budget document.

In the key areas directing the development of the budget, the Budget Policy for FY15 changed very little from FY14 and it 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 first steps in the Capital Asset Preservation Program.
- 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 FY15 Budget.

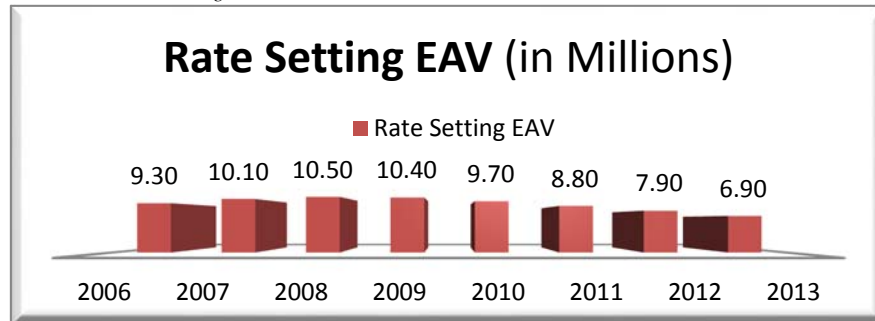
While the primary focus of the County Board has shifted away from the maintenance of financial strength to the limitation of tax burden, McHenry County has been able to maintain its position of strength without dramatic cuts in services. As we head into FY15, the County operating reserve is slightly in excess of six months.

The County is maintaining the reserve despite the fact that many of its revenues are flat or declining. As noted in the key points for the development of the FY15 budget, the County Board has opted not to collect the 1.5% CPI allowable under the Illinois' Property Tax Extension Limitation Law (PTELL). The only revenue growth the County will experience from property tax is \$448,107 on "projected new growth" or property value that has not been previously taxed. The only significant revenue increase the County has realized in FY14 is revenue from sales tax, income tax, and video gaming. Most all other revenues are flat or declining. Notably, there is a pronounced decline in the revenue from the Federal Jail Bed Rental Program as Immigration and Customs Enforcement and the U.S. Marshals have sent far fewer detainees to McHenry County. This program is budgeted to phase out near the end of FY15 unless a new relationship with the Federal Government can be established.

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 very limited supplemental awards. The new budget continues to service all of our operations without significant cuts in services or programs. Additionally, McHenry County has reduced the employee roster by over 100 positions during the past five 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 million to a low of \$6.97 million in 2013.

Table Two – Rate Setting EAV



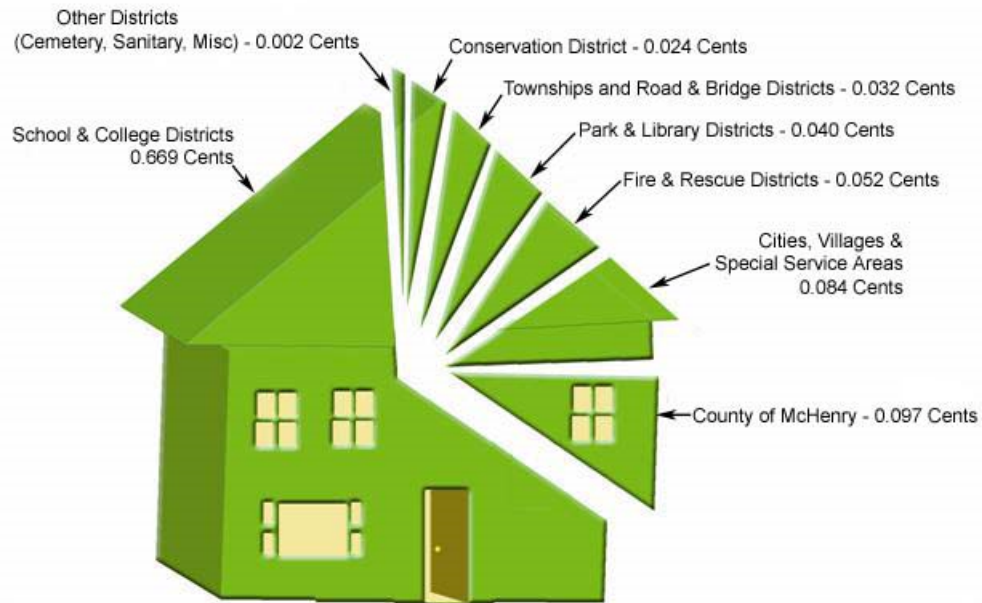
Real estate property taxes continue to be a nemesis for the citizens of McHenry County and the McHenry County Board. Taxpayers have yet to see their property values start to climb, and question why their taxes have not declined in step with their valuation.

As briefly stated earlier, this is the third year in a row the County Board has chosen not to take the allowable inflationary growth in the overall tax extension. Under state law, local governments may levy the same amount as the year prior, plus the rate of inflation or 5%, whichever is less. The County Board may have taken the additional 1.5% (this year's CPI, or \$1.1 million), which would have allowed for minor growth in the County's tax revenue.

To assist future policy makers on the decision of the CPI allowed under PTELL, County Administration is in the process of developing a matrix that may be utilized as a guide on when taking the CPI growth makes sense to protect the services provided to the citizens today and in the future, along with protecting and maintaining the assets of the County. Types of data to be taken into consideration in the matrix include the local unemployment rate, the local housing market, growth of industry and commercial retail, the national economy, the state economy, the strength of the fund reserves, and future costs of maintaining the county's assets.

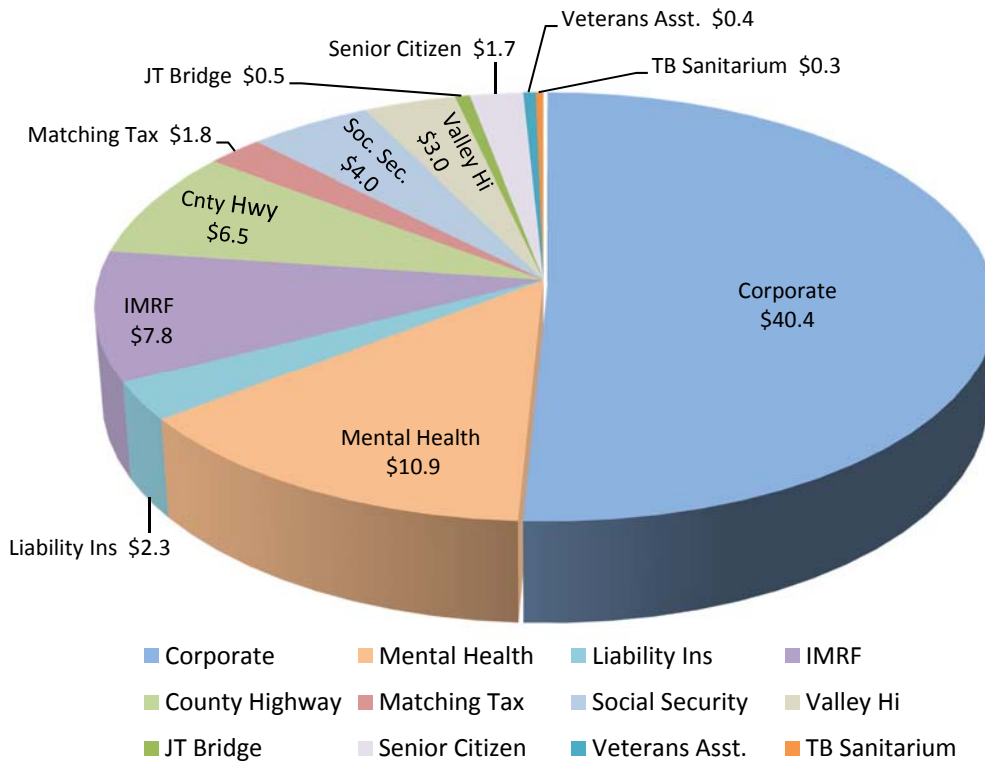
The graphic below depicts where one dollar of 2013 taxes collected in 2014 was distributed to amongst the County's taxing bodies.

Break Down of the Taxpayer Dollar



The pie graph below illustrates the projected 2014 property taxes collected in 2015 for McHenry County Government by taxing funds.

Graph – Distribution of property Taxes collected for McHenry County Government FY2015



Transportation - remained 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. Aside from the important annual maintenance and expansion projects that occurred again in 2014, the real excitement surrounded the Phase II contract for engineering on Randall Road. After extensive review of options with the municipalities and businesses that comprise the Randall Road corridor, final plan designs were approved in 2014, including critical intersection improvements at Algonquin and Randall. Ultimate improvements to Randall Road will balance the interest of both transportation and commerce.

Facilities Management Department – FY 2014 was a busy year for Facilities Management in seeking opportunities to improve energy efficiencies in several McHenry County buildings. The McHenry County Board approved six different Energy Efficiency projects that totaled \$1,197,016 in expense. However, the County submitted grants and rebates to the Department of Commerce and Economic Opportunity (DCEO) and Illinois Clean Energy Commission that netted \$595,813 to offset these costs.

Projects included:

- installation of de-stratification fans in the MCDOT maintenance and vehicle storage garage to improve air circulation in the building;
- lighting retrofit of 115 fluorescent fixtures at the Work Force Network building;
- new Chiller installations on the rooftop of the Government Center to replace units that were inefficient and beyond their expected life;
- the conversion of pneumatic controls to Direct Digital Controls (DDC) at the Government center;
- the purchase of another chiller for the replacement unit that serves the Jail complex (to be installed in the Spring of 2015, ready for Summer use); and
- the upgrade of HVAC controls for the Valley Hi Nursing Home that will not only improve energy efficiency but improve comfort for residents and staff (project is scheduled to start early January 2015).

These six projects are expected to generate annual savings of approximately \$140,000 in energy costs and will be an ongoing savings for the County. McHenry County has been in the forefront of other Illinois Counties in their commitment to being good stewards of the taxpayers' money in seeking out opportunities for effective and efficient facilities operations.

Internet Fiber Project - Building off success enjoyed by McHenry County College in bringing new high speed internet fiber to its Crystal Lake campus, in 2014 McHenry County led efforts to create a consortium of local governments to extend that fiber beyond the College, through Woodstock to the County government campus. The consortium is comprised of the County, the City of Woodstock, Woodstock School District #200, the McHenry County Emergency Telephone System Board (ETSB) and McHenry County College. The goal is to create a public/private partnership that will bring faster, higher-capacity, lower-cost internet service to the consortium's facilities in Woodstock.

Five-Year Capital Improvement/Asset Preservation Plan - In December 2013, the McHenry County Board commissioned Wold Architects and Engineers to review eight (8) McHenry County facilities for physical deficiencies and to assist the County in the preparation of a Five-Year Capital Improvement/Asset Preservation Plan to address the deferred maintenance needs of the facilities. The report that was developed offers an overview, as well as an in-depth review, of the buildings and the areas studied, including:

- Overview of Facility Categories / Sub-Categories
- Life Cycle Information
- Prioritization Delineation
- Five-Year Capital Improvement / Asset Preservation Plan

The following buildings were identified as the prime assets that will remain in use long-term by the County and were reviewed as part of the study:

- Administration Building
- Animal Control – Public Health
- Building A (Public Health, Coroner, Garage)
- Courthouse
- Jail
- Treasurer’s Office
- Valley Hi Nursing Home

To gather the data and generate this report, Wold Architects and Engineers used the following process:

1. Field Work
2. Incorporating Existing County Reports
3. Staff Feedback
4. Estimating Replacement Costs

Finally, a data-base was developed for the County that can be updated at any time as projects are completed and scenarios change.

Unified Development Ordinance - The County enhanced its ordinance clarity with the completion of the Unified Development Ordinance and the Stormwater Management Ordinance. The County continues its progress toward the implementation of electronic permitting.

Financial Software Replacement Project - In 2014 McHenry County contracted with the Government Finance Officers Association (GFOA) to assist the County through the critical process of replacing the organization’s financial software. While still functioning, the current owner of financial software is no longer enhancing or actively promoting it. Other governmental users of the product have or are in the process of purchasing and implementing new systems. With this knowledge it makes the prospect of maintenance and support continuing for the software a real concern and a definite reality. 2015 will see McHenry County continue the work with GFOA to inventory current and future needs, develop specifications, and bid out and replace its financial software system.

THE FUTURE - 2015

The FY15 Budget will keep McHenry County's General Fund strong. In the absence of any allowed growth in taxes levied against existing property, there will again be a shift in dollars from other county levies to the General Fund. Additionally, the FY15 Budget will also strengthen the IMRF Fund.

The FY14 Budget was prepared with a new reader-friendly format that earned the County the GFOA Budget Award. The FY15 Budget is again presented in this award winning format and additional improvements have been added to further improve the document. The budget document is intended to summarize each Office, Department and Fund, including a statement of goals, highlights and performance indicators to measure the achievement of the departments.

The FY15 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 2015, highlights will include items such as those noted below.

- With the development of the Capital Asset Preservation Plan in 2014, the organization will begin to work on the initial, critical projects as outlined in the Plan. The first projects include roof, coping and window repair/replacement on the Government Center facility along with the complete replacement of the parking lots that surround the facility. As the County moves forward, the Plan will serve as a guide for future facilities planning and budgeting.
- The current jail bed-rental agreement with the Federal Government will end in October of 2015. The FY15 Budget, as presented, will end the 10 year capacity agreement with the US Marshals. The new Sheriff, County Administration, and the County Board will need to work with the Federal Government to develop a new, mutually beneficial relationship that allows Federal Government detainees to be housed in the County jail.
- McHenry County will welcome three new county-wide elected officials in the Sheriff's Office, Treasurer's Office and the County Clerk's Office.
- In the early months of FY15, the Information Technology Department will begin the roll-out of the new leased personal and laptop computers throughout the organization. This includes 815 personal computers, 331 laptops, and 63 rugged laptops. It has been and is the practice of the County Board to lease rather than purchase this type of equipment due to the evolving changes in technology.
- In January of 2015, the County Board will be refunding its 2006-B and 2007-B debt certificates, maintaining the same footprint as the original issuance. It is projected that this refunding will save the County taxpayers over \$1,000,000 dollars in future debt service.

- The development of a clear multi-year strategy for controlling the growth in the cost of employee healthcare will be an organizational priority in FY15. Regardless of what happens at the Federal level with the Affordable Care Act, the cost of employee healthcare is growing at a rate that is not sustainable. In 2014, the County Board took an initial step toward a long-term strategy with the creation of two new PPO health insurance options. Now an expanded formal plan needs to be developed that positions the County, employees and labor unions in a win/win situation with new plans.
- Operational efficiencies and sound management over the past several years have resulted in surplus revenues and significant growth in the Valley Hi Nursing Home Enterprise fund balance. At the close of FY 2014, this fund balance is anticipated to be \$36,000,000. In FY 2015, County staff will work with the Valley Hi Operating Board and staff to review the fund balance reserve policies for the nursing home and recommend a strategy to determine an appropriate reserve amount that should be maintained year over year based on projected revenues fluctuations, long term capital improvements, operational costs, regulatory mandates and contingent needs.

To aid in this review, a financial model will be developed to analyze future tax levy revenues, bed mix ratios, staffing needs, state payment lags, operating costs and working cash needs to assist with the establishment of a fund balance reserve target for future years. Excesses, if any, can then be reviewed to determine how to draw them down in a fiscally responsible and sustainable manner.

- The FY15 Liability Insurance Program continues the County Board's established policy of self insurance while transferring high exposure risk to insurance carriers to reduce the overall insurance program costs. Favorable loss run history, coupled with an effort to consolidate specialized coverage policies, have resulted in a savings of over \$106,000 in premium costs for the FY15 program. In addition to this cost savings, many of the policies in the FY15 program have expanded coverage and policy terms.

As a self insured entity, it is imperative that McHenry County maintain reserves at a sufficient level to absorb not only potential losses due to exposure in current litigation but also to cover a calculated level of exposure for a minimum of three to five years out. In FY15, County staff will work with our new liability insurance broker and consultant, A. J. Gallagher & Company, to develop a financial model which will establish an ideal reserve level target for the County given the degree of potential exposure and risk. Once in place, this will enable the County Board to systematically adjust the tort fund tax levy as needed to maintain the appropriate reserve level.

- The McHenry County Strategic Plan identified the development of a Comprehensive Economic Development Strategy (CEDS) as a critical task to achieving economic and Workforce Development strategic goals. In FY15, McHenry County will be partnering with Boone and Winnebago Counties to develop a regional CEDS that will bring together public and private sectors to identify assets and opportunities within the region and create a roadmap to diversify and strengthen our regional economy. Once complete, the CEDS will serve as a guide for establishing regional economic development goals and objectives, developing and implementing a regional plan of action, and identifying investment priorities for the County. McHenry County has been awarded a grant through CMAP to assist with the initial data

collection and analysis that will be integrated into the CEDS. This grant assistance will substantially reduce the staffing commitment and costs required for this project.

As McHenry County moves into 2015, planning will begin immediately for the budget development process for FY16. The FY16 budget will likely continue to reflect the challenges of a slow economic recovery. Policy makers and staff 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 16 will again include:

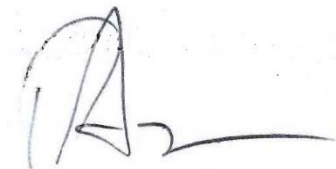
- Balanced Budget (as per policy)
- Six-month Cash Reserve maintained
- Key fund balances are maintained
- Staff is moving forward with the development of instituting a five-year capital budget
- General equity is maintained between non-union and union employee compensation increases.

Staff will plan to lead a dialogue on the development of the FY16 Budget that is centered on data-driven decisions that measure the County's financial strength and facility needs.

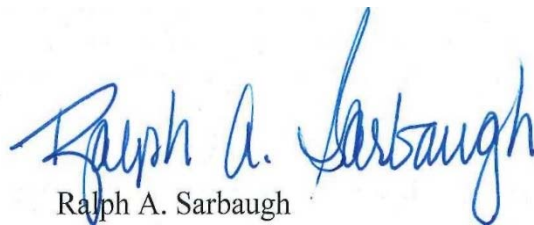
Acknowledgements

The preparation of the FY15 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 2014/2015 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 2014/2015 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 2012 and 2013 actual budget results, the adopted FY 2014 budget, the FY 2014 eleven month actual, and the proposed FY 2015 budget by the following major categories:

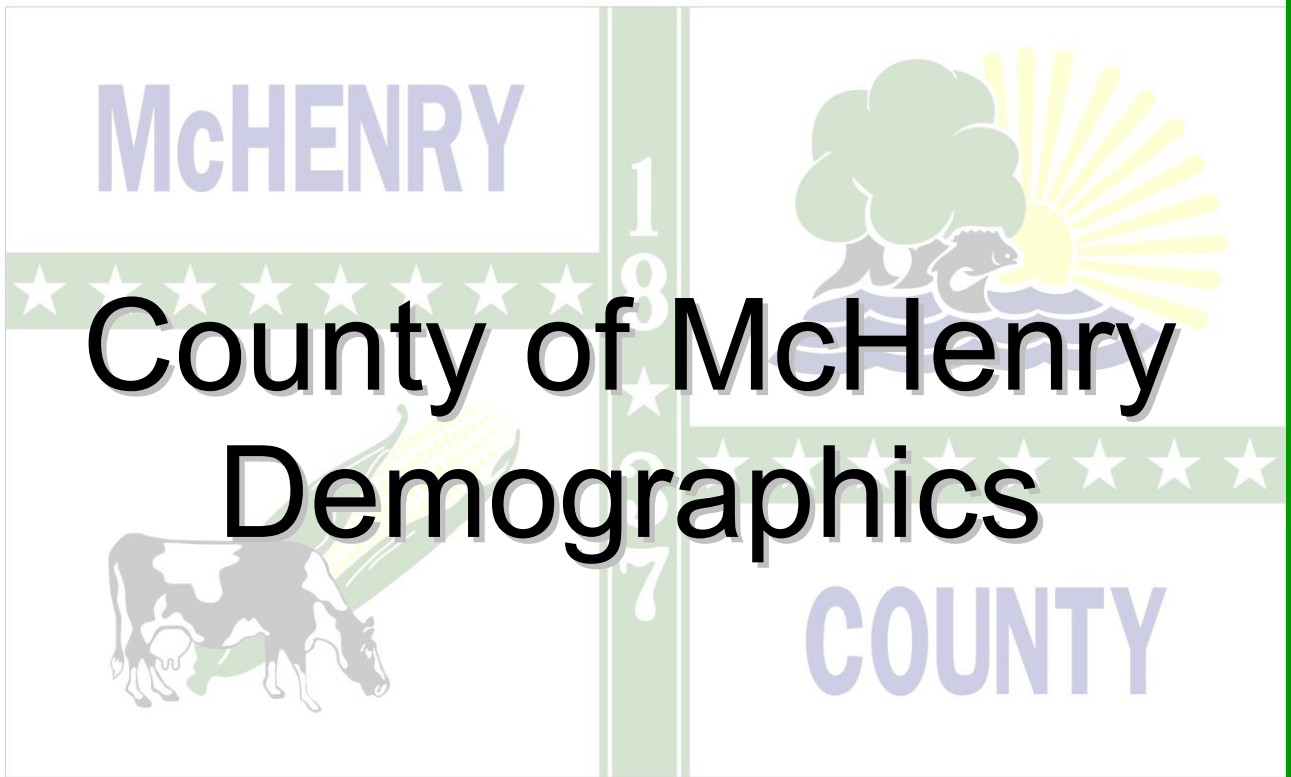
- Personnel Services
- Contractual Services
- Commodities
- Capital Outlay

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. The FY 2015 budget and previous budgets are located in electronic format on the County Administration web page at <https://www.co.mchenry.il.us/county-government/departments-a-i/administration>



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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 2013 population estimate of 307,409 citizens making it the sixth largest county, in terms of population, in the state of Illinois. On the most recent census form, 98.6% of the population reported only one race, with 1.4% of these reporting African-American, and 12.1% Hispanic (of any race). The average household size is 2.82 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 \$54,204. Median household income 2009-2013 was \$76,145, above the national median of \$53,046. The homeownership 2009-2013 rate of 82.3% was above the national average of 64.9%. The number of persons below the poverty level was 7.7%, again, below the national average of 15.4%.

The County has a current labor force of 175,645 with 166,708 employed and 8,937 unemployed for an unemployment rate of 5.1% which is less than the Illinois rate of 5.7% and the national rate of 5.4%. The manufacturing section produced 15,968 jobs, government 15,325 and retail trade at 15,449. The County's largest business employers include: Wal-Mart, Centegra Health System, 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 2014-2015

	Public	Private	Specialized
Pre-School	1,277	438	0
Elementary	20,923	1,622	17
Middle	11,687	908	7
High School	16,706	841	55
TOTAL	50,593	3,809	79

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 had an opportunity to vote on if the County Board Chairperson should be elected at large in the April, 2014 primary, with the outcome in the affirmative. 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, 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 2015
Local Tax Rates**

County Real Estate Tax (2013 Collected in 2014) .01096 of assessed valuation

State Income Tax 3.75%

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

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.

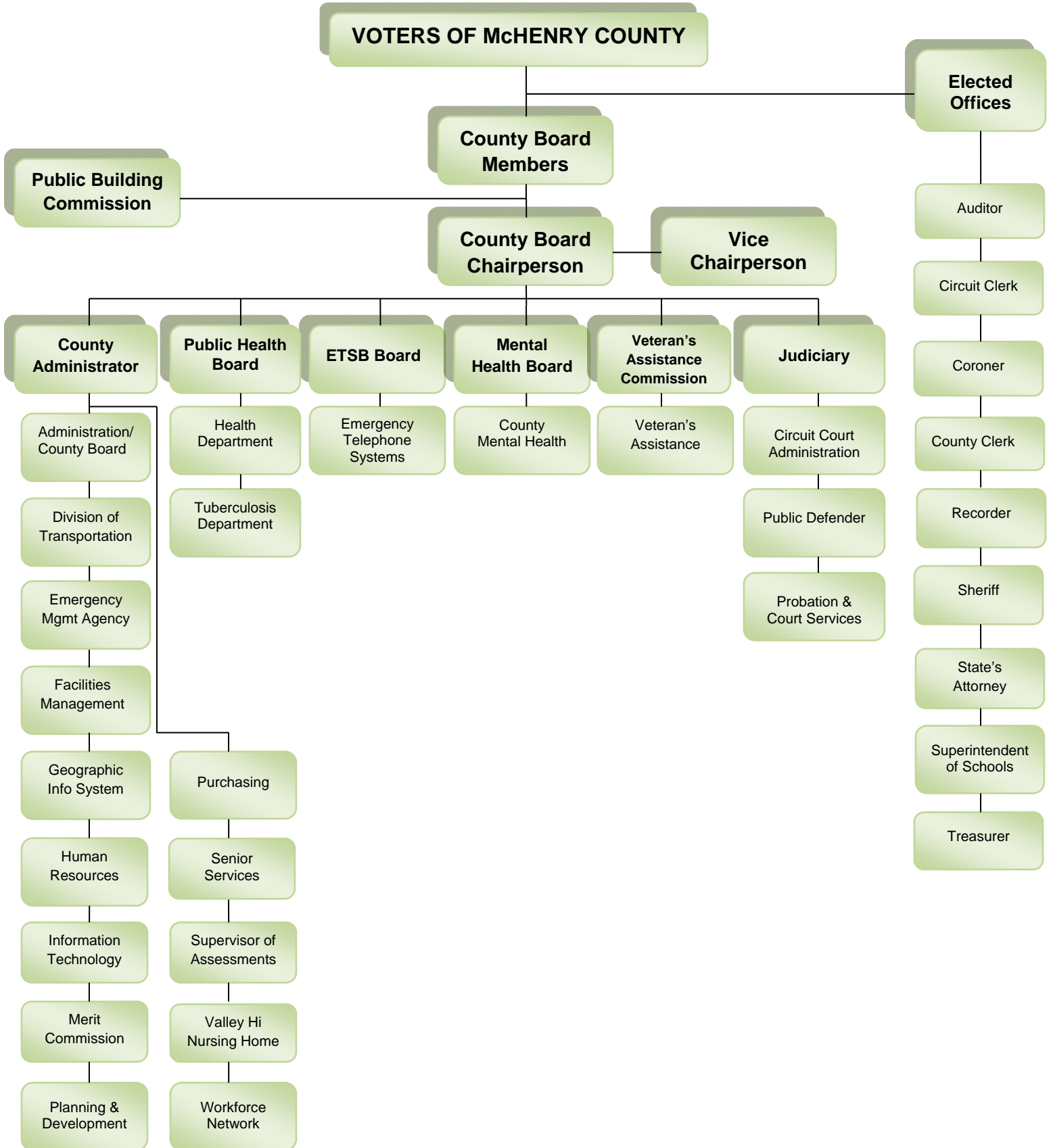
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

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

McHenry County Board Chairperson - Joseph Gottemoller
McHenry County Board Vice Chairperson - Yvonne M. Barnes

	<u>Term Expires</u>		<u>Term Expires</u>
<u>DISTRICT 1</u>			
Yvonne M. Barnes	December 2016	<u>DISTRICT 4</u>	December 2016
Andrew Gasser	December 2018	Sue Draffkorn	December 2018
Anna May Miller	December 2016	John D. Hammerand	December 2016
Robert Nowak	December 2018	Robert Martens Sr.	December 2018
		Charles Wheeler	December 2018
<u>DISTRICT 2</u>			
James L. Heisler	December 2018	<u>DISTRICT 5</u>	December 2016
Kenneth D. Koehler	December 2016	Tina R. Hill	December 2018
Donna Kurtz	December 2018	John P. Jung Jr.	December 2018
Carolyn D. Schofield	December 2016	Michael Rein	December 2016
		Michael J. Skala	December 2016
<u>DISTRICT 3</u>			
Joseph Gottemoller	December 2018	<u>DISTRICT 6</u>	December 2018
Donald Kopsell	December 2018	Michele R. Aavang	December 2016
Nick Provenzano	December 2016	Diane Evertsen	December 2016
Michael J. Walkup	December 2016	Mary T. McCann	December 2016
		Larry W. Smith	December 2018

ELECTED OFFICIALS

	<u>Term Expires</u>
Circuit Clerk Katherine Keefe	December 2016
County Auditor Pamela Palmer	December 2016
County Clerk Mary McClellan	December 2018
County Coroner Anne L. Majewski M.D.	December 2016
County Recorder Phyllis K. Walters	December 2016
County Sheriff Bill Prim	December 2018
County Treasurer & Ex-Officio Collector Glenda Miller	December 2018
Superintendent of Schools Leslie Schermerhorn J.D.	December 2018
State's Attorney Louis A. Bianchi	December 2016

APPOINTED DEPARTMENT HEADS

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

Location is everything.....

McHenry County Courthouse & Corrections Facility

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



Emergency Management Agency (EMA) – Lower Level
Emergency Telephone System Board (E-911) – Lower Level
Information Technology – 1st Floor
Mental Health Court Administration – 1st Floor
Public Defender – 1st Floor
State’s Attorney – 1st Floor

Court Services – 2nd Floor
McHenry County Sheriff – 2nd Floor

Circuit Clerk of Courts – 3rd Floor Administration, 1st Floor Payments
Court Administration – 3rd Floor
Jury Commission – 3rd Floor
Law Library – 3rd 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 – 1st Floor
County Auditor – 1st Floor
County Clerk – 1st Floor
County Recorder – 1st Floor
Veterans Assistance Commission – 1st Floor

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





County of McHenry Strategic Plan

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

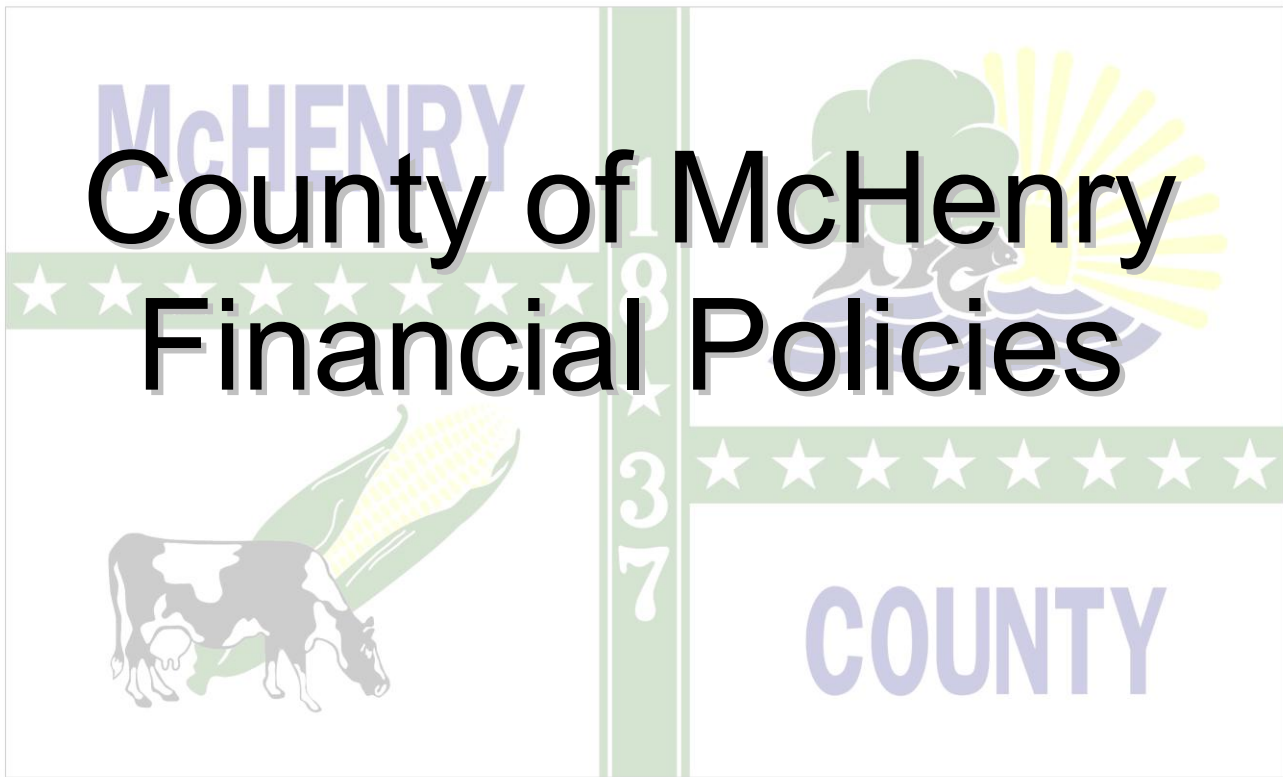
High quality infrastructure will promote economic development growth in McHenry County and will facilitate the provision of high quality county services. There are three focus areas for county infrastructure improvement priorities in the strategic plan. First, there should be high-speed internet access 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

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 2/3rd'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

Amending the Budget

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

- **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 2/3rd 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 2/3rd 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 Township District 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, 2014 through November 30, 2015.

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 \$30,000 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. Purchases over \$1,000 require three (3) quotes, purchases exceeding \$20,000 require County Board approval, and as mentioned above, purchases of \$30,000 or more must be competitively bid with the noted exceptions from above, and approved by resolution of the County Board. The County of McHenry Purchasing Ordinance establishes the procedures to be followed in all purchasing activities.

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 Policy for Fiscal Year 2015

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 2015 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 2015 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 2015 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>

- **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 2nd 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 2015 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 2015 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 as follows:

- 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 a resolution being presented to the committees and the full County Board.
- All transfers and emergency appropriations after budget adoption require a 2/3rd 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 departments' 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 asset preservation maintenance program has been developed for fiscal year 2015 and forward. The program identifies 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 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 2015 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.

Hiring Range	Approvals
Grade Floor	Department Head
Grade Floor to 1 st Quartile	Department Head & Human Resources
1 st 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 October, 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 1st through November 30th. (**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 2/3rd 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)
- 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 1st 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.

Purchase of Government Surplus

Purchases of government surplus (military vehicles, weapons, etc.) requires approval of the County Board prior to the purchase if additional costs will be incurred to the County's budget for maintenance, fuel, liability insurance, vehicle insurance, asset tracking, storage, training (on how to use the equipment), or if employee costs are incurred to retrieve such items.

Purchasing

All items with an expected value of \$30,000 or greater must be competitively bid **(O-201408-06-027)** 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 \$30,000 **(O-201408-06-027)** as long as the item was included in the appropriated budget and procedures that are described in the Purchasing Ordinance **(O-201408-06-027)** 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, 2014 to be expensed in the fiscal year 2014 budget. All general supply purchases for fiscal year 2014 must be acquired by November 21, 2014. Items acquired after these cutoff dates will be charged to the department's FY 2014/2015 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 2014 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 a Committee of the Whole (COW) for review, discussion and approval. Once approved by the COW, 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 summary 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 summary 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 way:

- 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 a resolution being presented to the committees and the full County Board for approval.
- The County Board must approve all transfers of budgets between departments or funds by a 2/3rd 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 2/3rd 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 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

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:

Hiring Range	Approval
Minimum of Salary Range	Department Head
Minimum to 1 st Quartile	Dept. Head & Director of Human Resources
1 st 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 (1st) 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

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:

	Tracking and Inventory	Capitalize and Depreciate
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.



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

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.

Prevention of 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:

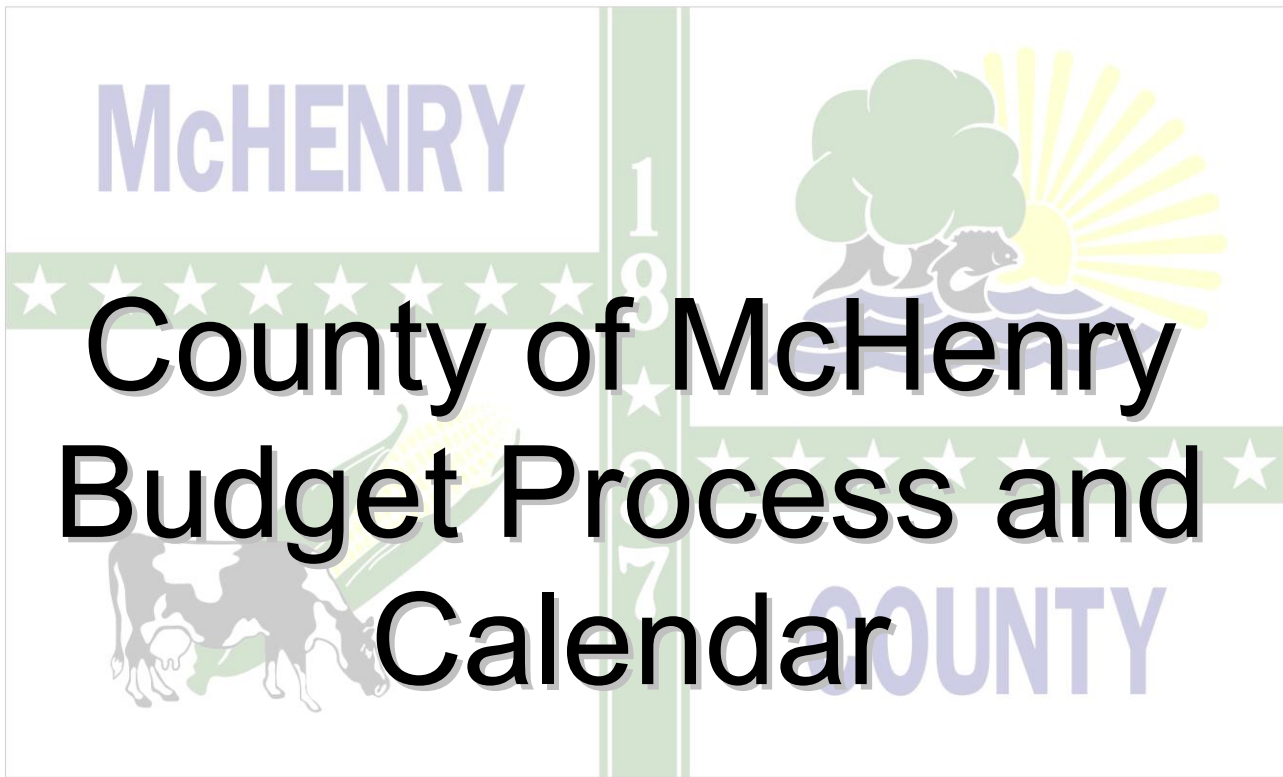
All obligations of the McHenry County Public Building Commission, E-911, the Mental Health Board in conjunction with the provisions of the Community Mental Health Act, and any other agency of the county shall be approved by the McHenry County Board. Each of these entities shall be obliged to follow the 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



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County of McHenry Budget Process and Calendar

BUDGET PROCESS

McHenry County's fiscal year runs from December 1st through November 30th. 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

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

2014-2015 TENTATIVE BUDGET PROCESS CALENDAR

2014

Dates

05/09/14 County Board Committee of the Whole - Review the McHenry County Budget Development Process and Fiscal Year 2015 Budget Policy - Part I

06/06/14 Departmental Budget Folders on the "U" drive (Budget Drive) are available to users (Contain the online Budget Forms)

06/13/14 County Board Committee of the Whole - Review the McHenry County Budget Development Process and Fiscal Year 2015 Budget Policy - Part II

06/16/14 IFMS Budget Module is opened for Departments to start data entry

06/16/14 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 2:30 p.m.

06/17/14 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 10:30 a.m.

06/24/14 Budget Policy moved by Finance Committee to Full County Board for Approval

07/01/14 **SCHEDULED BOARD MEETING- A.M.**

07/11/14 **Personnel, Capital and Supplemental request forms are due into County Administration**

07/11/14 **Department overview/summary forms are turned into County Administration**

07/15/14 **All departmental revenue and expenditure budgets are to be entered into the IFMS Budget Module - Data Entry is Closed**

07/15/14 **SCHEDULED BOARD MEETING- P.M.**

07/21/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/22/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/23/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/25/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/28/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/29/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/30/14 **VALLEY HI OPERATING BOARD - Valley Hi**

07/30/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

07/31/14 Departmental Budget Review with County Administrator / Associate County Administrator-Finance

08/04/14 **LAW & JUSTICE** - Coroner, EMA, Public Defender, Court Administration, Court Services

08/05/14 **SCHEDULED BOARD MEETING - A.M.**

08/06/14 **TRANSPORTATION**

08/07/14 **PLANNING & DEVELOPMENT**

08/11/14 **MANAGEMENT SERVICES** - Facilities Management, Information Technology, GIS, Purchasing

08/12/14 **HUMAN RESOURCES** - Human Resources

08/12/14 **FINANCE** - Assessor, County Clerk, Auditor

08/13/14 **PUBLIC HEALTH & HUMAN SERVICES** - Senior Services,

08/18/14 * **LAW & JUSTICE** - E-911, Circuit Clerk, State's Attorney

08/19/14 **SCHEDULED BOARD MEETING - P.M.**

08/20/14 **TRANSPORTATION** - Division of Transportation

08/21/14 * **Joint Meeting PLANNING & DEVELOPMENT/NERC** - P&D, CDBG, Water Resources, MCSeep

08/25/14 **MANAGEMENT SERVICES** - County Administration, County Board, Risk Management, Recorder

08/26/14 * **HUMAN RESOURCES** - Employee Benefit Fund, Social Security Fund, IMRF Fund

08/26/14 **FINANCE** - Treasurer, Revolving Loan Fund

08/27/14 **PUBLIC HEALTH & HUMAN SERVICES** - Health Dept, Mental Health, Workforce Network/WIA, Veteran's Assistance, Reg. Office of Educ., Valley Hi

08/27/14 **VALLEY HI OPERATING BOARD**

09/02/14 **SCHEDULED BOARD MEETING - A.M.**

09/08/14 **LAW & JUSTICE** - Sheriff, Merit Commission

09/09/14 **FINANCE** - Non-Departmental

09/16/14 **SCHEDULED BOARD MEETING - P.M.**

10/03/14 **COMMITTEE CHAIRMAN'S MEETING - Presentation of Recommended Supplementals**

10/07/14 Budget Policy approved by County Board

10/07/14 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)

10/14/14 Finance Committee Reviews Preliminary Budget and approves final supplemental requests

10/21/14 **SCHEDULED BOARD MEETING - P.M.**-County Board places Fiscal Year 2014-2015 Budget Appropriation and Aggregate Tax Levy on Public Display

10/31/14 All final budget updates are entered and Final Preliminary Budget Book is assembled

11/04/14 **SCHEDULED BOARD MEETING - A.M.**

11/07/14 Budget Documents, including budget message and summary budget, are completed in final presentation format

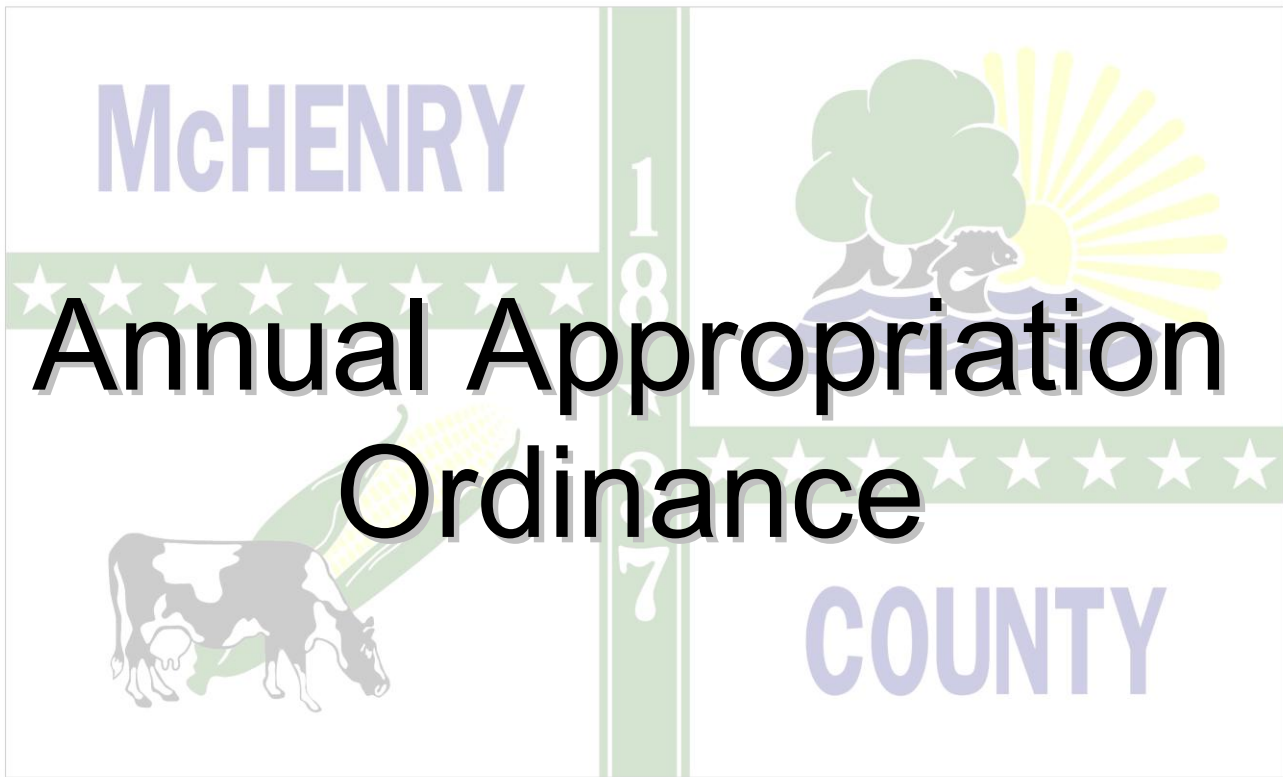
11/11/14 Budget Presented at Finance Committee to be forwarded on to full County Board for approval

11/18/14 **SCHEDULED BOARD MEETING - P.M. **Adoption of the FY 2014-2015 Annual Budget & Appropriation Ordinance and Ordinance providing for the levy of Taxes**

* **Required Second Meeting**



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Annual Appropriation Ordinance

ORDINANCE

O-201411-12-047

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2014 THROUGH NOVEMBER 30, A.D., 2015

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 2014-2015; 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 2014-2015.

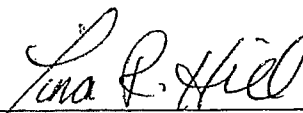
NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling \$240,336,281 and the schedule of revenues totaling \$240,336,281 hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2014-2015, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2015 and summarized herein for the fiscal period December 1, 2014 through November 30, 2015, 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, 2014 through November 30, 2015 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

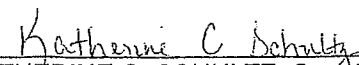
BE IT FURTHER ORDAINED, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction of the County Board on October 21, 2014 for a period of 28 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 18th day of November, A.D., 2014.



TINA R. HILL, Chairwoman
McHenry County Board

ATTEST:



KATHERINE C. SCHULTZ, County Clerk



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Annual Levy Ordinance

ORDINANCE

O-201411-12-048

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2014 THROUGH NOVEMBER 30, A.D., 2015

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, 2014 through November 30, 2015, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **\$79,486,825** 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, **\$40,405,000** for general county purposes, and **\$39,081,825** 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 **\$79,486,825** 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 **\$40,405,000** (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 2014 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 2014 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 **\$6,450,000** for the **HIGHWAY FUND**; and

We further recommend that there be levied the sum of **\$480,800** for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of **\$1,820,000** for the **MATCHING FUND**; and

We further recommend that there be levied the sum of **\$7,800,000** 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 **\$2,250,000** 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

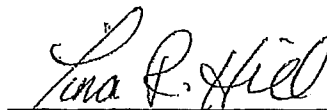
We further recommend that there be levied the sum of **\$250,000** for the **TUBERCULOSIS CARE AND TREATMENT FUND**; and

We further recommend that there be levied the sum of **\$3,000,000** 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 18th day of November, A.D., 2014.

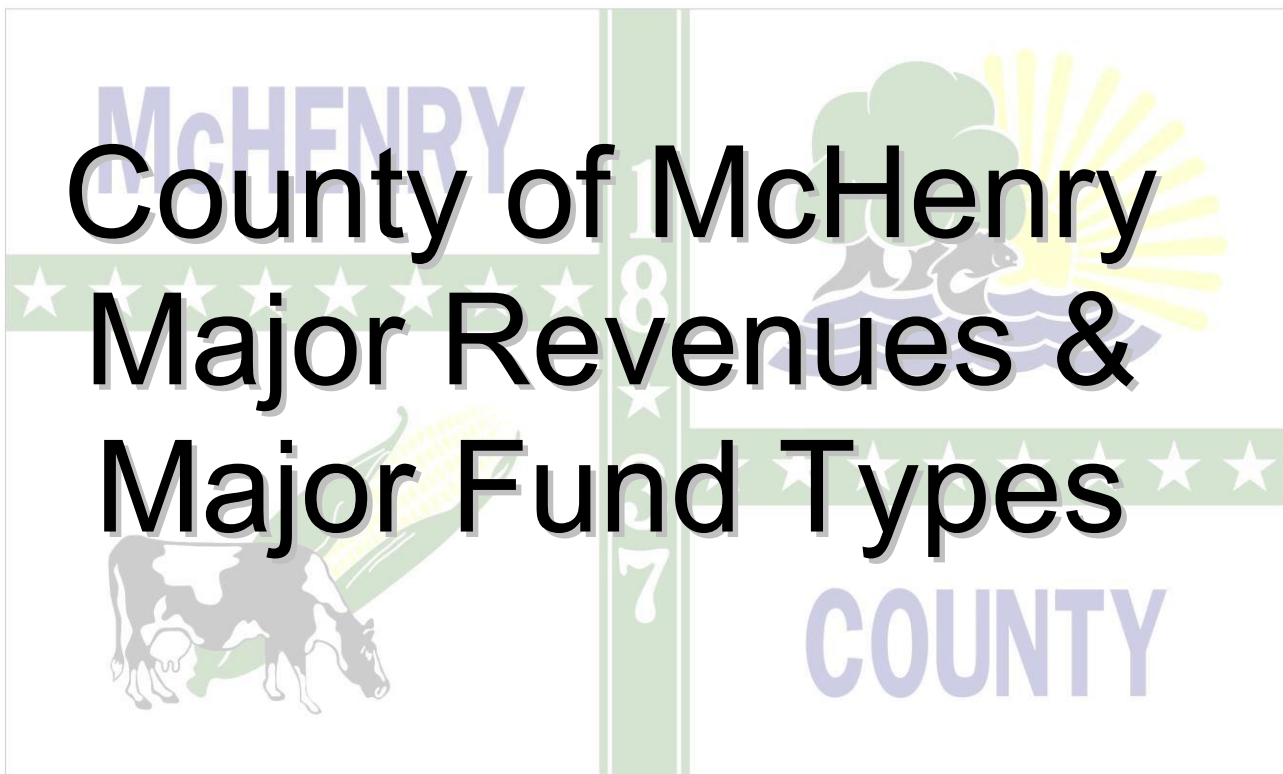


TINA R. HILL, Chairwoman
McHenry County Board

ATTEST:



KATHERINE C. SCHULTZ, County Clerk



County of McHenry Major Revenues

The County of McHenry has sixteen (16) major revenue sources that account for over 84% 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

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 10 Mo.	FY 2015 Budget
7010 Property Taxes	\$76,667,965	\$78,156,786	\$78,350,972	\$75,906,734	\$79,486,825
7030 Sales Tax	\$1,993,145	\$1,931,904	\$1,994,411	\$1,535,179	\$2,025,000
7035 1/4 Cent Sales Tax	\$6,840,322	\$7,119,993	\$7,409,997	\$5,654,203	\$7,550,000
7036 RTA Sales Tax - County Portion	\$8,648,233	\$8,984,724	\$9,314,212	\$7,900,804	\$9,250,000
7040 State Income Tax	\$5,139,609	\$5,749,691	\$6,234,765	\$4,911,512	\$6,325,000
7105 Tax Transfer Stamps	\$1,123,002	\$1,258,599	\$1,896,811	\$1,497,676	\$1,600,000
8030 Circuit Clerk Fees	\$3,337,931	\$3,286,634	\$2,918,200	\$2,292,194	\$2,975,000
8090 Other Fees and Charges	\$3,414,137	\$3,576,442	\$3,307,014	\$2,566,940	\$3,148,501
8280 Pen & Fees/Delinq Taxes	\$1,687,571	\$1,803,537	\$1,545,528	\$1,553,153	\$1,750,000
9180 Private Pay	\$1,578,890	\$2,012,724	\$3,000,546	\$2,576,480	\$2,768,000
9405 Federal Government Grants	\$10,662,190	\$8,031,610	\$7,888,010	\$6,128,557	\$7,102,483
9410 Federal Government - Other	\$11,624,658	\$9,621,316	\$8,074,769	\$5,348,325	\$7,050,000
9415 Federal Government Reimb	\$1,814,232	\$2,646,270	\$2,790,620	\$1,834,210	\$2,950,000
9435 State Government Reimbursements	\$11,127,087	\$7,829,689	\$6,276,344	\$4,719,092	\$7,760,000
9440 State Government - Salary Reim	1,215,508	1,223,144	1,236,764	850,325	1,768,811
9465 MFT Allotments	\$9,631,365	\$9,153,506	\$8,808,686	\$6,696,922	\$8,000,000
	\$156,505,845	\$152,386,569	\$151,047,649	\$131,972,306	\$151,509,620

Funds Appropriated In Fiscal Year 2015 By Fund Type and Department

The County of McHenry fiscal year 2015 budget is appropriated over fifty-one different funds, and thirty seven unique departments.

The Funds Appropriated in fiscal year 2015 schedule is a quick view of the funds classified by fund type, and the departments that utilize funding from the fund. To maintain the size of the budget document, a description of each fund and the purpose for its use can be found under the departmental budget section of this document.

To gain a better understanding of the fund types, please see the Major Funds section of this document and the definition of fund types.

The schedule reflects:

- ✓ Three Major Funds
- ✓ One Major Enterprise Fund
- ✓ Thirty-Six Non-Major Special Revenue Funds
- ✓ Seven Non-Major Debt Service Funds
- ✓ One Non-Major Internal Service
- ✓ One Non-Major Enterprise Fund
- ✓ Two Non-Major Capital Project Funds

**COUNTY OF MCHENRY
FUNDS APPROPRIATED IN FISCAL YEAR 2015
BY FUND TYPE / DEPARTMENT**

MAJOR FUNDS

- Fund 01 General Fund**
Dept. 05 - Supervisor of Assessments
Dept. 06 - Purchasing
Dept. 09 - Human Resources
Dept. 10 - Planning and Development
Dept. 11 - County Auditor
Dept. 12 - County Board & Liquor Commission
Dept. 13 - County Clerk - Elections
Dept. 14 - County Clerk
Dept. 15 - County Recorder
Dept. 16 - Facility Management
Dept. 17 - County Treasurer
Dept. 18 - County Administration
Dept. 20 - Information Technology
Dept. 21 - Educational Service Region
Dept. 28 - Merit Commission
Dept. 31 - County Coroner
Dept. 32 - County Sheriff
Dept. 34 - Emergency Management Agency
Dept. 41 - Clerk of the Circuit Court
Dept. 42 - Circuit Court
Dept. 43 - Court Services
Dept. 44 - Public Defender
Dept. 45 - States Attorney
Dept. 51 - McHenry County Public Health
Dept. 90 - Non-Departmental - Operations
Dept. 99 - Non-Departmental - Benefits/Debt Service
- Fund 21 McHenry County Highway Fund**
Dept. 21 - McHenry County Division of Transportation
- Fund 30 Mental Health Fund**
Dept. 25 - Mental Health

MAJOR FUNDS - ENTERPRISE

- Fund 350 Valley Hi Nursing Home Fund**
Dept. 61 - Valley Hi Nursing Home

NON-MAJOR - SPECIAL REVENUE

- Fund 06 Regional Transportation Authority (RTA) Fund**
Dept. 99 - Non-Departmental
- Fund 10 Veterans Assistance Commission Fund**
Dept. 22 - Veterans Assistance Commission

- Fund 11 Veterans Assist. Commission Bus Fund**
Dept. 22 – Veterans Assistance Commission
- Fund 15 Illinois Municipal Retirement Fund**
Dept. 99 – Non-Department
- Fund 16 Social Security Fund**
Dept. 99 – Non-Departmental
- Fund 22 Motor Fuel Tax Fund**
Dept. 82 – McHenry County Division of Transportation
- Fund 23 County Matching Fund**
Dept. 82 – McHenry County Division of Transportation
- Fund 24 County Bridge Fund**
Dept. 82 – McHenry County Division of Transportation
- Fund 25 County Option Motor Fuel Tax**
Dept. 82 – McHenry County Division of Transportation
- Fund 42 Dental Care Clinic Fund**
Dept. 51 – McHenry County Public Health
- Fund 45 Tuberculosis Care & Treatment Fund**
Dept. 51 – McHenry County Public Health
- Fund 52 Illinois Criminal Justice Authority Fund**
Dept. 45 – McHenry County State’s Attorney
- Fund 54 Special Courts Fund**
Dept. 42 – Court Administration
- Fund 55 Electronic Monitoring/Drug Testing Fund (EMDT)**
Dept. 43 – Court Services
- Fund 56 Coroner’s Fund**
Dept. 31 – County Coroner
- Fund 58 DUI Conviction Fund**
Dept. 32 – McHenry County Sheriff
- Fund 60 Maintenance & Child Support Collection Fund**
Dept. 41 – Circuit Clerk of Courts
- Fund 61 Law Library Fund**
Dept. 42 – Court Administration
- Fund 62 Circuit Court Document Storage Fund**
Dept. 41 – Circuit Clerk of Courts
- Fund 63 Circuit Court Automation Fund**
Dept. 41 – Circuit Clerk of Courts
- Fund 64 Circuit Clerk Operating & Administration Fund**

Dept. 41 – Circuit Clerk of Courts

- Fund 65 Geographic Information Systems**
Dept. 65 - GIS
- Fund 66 Circuit Clerk Electronic Citation Fund**
Dept. 41 – Circuit Clerk of Courts
- Fund 67 State’s Attorney Records Automation Fund**
Dept. 45 – McHenry County State’s Attorney
- Fund 70 County Clerk Automation Fund**
Dept. 14 – County Clerk
- Fund 75 County Recorder Automation Fund**
Dept. 15 – County Recorder
- Fund 80 County Treasurer Automation Fund**
Dept. 17 – County Treasurer
- Fund 81 County Treasurer Passport Services Fund**
Dept. 17 – County Treasurer
- Fund 85 Animal Shelter Fund**
Dept. 51 – McHenry County Public Health
- Fund 87 Senior Services Fund**
Dept. 23 – Senior Services Grant Commission
- Fund 90 McHenry County Workforce Network Fund**
Dept. 26 – Workforce Network
Dept. 27 – Workforce Network Board
- Fund 100 Community Development Block Grant Fund**
Dept. 10 – Planning & Development
- Fund 105 Expedited Permit Fund**
Dept. 10 – Planning & Development
- Fund 320 Insurance Loss Fund**
Dept. 18 – County Administration/Risk Management
- Fund 410 Revolving Loan Fund**
Dept. 18 – County Administration
- Fund 415 Health Scholarship Fund**
Dept. 51 – McHenry County Public Health

NON-MAJOR FUNDS – DEBT SERVICE

- Fund 233 Series 2006-A Debt Certificates**
Dept. 99 – Non-Departmental
- Fund 234 Series 2007-A Debt Certificates**
Dept. 99 – Non-Departmental

Fund 236 Series 2007-B Debt Certificates
Dept. 99 – Non-Departmental

Fund 240 Series 2008 Debt Certificates
Dept. 99 – Non-Departmental

Fund 242 Series 2010-A Debt Certificates
Dept. 99 – Non-Departmental

Fund 243 Series 2010-B Debt Certificates
Dept. 99 – Non-Departmental

Fund 244 Series 2012-B Debt Certificates
Dept. 99 – Non-Departmental

NON-MAJOR FUNDS – CAPITAL PROJECTS

Fund 742 Series 2010-A Capital Projects
Dept. 99 – Non-Departmental

Fund 743 Mental Health Expansion Project Fund (Recovery Zone)
Dept. 25 – Mental Health Fund

NON-MAJOR FUNDS – ENTERPRISE FUND

Fund 95 Emergency Telephone Systems Board Fund
Dept. 29 – E-911

NON-MAJOR FUNDS – INTERNAL SERVICE FUND

Fund 310 Employee Benefit Fund
Dept. 08 – Employee Benefits

County of McHenry Major Funds

The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Statement 34 requires the individual presentation of only major funds, with all other funds combined into a single column, directing the focus on the significant funds of the reporting entity.

GASB defines major funds as those meeting the following criteria:

- ✓ Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. Non-major funds should be reported in the aggregate in a separate column.

The Governmental Accounting, Auditing, and Financial Reporting defines Governmental funds as Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

The County of McHenry administers the following major governmental funds:

- ❖ **General Fund** – This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds. Services which are administered by various departments and accounted for in the general fund include general and administrative, community development, public safety, judiciary and court related, and public health and welfare.
- ❖ **County Mental Health Fund** – This fund accounts for expenditures for administering approved mental health programs.
- ❖ **County Highway Fund** – This fund accounts for expenditures for highway maintenance and construction.

The County administers the following major enterprise fund:

- ❖ **Valley Hi Fund** – This fund accounts for the activities of the Valley Hi Nursing Home.

The following tables represent a three year summary of financial sources and uses by major and non-major funds. The non-major funds are presented by fund type (special revenue, debt service, other, and enterprise) for ease of reading.

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

MAJOR GOVERNMENTAL FUNDS

	General Fund			Highway Fund			Mental Health Fund		
	2013 Actual	2014 Est. Actual	2015 Budget	2013 Actual	2014 Est. Actual	2015 Budget	2013 Actual	2014 Est. Actual	2015 Budget
Financial Sources									
Tax Revenue	\$57,206,321	\$58,898,488	\$60,002,300	\$6,584,542	\$6,390,543	\$6,450,000	\$11,802,095	\$10,744,674	\$10,900,000
Licenses & Permits	\$1,025,097	\$1,079,661	\$1,020,750	\$85,978	\$91,029	\$83,700	\$0	\$0	\$0
Fines & Forfeitures	\$931,333	\$1,014,351	\$1,005,500	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$10,222,661	\$9,618,888	\$10,329,258	\$2,342	\$0	\$5,000	\$0	\$0	\$0
Non-Cash Revenues	\$159,313	\$96,768	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$12,998,793	\$12,735,659	\$12,984,829	\$1,319,060	\$1,871,998	\$1,295,676	\$393,338	\$168,074	\$61,528
Interest Income	\$96,857	\$89,889	\$97,000	\$7,368	\$8,019	\$6,100	\$10,312	\$12,441	\$10,150
Other Income	\$242,784	\$575,221	\$1,847,539	\$83,908	\$137,209	\$121,000	\$126,049	\$34,177	\$24,150
Operating Transfers In	\$279,352	\$59,455	\$1,631,575	\$13,133,879	\$9,842,947	\$11,411,858	\$31,792	\$0	\$0
Total Financial Sources	\$83,162,511	\$84,168,380	\$89,218,751	\$21,217,077	\$18,341,745	\$19,373,334	\$12,363,586	\$10,959,366	\$10,995,828
Financial Uses									
Personnel Services	\$51,677,480	\$52,794,534	\$53,219,566	\$4,714,803	\$4,945,778	\$5,439,663	\$1,981,933	\$1,010,401	\$1,162,848
Contractual Services	\$21,736,188	\$21,917,727	\$23,861,571	\$4,510,013	\$4,012,207	\$4,977,610	\$8,695,529	\$8,290,391	\$9,885,417
Commodities	\$3,821,870	\$3,766,050	\$3,881,334	\$725,382	\$907,569	\$745,511	\$71,363	\$23,475	\$56,100
Capital Outlay	\$1,860,846	\$3,439,233	\$4,722,330	\$4,792,708	\$2,470,460	\$2,945,000	\$0	\$714	\$90,000
Non-Cash Expenditures	\$163,373	\$139,281	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$745,267	\$812,920	\$1,123,184	\$0	\$0	\$0	\$0	\$2,970	\$0
Operating Transfers Out	\$4,482,796	\$4,496,304	\$5,443,041	\$6,194,878	\$6,197,265	\$6,193,538	\$447,945	\$415,741	\$414,569
Total Financial Uses	\$84,487,820	\$87,366,049	\$92,551,026	\$20,937,784	\$18,533,279	\$20,301,322	\$11,196,770	\$9,743,692	\$11,608,934
Surplus (Deficit)	(\$1,325,309)	(\$3,197,669)	(\$3,332,275)	\$279,293	(\$191,534)	(\$927,988)	\$1,166,816	\$1,215,674	(\$613,106)

Note: Surplus would be accounted for as an enhancement to the fund reserve. Deficit's are accounted for as a utilization of the fund reserve.

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

NON-MAJOR GOVERNMENTAL FUNDS

	Special Revenue Funds			Debt Service Funds			Other Funds		
	2013 Actual	2014 Est. Actual	2015 Budget	2013 Actual	2014 Est. Actual	2015 Budget	2013 Actual	2014 Est. Actual	2015 Budget
Financial Sources									
Tax Revenue	\$32,936,169	\$35,344,232	\$33,844,625	\$0	\$0	\$0	\$2,993,009	\$2,745,994	\$2,250,000
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$27,126	\$25,423	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$4,657,837	\$3,953,285	\$4,202,500	\$0	\$0	\$0	\$7,192,087	\$7,147,200	\$7,913,772
Non-Cash Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$5,848,451	\$5,243,338	\$7,108,292	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$151,944	\$143,978	\$132,190	\$0	\$0	\$0	\$8,249	\$8,488	\$4,970
Other Income	\$347,474	\$72,047	\$105,131	\$0	\$0	\$0	\$356,137	\$1,092,381	\$353,059
Operating Transfers In	\$20,500	\$31,394	\$175,252	\$11,043,827	\$11,027,916	\$10,421,013	\$10,919,840	\$11,176,136	\$11,832,805
Total Financial Sources	\$43,989,501	\$44,813,697	\$45,592,990	\$11,043,827	\$11,027,916	\$10,421,013	\$21,469,322	\$22,170,199	\$22,354,606
Financial Uses									
Personnel Services	\$15,998,582	\$16,199,801	\$16,690,728	\$0	\$0	\$0	\$1,101,798	\$1,135,132	\$1,203,908
Contractual Services	\$12,159,953	\$11,266,274	\$18,040,493	\$0	\$0	\$0	\$19,502,371	\$19,383,868	\$22,899,174
Commodities	\$1,223,375	\$2,006,026	\$2,200,259	\$0	\$0	\$0	\$6,674	\$7,884	\$30,465
Capital Outlay	\$6,234,936	\$7,224,522	\$19,114,001	\$0	\$0	\$0	\$4,491	\$60,039	\$0
Non-Cash Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$33,756	(\$65,130)	\$145,631	\$11,049,075	\$11,027,916	\$10,421,013	\$0	\$0	\$0
Operating Transfers Out	\$13,382,866	\$9,851,947	\$11,588,099	\$0	\$0	\$0	\$866	\$455	\$450
Total Financial Uses	\$49,033,468	\$46,483,440	\$67,779,211	\$11,049,075	\$11,027,916	\$10,421,013	\$20,616,200	\$20,587,378	\$24,133,997
Surplus (Deficit)	(\$5,043,967)	(\$1,669,743)	(\$22,186,221)	(\$5,248)	\$0	\$0	\$853,122	\$1,582,821	(\$1,779,391)

Note: Surplus would be accounted for as an enhancement to the fund reserve. Deficit's are accounted for as a utilization of the fund reserve.

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

MAJOR ENTERPRISE FUND

Valley Hi Nursing Home			
	2013	2014	2015
	Actual	Est. Actual	Budget
Financial Sources			
Tax Revenue	\$5,237,688	\$4,493,330	\$3,000,000
Fees & Chrgs - Services	\$2,933,263	\$3,793,473	\$3,000,000
Intergovernmental	\$7,251,850	\$6,920,347	\$7,610,000
Interest Income	\$64,389	\$62,595	\$80,100
Other Income	\$11,121	\$19,292	\$13,500
Total Financial Sources	\$15,498,311	\$15,289,037	\$13,703,600
Financial Uses			
Personnel Services	\$7,163,264	\$7,492,470	\$7,809,251
Contractual Services	\$1,857,791	\$1,928,234	\$1,948,123
Commodities	\$991,856	\$981,971	\$1,087,250
Capital Outlay	\$8,626	\$0	\$30,000
Depreciation	\$469,149	\$472,079	\$0
Debt Service	\$1,127	\$700	\$15,174
Total Financial Uses	\$10,491,813	\$10,875,454	\$10,889,798
Surplus (Deficit)	\$5,006,498	\$4,413,583	\$2,813,802

NON-MAJOR ENTERPRISE FUND

Emergency Telephone Systems Board			
	2013	2014	2015
	Actual	Est. Actual	Budget
Financial Sources			
Tax Revenue	\$0	\$0	\$0
Fees & Chrgs - Services	\$2,542,269	\$2,523,043	\$2,408,076
Intergovernmental	\$0	\$0	\$0
Interest Income	\$6,241	\$5,500	\$4,800
Other Income	\$80	\$40	\$0
Total Financial Sources	\$2,548,590	\$2,528,583	\$2,412,876
Financial Uses			
Personnel Services	\$360,985	\$344,030	\$488,190
Contractual Services	\$1,661,576	\$1,668,830	\$1,750,790
Commodities	\$44,424	\$54,699	\$42,000
Capital Outlay	\$452	\$52,632	\$370,000
Depreciation	\$600,959	\$543,576	\$0
Debt Service	\$0	\$0	\$0
Total Financial Uses	\$2,668,396	\$2,663,767	\$2,650,980
Surplus (Deficit)	(\$119,806)	(\$135,184)	(\$238,104)

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**FISCAL YEAR 2015
BUDGET SUMMARY**

Board Approved				
FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
Facilities - Energy Rebates / Green Facilities	\$ 70,448	\$ 70,448	\$	\$ 0
Educ. Service Region / Film Library Donation	\$ 4,000	\$ 0	\$	\$ (4,000)
General Corporate	\$ 92,176,578	\$ 48,443,303	\$ 40,405,000	\$ (3,328,275)
Sub-total:	\$ 92,251,026	\$ 48,513,751	\$ 40,405,000	\$ (3,332,275)
SPECIAL REVENUE FUNDS:				
Veterans Asst. Commission Fund	\$ 654,001	\$ 600	\$ 400,000	\$ (253,401)
Veterans Bus Fund	\$ 1,550	\$ 512	\$	\$ (1,038)
Ill Municipal Retirement Fund	\$ 7,427,715	\$ 114,635	\$ 7,800,000	\$ 486,920
Social Security Fund	\$ 3,897,395	\$ 2,475	\$ 4,006,025	\$ 111,105
RTA Sales Tax - County	\$ 11,411,858	\$ 9,260,000	\$	\$ (2,151,858)
Highway Fund	\$ 20,301,322	\$ 12,923,334	\$ 6,450,000	\$ (927,988)
Motor Fuel Tax Fund	\$ 11,822,855	\$ 4,097,747	\$	\$ (7,725,108)
Matching Fund	\$ 6,440,000	\$ 21,000	\$ 1,820,000	\$ (4,599,000)
County Bridge Fund	\$ 4,255,000	\$ 868,000	\$ 480,800	\$ (2,906,200)
Co. Option Motor Fuel Tax Fund	\$ 9,780,000	\$ 5,520,000	\$	\$ (4,260,000)
Mental Health 708 Board	\$ 11,608,934	\$ 95,828	\$ 10,900,000	\$ (613,106)
Dental Care Clinic	\$ 584,175	\$ 513,900	\$	\$ (70,275)
TB Care & Treatment Fund	\$ 371,224	\$ 11,125	\$ 250,000	\$ (110,099)
Ill Criminal Justice Authority Grant	\$ 66,715	\$ 66,715	\$	\$ 0
Probation Service Fee Fund	\$ 474,627	\$ 339,000	\$	\$ (135,627)
Special Courts	\$ 485,063	\$ 404,730	\$	\$ (80,333)
EMDT Fund	\$ 47,000	\$ 29,241	\$	\$ (17,759)
Coroner's Fund	\$ 30,905	\$ 54,625	\$	\$ 23,720
DUI Conviction Fund	\$ 25,000	\$ 25,000	\$	\$ 0
Maint/Child Support Collection	\$ 176,191	\$ 120,200	\$	\$ (55,991)
Law Library	\$ 313,485	\$ 226,500	\$	\$ (86,985)
Circuit Court Doc Storage Fund	\$ 514,087	\$ 620,200	\$	\$ 106,113
Circuit Court Automation Fund	\$ 562,896	\$ 670,200	\$	\$ 107,304
Circuit Clerk Operations & Administrative Fund	\$ 75,245	\$ 86,200	\$	\$ 10,955
Geographic Info Systems	\$ 912,670	\$ 605,500	\$	\$ (307,170)
Circuit Clerk Electronic Citation Fund	\$ 45,100	\$ 45,100	\$	\$ 0
State's Attorney Records Automation Fund	\$ 50,000	\$ 30,050	\$	\$ (19,950)
County Clerk Automation Fund	\$ 27,500	\$ 13,125	\$	\$ (14,375)
County Recorder Automation Fund	\$ 1,041,446	\$ 858,500	\$	\$ (182,946)
County Treasurer Automation Fund	\$ 52,001	\$ 130,700	\$	\$ 78,699
Treasurer Passport Services Fund	\$ 109,628	\$ 56,200	\$	\$ (53,428)
Animal Shelter Fund	\$ 7,600	\$ 2,600	\$	\$ (5,000)
Senior Services Fund	\$ 1,733,011	\$ 11,531	\$ 1,725,000	\$ 3,520
McHenry County Workforce Network	\$ 2,422,473	\$ 2,422,473	\$	\$ 0
Community Development Block Grant Fund	\$ 1,826,195	\$ 1,826,195	\$	\$ 0
Revolving Loan Fund	\$ 105,000	\$ 29,986	\$	\$ (75,014)
Expedited Permit Fund	\$ 26,500	\$ 26,500	\$	\$ 0
Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
Sub-total:	\$ 99,689,467	\$ 42,130,327	\$ 33,831,825	\$ (23,727,315)

**FISCAL YEAR 2015
BUDGET SUMMARY**

Board Approved				
FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
DEBT SERVICE FUND:				
Lease Resolutions	\$ 0	\$ 0	\$ 0	0
Series 2006-A Certificate Fund (Anml Cntrl/Perf)	\$ 739,214	\$ 739,214	\$	0
Series 2007-A Certificate Fund (Radios)	\$ 591,467	\$ 591,467	\$	0
Series 2007-B Certificate Fund (Road Improv.)	\$ 6,193,538	\$ 6,193,538	\$	0
Series 2008-A Certificate Fund (Klehm/Bank)	\$ 544,650	\$ 544,650	\$	0
Series 2010-A Certificate Fund (Capital Project)	\$ 1,216,700	\$ 1,216,700	\$	0
Series 2010-B Certificate Fund (MH Expansion)	\$ 409,369	\$ 409,369	\$	0
Series 2012 A/B Certificate Fund - Defeasance	\$ 726,075	\$ 726,075	\$	0
Sub-total:	\$ 10,421,013	\$ 10,421,013	\$ 0	0
INTERNAL SERVICE FUNDS:				
Employee Benefit Fund	\$ 20,075,920	\$ 19,751,077	\$	(324,843)
Liability Insurance Fund	\$ 4,057,627	\$ 353,079	\$ 2,250,000	(1,454,548)
Sub-total:	\$ 24,133,547	\$ 20,104,156	\$ 2,250,000	(1,779,391)
ENTERPRISE FUND:				
Emergency Telephone Systems Board	\$ 2,650,980	\$ 2,412,876	\$	(238,104)
Valley Hi Nursing Home - Operations	\$ 10,889,798	\$ 10,703,600	\$ 3,000,000	2,813,802
Sub-total:	\$ 13,540,778	\$ 13,116,476	\$ 3,000,000	2,575,698
PERMANENT TRUST FUNDS:				
Working Cash I Fund	\$ 100	\$ 100	\$	0
Working Cash II Fund	\$ 350	\$ 350	\$	0
Sub-total:	\$ 450	\$ 450	\$	0
CAPITAL PROJECT FUNDS:				
Series 2010-A Capital Projects Fund	\$ 0	\$ 0	\$	0
	\$ 0	\$ 0	\$	0
	\$ 0	\$ 0	\$	0
	\$ 0	\$ 0	\$	0
Sub-total:	\$ 0	\$ 0	\$	0
NON-CASH - APPROVED BUDGET:****				
Vaccine Received From State of IL - Hlth Dept.	\$ 300,000	\$ 300,000	\$	0
Sub-total:	\$ 300,000	\$ 300,000	\$	0
OVERALL TOTAL	\$ 240,336,281	\$ 134,586,173	\$ 79,486,825	(26,263,283)

**** 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 2015
BUDGET SUMMARY**

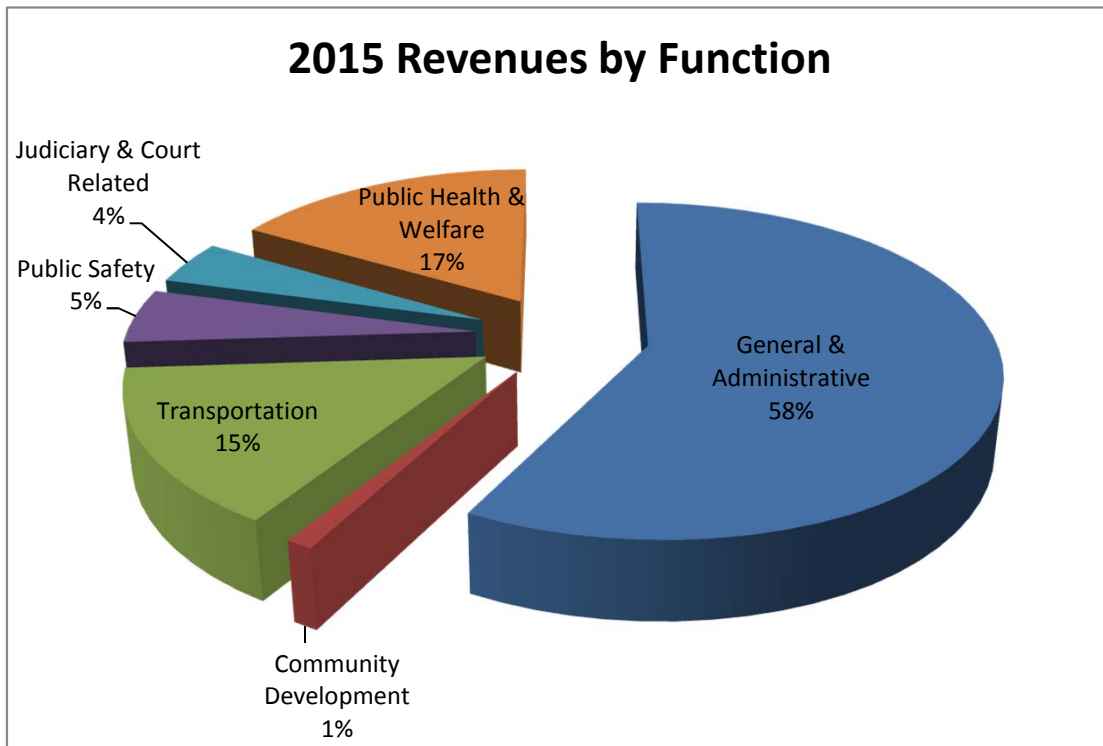
Board Approved				
FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
Appropriations Reconciliation				
Projected Tax Levy Revenues	\$79,486,825	32.57%		
Projected Generated Non-Levy Revenues	\$99,113,670 *	40.61%		
Projected Earned Revenue	\$178,600,495			
Utilization of Fund Reserve - Non Revenue	(1) \$30,005,421	12.29%		
Fund Transfers In - Non Revenue	\$35,472,503 *	14.53%	*	99,113,670
			*	35,472,503
Total Revenue Appropriated	\$244,078,419	100.00%		134,586,173
Projected Appropriations	\$204,863,778 **	83.93%		
Fund Balance Enhancement - Non-Expenditure	\$3,742,138	1.53%		
Fund Transfers Out - Non-Expenditure	\$35,472,503 **	14.53%	**	204,863,778
			**	35,472,503
Total Expenditure Appropriated	\$244,078,419	100.00%		240,336,281

(1) 76.13% (\$21,642,166) 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
Fiscal Year 2015**

Revenue Budget by Function

County Function	Revenue Appropriated
General & Administrative	\$123,866,028
Community Development	\$2,295,445
Transportation	\$32,180,881
Public Safety	\$11,270,179
Judiciary & Court Related	\$9,136,111
Public Health & Welfare	\$35,324,354
TOTAL	\$214,072,998

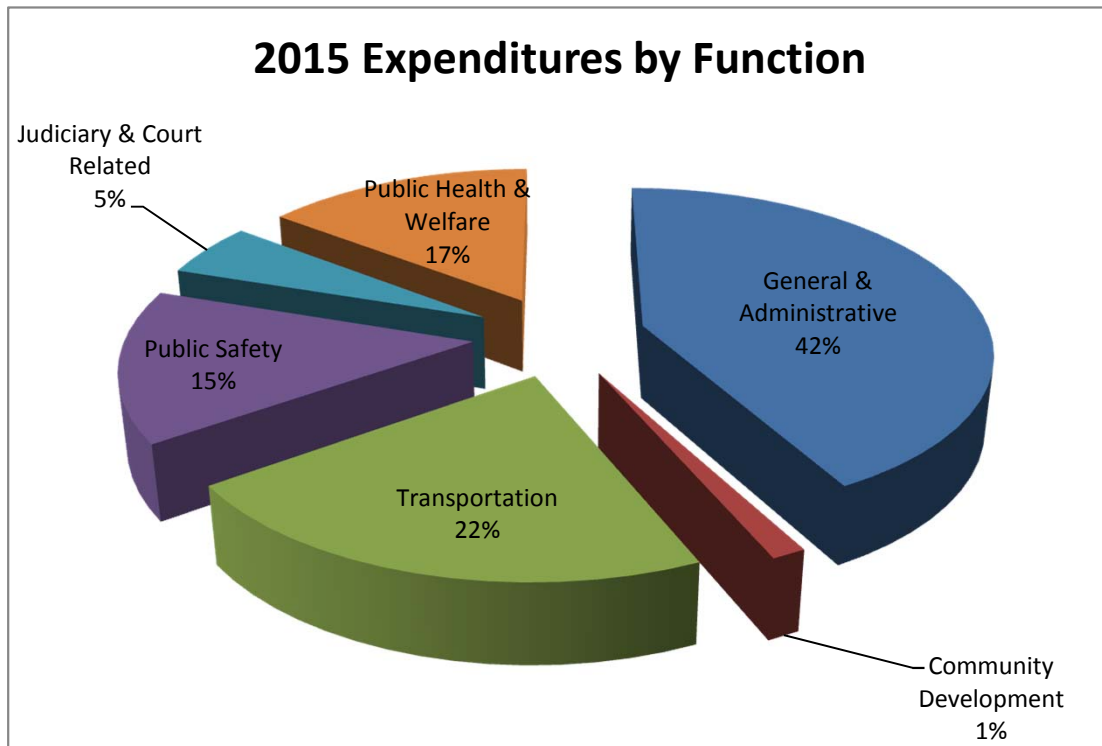


Revenue Budget by Function Excludes "Utilization of Fund Balance"

**County of McHenry
Fiscal Year 2015**

Expenditure Budget by Function

County Function	Expenditure Appropriated
General & Administrative	\$101,115,001
Community Development	\$3,282,555
Transportation	\$52,437,055
Public Safety	\$35,600,561
Judiciary & Court Related	\$12,684,515
Public Health & Welfare	\$35,216,594
TOTAL	<u><u>\$240,336,281</u></u>

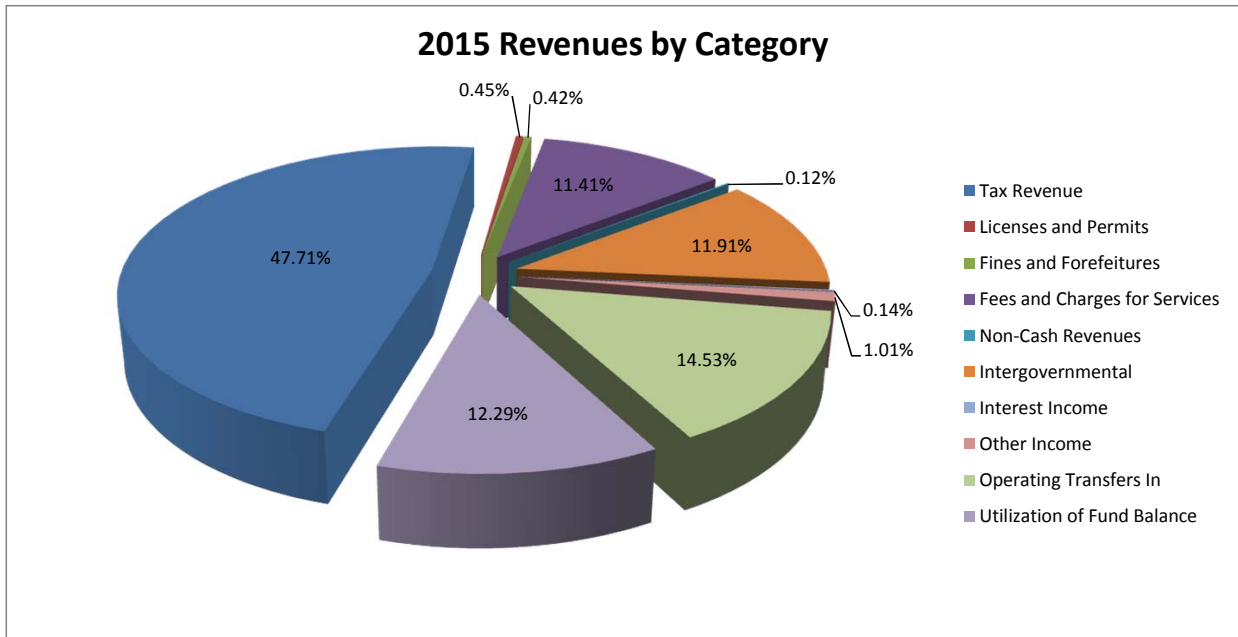


Expenditure Budget by Function Excludes "Fund Balance Enhancement"

**County of McHenry
Fiscal Year 2015**

Revenues by Category - All Funds

Category No.	Category Description	FY 2012 Revenue Actual	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
70	Tax Revenue	\$115,106,370	\$116,759,824	\$115,202,372	\$107,292,366	\$116,446,925
75	Licenses and Permits	\$1,094,612	\$1,111,075	\$1,072,500	\$1,035,839	\$1,104,450
76	Fines and Forfeitures	\$1,103,976	\$958,459	\$1,041,500	\$869,464	\$1,030,500
80	Fees and Charges for Services	\$27,629,790	\$27,550,459	\$27,963,926	\$19,989,593	\$27,858,606
93	Non-Cash Revenues	\$184,702	\$159,313	\$300,000	\$0	\$300,000
94	Intergovernmental	\$31,958,452	\$27,811,492	\$34,665,042	\$20,123,664	\$29,060,325
95	Interest Income	\$383,258	\$345,360	\$373,542	\$250,402	\$335,310
96	Other Income	\$6,934,638	\$1,167,553	\$683,264	\$826,094	\$2,464,379
98	Operating Transfers In	\$35,218,657	\$35,429,190	\$39,712,361	\$25,306,534	\$35,472,503
		\$219,614,455	\$211,292,725	\$221,014,507	\$175,693,956	\$214,072,998
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$0	\$26,929,691	\$0	\$30,005,421
		\$219,614,455	\$211,292,725	\$247,944,198	\$175,693,956	\$244,078,419

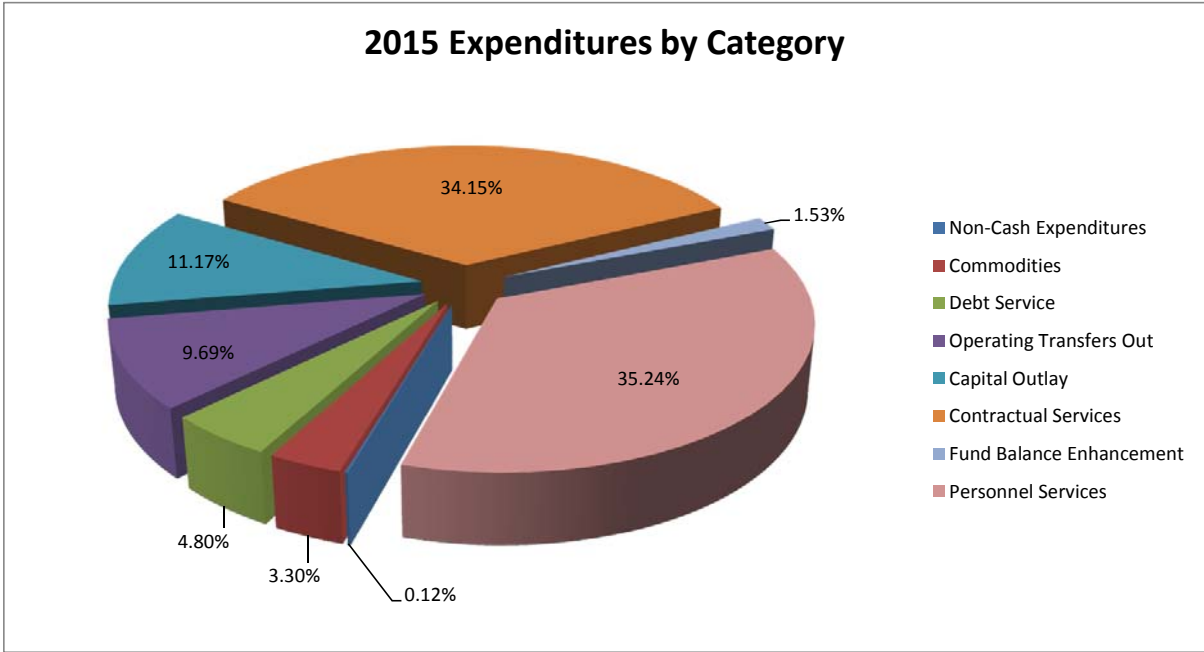


⁽¹⁾ Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Expenditures by Category - All Funds

Category No.	Category Description	FY 2012 Expenditures Actual	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
30	Personnel Services	\$81,495,847	\$82,998,845	\$86,402,649	\$70,504,043	\$86,014,154
40	Contractual Services	\$73,046,756	\$70,123,421	\$79,416,013	\$50,310,086	\$83,363,178
50	Commodities	\$7,116,312	\$6,884,944	\$8,666,936	\$6,573,289	\$8,042,919
60	Capital Outlay	\$12,236,916	\$12,902,059	\$29,065,137	\$10,655,729	\$27,271,331
62	Depreciation	\$10,978,930	\$10,671,853	\$0	\$312,000	\$0
63	Non-Cash Expenditures	\$213,440	\$163,373	\$300,000	\$0	\$300,000
65	Debt Service	\$13,420,041	\$11,829,225	\$12,220,341	\$11,445,205	\$11,705,002
66	Other Financing Uses	\$5,530,757	\$0	\$0	\$0	\$0
67	Operating Transfers Out	\$24,465,248	\$24,509,351	\$27,844,652	\$17,899,476	\$23,639,697
TOTAL		\$228,504,247	\$220,083,071	\$243,915,728	\$167,699,828	\$240,336,281
68	(1) Fund Balance Enhancement	\$0	\$0	\$4,028,470	\$0	\$3,742,138
		\$228,504,247	\$220,083,071	\$247,944,198	\$167,699,828	\$244,078,419



(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
7010	Property Taxes	\$78,350,972	\$78,766,525	\$75,906,734	\$79,486,825
7030	Sales Tax	\$1,994,411	\$1,920,000	\$1,535,179	\$2,025,000
7035	1/4 Cent Sales Tax	\$7,409,997	\$7,300,000	\$5,654,203	\$7,550,000
7036	RTA Sales Tax - County Portion	\$9,314,212	\$9,085,000	\$7,900,804	\$9,250,000
7038	Local Use Tax	\$1,106,792	\$1,066,000	\$886,823	\$1,175,000
7040	State Income Tax	\$6,234,765	\$6,272,000	\$4,911,512	\$6,325,000
7050	Replacement Pers Prop Tax	\$823,060	\$852,847	\$712,353	\$862,800
7060	Inheritance Taxes	\$0	\$0	\$0	\$0
7090	Off Track Betting	\$75,598	\$80,000	\$46,383	\$61,800
7092	Video Gaming Tax	\$0	\$10,000	\$54,737	\$110,500
7105	Tax Transfer Stamps	\$1,896,811	\$1,650,000	\$1,497,676	\$1,600,000
7510	Liquor Licenses	\$107,550	\$105,000	\$118,925	\$114,000
7520	Amusement Licenses	\$8,378	\$10,000	\$3,855	\$10,000
7530	Building Permits	\$262,641	\$250,000	\$217,493	\$250,000
7532	Buildability Letters	\$0	\$0	\$150	\$750
7540	Zoning Permits	\$68,776	\$60,000	\$80,035	\$60,000
7570	Septic & Well Permits	\$84,048	\$85,000	\$74,295	\$85,000
7580	Health Licenses	\$448,223	\$450,000	\$433,522	\$450,000
7585	Truck Permits	\$85,318	\$61,000	\$61,076	\$76,000
7586	Access Permits	\$0	\$0	\$7,950	\$7,200
7590	Plans & Specs	\$660	\$500	\$0	\$500
7592	Hauler License Fees	\$9,119	\$12,000	\$8,606	\$12,000
7593	Solid Waste Tipping Fee	\$36,362	\$39,000	\$29,932	\$39,000
7615	Fines	\$863,876	\$940,500	\$790,668	\$935,500
7616	Construction Zone Fees	\$250	\$1,000	\$105	\$0
7617	Child Pornography fines	\$0	\$0	\$0	\$0
7620	County Drug Fine	\$94,333	\$100,000	\$78,691	\$95,000
8008	LGR Participant Contributions	\$3,924,233	\$4,310,495	\$3,257,101	\$4,301,044
8010	Misc. County Clerk Fees	\$151,701	\$165,000	\$132,284	\$160,000
8013	10% Bond Earnings	\$345,655	\$395,000	\$263,184	\$312,000
8020	County Clk Tax Redemption Fees	\$113,525	\$160,000	\$92,578	\$160,000
8026	Payroll Service Fee	\$1,959	\$2,600	\$1,510	\$2,600
8030	Circuit Clerk Fees	\$2,918,200	\$3,175,000	\$2,292,194	\$2,975,000
8031	Probation Service Fee	\$314,530	\$338,000	\$283,192	\$338,000
8033	County Clerk Automation Fees	\$11,956	\$13,000	\$9,860	\$13,000
8034	Sex Offender Registration Fees	\$1,780	\$1,200	\$1,444	\$1,200
8035	Support Service Fee	\$134,858	\$142,000	\$106,776	\$126,000
8037	Drug and Alcohol Testing Fee	\$10,268	\$10,000	\$10,574	\$12,000
8038	Electronic Monitoring Fee	\$12,593	\$10,500	\$5,972	\$10,000
8040	County Court Fees	\$427,065	\$427,000	\$348,491	\$428,000
8042	Electronic Citation Fee	\$48,204	\$48,500	\$37,881	\$48,500
8043	Filing Fees	\$909,755	\$970,000	\$523,154	\$600,000
8044	First Offender Program Fees	\$18,373	\$21,000	\$15,126	\$21,000
8047	Public Defender Fees	\$45,984	\$80,000	\$39,274	\$80,000
8048	Other Circuit Clerk Fees	\$219,911	\$230,000	\$168,181	\$217,800
8050	Coroner Fees	\$46,572	\$50,000	\$44,450	\$50,000
8051	Periodic Imprisonment Fees	\$9,450	\$13,000	\$7,900	\$10,000

**County of McHenry
Fiscal Year 2015**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
8054	Prisoner Co-Pay	\$0	\$0	\$0	\$0
8055	Coroner Space Rental Fees	\$0	\$0	\$3,220	\$3,220
8060	Recording Fees	\$1,234,677	\$1,300,000	\$716,130	\$1,000,000
8064	Housing Surcharge-County Portion	\$9,406	\$31,050	\$0	\$0
8065	Housing Surcharge-Recorder Portion	\$9,406	\$31,050	\$0	\$0
8066	RE Recording Fee - County Portion	\$18,619	\$0	\$15,906	\$0
8067	RE Recording Fee - Recorder Auto Portic	\$18,619	\$0	\$15,906	\$18,000
8070	Library Filing Fees	\$225,267	\$240,000	\$172,006	\$220,000
8080	Sheriff Fees, Circuit Ct.	\$343,827	\$400,000	\$310,053	\$365,000
8081	Warrant/Summons Fees	\$11,690	\$15,500	\$11,278	\$17,000
8084	Squad Car Replacement Fee	\$22,713	\$30,000	\$18,675	\$25,000
8085	Court Supervision Fees	\$86,171	\$85,000	\$69,667	\$86,000
8088	Tax Sale Indemnity Fee	\$45,040	\$60,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$105,420	\$105,000	\$0	\$105,000
8090	Other Fees and Charges	\$3,307,014	\$2,952,925	\$2,566,940	\$3,148,501
8092	Other - Nursing	\$6,281	\$6,000	\$7,557	\$6,000
8093	Misc - Veterinary Pub Hlth	\$65,111	\$58,000	\$45,256	\$58,000
8094	Vision & Hearing	\$37,943	\$50,000	\$32,573	\$50,000
8095	Health Admin - Misc Recpt	\$20,058	\$20,125	\$15,000	\$20,125
8097	Treasurer Automation Fees	\$141,431	\$121,500	\$39,349	\$130,000
8099	Passport Service Fees	\$82,938	\$55,000	\$85,421	\$56,000
8101	Cable Television	\$535,001	\$500,000	\$414,974	\$500,000
8105	Site Evaluation Fee	\$375	\$1,000	\$375	\$1,000
8106	Health Review Fee	\$4,875	\$5,000	\$2,325	\$5,000
8108	Subdivision Review Fees	\$12,535	\$14,000	\$250	\$14,000
8110	Stormwater Permits	\$89,388	\$75,000	\$84,802	\$84,000
8111	Animal Control Tags	\$645,204	\$636,500	\$560,429	\$636,500
8112	Gravel Pit Fees	\$4,000	\$10,000	\$4,000	\$10,000
8113	Expedited Stormwater Permits	\$0	\$0	\$25,305	\$26,500
8114	Health Promotion Fees	\$12,473	\$13,000	\$8,253	\$13,000
8115	Maps & Publications	\$794	\$1,000	\$1,189	\$1,000
8120	Court Automation Fees	\$672,432	\$700,000	\$525,471	\$670,000
8160	Recorder Automation Fees	\$867,318	\$897,000	\$456,578	\$767,000
8165	Service Fees	\$96,550	\$98,000	\$92,156	\$98,000
8166	Map Sales	\$1,258	\$3,000	\$2,988	\$3,000
8170	Execution Fee	\$1,455	\$1,200	\$655	\$1,000
8180	Vital Records & Misc.	\$49,485	\$58,000	\$52,403	\$58,000
8190	Septic Evaluation Fees	\$2,805	\$2,500	\$2,908	\$2,500
8215	Towing	\$5,689	\$7,000	\$3,045	\$5,000
8220	Sheriff Fees/Warnt Docket	\$17,204	\$11,500	\$16,400	\$15,000
8230	Sheriff Fee Photo Copies	\$7,200	\$6,000	\$9,643	\$6,000
8235	Fees for Photographs	\$0	\$0	\$0	\$0
8250	States Attorney Fees	\$68,781	\$69,000	\$60,466	\$70,500
8255	SAO Records Automation Fee	\$28,544	\$28,000	\$23,606	\$30,000
8260	Foreclosures	\$36,860	\$45,000	-\$23,746	\$45,000
8270	Court Security Fee	\$646,392	\$700,000	\$513,007	\$650,000
8275	Foreign Court Fees	\$36,505	\$35,075	\$25,561	\$30,000

**County of McHenry
Fiscal Year 2015**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
8276	Dispatching Fees	\$235,633	\$210,000	\$126,489	\$259,388
8277	Pay-Tel Revenue	\$120,998	\$145,000	\$120,622	\$150,000
8278	ICARE Revenue	\$0	\$0	\$7,573	\$0
8280	Pen & Fees/Delinq Taxes	\$1,545,528	\$1,850,000	-\$1,818	\$1,750,000
8316	Nursing Fees	\$57,290	\$78,000	\$31,891	\$62,500
9040	Dep. Child Care Reimb (DCFS)	\$0	\$0	\$0	\$0
9042	DCFS State Grants	\$89,512	\$50,000	\$38,876	\$0
9050	Soc. Sec./Parental Reimb	\$37,701	\$30,000	\$28,795	\$34,000
9170	Hospice	\$1,111,690	\$1,020,000	\$543,165	\$990,000
9171	Hospice- Contractual Allowance	-\$390,760	-\$350,000	-\$176,576	-\$330,000
9180	Private Pay	\$3,000,546	\$2,120,000	\$2,576,480	\$2,768,000
9190	Insurance HMO Income	\$16,117	\$20,000	\$85,996	\$300,000
9245	Medicaid Reimbursements	\$15,316	\$0	\$1,262	\$0
9247	Non-Medicaid Reimbursements	\$0	\$0	\$0	\$0
9276	LGR Other Dept Reimbursement	\$3,273,021	\$3,500,706	\$2,413,254	\$3,612,728
9310	Vaccine Received	\$159,313	\$300,000	\$0	\$300,000
9400	Bld Amer Bnds - Interest Subsidy	\$69,227	\$0	\$64,858	\$61,528
9405	Federal Government Grants	\$7,888,010	\$7,617,011	\$6,128,557	\$7,102,483
9406	Federal Flow-through Grants	\$40,882	\$0	\$0	\$0
9407	Federal Gov - Sheriff Programs	\$75,091	\$0	\$47,849	\$0
9410	Federal Government - Other	\$8,074,769	\$10,800,000	\$5,348,325	\$7,050,000
9415	Federal Government Reimb	\$2,790,620	\$2,935,000	\$1,834,210	\$2,950,000
9416	Medicare	\$5,516	\$9,200	\$88	\$5,000
9417	Public Aid	\$572,211	\$650,000	\$350,592	\$620,000
9418	Fed Govt Reimb-Cont Allow	\$254,735	\$235,000	\$161,044	\$315,000
9420	State Government Grants	\$933,103	\$459,159	\$759,282	\$450,176
9421	SASS Flex Revenue	\$0	\$0	\$0	\$0
9435	State Government Reimbursments	\$6,276,344	\$11,470,000	\$4,719,092	\$7,760,000
9436	State Govt Reimb-Contrac Allow	-\$1,598,415	-\$1,820,000	-\$940,359	-\$1,600,000
9440	State Government - Salary Reim	\$1,236,764	\$1,204,442	\$850,325	\$1,768,811
9443	State Reimb - Election Judges	\$31,407	\$43,500	\$38,880	\$21,750
9444	State Reimb - Elections Early Voting	\$0	\$0	\$0	\$0
9445	State Reimb - SVPCA Funding	\$0	\$0	\$0	\$3,000
9450	Local Government Grants	\$87,630	\$1,000	\$115,217	\$51,000
9455	Grant Matching Funds	\$0	\$0	\$6,000	\$0
9460	Local Government - Other	\$5,736	\$0	\$960	\$546,847
9461	Other Grant Revenue	\$10,000	\$0	\$7,750	\$0
9462	Other Road Project Contributions	\$0	\$0	\$0	\$0
9465	MFT Allotments	\$8,808,686	\$8,200,000	\$6,696,922	\$8,000,000
9466	IL Jobs Now Allotments	\$744,520	\$0	\$1,489,040	\$0
9470	Local Government Reimb	\$57,215	\$250,000	\$66,984	\$1,200,000
9471	Mental Health 708 Board Reimb	\$175,730	\$175,730	\$161,086	\$175,730
9510	Interest Income	\$344,709	\$372,612	\$250,402	\$334,415
9511	Real Est Tax Distribtn Intrst	\$651	\$930	\$0	\$895
9605	McH Co Workforce Network Operating R	\$122,959	\$100,990	\$61,628	\$103,931
9606	Mental Health Operating Revenue	\$20,028	\$0	\$0	\$0
9608	IDES Rent	\$0	\$0	\$24,575	\$0

**County of McHenry
Fiscal Year 2015**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
9609	WN Utilization Fee	\$0	\$0	\$7,119	\$36,920
9610	Highway Operating Revenue	\$87,984	\$98,327	\$0	\$100,000
9615	Valley Hi Operating Revenue	\$231,899	\$216,227	\$0	\$223,059
9620	Road Dist Engineering Fee	\$61,497	\$91,000	\$55,180	\$100,000
9625	V.A.C. Bus Donations	\$500	\$500	\$500	\$500
9630	Sale of Highway Materials	\$19,179	\$30,000	\$20,077	\$20,000
9631	Sale of Fare Cards	\$2,196	\$0	\$4,257	\$0
9640	Sale of Used Equipment	\$0	\$0	\$0	\$0
9655	Insurance Recoveries	\$20,193	\$53,000	\$27,457	\$35,000
9800	Operating Transfer In	\$11,864,833	\$11,232,091	\$17,293,776	\$12,227,390
9801	Transfer in from - RTA Sales Tax Fund	\$12,623,151	\$16,611,211	\$605,702	\$11,411,858
9802	Transfer in from - Senior Services Fund	\$0	\$0	\$0	\$0
9808	Op Trans In from EMDT	\$20,500	\$0	\$0	\$0
9815	Tran Fr Gen Fund - Self Ins	\$10,919,840	\$11,867,709	\$7,407,056	\$11,832,805
9820	Tran Fr Working Cash	\$866	\$1,350	\$0	\$450
9831	Employee Association	\$5,831	\$6,500	\$5,061	\$6,500
9832	ATM Space Rental	\$0	\$0	\$945	\$2,200
9833	Auction Proceeds	\$26,164	\$0	\$112,217	\$25,000
9840	Miscellaneous	\$46,285	\$84,945	\$116,898	\$51,169
9843	ICG Income	\$118,454	\$0	\$10,797	\$0
9845	Program Income	\$223,200	\$1,775	\$3,850	\$100
9871	Bond Proceeds	\$0	\$0	\$0	\$0
9872	Lease Proceeds	\$181,184	\$0	\$375,533	\$1,760,000
9873	Premium on bond issuance	\$0	\$0	\$0	\$0
9900	Bad Debts Expense	-\$38,542	-\$115,000	-\$32,598	-\$115,000
	TOTAL	\$211,292,725	\$221,014,507	\$175,693,956	\$214,072,998
9990	⁽¹⁾ Utilization of Fund Balance	\$0	\$26,929,691	\$0	\$30,005,421
		\$211,292,725	\$247,944,198	\$175,693,956	\$244,078,419

(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
3010	Regular Salaries	\$59,817,483	\$57,968,234	\$51,038,897	\$56,289,158
3020	Part Time Salaries	\$1,834,908	\$2,009,623	\$1,565,905	\$2,217,001
3025	Holiday Pay	\$1,757,781	\$3,300,482	\$1,542,253	\$3,432,235
3030	Per Diems	\$448,971	\$422,835	\$248,370	\$356,896
3040	Over Time Salaries	\$1,441,147	\$1,807,100	\$1,438,755	\$1,831,350
3050	Merit Pool - Non-Union Employees	\$0	\$926,552	\$0	\$1,055,150
3051	Merit Pool - Union Contracts	\$0	\$900,997	\$0	\$1,495,339
3052	Contingent - Salaries	\$837	\$10,000	\$0	\$175,763
3054	OPEB Expense	\$56,018	\$52,800	\$0	\$55,000
3055	Compensated Absences	\$0	\$23,301	\$0	\$17,442
3065	Sick Leave Buy Back	\$138,397	\$249,195	\$140,361	\$259,403
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$481,362	\$0	\$468,761
3080	Vehicle Allowance	\$22,532	\$22,558	\$20,049	\$24,637
3100	Uniform Allowance	\$356,988	\$369,750	\$319,240	\$364,196
3105	Social Security/Co. Share	\$4,791,789	\$5,161,650	\$4,108,991	\$5,083,033
3110	Ill. Municipal Retirement Fund	\$8,655,491	\$8,815,715	\$7,406,175	\$8,852,039
3146	HCP Premium	\$3,372,390	\$3,644,845	\$2,485,415	\$3,792,101
3150	Insurance - Miscellaneous	\$14,060	\$18,650	\$16,830	\$23,250
3170	Reimb to State-Unemploymt Ins	\$324	\$5,000	\$0	\$5,000
3613	Work Experience	\$280,229	\$201,500	\$168,052	\$205,900
4001	Contractual Services	\$1,629,204	\$2,249,049	\$1,272,375	\$1,970,948
4002	Temporary Services	\$450	\$450	\$3,149	\$450
4003	Traffic Signl & Hwy Light Maint	\$320,731	\$400,000	\$183,816	\$500,000
4004	EDC Contractual Agreement	\$166,000	\$168,822	\$166,000	\$171,354
4005	Association Dues/Memberships	\$207,293	\$230,640	\$168,445	\$229,300
4006	Training	\$207,043	\$394,993	\$177,172	\$392,956
4007	Education	\$47,235	\$67,433	\$16,378	\$77,150
4008	Subscriptions	\$21,469	\$30,281	\$15,943	\$31,721
4009	Electoral Board Expenses	\$0	\$0	\$550	\$0
4010	Audit & Management Services	\$157,180	\$185,800	\$156,032	\$195,150
4014	Death Benefits Paid	\$13,000	\$30,000	\$0	\$30,000
4015	Jurors Expenses	\$136,166	\$160,000	\$135,640	\$160,000
4016	Liability Insurance Premium	\$120,374	\$117,705	\$500	\$124,133
4017	Trsfr Gen Fd/Prop Casualty Ins	\$87,691	\$98,327	\$0	\$100,000
4018	Premium on Excess Ins. Benefit	\$111,692	\$98,522	\$0	\$113,926
4020	Erecting Booths	\$9,025	\$10,600	\$5,200	\$5,300
4021	Physician Services	\$30,000	\$30,000	\$25,000	\$30,000
4022	Nursing Services	\$0	\$13,000	\$0	\$7,000
4023	Professional Services	\$284,204	\$454,540	\$339,171	\$435,470
4025	Janitorial Services	\$51,022	\$54,564	\$38,488	\$54,750
4026	HCP Transfer to ISF	\$10,820,468	\$11,867,709	\$7,334,900	\$11,832,805
4027	Property Claims Paid	\$116,787	\$200,000	\$147,392	\$200,000
4029	Reimb to State-Unemp Ins	\$95,445	\$107,000	\$81,974	\$110,000
4030	Prem on Excess Ins for Risk	\$64,758	\$228,956	\$238,468	\$233,540
4031	Loss Fund & Reserve	\$510,956	\$1,201,635	\$375,144	\$1,200,000
4032	Interpreters	\$38,857	\$67,050	\$18,765	\$33,500
4033	In-House Non W/C Claims Paid	\$0	\$2,500	\$0	\$2,500

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
4034	Premiums for Specific Ins	\$935,624	\$752,661	\$725,895	\$772,460
4035	Insurance - Miscellaneous	\$145	\$200	\$145	\$200
4036	Election Judge Expenses	\$12,980	\$27,500	\$7,280	\$13,750
4040	Transporting Prisoners	\$23,863	\$25,000	\$13,332	\$25,000
4044	In House Workers Compensation	\$40,322	\$60,000	\$21,391	\$60,000
4045	Insurance Liability Directors	\$26,361	\$27,098	\$25,689	\$27,000
4047	Health Insurance Expenses	\$17,498,821	\$19,842,028	\$14,591,960	\$19,863,034
4050	Investigations	\$19,900	\$28,425	\$18,640	\$27,675
4055	Contractual Printing	\$149,063	\$227,784	\$90,769	\$202,625
4056	Auction-related Expenditures	\$406	\$0	\$52	\$500
4060	Legal Notices & Advertisements	\$119,486	\$168,601	\$95,921	\$224,966
4061	BOR Legal Notices	\$0	\$1,000	\$0	\$0
4070	Child Care	\$0	\$1,250	\$0	\$1,250
4071	Non ITA Vocational Training	\$0	\$100	\$0	\$100
4072	Non ITA Academic Training	\$0	\$100	\$0	\$100
4073	WN Utilization Expense	\$0	\$0	\$7,119	\$36,920
4080	Special Studies	\$24,651	\$18,000	\$19,999	\$20,000
4094	Employee Incentive - Wellness Program	\$0	\$0	\$0	\$1,000
4095	Cellular Phone Charges	\$22,663	\$23,600	\$17,273	\$24,600
4096	Telecommunications	\$525,945	\$578,113	\$359,400	\$583,376
4097	Property Appraisal Reports	\$1,050	\$5,500	\$6,250	\$5,000
4098	Safety Compliance	\$141,343	\$164,242	\$81,265	\$144,342
4099	Employee Assistance Programs	\$8,820	\$5,000	\$7,410	\$5,000
4101	Rent	\$263,135	\$222,003	\$76,537	\$90,450
4105	Light & Power	\$967,986	\$1,138,597	\$672,612	\$1,032,509
4110	Heat/Gas	\$227,197	\$289,687	\$309,595	\$338,344
4115	Water & Sewer	\$99,388	\$100,184	\$54,108	\$96,374
4120	Contractual Photocopying	\$277,070	\$337,150	\$65,900	\$120,650
4127	Leasing	\$32,524	\$40,340	\$26,562	\$34,488
4128	E-911 Line Costs	\$599,218	\$585,000	\$448,562	\$594,300
4130	Maintenance Agreements	\$1,196,558	\$1,353,192	\$888,903	\$1,202,042
4131	Maintenance Office Equipment	\$11,504	\$16,600	\$6,785	\$12,200
4132	Computer Maintenance	\$114,569	\$19,700	\$7,304	\$19,700
4133	Uniform Expense	\$39,139	\$62,650	\$36,803	\$57,150
4135	Psychological/Psychiatric Serv	\$69,885	\$88,000	\$51,385	\$75,950
4136	Juvenile Offender Services	\$42,488	\$57,900	\$28,591	\$50,000
4137	Bed Registration Fee	\$325,068	\$325,000	\$203,546	\$310,000
4142	Health Care of Prisoners	\$1,806,623	\$1,800,116	\$1,539,492	\$1,791,660
4160	Autopsies	\$104,572	\$88,000	\$53,025	\$96,000
4161	Autopsy Transportation	\$17,770	\$17,000	\$10,727	\$17,000
4181	Miscellaneous Care of Prisoner	\$30,601	\$55,000	\$16,840	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$120,000	\$114,000	\$114,000	\$108,000
4190	Juvenile Placement	\$328,672	\$530,000	\$268,310	\$500,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4200	Veterans Assistance	\$120,632	\$290,962	\$84,366	\$250,000
4210	NSP Expenditures	\$291,102	\$0	\$106,873	\$0
4232	Indirect Administration Costs	\$4,377	\$10,842	\$4,130	\$0

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
4240	Transit Services	\$933,924	\$1,964,320	\$562,242	\$2,188,320
4245	Therapist Services	\$709,837	\$699,000	\$525,247	\$695,000
4246	Medical Services	\$263,024	\$287,500	\$183,393	\$309,337
4251	Pre-Employment Physical/Evaluation	\$15,451	\$30,250	\$10,481	\$23,112
4270	Veterinarian Service	\$12,775	\$62,900	\$1,444	\$60,900
4275	Court Reporters Transcriptions	\$72,529	\$71,095	\$52,352	\$80,095
4285	Expert Witness Fee	\$7,106	\$15,000	\$4,198	\$10,000
4288	Case Related Service Fees	\$722	\$1,500	\$887	\$2,500
4290	Miscellaneous Trial Expenses	\$8,814	\$3,000	\$7,898	\$5,000
4303	Repair & Maint Mach & Equip	\$35,063	\$51,965	\$30,170	\$69,115
4304	Building Additions & Buildouts	\$12,728	\$0	\$0	\$0
4305	Repair & Maint Bldg & Grounds	\$301,908	\$249,103	\$285,168	\$265,457
4306	Repair & Maint - Vehicles	\$261,141	\$277,020	\$224,365	\$274,220
4307	Radar Repairs	\$4,771	\$3,000	\$1,646	\$3,000
4308	Marine Unit - Contractual Services	\$29,204	\$29,000	\$23,697	\$30,000
4309	Repair & Maint Furn & Fixtures	\$140	\$4,165	\$3,609	\$3,000
4310	Juvenile Detention	\$126,800	\$160,000	\$178,640	\$160,900
4312	Radio Repairs	\$4,263	\$18,776	\$7,977	\$17,876
4313	Physical Plant Maintenance	\$14,221	\$16,000	\$12,994	\$17,000
4315	Election Judge Training	\$15,096	\$30,000	\$18,861	\$15,000
4316	New Recruits Testing	\$25,315	\$35,000	\$2,120	\$35,000
4317	Dispatcher Training	\$7,270	\$10,000	\$14,878	\$15,000
4320	Repair & Maint Heavy Machinery	\$94,504	\$80,527	\$67,891	\$118,768
4321	Computer Program Maint	\$1,747,785	\$1,825,344	\$1,484,221	\$2,225,238
4322	Internet Service Providers	\$0	\$0	\$53,939	\$71,400
4330	X-Ray and Lab	\$23,867	\$26,000	\$13,461	\$22,000
4338	Microfilming Services	\$0	\$0	\$0	\$0
4340	Medical Equipment Rental	\$5,654	\$5,000	\$27,376	\$15,000
4345	Towing & Storage	\$8,653	\$6,500	\$5,865	\$8,500
4350	Outside Court Reporter Service	\$1,887	\$5,100	\$5,999	\$2,500
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$382,715	\$509,000	\$263,165	\$396,500
4371	Special Public Defenders	\$185,000	\$185,000	\$154,166	\$185,000
4372	Appellate Prosecutor	\$30,000	\$30,000	\$30,000	\$36,000
4374	Computer Services	\$43,031	\$50,800	\$28,453	\$55,600
4390	Adult Probation Programs	\$3,410	\$10,000	\$5,818	\$25,500
4392	Electronic Monitoring	\$37,355	\$37,000	\$31,451	\$35,000
4395	Food Service	\$770,798	\$824,000	\$507,278	\$795,950
4397	Special Services	\$10,229	\$15,000	\$14,165	\$15,000
4398	Recruitment	\$0	\$0	\$30,658	\$0
4400	Transporting Election Supplies	\$3,708	\$5,700	\$3,070	\$2,850
4405	Extra Help for Election	\$23,179	\$45,000	\$17,078	\$22,500
4416	Three Year Plan Development	\$0	\$3,000	\$0	\$0
4423	Grants to Agencies	\$3,403,685	\$3,287,329	\$1,889,053	\$3,199,559
4426	PSAP Reimbursement Awards	\$150,000	\$150,000	\$0	\$150,000
4427	Scholarships	\$2,482	\$0	\$248	\$10,000
4428	Employee Relations	\$10,816	\$13,032	\$7,673	\$8,900
4430	Applicant Background Checks	\$375	\$1,000	\$736	\$1,200

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
4435	Consultants	\$490,794	\$539,670	\$372,974	\$474,183
4441	Toxicology Laboratory	\$27,673	\$21,000	\$13,786	\$19,455
4442	Private Lab Services	\$8,573	\$24,000	\$6,720	\$17,850
4449	Garbage Disposal	\$57,778	\$68,262	\$43,159	\$70,662
4450	Snow Removal	\$85,003	\$76,500	\$71,600	\$97,000
4452	Lawn Maintenance	\$115,811	\$111,035	\$67,426	\$132,684
4455	Highway Engineering & Consult	\$4,761,460	\$3,000,000	\$1,691,586	\$7,530,000
4490	Bonds Premiums	\$0	\$0	\$0	\$5,000
4498	Hwy Lighting System-Power	\$65,504	\$100,000	\$53,534	\$100,000
4565	Highway Maintenance/Contract	\$3,769,950	\$5,646,139	\$2,960,207	\$5,416,139
4570	Contingent	\$390,101	\$1,061,898	\$140,896	\$897,449
4571	Elections Contingency	\$0	\$5,000	\$0	\$10,000
4590	Exhumation & Burial Expense	\$1,800	\$6,000	\$0	\$6,000
4591	License Charges	\$3,787	\$7,200	\$6,364	\$5,650
4610	Academic Education	\$1,844	\$1,000	\$2,141	\$1,750
4611	Vocational Training	\$669,431	\$795,497	\$463,442	\$451,512
4612	Employer OJT Reimbursement	\$39,661	\$16,500	\$63,304	\$49,895
4614	Incumbent Worker	\$0	\$0	\$0	\$52,320
4809	Client Services	\$7,825,123	\$8,724,185	\$5,383,668	\$9,098,664
4820	C & A Services	\$424	\$0	\$0	\$0
4990	Miscellaneous contractual expense	\$141	\$0	\$0	\$0
4995	Loss on Disposal of Capital Assets	\$8,757	\$0	\$0	\$0
4999	Bond Issuance Costs	\$0	\$0	\$0	\$0
5006	Training Equipment < \$5,000 and Supplies	\$13,544	\$15,000	\$2,823	\$15,000
5010	Office Supplies	\$286,741	\$389,463	\$216,381	\$341,383
5015	Paper & Forms	\$52,369	\$73,073	\$32,990	\$58,500
5020	Office Equipment Less Than \$5,000	\$98,691	\$148,033	\$60,038	\$105,925
5030	Postage	\$397,514	\$453,585	\$322,246	\$447,435
5040	Mileage	\$149,217	\$183,019	\$100,697	\$140,703
5046	Engineering Surveying Supplies	\$2,318	\$10,000	\$2,186	\$9,000
5050	Meeting Expenses	\$166,144	\$297,910	\$136,945	\$282,006
5051	Training Expenses - Sheriff	\$48,986	\$28,000	\$52,199	\$45,000
5052	Travel - Out of County	\$11,711	\$0	\$5,616	\$8,000
5055	Transportation	\$39,484	\$25,000	\$35,785	\$30,000
5060	Photography	\$1,522	\$12,790	\$411	\$7,063
5070	Miscellaneous Supplies	\$358,976	\$487,457	\$263,205	\$396,931
5071	Promotional Items	\$1,544	\$4,000	\$1,171	\$4,000
5075	Graphic Supplies	\$5,146	\$4,300	\$5,813	\$4,300
5080	Medical Supplies	\$141,141	\$163,560	\$145,811	\$171,900
5085	Medication	\$235,086	\$285,500	\$155,700	\$287,000
5090	Tools	\$0	\$1,500	\$457	\$1,000
5091	Clothing/Uniforms	\$1,202	\$600	\$5,037	\$2,600
5092	Incentive Gift Cards	\$2,300	\$500	\$0	\$500
5093	Incentive Gas Cards	\$1,700	\$2,000	\$0	\$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	\$0	\$100	\$0	\$100
5097	Non ITA Incentive Gas Cards	\$0	\$100	\$0	\$100

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
5099	Miscellaneous Commodities	\$86,787	\$123,225	\$79,876	\$136,429
5110	Election Supplies	\$218,814	\$352,790	\$159,582	\$176,395
5115	Computer Components Under \$5,000	\$137,217	\$246,127	\$132,252	\$186,177
5120	Security Equipment Under \$5,000	\$63,148	\$73,860	\$18,744	\$116,285
5125	Computer software Under \$5,000	\$52,654	\$267,570	\$47,268	\$111,350
5127	Furniture and Fixtures Under \$5,000	\$1,206	\$0	\$0	\$0
5135	Automotive Equipment Under \$5,000	\$0	\$0	\$1,539	\$0
5136	Equipment Parts	\$230,491	\$222,300	\$290,326	\$221,300
5137	Machinery & Equipment Under \$5,000	\$6,971	\$10,000	\$0	\$5,000
5150	Cleaning Materials	\$242,193	\$292,304	\$192,721	\$265,071
5160	Fuel, Oil, and Grease	\$947,796	\$972,722	\$863,192	\$959,050
5170	Food	\$393,362	\$431,600	\$313,199	\$428,350
5171	Food - Animal	\$6,624	\$6,000	\$5,090	\$7,000
5175	K-9 Expenses	\$9,519	\$18,000	\$5,529	\$18,000
5177	Livestock Claims	\$0	\$350	\$0	\$350
5190	Highway Materials	\$836,728	\$1,635,158	\$1,586,099	\$1,635,158
5210	Publications	\$234,268	\$211,630	\$148,438	\$198,098
5220	Tax Transfer Stamps	\$1,264,541	\$1,100,000	\$1,100,000	\$1,100,000
5251	Promotional Events	\$20,158	\$39,610	\$9,007	\$31,260
5280	Range Supplies	\$79,453	\$70,000	\$61,063	\$75,000
5308	Marine Unit - Commodities	\$37,678	\$8,000	\$13,853	\$12,000
6000	Capital Projects	\$60,328	\$216,488	\$7,267	\$148,558
6001	Groundwater Resource Project	\$58,415	\$0	\$5,041	\$0
6010	Office Equipment Over \$5,000	\$0	\$13,500	\$714	\$6,000
6020	Vehicles Over \$5,000	\$434,510	\$635,000	\$297,010	\$320,000
6023	Professional Services - Capital Projects	\$3,621	\$0	\$4,887	\$0
6030	Furniture and Fixtures Over \$5,000	\$38,041	\$57,500	\$53,397	\$45,000
6040	Machinery and Equipment Over \$5,000	\$619,577	\$1,079,148	\$1,418,968	\$780,000
6050	Computer Technology/Equipment Over \$500	\$1,137,470	\$501,001	\$1,207,011	\$2,595,501
6070	Building Improvements Over \$50,000	\$53,556	\$325,000	\$4,368	\$220,000
6074	Capital Project Contingency	\$2,236	\$0	\$9,577	\$0
6075	Capital Construction	\$94,278	\$0	\$29,203	\$2,113,772
6076	Property Acquisition	\$0	\$0	\$950,000	\$0
6077	Land Improvements	\$0	\$30,000	\$0	\$30,000
6080	Radio Equipment Over \$5,000	\$0	\$0	\$0	\$0
6090	Highway Right of Way	\$603,784	\$4,575,000	\$1,470,290	\$3,380,000
6095	Highway Construction	\$9,766,592	\$21,625,000	\$5,168,345	\$17,625,000
6120	Boats Over \$5,000	\$29,651	\$0	\$29,651	\$0
6171	Telephone Hardware Over \$5,000	\$0	\$7,500	\$0	\$7,500
6200	Depreciation expense	\$10,671,853	\$0	\$312,000	\$0
6205	Amortization expense	\$0	\$0	\$0	\$0
6310	Vaccine Used	\$163,373	\$300,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$92,999	\$114,931	\$173,799	\$188,748
6506	Dbt Svc Server Lease	\$380,905	\$387,699	\$0	\$398,324
6507	Dbt Svc Workstations	\$240,102	\$548,274	\$236,064	\$544,388
6510	Debt Service Payments	\$8,975,000	\$9,330,000	\$9,330,000	\$9,085,000
6550	Bad Debt Expense	\$0	\$100,000	\$0	\$100,000
6585	Interest	\$2,140,219	\$1,739,437	\$1,705,342	\$1,388,542

**County of McHenry
Fiscal Year 2015**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
6605	Debt Certificate Rdmpmt-Current Refunding	\$0	\$0	\$0	\$0
6610	Payment to Escrow Agent-Advace Refunding	\$0	\$0	\$0	\$0
6700	Operating Transfer Out	\$24,487,985	\$27,843,302	\$17,899,476	\$23,639,247
6701	Op Tran Out To General Fund	\$866	\$1,350	\$0	\$450
6755	Op Tran Out from EMDT Fund	\$20,500	\$0	\$0	\$0
	TOTAL	\$220,083,071	\$243,915,728	\$167,699,828	\$240,336,281
6810 (1)	FUND BALANCE ENHANCEMENT	\$0	\$4,028,470	\$0	\$3,742,138
		\$220,083,071	\$247,944,198	\$167,699,828	\$244,078,419

(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Revenues by Department - All Funds

Dept	Department Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
5	Supervisor of Assessments	\$51,862	\$56,267	\$43,217	\$57,523
6	Purchasing	\$2,671	\$0	\$524	\$0
8	Insurance	\$18,119,175	\$19,683,410	\$13,083,215	\$19,751,077
10	Planning and Development	\$2,988,187	\$2,203,562	\$1,630,905	\$2,295,445
11	County Auditor	\$0	\$0	\$0	\$0
12	County Board & Liquor Comm	\$651,229	\$615,600	\$569,993	\$661,520
13	County Clerk - Elections	\$31,407	\$43,500	\$38,880	\$21,750
14	County Clerk	\$278,446	\$339,625	\$235,813	\$334,625
15	County Recorder	\$4,123,275	\$3,984,150	\$2,768,334	\$3,458,500
16	Facility Management	\$37,500	\$0	\$477,423	\$70,448
17	County Treasurer	\$1,858,862	\$2,110,250	\$182,659	\$2,023,850
18	Administrator	\$3,390,465	\$3,144,370	\$2,717,313	\$2,636,165
20	Information Technology	\$0	\$0	\$0	\$5,200
21	Educational Service Region	\$0	\$185,000	\$164,213	\$125,000
22	Veterans Assistance	\$405,591	\$401,122	\$386,646	\$401,112
23	Senior Services	\$1,775,244	\$1,729,020	\$1,680,588	\$1,736,531
24	Tuberculosis Department	\$261,433	\$261,125	\$249,562	\$261,125
25	Mental Health	\$12,363,599	\$11,035,887	\$10,598,904	\$10,995,828
26	McHenry Co Workforce Network	\$2,559,552	\$2,683,518	\$2,040,629	\$2,262,473
27	Workforce Investment Board	\$0	\$143,853	\$0	\$160,000
29	ETS Board (911)	\$2,548,590	\$2,177,500	\$1,976,147	\$2,412,876
31	County Coroner	\$60,461	\$67,220	\$61,063	\$70,390
32	County Sheriff	\$9,841,888	\$12,460,000	\$6,750,997	\$8,718,088
34	Emergency Management Agency	\$98,671	\$82,063	\$8,914	\$68,825
41	Clerk of the Circuit Court	\$5,986,487	\$6,425,950	\$4,794,426	\$6,024,700
42	Circuit Court	\$968,171	\$962,563	\$756,557	\$836,230
43	Court Services	\$1,192,340	\$1,118,435	\$890,333	\$1,685,643
44	Public Defender	\$145,879	\$179,955	\$122,520	\$182,955
45	States Attorney	\$386,846	\$401,407	\$307,217	\$406,583
51	Health Department	\$5,602,065	\$5,883,482	\$4,156,191	\$5,803,685
61	Valley Hi Nursing Home	\$15,498,311	\$14,364,100	\$11,586,284	\$13,703,600
65	Geographic Information System	\$913,869	\$975,500	\$528,242	\$605,500
82	Division of Transportation	\$33,647,581	\$39,795,788	\$25,717,748	\$32,180,881
90/99	Non-Departmental	\$85,503,068	\$87,500,285	\$81,168,499	\$94,114,870
	TOTAL	\$211,292,725	\$221,014,507	\$175,693,956	\$214,072,998

Utilization of Fund Balance ⁽¹⁾

8	Insurance	\$0	\$302,600	\$0	\$324,843
10	Planning and Development	\$0	\$186,279	\$0	\$0
14	County Clerk	\$0	\$14,375	\$0	\$14,375
15	County Recorder	\$0	\$334,024	\$0	\$182,946
17	County Treasurer	\$0	\$296,951	\$0	\$53,428
18	Administrator	\$0	\$1,094,235	\$0	\$1,529,562
21	Educational Service Region	\$0	\$0	\$0	\$4,000
22	Veterans Assistance	\$0	\$267,927	\$0	\$254,439
24	Tuberculosis Department	\$0	\$130,003	\$0	\$110,099
25	Mental Health	\$0	\$575,000	\$0	\$613,106
29	ETS Board (911)	\$0	\$201,107	\$0	\$238,104
31	County Coroner	\$0	\$3,325	\$0	\$0
41	Clerk of the Circuit Court	\$0	\$58,229	\$0	\$55,991
42	Circuit Court	\$0	\$68,873	\$0	\$167,318
43	Court Services	\$0	\$200,493	\$0	\$153,386
45	States Attorney	\$0	\$0	\$0	\$19,950
51	Health Department	\$0	\$100,301	\$0	\$78,275
65	Geographic Information System	\$0	\$36,238	\$0	\$307,170
82	Division of Transportation	\$0	\$13,442,657	\$0	\$20,418,296

**County of McHenry
Fiscal Year 2015**

Revenues by Department - All Funds

Dept	Department Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
90/99	Non-Departmental	\$0	\$9,617,074	\$0	\$5,480,133
	Total Utilization of Fund Balance	\$0	\$26,929,691	\$0	\$30,005,421
		\$211,292,725	\$247,944,198	\$175,693,956	\$244,078,419

(1) Utilization of Fund Balance is a balancing line item, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance

**County of McHenry
Fiscal Year 2015**

Expenditures by Department - All Funds

Dept	Department Description	FY 2013	FY 2014	FY 2014	FY 2015
		Expenditures Actual	Expenditures Appropriated	Ten Month Actual	Expenditures Appropriated
5	Supervisor of Assessments	\$925,392	\$962,473	\$781,268	\$1,060,756
6	Purchasing	\$607,335	\$677,590	\$529,282	\$688,193
8	Insurance	\$17,615,278	\$19,986,010	\$14,656,367	\$20,075,920
9	Human Resources	\$510,642	\$542,502	\$443,374	\$550,932
10	Planning and Development	\$3,991,715	\$3,364,460	\$2,652,042	\$3,282,555
11	County Auditor	\$394,301	\$391,117	\$337,222	\$398,528
12	County Board & Liquor Comm	\$706,638	\$715,327	\$599,979	\$717,465
13	County Clerk - Elections	\$1,018,965	\$1,257,984	\$707,819	\$899,483
14	County Clerk	\$456,601	\$475,624	\$390,994	\$484,501
15	County Recorder	\$2,853,623	\$3,401,753	\$2,433,516	\$3,064,194
16	Facility Management	\$3,263,586	\$3,322,216	\$3,332,263	\$3,415,691
17	County Treasurer	\$785,698	\$1,089,396	\$636,514	\$846,206
18	Administrator	\$3,749,085	\$5,001,192	\$3,316,744	\$4,940,057
20	Information Technology	\$3,229,176	\$3,247,614	\$2,484,748	\$3,137,723
21	Educational Service Region	\$189,057	\$355,716	\$303,182	\$289,442
22	Veterans Assistance	\$634,677	\$669,049	\$361,404	\$655,551
23	Senior Services	\$1,715,201	\$1,725,000	\$961,093	\$1,733,011
24	Tuberculosis Department	\$329,355	\$391,128	\$255,719	\$371,224
25	Mental Health	\$11,201,261	\$11,610,887	\$7,035,936	\$11,608,934
26	McHenry Co Workforce Network	\$2,418,353	\$2,683,518	\$1,799,235	\$2,262,473
27	Workforce Investment Board	\$127,447	\$143,853	\$107,072	\$160,000
28	Merit Commission	\$33,106	\$59,996	\$5,091	\$59,996
29	ETS Board (911)	\$2,668,396	\$2,378,607	\$1,797,178	\$2,650,980
31	County Coroner	\$593,403	\$594,273	\$450,501	\$573,720
32	County Sheriff	\$32,108,980	\$33,377,978	\$27,506,649	\$32,100,917
34	Emergency Management Agency	\$294,252	\$277,418	\$245,715	\$274,944
41	Clerk of the Circuit Court	\$2,936,689	\$3,476,640	\$2,589,433	\$3,281,774
42	Circuit Court	\$1,879,680	\$2,000,853	\$1,491,197	\$1,910,605
43	Court Services	\$3,132,420	\$3,465,718	\$2,628,525	\$3,402,257
44	Public Defender	\$970,684	\$957,028	\$836,824	\$976,688
45	States Attorney	\$3,020,597	\$2,990,381	\$2,582,713	\$3,113,191
51	Health Department	\$7,223,689	\$7,810,470	\$5,929,750	\$7,755,188
61	Valley Hi Nursing Home	\$10,293,689	\$10,273,121	\$8,394,803	\$10,670,213
65	Geographic Information System	\$788,745	\$1,011,738	\$595,324	\$912,670
82	Division of Transportation	\$33,703,171	\$53,076,876	\$25,454,764	\$52,437,055
90	Non-Departmental	\$19,030,097	\$21,233,002	\$15,808,524	\$24,301,491
99	Non-Departmental	\$44,682,087	\$38,917,220	\$27,257,064	\$35,271,753
TOTAL		\$220,083,071	\$243,915,728	\$167,699,828	\$240,336,281

Fund Balance Enhancements (1)

17	County Treasurer	\$0	\$0	\$0	\$78,699
21	Educational Service Region	\$0	\$13,500	\$0	\$0
23	Senior Services	\$0	\$4,020	\$0	\$3,520
31	County Coroner	\$0	\$0	\$0	\$23,720
41	Clerk of the Circuit Court	\$0	\$102,521	\$0	\$224,372
45	States Attorney	\$0	\$28,009	\$0	\$0
61	Valley Hi Nursing Home	\$0	\$3,875,412	\$0	\$2,813,802
99	Non-Departmental	\$0	\$5,008	\$0	\$598,025
Total Fund Balance Enhancements		\$0	\$4,028,470	\$0	\$3,742,138

\$220,083,071 \$247,944,198 \$167,699,828 \$244,078,419

(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Revenue Budget by Fund

Fund	Fund Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
001	General Fund	\$83,162,511	\$62,051,250	\$71,194,199	\$62,545,605
006	RTA Sales Tax - County Portion	\$9,329,722	\$16,611,211	\$7,907,808	\$11,411,858
010	Veterans Asst Commission Fund	\$405,081	\$667,499	\$386,138	\$654,001
011	Veterans Asst Comm Bus Fund	\$510	\$1,550	\$508	\$1,550
015	Ill Municipal Retirement Fund	\$5,365,929	\$7,275,454	\$6,670,661	\$7,914,635
016	Social Security Fund	\$3,793,954	\$4,008,825	\$3,869,304	\$4,008,500
021	Highway Fund	\$21,217,077	\$24,143,843	\$14,873,342	\$20,301,322
022	Motor Fuel Tax Fund	\$5,484,783	\$8,019,602	\$4,851,690	\$11,822,855
023	Matching Fund	\$1,363,856	\$3,785,000	\$1,278,870	\$6,440,000
024	County Bridge Fund	\$1,355,120	\$4,035,000	\$1,218,743	\$4,255,000
025	Co Option Motor Fuel Tax Fund	\$4,226,745	\$13,255,000	\$3,495,103	\$9,780,000
030	Mental Health (708) Board	\$12,363,586	\$11,610,887	\$10,598,902	\$11,608,934
042	Dental Care Clinic Fund	\$520,478	\$608,001	\$277,792	\$584,175
045	TB Care & Treatment Fund	\$261,433	\$391,128	\$249,562	\$371,224
052	Ill Criminal Justice Auth Fund	\$83,414	\$66,715	\$60,130	\$66,715
053	Probation Service Fee Fund	\$336,157	\$515,693	\$288,908	\$474,627
054	Special Courts Fund	\$513,157	\$520,390	\$418,782	\$485,063
055	EMDT Fund	\$22,861	\$47,000	\$16,546	\$47,000
056	Coroner's Fund	\$51,261	\$58,000	\$48,843	\$54,625
058	DUI Conviction Fund	\$27,126	\$21,000	\$21,496	\$25,000
060	Maint/Child Support Collection	\$128,329	\$193,479	\$101,804	\$176,191
061	Law Library Fund	\$232,643	\$306,046	\$177,446	\$313,485
062	Circuit Court Doc Storage Fund	\$653,982	\$660,200	\$507,222	\$620,200
063	Circuit Court Automation Fund	\$672,649	\$700,200	\$525,685	\$670,200
064	Circuit Court Clerk Oper & Admin Fund	\$86,412	\$85,200	\$69,866	\$86,200
065	Geographic Info Systems	\$913,869	\$1,011,738	\$528,242	\$912,670
066	Circuit Clerk Electronic Citation Fund	\$44,144	\$45,100	\$34,681	\$45,100
067	State's Attorney Records Automation Fund	\$28,576	\$28,009	\$23,658	\$50,000
070	County Clerk Automation Fund	\$12,082	\$27,500	\$9,962	\$27,500
075	Co Recorder Automation Fund	\$954,338	\$1,274,094	\$538,622	\$1,041,446
080	Co Treasurers Automation Fund	\$141,970	\$287,701	\$39,833	\$130,700
081	Treas Passport Services Fund	\$83,272	\$186,650	\$85,668	\$109,628
085	Animal Shelter Fund	\$1,216	\$7,600	\$1,136	\$7,600
087	Senior Services	\$1,775,244	\$1,729,020	\$1,680,588	\$1,736,531
090	McHenry Co Workforce Network	\$2,559,552	\$2,827,371	\$2,040,629	\$2,422,473
095	Emerg Telephone Systems Board	\$2,548,590	\$2,378,607	\$1,976,147	\$2,650,980
100	Comm Develop Block Grant Fund	\$2,520,305	\$1,956,341	\$1,188,090	\$1,826,195
105	Expedited Permit Fund	\$0	\$0	\$25,305	\$26,500
233	Series 2006A Debt Certificates	\$736,137	\$740,438	\$740,063	\$739,214
234	Series 2007A Debt Certificates	\$588,578	\$587,828	\$588,203	\$591,467
236	Series 2007B Debt Certificates	\$6,194,878	\$6,196,891	\$6,196,463	\$6,193,538
240	Series 2008 Debt Certificates	\$545,528	\$547,778	\$547,778	\$544,650
242	Series 2010A Debt Certificates	\$1,214,603	\$1,208,478	\$1,208,478	\$1,216,700
243	Series 2010B Debt Certf(Recovery Zone)	\$416,153	\$415,741	\$415,741	\$409,369
244	Series 2012 B Debt Certificates	\$1,347,950	\$1,329,584	\$1,329,587	\$726,075
310	Employee Benefit Fund	\$18,119,175	\$19,986,010	\$13,083,215	\$20,075,920
320	Liability Insurance Fund	\$3,349,185	\$4,130,305	\$2,682,405	\$4,057,627
350	Valley Hi	\$15,498,311	\$14,364,100	\$11,586,284	\$13,703,600
410	Revolving Loan Fund	\$39,321	\$105,000	\$33,398	\$105,000
415	Health Scholarship Fund	\$10	\$3,100	\$8	\$3,100
430	Working Cash I Fund	\$376	\$650	\$109	\$100

**County of McHenry
Fiscal Year 2015**

Revenue Budget by Fund

Fund	Fund Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
440	Working Cash II Fund	\$490	\$700	\$284	\$350
742	Series 2010A Capital Projects Fund	\$83	\$0	\$27	\$0
743	MH Expansion Project Fund(Recovery Zone)	\$13	\$0	\$2	\$0
TOTAL		\$211,292,725	\$221,014,507	\$175,693,956	\$214,072,998
Utilization of Fund Balance ⁽¹⁾					
001	General Fund	\$0	\$26,929,691	\$0	\$30,005,421
		\$211,292,725	\$247,944,198	\$175,693,956	\$244,078,419

(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2015**

Expenditure Budget by Fund

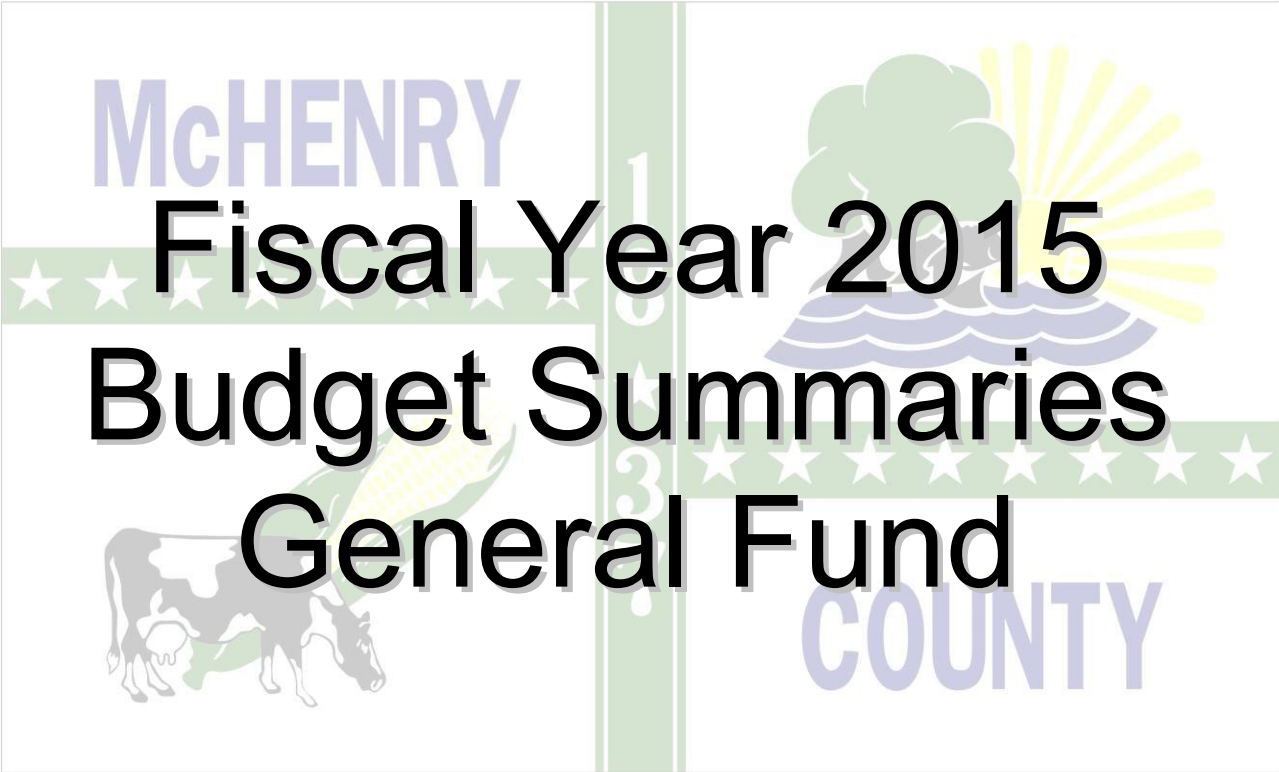
Fund	Fund Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
001	General Fund	\$84,487,820	\$88,967,441	\$71,546,855	\$92,551,026
006	RTA Sales Tax - County Portion	\$13,133,880	\$16,611,211	\$6,802,164	\$11,411,858
010	Veterans Asst Commission Fund	\$634,677	\$667,499	\$361,404	\$654,001
011	Veterans Asst Comm Bus Fund	\$0	\$1,550	\$0	\$1,550
015	Ill Municipal Retirement Fund	\$7,180,418	\$7,275,454	\$6,163,173	\$7,427,715
016	Social Security Fund	\$3,716,969	\$4,003,817	\$3,210,758	\$3,897,395
021	Highway Fund	\$20,937,784	\$24,143,843	\$13,916,567	\$20,301,322
022	Motor Fuel Tax Fund	\$6,378,638	\$8,019,602	\$4,224,386	\$11,822,855
023	Matching Fund	\$2,799,876	\$3,785,000	\$809,139	\$6,440,000
024	County Bridge Fund	\$791,785	\$4,035,000	\$1,151,008	\$4,255,000
025	Co Option Motor Fuel Tax Fund	\$2,924,751	\$13,255,000	\$5,505,470	\$9,780,000
030	Mental Health (708) Board	\$11,164,978	\$11,610,887	\$7,031,568	\$11,608,934
038	Child Initiative Grant	\$31,792	\$0	\$0	\$0
042	Dental Care Clinic Fund	\$587,134	\$608,001	\$386,860	\$584,175
045	TB Care & Treatment Fund	\$329,355	\$391,128	\$255,719	\$371,224
052	Ill Criminal Justice Auth Fund	\$83,394	\$66,715	\$38,299	\$66,715
053	Probation Service Fee Fund	\$420,960	\$515,693	\$345,377	\$474,627
054	Special Courts Fund	\$498,558	\$520,390	\$419,049	\$485,063
055	EMDT Fund	\$20,500	\$47,000	\$39,154	\$47,000
056	Coroner's Fund	\$28,582	\$58,000	\$9,000	\$30,905
058	DUI Conviction Fund	\$17,554	\$21,000	\$9,841	\$25,000
060	Maint/Child Support Collection	\$186,983	\$193,479	\$154,977	\$176,191
061	Law Library Fund	\$337,610	\$306,046	\$243,611	\$313,485
062	Circuit Court Doc Storage Fund	\$340,770	\$610,201	\$355,587	\$514,087
063	Circuit Court Automation Fund	\$417,327	\$650,655	\$364,758	\$562,896
064	Circuit Court Clerk Oper & Admin Fund	\$72,361	\$82,223	\$69,967	\$75,245
065	Geographic Info Systems	\$788,745	\$1,011,738	\$595,324	\$912,670
066	Circuit Clerk Electronic Citation Fund	\$42,564	\$45,100	\$42,564	\$45,100
067	State's Attorney Records Automation Fund	\$0	\$0	\$0	\$50,000
070	County Clerk Automation Fund	\$5,147	\$27,500	\$2,279	\$27,500
075	Co Recorder Automation Fund	\$548,408	\$1,274,094	\$565,320	\$1,041,446
080	Co Treasurers Automation Fund	\$66,999	\$287,701	\$8,685	\$52,001
081	Treas Passport Services Fund	\$103,378	\$186,650	\$45,821	\$109,628
085	Animal Shelter Fund	\$0	\$7,600	\$64	\$7,600
087	Senior Services	\$1,715,201	\$1,725,000	\$961,093	\$1,733,011
090	McHenry Co Workforce Network	\$2,545,800	\$2,827,371	\$1,906,307	\$2,422,473
095	Emerg Telephone Systems Board	\$2,668,396	\$2,378,607	\$1,797,178	\$2,650,980
100	Comm Develop Block Grant Fund	\$2,315,102	\$1,956,341	\$1,299,913	\$1,826,195
105	Expedited Permit Fund	\$0	\$0	\$19,095	\$26,500
233	Series 2006A Debt Certificates	\$736,137	\$740,438	\$740,063	\$739,214
234	Series 2007A Debt Certificates	\$588,578	\$587,828	\$587,400	\$591,467
236	Series 2007B Debt Certificates	\$6,194,878	\$6,196,891	\$6,196,463	\$6,193,538
240	Series 2008 Debt Certificates	\$545,528	\$547,778	\$547,778	\$544,650
242	Series 2010A Debt Certificates	\$1,214,603	\$1,208,478	\$1,208,478	\$1,216,700
243	Series 2010B Debt Certf(Recovery Zone)	\$416,153	\$415,741	\$415,741	\$409,369
244	Series 2012 B Debt Certificates	\$1,353,198	\$1,329,584	\$1,329,375	\$726,075
310	Employee Benefit Fund	\$17,615,278	\$19,986,010	\$14,656,367	\$20,075,920
320	Liability Insurance Fund	\$2,995,565	\$4,130,305	\$2,684,067	\$4,057,627
350	Valley Hi	\$10,491,813	\$10,488,688	\$8,615,723	\$10,889,798

**County of McHenry
Fiscal Year 2015**

Expenditure Budget by Fund

Fund	Fund Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
410	Revolving Loan Fund	\$42	\$105,000	\$0	\$105,000
415	Health Scholarship Fund	\$0	\$3,100	\$0	\$3,100
430	Working Cash I Fund	\$376	\$650	\$0	\$100
440	Working Cash II Fund	\$490	\$700	\$0	\$350
742	Series 2010A Capital Projects Fund	\$0	\$0	\$55,671	\$0
743	MH Expansion Project Fund(Recovery Zone)	\$4,491	\$0	\$4,368	\$0
980	Gen Fixed Assets Acct Group	\$9,601,745	\$0	\$0	\$0
	TOTAL	220,083,071	243,915,728	167,699,828	240,336,281
Fund Balance Enhancements (1)					
001	General Fund	\$0	\$13,500	\$0	\$0
015	Ill Municipal Retirement Fund	\$0	\$0	\$0	\$486,920
016	Social Security Fund	\$0	\$5,008	\$0	\$111,105
056	Coroner's Fund	\$0	\$0	\$0	\$23,720
062	Circuit Court Doc Storage Fund	\$0	\$49,999	\$0	\$106,113
063	Circuit Court Automation Fund	\$0	\$49,545	\$0	\$107,304
064	Circuit Court Clerk Oper & Admin Fund	\$0	\$2,977	\$0	\$10,955
067	State's Attorney Records Automation Fund	\$0	\$28,009	\$0	\$0
080	Co Treasurers Automation Fund	\$0	\$0	\$0	\$78,699
087	Senior Services	\$0	\$4,020	\$0	\$3,520
350	Valley Hi	\$0	\$3,875,412	\$0	\$2,813,802
	Total Fund Balance Enhancements	\$0	\$4,028,470	\$0	\$3,742,138
		220,083,071	247,944,198	167,699,828	244,078,419

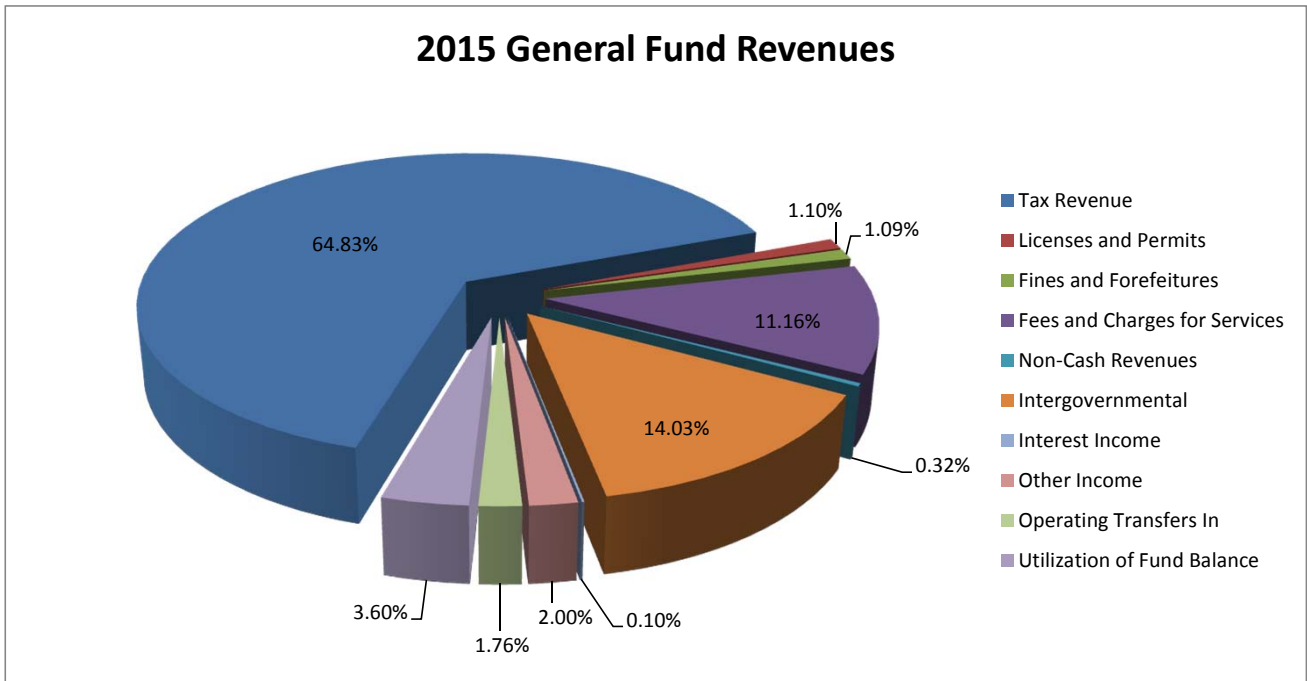
(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.



**County of McHenry
Fiscal Year 2015 General Fund**

Revenues by Budget Category

Category No.	Category Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
70	Tax Revenue	\$57,206,321	\$57,860,500	\$52,686,001	\$60,002,300
75	Licenses and Permits	\$1,025,097	\$1,011,000	\$966,813	\$1,020,750
76	Fines and Forfeitures	\$931,333	\$1,020,500	\$847,968	\$1,005,500
80	Fees and Charges for Services	\$10,222,661	\$11,158,725	\$6,478,869	\$10,329,258
93	Non-Cash Revenues	\$159,313	\$300,000	\$0	\$300,000
94	Intergovernmental	\$12,998,793	\$15,598,260	\$9,565,504	\$12,984,829
95	Interest Income	\$96,857	\$97,075	\$65,448	\$97,000
96	Other Income	\$242,784	\$86,345	\$524,596	\$1,847,539
98	Operating Transfers In	\$279,352	\$60,350	\$59,000	\$1,631,575
		\$83,162,511	\$87,192,755	\$71,194,199	\$89,218,751
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$1,788,186	\$0	\$3,332,275
		\$83,162,511	\$88,980,941	\$71,194,199	\$92,551,026

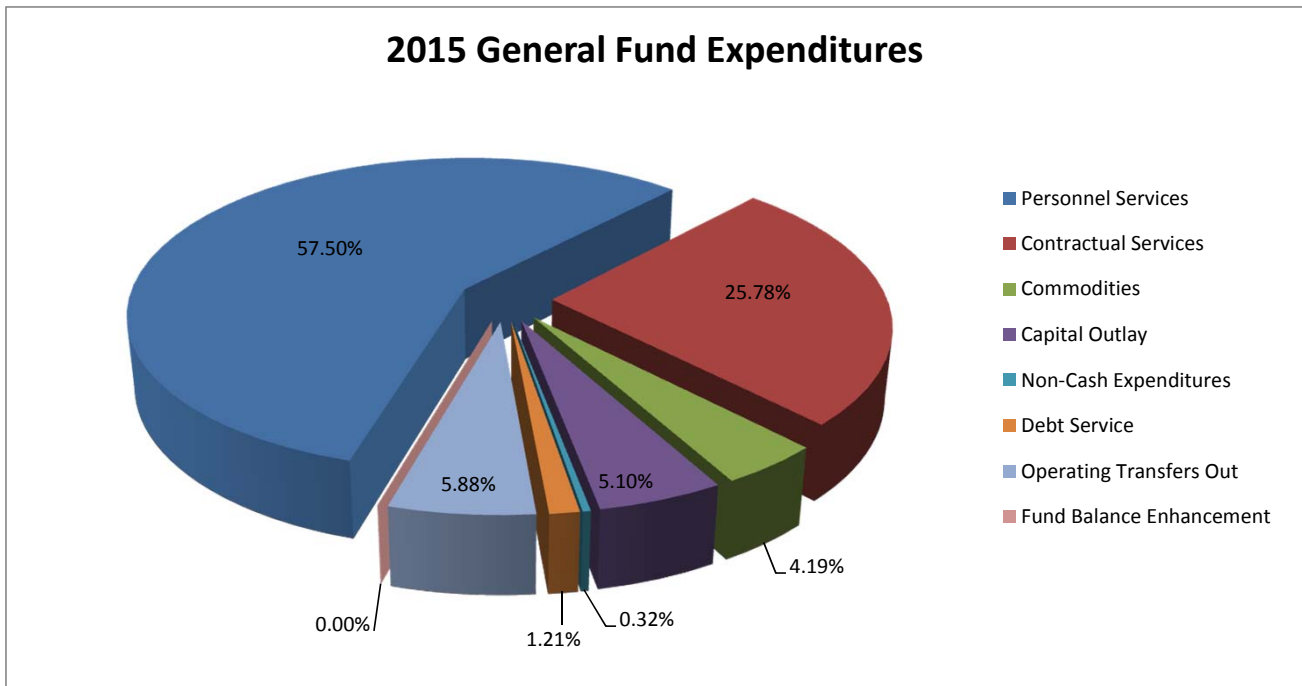


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Budget Category

Category No.	Category Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
30	Personnel Services	\$51,677,480	\$53,905,801	\$44,586,532	\$53,219,566
40	Contractual Services	\$21,736,188	\$24,037,845	\$15,812,163	\$23,861,571
50	Commodities	\$3,821,870	\$4,198,380	\$3,021,177	\$3,881,334
60	Capital Outlay	\$1,860,846	\$1,030,636	\$3,278,484	\$4,722,330
63	Non-Cash Expenditures	\$163,373	\$300,000	\$0	\$300,000
65	Debt Service	\$745,267	\$1,030,673	\$372,391	\$1,123,184
67	Operating Transfers Out	\$4,482,796	\$4,464,106	\$4,476,108	\$5,443,041
TOTAL		\$84,487,820	\$88,967,441	\$71,546,855	\$92,551,026
68	(1) Fund Balance Enhancement	\$0	\$13,500	\$0	\$0
		\$84,487,820	\$88,980,941	\$71,546,855	\$92,551,026



(1) *Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.*

County of McHenry
Fiscal Year 2015 General Fund

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
7010	Property Taxes	\$37,791,230	\$38,840,500	\$37,496,484	\$40,405,000
7030	Sales Tax	\$1,994,411	\$1,920,000	\$1,535,179	\$2,025,000
7035	1/4 Cent Sales Tax	\$7,409,997	\$7,300,000	\$5,654,203	\$7,550,000
7038	Local Use Tax	\$1,106,792	\$1,066,000	\$886,823	\$1,175,000
7040	State Income Tax	\$6,234,765	\$6,272,000	\$4,911,512	\$6,325,000
7050	Replacement Pers Prop Tax	\$696,717	\$722,000	\$603,004	\$750,000
7060	Inheritance Taxes	\$0	\$0	\$0	\$0
7090	Off Track Betting	\$75,598	\$80,000	\$46,383	\$61,800
7092	Video Gaming Tax	\$0	\$10,000	\$54,737	\$110,500
7105	Tax Transfer Stamps	\$1,896,811	\$1,650,000	\$1,497,676	\$1,600,000
7510	Liquor Licenses	\$107,550	\$105,000	\$118,925	\$114,000
7520	Amusement Licenses	\$8,378	\$10,000	\$3,855	\$10,000
7530	Building Permits	\$262,641	\$250,000	\$217,493	\$250,000
7532	Buildability Letters	\$0	\$0	\$150	\$750
7540	Zoning Permits	\$68,776	\$60,000	\$80,035	\$60,000
7570	Septic & Well Permits	\$84,048	\$85,000	\$74,295	\$85,000
7580	Health Licenses	\$448,223	\$450,000	\$433,522	\$450,000
7592	Hauler License Fees	\$9,119	\$12,000	\$8,606	\$12,000
7593	Solid Waste Tipping Fee	\$36,362	\$39,000	\$29,932	\$39,000
7615	Fines	\$836,750	\$919,500	\$769,172	\$910,500
7616	Construction Zone Fees	\$250	\$1,000	\$105	\$0
7617	Child Pornography fines	\$0	\$0	\$0	\$0
7620	County Drug Fine	\$94,333	\$100,000	\$78,691	\$95,000
8010	Misc. County Clerk Fees	\$151,701	\$165,000	\$132,284	\$160,000
8013	10% Bond Earnings	\$345,655	\$395,000	\$263,184	\$312,000
8020	County Clk Tax Redemption Fees	\$113,525	\$160,000	\$92,578	\$160,000
8026	Payroll Service Fee	\$1,959	\$2,600	\$1,510	\$2,600
8030	Circuit Clerk Fees	\$2,918,200	\$3,175,000	\$2,290,867	\$2,975,000
8034	Sex Offender Registration Fees	\$1,780	\$1,200	\$1,444	\$1,200
8040	County Court Fees	\$193,308	\$200,000	\$159,329	\$200,000
8042	Electronic Citation Fee	\$4,131	\$3,500	\$3,259	\$3,500
8044	First Offender Program Fees	\$18,373	\$21,000	\$15,126	\$21,000
8047	Public Defender Fees	\$45,984	\$80,000	\$39,274	\$80,000
8048	Other Circuit Clerk Fees	\$219,911	\$230,000	\$168,181	\$217,800
8050	Coroner Fees	\$0	\$0	\$0	\$0
8051	Periodic Imprisonment Fees	\$9,450	\$13,000	\$7,900	\$10,000
8054	Prisoner Co-Pay	\$0	\$0	\$0	\$0
8055	Coroner Space Rental Fees	\$0	\$0	\$3,220	\$3,220
8060	Recording Fees	\$1,234,677	\$1,300,000	\$716,130	\$1,000,000
8064	Housing Surcharge-County Portion	\$9,406	\$31,050	\$0	\$0
8065	Housing Surcharge-Recorder Portion	\$9,406	\$31,050	\$0	\$0
8066	RE Recording Fee - County Portion	\$18,619	\$0	\$15,906	\$0
8080	Sheriff Fees, Circuit Ct.	\$343,827	\$400,000	\$310,053	\$365,000
8081	Warrant/Summons Fees	\$11,690	\$15,500	\$11,278	\$17,000
8084	Squad Car Replacement Fee	\$22,713	\$30,000	\$18,675	\$25,000
8088	Tax Sale Indemnity Fee	\$45,040	\$60,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$105,420	\$105,000	\$0	\$105,000

County of McHenry
Fiscal Year 2015 General Fund

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
8090	Other Fees and Charges	\$97,817	\$106,925	\$77,851	\$104,425
8092	Other - Nursing	\$6,281	\$6,000	\$7,557	\$6,000
8093	Misc - Veterinary Pub Hlth	\$65,111	\$58,000	\$45,256	\$58,000
8094	Vision & Hearing	\$37,943	\$50,000	\$32,573	\$50,000
8095	Health Admin - Misc Recpt	\$20,058	\$20,125	\$15,000	\$20,125
8101	Cable Television	\$535,001	\$500,000	\$414,974	\$500,000
8105	Site Evaluation Fee	\$375	\$1,000	\$375	\$1,000
8106	Health Review Fee	\$4,875	\$5,000	\$2,325	\$5,000
8108	Subdivision Review Fees	\$10,193	\$9,000	\$250	\$9,000
8110	Stormwater Permits	\$89,388	\$75,000	\$84,802	\$84,000
8111	Animal Control Tags	\$645,204	\$636,500	\$560,429	\$636,500
8112	Gravel Pit Fees	\$4,000	\$10,000	\$4,000	\$10,000
8114	Health Promotion Fees	\$12,473	\$13,000	\$8,253	\$13,000
8115	Maps & Publications	\$794	\$1,000	\$1,189	\$1,000
8165	Service Fees	\$31,381	\$28,000	\$28,738	\$28,000
8170	Execution Fee	\$1,455	\$1,200	\$655	\$1,000
8180	Vital Records & Misc.	\$49,485	\$58,000	\$52,403	\$58,000
8190	Septic Evaluation Fees	\$2,805	\$2,500	\$2,908	\$2,500
8215	Towing	\$5,689	\$7,000	\$3,045	\$5,000
8220	Sheriff Fees/Warnt Docket	\$17,204	\$11,500	\$16,400	\$15,000
8230	Sheriff Fee Photo Copies	\$7,200	\$6,000	\$9,643	\$6,000
8235	Fees for Photographs	\$0	\$0	\$0	\$0
8250	States Attorney Fees	\$68,781	\$69,000	\$60,466	\$70,500
8260	Foreclosures	\$36,860	\$45,000	-\$23,746	\$45,000
8270	Court Security Fee	\$646,392	\$700,000	\$513,007	\$650,000
8275	Foreign Court Fees	\$36,505	\$35,075	\$25,561	\$30,000
8276	Dispatching Fees	\$235,633	\$210,000	\$126,489	\$259,388
8277	Pay-Tel Revenue	\$120,998	\$145,000	\$120,622	\$150,000
8278	ICARE Revenue	\$0	\$0	\$7,573	\$0
8280	Pen & Fees/Delinq Taxes	\$1,545,528	\$1,850,000	-\$1,818	\$1,750,000
8316	Nursing Fees	\$57,290	\$78,000	\$31,891	\$62,500
9040	Dep. Child Care Reimb (DCFS)	\$0	\$0	\$0	\$0
9050	Soc. Sec./Parental Reimb	\$37,701	\$30,000	\$28,795	\$34,000
9180	Private Pay	\$0	\$2,000	\$0	\$0
9276	LGR Other Dept Reimbursement	\$5,167	\$0	\$0	\$0
9310	Vaccine Received	\$159,313	\$300,000	\$0	\$300,000
9405	Federal Government Grants	\$2,734,735	\$3,083,828	\$2,437,511	\$3,049,293
9406	Federal Flow-through Grants	\$40,882	\$0	\$0	\$0
9407	Federal Gov - Sheriff Programs	\$75,091	\$0	\$47,849	\$0
9410	Federal Government - Other	\$8,074,769	\$10,800,000	\$5,348,325	\$7,050,000
9415	Federal Government Reimb	\$15,121	\$0	\$0	\$0
9416	Medicare	\$5,516	\$9,200	\$88	\$5,000
9417	Public Aid	\$147,451	\$210,000	\$114,397	\$180,000
9420	State Government Grants	\$751,485	\$385,267	\$696,269	\$445,551
9435	State Government Reimbursements	\$0	\$0	\$0	\$0
9440	State Government - Salary Reim	\$1,075,845	\$1,036,465	\$792,937	\$1,599,388
9443	State Reimb - Election Judges	\$31,407	\$43,500	\$38,880	\$21,750

**County of McHenry
Fiscal Year 2015 General Fund**

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
9444	State Reimb - Elections Early Voting	\$0	\$0	\$0	\$0
9445	State Reimb - SVPCA Funding	\$0	\$0	\$0	\$3,000
9450	Local Government Grants	\$8,790	\$0	\$53,493	\$50,000
9455	Grant Matching Funds	\$0	\$0	\$6,000	\$0
9460	Local Government - Other	\$0	\$0	\$960	\$546,847
9461	Other Grant Revenue	\$0	\$0	\$0	\$0
9471	Mental Health 708 Board Reimb	\$0	\$0	\$0	\$0
9510	Interest Income	\$96,543	\$96,550	\$65,448	\$96,500
9511	Real Est Tax Distributn Intrst	\$314	\$525	\$0	\$500
9608	IDES Rent	\$0	\$0	\$24,575	\$0
9609	WN Utilization Fee	\$0	\$0	\$7,119	\$36,920
9655	Insurance Recoveries	\$4,291	\$8,000	\$0	\$5,000
9800	Operating Transfer In	\$278,486	\$59,000	\$59,000	\$1,631,125
9808	Op Trans In from EMDT	\$0	\$0	\$0	\$0
9820	Tran Fr Working Cash	\$866	\$1,350	\$0	\$450
9831	Employee Association	\$5,831	\$6,500	\$5,061	\$6,500
9832	ATM Space Rental	\$0	\$0	\$945	\$2,200
9833	Auction Proceeds	\$26,164	\$0	\$37,440	\$25,000
9840	Miscellaneous	\$25,314	\$71,845	\$73,923	\$11,919
9872	Lease Proceeds	\$181,184	\$0	\$375,533	\$1,760,000
	TOTAL	\$83,162,511	\$87,192,755	\$71,194,199	\$89,218,751
9990	⁽¹⁾ Utilization of Fund Balance	\$0	\$1,788,186	\$0	\$3,332,275
		\$83,162,511	\$88,980,941	\$71,194,199	\$92,551,026

⁽¹⁾ Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
3010	Regular Salaries	\$47,215,130	\$45,662,725	\$40,869,373	\$44,265,260
3020	Part Time Salaries	\$1,086,219	\$1,176,940	\$890,599	\$1,065,508
3025	Holiday Pay	\$1,374,815	\$2,639,878	\$1,203,641	\$2,746,519
3030	Per Diems	\$345,389	\$368,410	\$212,382	\$305,125
3040	Over Time Salaries	\$969,809	\$1,228,200	\$799,918	\$1,096,750
3050	Merit Pool - Non-Union Employees	\$0	\$720,075	\$0	\$858,779
3051	Merit Pool - Union Contracts	\$0	\$728,692	\$0	\$1,372,702
3052	Contingent - Salaries	\$837	\$10,000	\$0	\$175,763
3055	Compensated Absences	\$0	\$23,301	\$0	\$17,442
3065	Sick Leave Buy Back	\$121,908	\$237,245	\$131,219	\$248,693
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$481,362	\$0	\$468,761
3080	Vehicle Allowance	\$18,147	\$22,558	\$15,203	\$18,637
3100	Uniform Allowance	\$356,469	\$369,400	\$319,153	\$363,846
3105	Social Security/Co. Share	\$29,079	\$44,568	\$25,377	\$38,912
3110	Ill. Municipal Retirement Fund	\$47,929	\$66,733	\$42,760	\$52,455
3146	HCP Premium	\$102,249	\$115,214	\$72,157	\$113,914
4001	Contractual Services	\$864,273	\$926,886	\$858,269	\$945,140
4002	Temporary Services	\$450	\$450	\$3,149	\$450
4004	EDC Contractual Agreement	\$166,000	\$168,822	\$166,000	\$171,354
4005	Association Dues/Memberships	\$115,085	\$128,253	\$105,158	\$130,593
4006	Training	\$113,157	\$235,930	\$107,284	\$229,225
4007	Education	\$2,235	\$27,000	\$2,601	\$26,600
4008	Subscriptions	\$11,880	\$16,676	\$11,462	\$21,011
4009	Electoral Board Expenses	\$0	\$0	\$550	\$0
4010	Audit & Management Services	\$120,605	\$135,800	\$125,005	\$150,800
4015	Jurors Expenses	\$136,166	\$160,000	\$135,640	\$160,000
4020	Erecting Booths	\$9,025	\$10,600	\$5,200	\$5,300
4023	Professional Services	\$193,545	\$266,170	\$190,228	\$265,470
4025	Janitorial Services	\$15,280	\$16,564	\$9,769	\$15,750
4026	HCP Transfer to ISF	\$10,820,468	\$11,867,709	\$7,334,900	\$11,832,805
4032	Interpreters	\$36,736	\$64,550	\$17,108	\$31,000
4035	Insurance - Miscellaneous	\$145	\$200	\$145	\$200
4036	Election Judge Expenses	\$12,980	\$27,500	\$7,280	\$13,750
4040	Transporting Prisoners	\$23,863	\$25,000	\$13,332	\$25,000
4050	Investigations	\$16,951	\$23,075	\$16,985	\$23,075
4055	Contractual Printing	\$127,044	\$155,014	\$80,688	\$151,505
4056	Auction-related Expenditures	\$406	\$0	\$52	\$500
4060	Legal Notices & Advertisements	\$109,462	\$125,950	\$86,016	\$187,915
4061	BOR Legal Notices	\$0	\$1,000	\$0	\$0
4080	Special Studies	\$16,892	\$15,000	\$19,999	\$20,000
4095	Cellular Phone Charges	\$21,778	\$21,000	\$16,525	\$22,000
4096	Telecommunications	\$338,825	\$390,543	\$243,475	\$393,126
4097	Property Appraisal Reports	\$0	\$4,000	\$0	\$3,500
4099	Employee Assistance Programs	\$0	\$0	\$1,910	\$0
4101	Rent	\$34,826	\$51,800	\$20,688	\$26,600
4105	Light & Power	\$785,658	\$916,937	\$524,588	\$824,209
4110	Heat/Gas	\$161,326	\$201,687	\$212,697	\$238,844
4115	Water & Sewer	\$97,779	\$97,184	\$52,924	\$93,474
4120	Contractual Photocopying	\$252,456	\$316,500	\$53,848	\$100,000
4127	Leasing	\$8,566	\$16,840	\$10,515	\$24,488

**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
4130	Maintenance Agreements	\$639,075	\$696,789	\$535,695	\$681,426
4131	Maintenance Office Equipment	\$3,620	\$5,600	\$1,457	\$4,700
4132	Computer Maintenance	\$111,634	\$6,100	\$6,559	\$6,100
4133	Uniform Expense	\$25,157	\$35,500	\$26,560	\$39,000
4135	Psychological/Psychiatric Serv	\$68,785	\$86,000	\$51,235	\$70,500
4136	Juvenile Offender Services	\$19,114	\$25,900	\$26,091	\$0
4142	Health Care of Prisoners	\$1,806,623	\$1,800,116	\$1,539,492	\$1,791,660
4160	Autopsies	\$90,777	\$88,000	\$53,025	\$96,000
4161	Autopsy Transportation	\$17,169	\$17,000	\$10,727	\$17,000
4181	Miscellaneous Care of Prisoner	\$30,601	\$55,000	\$16,840	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$120,000	\$114,000	\$114,000	\$108,000
4190	Juvenile Placement	\$178,672	\$380,000	\$118,310	\$350,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4232	Indirect Administration Costs	\$0	\$0	\$0	\$0
4246	Medical Services	\$232,040	\$246,000	\$170,792	\$266,537
4251	Pre-Employment Physical/Evaluation	\$8,491	\$21,150	\$4,452	\$14,650
4270	Veterinarian Service	\$12,775	\$57,900	\$1,380	\$55,900
4275	Court Reporters Transcriptions	\$71,653	\$71,095	\$52,352	\$79,095
4285	Expert Witness Fee	\$7,106	\$15,000	\$4,198	\$10,000
4288	Case Related Service Fees	\$722	\$1,500	\$887	\$2,500
4290	Miscellaneous Trial Expenses	\$8,814	\$3,000	\$7,898	\$5,000
4303	Repair & Maint Mach & Equip	\$25,853	\$41,515	\$10,508	\$33,815
4304	Building Additions & Buildouts	\$4,500	\$0	\$0	\$0
4305	Repair & Maint Bldg & Grounds	\$191,762	\$158,631	\$143,193	\$173,198
4306	Repair & Maint - Vehicles	\$243,305	\$249,450	\$199,826	\$246,150
4307	Radar Repairs	\$4,771	\$3,000	\$1,646	\$3,000
4308	Marine Unit - Contractual Services	\$29,204	\$29,000	\$23,697	\$30,000
4309	Repair & Maint Furn & Fixtures	\$140	\$4,165	\$3,609	\$3,000
4310	Juvenile Detention	\$60,000	\$60,000	\$60,000	\$120,900
4312	Radio Repairs	\$4,263	\$18,776	\$7,977	\$17,876
4313	Physical Plant Maintenance	\$0	\$0	\$0	\$0
4315	Election Judge Training	\$15,096	\$30,000	\$18,861	\$15,000
4316	New Recruits Testing	\$25,315	\$35,000	\$2,120	\$35,000
4320	Repair & Maint Heavy Machinery	\$79,877	\$59,062	\$61,167	\$100,803
4321	Computer Program Maint	\$874,269	\$887,139	\$667,015	\$1,036,375
4322	Internet Service Providers	\$0	\$0	\$53,939	\$71,400
4338	Microfilming Services	\$0	\$0	\$0	\$0
4345	Towing & Storage	\$8,653	\$6,500	\$5,865	\$8,500
4350	Outside Court Reporter Service	\$1,887	\$5,100	\$5,999	\$2,500
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$162,265	\$144,000	\$115,196	\$131,500
4371	Special Public Defenders	\$185,000	\$185,000	\$154,166	\$185,000
4372	Appellate Prosecutor	\$30,000	\$30,000	\$30,000	\$36,000
4374	Computer Services	\$432	\$3,700	\$281	\$1,500
4390	Adult Probation Programs	\$0	\$0	\$0	\$0
4395	Food Service	\$770,798	\$824,000	\$507,278	\$795,950
4397	Special Services	\$10,229	\$15,000	\$14,165	\$15,000
4398	Recruitment	\$0	\$0	\$30,658	\$0
4400	Transporting Election Supplies	\$3,708	\$5,700	\$3,070	\$2,850
4405	Extra Help for Election	\$23,179	\$45,000	\$17,078	\$22,500

**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
4428	Employee Relations	\$7,885	\$8,700	\$7,592	\$8,700
4430	Applicant Background Checks	\$375	\$1,000	\$371	\$1,000
4435	Consultants	\$246,362	\$243,070	\$232,427	\$227,983
4441	Toxicology Laboratory	\$23,044	\$17,000	\$13,786	\$12,050
4442	Private Lab Services	\$8,050	\$22,000	\$4,919	\$15,350
4449	Garbage Disposal	\$28,901	\$33,012	\$20,668	\$33,112
4450	Snow Removal	\$46,235	\$40,000	\$50,297	\$69,000
4452	Lawn Maintenance	\$80,846	\$68,535	\$38,809	\$89,807
4570	Contingent	\$359,369	\$500,000	\$18,162	\$400,000
4571	Elections Contingency	\$0	\$5,000	\$0	\$10,000
4590	Exhumation & Burial Expense	\$1,800	\$6,000	\$0	\$6,000
4591	License Charges	\$1,984	\$2,000	\$1,878	\$2,500
4990	Miscellaneous contractual expense	\$141	\$0	\$0	\$0
5006	Training Equipment < \$5,000 and Supplies	\$13,544	\$15,000	\$2,823	\$15,000
5010	Office Supplies	\$190,666	\$246,602	\$141,822	\$219,533
5015	Paper & Forms	\$52,369	\$73,073	\$32,990	\$58,500
5020	Office Equipment Less Than \$5,000	\$79,142	\$90,133	\$31,873	\$76,325
5030	Postage	\$385,209	\$434,285	\$316,344	\$430,085
5040	Mileage	\$107,674	\$133,729	\$77,663	\$101,377
5050	Meeting Expenses	\$85,537	\$139,595	\$82,995	\$141,986
5051	Training Expenses - Sheriff	\$48,986	\$28,000	\$52,199	\$45,000
5060	Photography	\$1,522	\$12,790	\$411	\$7,063
5070	Miscellaneous Supplies	\$184,553	\$235,165	\$117,155	\$179,956
5075	Graphic Supplies	\$397	\$1,000	\$748	\$1,000
5080	Medical Supplies	\$31,193	\$36,760	\$38,715	\$44,100
5085	Medication	\$34,686	\$75,000	\$15,877	\$59,000
5090	Tools	\$0	\$1,000	\$0	\$500
5099	Miscellaneous Commodities	\$10,569	\$11,750	\$20,516	\$17,954
5110	Election Supplies	\$218,814	\$352,790	\$159,582	\$176,395
5115	Computer Components Under \$5,000	\$73,727	\$81,277	\$51,496	\$76,027
5120	Security Equipment Under \$5,000	\$63,148	\$73,860	\$18,744	\$116,285
5125	Computer software Under \$5,000	\$23,776	\$24,470	\$29,423	\$27,450
5127	Furniture and Fixtures Under \$5,000	\$606	\$0	\$0	\$0
5135	Automotive Equipment Under \$5,000	\$0	\$0	\$1,539	\$0
5136	Equipment Parts	\$12,454	\$15,500	\$12,819	\$13,500
5137	Machinery & Equipment Under \$5,000	\$6,971	\$10,000	\$0	\$5,000
5150	Cleaning Materials	\$150,520	\$201,369	\$118,121	\$175,063
5160	Fuel, Oil, and Grease	\$609,444	\$635,482	\$490,898	\$632,850
5170	Food	\$688	\$500	\$0	\$750
5171	Food - Animal	\$6,624	\$6,000	\$5,090	\$7,000
5175	K-9 Expenses	\$9,519	\$18,000	\$5,529	\$18,000
5177	Livestock Claims	\$0	\$350	\$0	\$350
5210	Publications	\$25,554	\$38,540	\$15,311	\$24,775
5220	Tax Transfer Stamps	\$1,264,541	\$1,100,000	\$1,100,000	\$1,100,000
5251	Promotional Events	\$12,306	\$28,360	\$5,578	\$23,510
5280	Range Supplies	\$79,453	\$70,000	\$61,063	\$75,000
5308	Marine Unit - Commodities	\$37,678	\$8,000	\$13,853	\$12,000
6000	Capital Projects	\$60,328	\$216,488	\$7,267	\$148,558
6001	Groundwater Resource Project	\$58,415	\$0	\$5,041	\$0
6020	Vehicles Over \$5,000	\$387,724	\$360,000	\$297,010	\$320,000
6023	Professional Services - Capital Projects	\$3,621	\$0	\$4,887	\$0

**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Appropriated	FY 2014 Ten Month Actual	FY 2015 Expenditures Appropriated
6030	Furniture and Fixtures Over \$5,000	\$37,589	\$25,000	\$53,397	\$0
6040	Machinery and Equipment Over \$5,000	\$1,065	\$24,148	\$957,464	\$0
6050	Computer Technology/Equipment Over \$5000	\$1,136,874	\$300,000	\$934,987	\$2,060,000
6070	Building Improvements Over \$50,000	\$49,200	\$75,000	\$0	\$50,000
6074	Capital Project Contingency	\$2,236	\$0	\$9,577	\$0
6075	Capital Construction	\$94,143	\$0	\$29,203	\$2,113,772
6076	Property Acquisition	\$0	\$0	\$950,000	\$0
6077	Land Improvements	\$0	\$30,000	\$0	\$30,000
6080	Radio Equipment Over \$5,000	\$0	\$0	\$0	\$0
6120	Boats Over \$5,000	\$29,651	\$0	\$29,651	\$0
6171	Telephone Hardware Over \$5,000	\$0	\$0	\$0	\$0
6310	Vaccine Used	\$163,373	\$300,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$63,990	\$69,126	\$130,523	\$142,943
6506	Dbt Svc Server Lease	\$380,905	\$387,699	\$0	\$398,324
6507	Dbt Svc Workstations	\$236,977	\$531,149	\$231,824	\$529,388
6585	Interest	\$63,395	\$42,699	\$10,044	\$52,529
6700	Operating Transfer Out	\$4,482,796	\$4,464,106	\$4,476,108	\$5,443,041
	TOTAL	\$84,487,820	\$88,967,441	\$71,546,855	\$92,551,026
6810	FUND BALANCE ENHANCEMENT	\$0	\$13,500	\$0	\$0
		\$84,487,820	\$88,980,941	\$71,546,855	\$92,551,026

(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.

**County of McHenry
Fiscal Year 2015 General Fund**

Revenues by Department

Dept	Department Description	FY 2013 Revenue Actual	FY 2014 Revenue Appropriated	FY 2014 Ten Month Actual	FY 2015 Revenue Appropriated
5	Supervisor of Assessments	\$51,862	\$56,267	\$43,217	\$57,523
6	Purchasing	\$2,671	\$0	\$524	\$0
10	Planning and Development	\$467,882	\$433,500	\$417,510	\$442,750
11	County Auditor	\$0	\$0	\$0	\$0
12	County Board & Liquor Comm	\$651,229	\$615,600	\$569,993	\$661,520
13	County Clerk - Elections	\$31,407	\$43,500	\$38,880	\$21,750
14	County Clerk	\$266,364	\$326,500	\$225,851	\$321,500
15	County Recorder	\$3,168,937	\$3,012,150	\$2,229,712	\$2,600,000
16	Facility Management	\$37,500	\$0	\$477,423	\$70,448
17	County Treasurer	\$1,632,754	\$1,931,500	\$56,765	\$1,836,500
18	Administrator	\$1,959	\$3,300	\$1,510	\$3,100
20	Information Technology	\$0	\$0	\$0	\$5,200
21	Educational Service Region	\$0	\$185,000	\$164,213	\$125,000
31	County Coroner	\$9,200	\$12,545	\$12,220	\$15,765
32	County Sheriff	\$9,814,762	\$12,439,000	\$6,729,501	\$8,693,088
34	Emergency Management Agency	\$98,671	\$82,063	\$8,914	\$68,825
41	Clerk of the Circuit Court	\$4,400,971	\$4,800,000	\$3,555,168	\$4,482,800
42	Circuit Court	\$222,371	\$205,000	\$160,329	\$205,000
43	Court Services	\$833,322	\$756,235	\$584,879	\$1,317,402
44	Public Defender	\$145,879	\$179,955	\$122,520	\$182,955
45	States Attorney	\$274,856	\$306,683	\$223,429	\$309,818
51	Health Department	\$5,080,361	\$5,365,082	\$3,877,255	\$5,287,085
90	Non-Departmental	\$659,729	\$227,850	\$506,061	\$1,994,150
99	Non-Departmental	\$55,309,824	\$56,211,025	\$51,188,325	\$60,516,572
TOTAL		\$83,162,511	\$87,192,755	\$71,194,199	\$89,218,751

Utilization of Fund Balance ⁽¹⁾

15	County Recorder	\$0	\$31,930	\$0	\$0
21	Educational Service Region	\$0	\$0	\$0	\$4,000
90	Non-Departmental	\$0	\$1,756,256	\$0	\$3,328,275
Total Utilization of Fund Balance		\$0	\$1,788,186	\$0	\$3,332,275

\$83,162,511	\$88,980,941	\$71,194,199	\$92,551,026
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(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

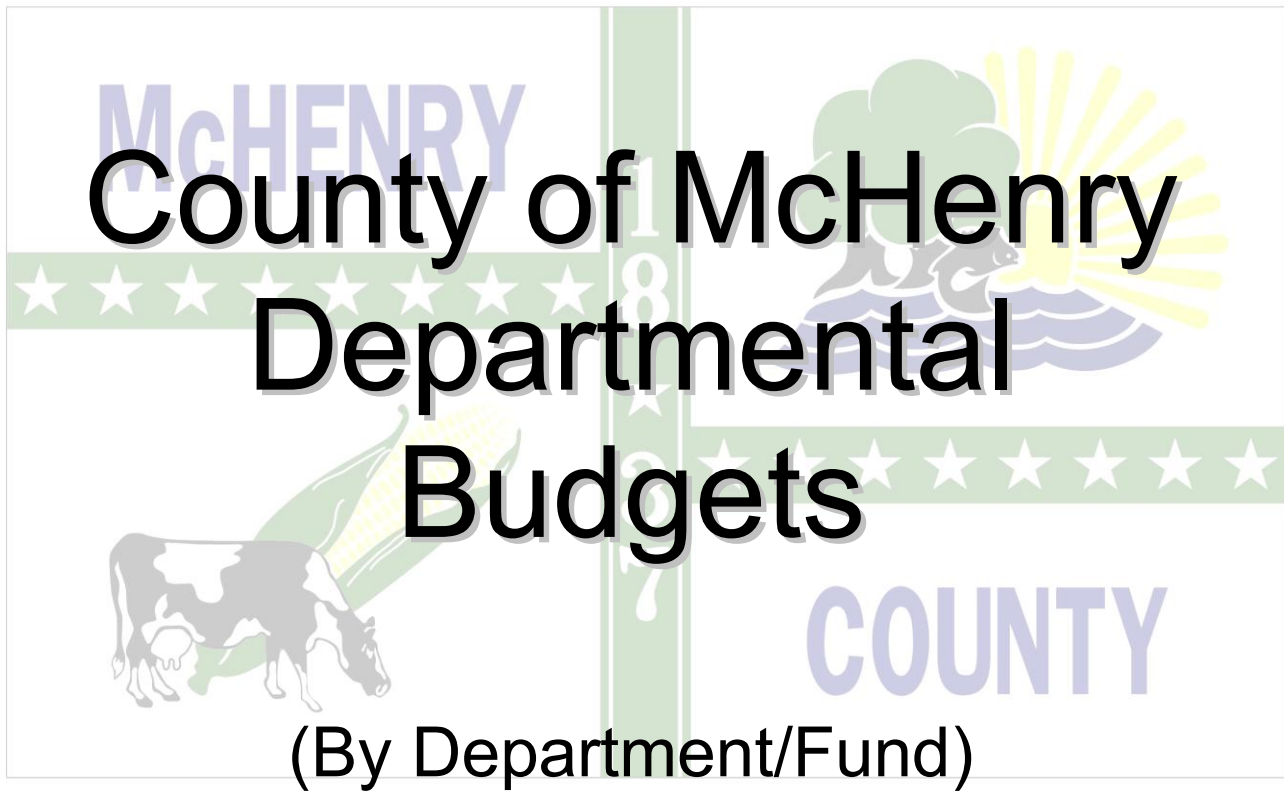
**County of McHenry
Fiscal Year 2015 General Fund**

Expenditures by Department

Dept	Department Description	FY 2013	FY 2014	FY 2014	FY 2015
		Expenditures Actual	Expenditures Appropriated	Ten Month Actual	Expenditures Appropriated
5	Supervisor of Assessments	\$925,392	\$962,473	\$781,268	\$1,060,756
6	Purchasing	\$607,335	\$677,590	\$529,282	\$688,193
9	Human Resources	\$510,642	\$542,502	\$443,374	\$550,932
10	Planning and Development	\$1,676,613	\$1,408,119	\$1,333,034	\$1,429,860
11	County Auditor	\$394,301	\$391,117	\$337,222	\$398,528
12	County Board & Liquor Comm	\$706,638	\$715,327	\$599,979	\$717,465
13	County Clerk - Elections	\$1,018,965	\$1,257,984	\$707,819	\$899,483
14	County Clerk	\$451,454	\$448,124	\$388,715	\$457,001
15	County Recorder	\$2,305,215	\$2,127,659	\$1,868,196	\$2,022,748
16	Facility Management	\$2,935,799	\$2,945,080	\$2,959,537	\$3,033,984
17	County Treasurer	\$614,455	\$613,695	\$582,008	\$684,127
18	Administrator	\$753,478	\$765,887	\$632,677	\$777,430
20	Information Technology	\$3,229,176	\$3,247,614	\$2,484,748	\$3,137,723
21	Educational Service Region	\$189,057	\$369,216	\$303,182	\$289,442
28	Merit Commission	\$33,106	\$59,996	\$5,091	\$59,996
31	County Coroner	\$564,821	\$536,273	\$441,501	\$542,815
32	County Sheriff	\$32,091,426	\$33,356,978	\$27,496,808	\$32,075,917
34	Emergency Management Agency	\$294,252	\$277,418	\$245,715	\$274,944
41	Clerk of the Circuit Court	\$1,876,684	\$1,894,982	\$1,601,580	\$1,908,255
42	Circuit Court	\$1,043,512	\$1,174,417	\$828,537	\$1,112,057
43	Court Services	\$2,690,960	\$2,903,025	\$2,243,994	\$2,880,630
44	Public Defender	\$970,684	\$957,028	\$836,824	\$976,688
45	States Attorney	\$2,937,203	\$2,923,666	\$2,544,414	\$2,996,476
51	Health Department	\$6,636,555	\$7,191,769	\$5,542,826	\$7,160,313
90	Non-Departmental	\$19,030,097	\$21,233,002	\$15,808,524	\$24,301,491
99	Non-Departmental	\$0	\$0	\$0	\$2,113,772
TOTAL		\$84,487,820	\$88,980,941	\$71,546,855	\$92,551,026



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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 Highlights:

- ✓ Board of Review appeals declined from 10,413 to 7,103 in Tax Year 2013
- ✓ Reduced budget for the 4th consecutive year
- ✓ Implemented new procedures within the department’s office that has decreased over-time costs
- ✓ Provided assessment education for all assessment staff members.

2015 Goals and Objectives:

- a) Emphasize uniformity and fair cash value (i.e. market value) with the 2015 Quadrennial Township Reassessment.
- b) Import all of the electronic property record cards from the sixteen (16) townships that use the PAMS Virtual Pro.

**SUPERVISOR OF ASSESSMENTS
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	340	362	400	300	400
Intergovernmental	51,500	51,500	55,867	42,917	57,123
TOTAL DEPARTMENT/FUND	\$51,840	\$51,862	\$56,267	\$43,217	\$57,523
EXPENDITURES:					
Personnel Services	860,575	853,369	877,198	735,479	888,006
Contractual Services	87,013	50,940	73,775	35,242	161,250
Commodities	10,016	21,083	11,500	10,547	11,500
Capital Outlay	36,157	0	0	0	0
TOTAL DEPARTMENT/FUND	\$993,761	\$925,392	\$962,473	\$781,268	\$1,060,756

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
19.50	19.50	19.50	19.50	19.50	19.50

2015 Revenue Budget 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.

2015 Expenditure Budget Analysis:

The Supervisor of Assessments employs a staff of 19.5 full time equivalents, including the Chief County Assessment Officer and the Chief Deputy. The increase in personnel is the result of a 2.50% merit adjustment that was approved by the County Board in the fiscal year 2014 budget. Calendar year 2015 is

Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

2015 Expenditure Budget Analysis - Continued

a Quadrennial Township Re-assessment year, meaning that all properties within the County will be re-assessed for uniformity and fair cash value (market value). Once this is completed the new values are required to be published in a local newspaper. The increase in the Contractual Services budget reflects the cost for the publications.

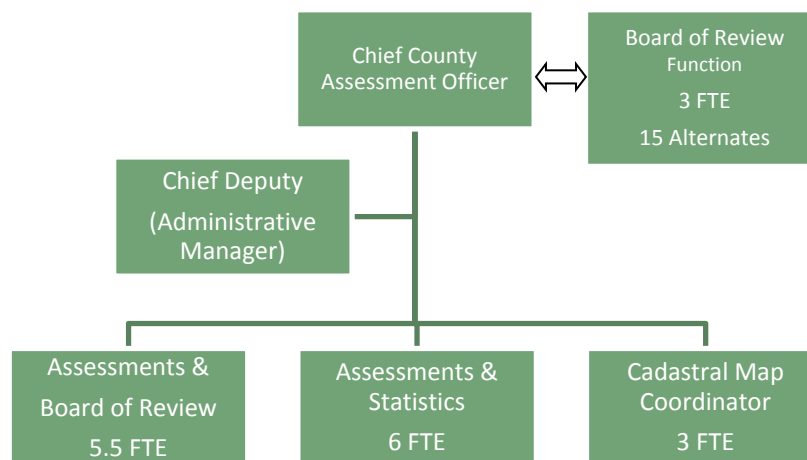
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Number of Parcels	149,189	149,135	149,110
Appeals Filed	10,413	7,103	5,500
Percent of Parcels Appealed	6.98%	4.76%	3.69%
General Homestead Exemptions	92,120	92,221	92,250
Senior Citizen Homestead Exemptions	18,289	18,814	19,500
Number of Parcels Added	972	800	900
Number of Parcels Deleted	765	780	750
Parcel Combinations/Splits	320	382	375

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$3.42	\$3.22	\$3.17	\$3.12	\$3.45

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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, 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 and 3.) Accounts Payable processing for all county departments. These three 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 fifteen 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 five years the Award for Outstanding Achievement in Popular Annual Financial Reporting by the Government Finance Officers Association (GFOA) of the United States and Canada.
- **Internal Audit Program:** encompasses the performance of an extensive annual risk assessment analysis of each County department, development of the Annual Audit Plan based upon the risk assessment and other factors, conducting of internal audits on the Annual Plan according to professional auditing standards, continual assessment of internal controls and programs, presentation of audit findings to the appropriate committees, and the recommended corrective actions required, and subsequent follow-up of past findings.
- **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 disbursement.

Department: 11 – COUNTY AUDITOR

Funded By: General Fund

2015 Highlights:

- ✓ Presented the new Vendor Maintenance Policy and Procedure guide to user departments and provided necessary training.
- ✓ Participated and provided analytical purchase order reviews to finish revisions on the County’s Purchasing Ordinance, which was presented and approved by the County Board in August, 2014.
- ✓ Received achievement awards from the GFOA on the Fiscal Year 2013 Comprehensive Annual Financial Report (CAFR) and the Fiscal Year 2013 Popular Annual Financial Report (PAFR).
- ✓ Internal Audit Division conducted planned internal audits as well as completed other unscheduled audits. Findings were reported with recommendations made for improvement.

2015 Goals and Objectives:

- a) Submit the FY2014 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) Conduct any remaining research and implement necessary changes 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 an annual risk assessment.
- d) An Annual Internal Audit Report will be completed to summarize audits conducted and the resulting benefits to the County.
- e) Implement a Financial Accounting and Reporting Manual containing all of the policies and procedures related to financial operations.
- f) Create a transparency portal on the County’s website to enable citizens to quickly find financial and other statistical information.
- g) 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.
- h) In cooperation with County Administration, reassess the grant cycle – from application to close-out – in order to create efficiencies.

**COUNTY AUDITOR
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
EXPENDITURES:					
Personnel Services	334,778	376,489	373,168	324,383	380,579
Contractual Services	6,635	7,052	5,650	5,486	6,100
Commodities	8,149	10,760	12,299	7,353	11,849
TOTAL DEPARTMENT/FUND	\$349,562	\$394,301	\$391,117	\$337,222	\$398,528

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
5.0	5.0	6.0	6.0	6.0	6.0

Department: 11 – COUNTY AUDITOR

Funded By: General Fund

2015 Revenue Budget 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.

2015 Expenditure Budget Analysis:

The County Auditor employs a staff of six (6) full time equivalents, including the County Auditor and the Chief Deputy. As reflected in the above budget summary, the increase in personnel services is due from the merit award issued on 12/01/14 by the County Board. 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.

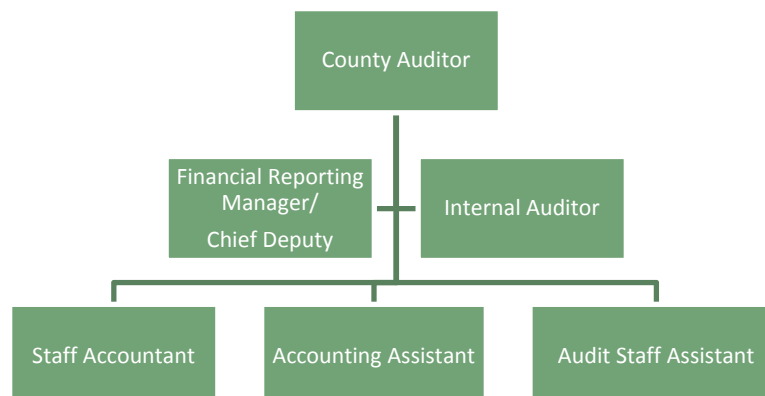
Performance Indicators:	2013	2014	2015
	Actual	Mid-Year	Projected
Invoices Processed	33,266	35,000	35,000
Journal Entries posted	3,793	4,000	4,000
HUD Grants - Draws processed	181	125	125
1099's Issued to Vendors	318	350	350
Invoice Entry to Payment - Average days	2.4	2.5	2.5
Internal Audit Risk Assessment/Annual 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:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$1.06	\$1.13	\$1.25	\$1.27	1.30

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 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 22nd 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.

Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

2014 Highlights:

- ✓ Expanded Civil E-Filing program to include over 1,000 registered attorneys who have filed over 28,000 documents electronically, cutting the employee processing time by approximately 50% over manually filed documents.
- ✓ Implemented the new McHenry Circuit Clerk Attorney Access Portal (McCAAP) which allows attorneys free online access to the documents in cases where their firm has filed an appearance. This free service not only increases the efficiency of the court system, but significantly reduces the number of phone calls to our switchboards from law firms.
- ✓ Submitted an application for E-Guilty approval to the Administrative Office of the Illinois Courts, which will allow for streamlined acceptance of payments for tickets paid without a court appearance pursuant to Supreme Court Rule 529.
- ✓ Submitted an application for E-Record approval to the Administrative Office of the Illinois Courts, which upon approval would allow for an eventual move to an all electronic court record.
- ✓ Successfully transferred approximately 750,000 scanned images to a vendor to be converted to microfilm so that 750 boxes of court files could be destroyed.

2015 Goals and Objectives:

- a) Receive approval from the Administrative Office of the IL Courts for E-Record, allowing us to work towards an all electronic court record in future years.
- b) Implement E-Guilty program, which will cut employee time required to process tickets paid over the internet by approximately 75%.
- c) Work with Court Administration to implement judicial dashboard technology to assist with E-Record goals.
- d) Work with new collection agency, Harris & Harris, to increase collection rate on financial sentences.
- e) Consider further reduction in staff as a result of technology improvements, the closing of Branch Court and continued declining case loads.

CLERK OF THE CIRCUIT COURT FISCAL YEAR 2015 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fines and Forfeitures	1,034,441	898,691	972,000	818,123	958,000
Fees and Charges for Services	3,918,151	3,493,216	3,813,000	2,730,132	3,514,800
Interest Income	15,611	9,064	15,000	6,913	10,000
TOTAL DEPARTMENT/FUND	\$4,968,203	\$4,400,971	\$4,800,000	\$3,555,168	\$4,482,800
EXPENDITURES:					
Personnel Services	1,904,888	1,821,158	1,839,382	1,550,027	1,855,255
Contractual Services	29,428	29,440	29,450	25,931	27,450
Commodities	25,923	26,086	26,150	25,622	25,550
TOTAL DEPARTMENT/FUND	\$1,960,239	\$1,876,684	\$1,894,982	\$1,601,580	\$1,908,255

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
74.65	73.65	72.65	69.65	66.45	64.45

(Includes all funds of the Circuit Clerk)

Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

2015 Revenue Budget Analysis:

As indicated in the revenue budget table shown above, Fines & Forfeitures and Fees & 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 concerning and will be closely monitored by the Circuit Clerk, Court Administration and County Administration.

2015 Expenditure Budget Analysis:

Personnel Services in the Circuit Clerk's fiscal year 2015 budget reflects a minor increase due to contract negotiated raises. The criminal justice case management software has allowed the Circuit Clerk to reduce her staff compliment by another two positions in fiscal year 2015. Contractual Services and Commodities both reflect a budget decline from fiscal year 2014.

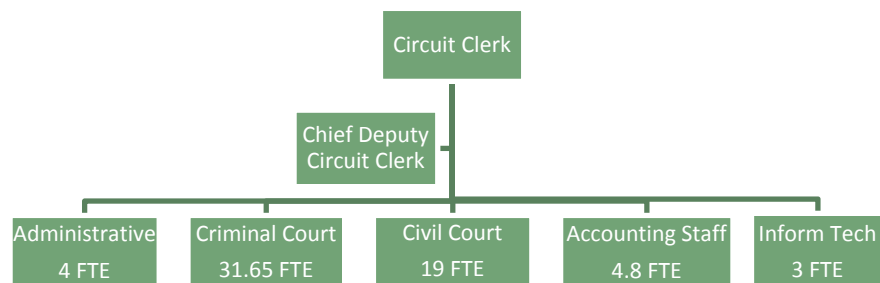
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Traffic (TR) Cases Filed	52,977	49,072	48,000
Ordinance (OV) Violations Filed	2,404	2,108	2,000
Mortgage Foreclosures Filed	1,991	1,372	1,300
Small Claims (SC) Cases Filed	3,644	4,025	4,100
Orders of Protection Issued	1,384	1,450	1,500
Documents Filed (all divisions)	518,362	520,000	520,000
Civil Documents Filed Electronically	4,050	28,000	50,000
Attorneys Registered to E-File	549	1,100	1,500
Court Debt Collected through IL Comptroller's Local Debt Recovery Program	\$44,519	\$180,000	\$225,000

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$11.22	\$11.18	\$12.31	\$11.62	\$11.41

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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: Court Fees

***Fund 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.*

Classification – Judicial

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.

Function: To assist in defraying the Circuit Clerk expenses of maintaining child support records and recording payments collected by the State Disbursement Unit.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

**CLERK OF THE CIRCUIT COURT – MAINTENANCE & CHILD SUPPORT COLLECTION FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

MAINTENANCE & CHILD SUPPORT COLLECTION FUND 60

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	124,418	128,092	135,000	101,691	120,000
Utilization of Fund Balance	0	0	58,229	0	55,991
Interest Income	314	237	250	113	200
TOTAL DEPARTMENT/FUND	\$124,732	\$128,329	\$193,479	\$101,804	\$176,191
EXPENDITURES:					
Personnel Services	172,983	186,983	193,479	154,977	176,191
TOTAL DEPARTMENT/FUND	\$172,983	\$186,983	\$193,479	\$154,977	\$176,191

Full Time Equivalent History: See Circuit Clerk – General Fund Full Time Equivalent

2015 Revenue Budget Analysis: The Circuit Clerk is projecting a slight decline in revenue for fiscal year 2015 in Fees and Charges for Services. Over the past few years this revenue stream has shown steady declines.

2015 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2015 is showing a decline over the fiscal year 2014 approved budget. This variance is due to the elimination of two (2) additional positions in the department.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators

Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita

Department Organization Chart: See General Fund Department Organization Chart

Department: 41 – COURT DOCUMENT STORAGE FUND (62)

Funded By: Court Fees

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

Classification - Judicial

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.

Function: Funds are to be used for any cost related to the storage of court records, including hardware, software, research and development, and personnel.

2014 Highlights: See Circuit Clerk - General Fund

2015 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – COURT DOCUMENT STORAGE FUND FISCAL YEAR 2015 BOARD APPROVED BUDGET

DOCUMENT STORAGE FUND 62

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	719,286	653,730	660,000	506,981	620,000
Interest Income	163	252	200	241	200
TOTAL DEPARTMENT/FUND	\$719,449	\$653,982	\$660,200	\$507,222	\$620,200
EXPENDITURES:					
Personnel Services	187,154	169,686	172,205	146,827	174,087
Contractual Services	424,412	171,084	437,996	167,534	340,000
Capital Outlay	0	0	0	41,226	0
Fund Balance Enhancement	0	0	49,999	0	106,113
TOTAL DEPARTMENT/FUND	\$611,566	\$340,770	\$660,200	\$355,587	\$620,200

Full Time Equivalents History: See Circuit Clerk – General Fund Full Time Equivalents

2015 Revenue Budget Analysis: The Circuit Clerk is projecting a decline in revenue for fiscal year 2015 in Fees and Charges for Services. This again is a reflection in the fees being assigned in cases.

2015 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2015 is showing a slight increase over the fiscal year 2014 approved budget. The variance is from contract negotiated wage adjustments. Contractual Services is also showing a reduction for 2015 due to the Circuit Clerk's decision to cut the budgeted expenditures to enhance the fund reserve to meet the required level as established by the County Board and to offset the declining revenue.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators

Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita

Department Organization Chart: See General Fund Department Organization Chart

Department: 41 – CIRCUIT COURT AUTOMATION FUND (63)

Funded By: Court Fees

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

Classification - Judicial

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.

Function: Funds are to be used to establish and maintain an automated record keeping system in the Office of the Circuit Clerk. Covered costs include hardware, software, research and development, and personnel.

2014 Highlights: See Circuit Clerk - General Fund

2015 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – COURT AUTOMATION FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

CIRCUIT COURT AUTOMATION FUND 63

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	729,817	672,432	700,000	525,471	670,000
Interest Income	168	217	200	214	200
TOTAL DEPARTMENT/FUND	\$729,985	\$672,649	\$700,200	\$525,685	\$670,200
EXPENDITURES:					
Personnel Services	157,516	148,743	165,735	130,187	166,896
Contractual Services	441,042	268,584	469,920	228,025	396,000
Commodities	2,631	0	15,000	6,546	0
Fund Balance Enhancement	0	0	49,545	0	107,304
TOTAL DEPARTMENT/FUND	\$601,189	\$417,327	\$700,200	\$364,758	\$670,200

Full Time Equivalent History: See Circuit Clerk – General Fund Full Time Equivalent

2015 Revenue Budget Analysis: The Circuit Clerk is projecting a decline in revenue for fiscal year 2015 in Fees and Charges for Services. Again, this is a reflection in the fees being assigned in cases.

2015 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2015 is showing a slight increase over the fiscal year 2014 approved budget. The variance is from contract negotiated wage adjustments. Contractual Services and Commodities are also showing reductions for 2015 due to the Circuit Clerk’s decision to cut the budgeted expenditures to enhance the fund reserve to meet the required level as established by the County Board and to offset the declining revenue.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators

Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita

Department Organization Chart: See General Fund Department Organization Chart

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

Funded By: Court Fees

***Fund 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.*

Classification - Judicial

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.

Function: To fund expenses incurred by the Circuit Clerk to perform the duties required by the office in collecting and distributing funds to entities of State and Local Governments.

2014 Highlights: See Circuit Clerk - General Fund

2015 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – OPERATION & ADMINISTRATIVE FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 64

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	84,855	86,171	85,000	69,667	86,000
Interest Income	210	241	200	199	200
TOTAL DEPARTMENT/FUND	\$85,065	\$86,412	\$85,200	\$69,866	\$86,200
EXPENDITURES:					
Personnel Services	10,748	20,224	23,447	19,823	22,245
Contractual Services	19,749	21,054	23,776	18,303	21,000
Commodities	37,982	31,083	35,000	31,841	32,000
Fund Balance Enhancement	0	0	2,977	0	10,955
TOTAL DEPARTMENT/FUND	\$68,479	\$72,361	\$85,200	\$69,967	\$86,200

Full Time Equivalents History: See Circuit Clerk – General Fund Full Time Equivalents

2015 Revenue Budget Analysis: The Circuit Clerk is projecting a modest increase in revenue for fiscal year 2015 in Fees and Charges for Services. The revenue projection is a reflection in the number of cases fees are eligible to be assigned to.

2015 Expenditure Budget Analysis: The Personnel Services is showing a modest decline for fiscal year 2015 caused by the reassignment of wages and the elimination of positions. Contractual Services and Commodities are also showing reductions for 2015 due to the Circuit Clerk's decision to cut the budgeted expenditures to enhance the fund reserve to meet the required level as established by the County Board and to offset the declining revenue.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators

Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita

Department Organization Chart: See General Fund Department Organization Chart

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

Funded By: Court Fees

Fund Created By: State Statute 705 ILCS 108/27.3e which allows for fees to be collected on any traffic misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision and used by the Clerk to defray the expense of establishing and maintaining electronic citations.

Classification - Judicial

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 currently, but the Circuit Clerk has been working with McHenry County police agencies offering electronic citations for approximately 8 years. These funds have been very important in the efforts of automating the process, increasing data entry efficiencies and accuracy over the years. The Circuit Clerk receives \$3 of each Electronic Citation Fee and the arresting agency receives \$2.

2014 Highlights: See Circuit Clerk - General Fund

2015 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – ELECTRONIC CITATION FEE FUND FISCAL YEAR 2015 BOARD APPROVED BUDGET

CIRCUIT CLERK ELECTRONIC CITATION FUND 66

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	47,268	44,073	45,000	34,622	45,000
Interest Income	59	71	100	59	100
TOTAL DEPARTMENT/FUND	\$47,327	\$44,144	\$45,100	\$34,681	\$45,100
EXPENDITURES:					
Contractual Services	35,000	42,564	45,100	42,564	45,000
Commodities	0	0	0	0	100
TOTAL DEPARTMENT/FUND	\$35,000	\$42,564	\$45,100	\$42,564	\$45,100

Full Time Equivalent History: See Circuit Clerk – General Fund Full Time Equivalent

2015 Revenue Budget Analysis: The Circuit Clerk is projecting no increase in revenue for fiscal year 2015 in Fees and Charges for Services. The revenue projection is a reflection of the number of cases fees are eligible to be assigned to.

2015 Expenditure Budget Analysis: The Circuit Clerk of Court has maintained a no growth budget for this fund.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators

Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita

Department Organization Chart: See General Fund Department Organization Chart

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, an Inquest may be held to determine the manner of death.

Department: 31 – McHENRY COUNTY CORONER

Funded by: General Fund

2014 Highlights:

- ✓ Expanded the Department’s Community outreach to hospital personnel, citizen’s groups, police academies, schools, and first responders. Strong emphasis on heroin and drug overdose risks and deaths in our county have been the main emphasis in the school programs from middle to high school and community college levels.
- ✓ The Coroner’s Office in cooperation with hospice agencies has promoted the sharing of records, investigations and documentation which has and is resulting in more accurately determining the cause and manner of deaths.
- ✓ The cooler and freezer modernization project is underway with a completion date early in 2015.
- ✓ Reduced number of autopsies performed and improved documentation on death certificates through in depth investigations into a decedent’s medical history, communication with treating physicians, judicious use of consultants and medical expertise.

2015 Goals and Objectives:

- a) Successfully negotiate a fair and equitable labor contract with Coroner’s Office employees with the assistance of a new labor attorney.
- b) Re-inventory all histology and toxicology specimens to insure optimal maintenance of evidence and disposition of specimens after appropriate time intervals.
- c) To insure more prompt completion of reports (use of on scene time most efficiently), safer storage, conservation of paper, etc., move to electronic record keeping of all documents.
- d) To insure continued access to the best forensic pathologists, review and enact agreements necessary for this purpose.
- e) Conduct ongoing review of policies and procedures to insure the most thorough investigation, the best use of resources and a safe and positive work environment for all.
- f) Make regular training a priority to maintain the highest level of skill in the field of death investigation, technology and documentation.
- g) Plan and analyze the cost ramifications to the County and Coroner’s Department on the aging population of McHenry County residents.

**McHENRY COUNTY CORONER
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	0	0	0	3,220	3,220
Other Income	0	200	3,545	0	3,545
Operating Transfers In	9,000	9,000	9,000	9000	9,000
TOTAL DEPARTMENT/FUND	\$9,000	\$9,200	\$12,545	\$12,220	\$15,765
EXPENDITURES:					
Personnel Services	471,053	410,716	390,166	349,697	396,708
Contractual Services	150,322	138,134	132,675	80,837	134,675
Commodities	18,931	15,971	13,432	10,967	11,432
TOTAL DEPARTMENT/FUND	\$640,306	\$564,821	\$536,273	\$441,501	\$542,815

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
6.00	6.00	6.00	6.00	6.00	6.00

Department: 31 – McHENRY COUNTY CORONER

Funded by: General Fund

2015 Revenue Budget Analysis:

In 2010 the State of Illinois implemented Public Act 96-1161 which not only increased the coroner fees, but required all fees collected in the normal operating duties of the Coroner be deposited 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. An agreement to transfer the same amount each year to the general fund to help defray the departments operating costs was achieved with the Coroner and is accounted for under Operating Transfers In. Fees and Charges for Services and Other Income are new revenue sources for the Coroner, generated by special services offered by the department.

2015 Expenditure Budget Analysis:

The Coroner’s fiscal year 2015 budget has remained flat for contractual services and commodities. Personnel Services reflect an increase due to negotiated union increases.

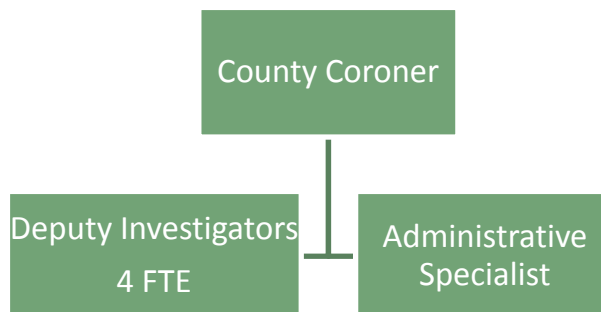
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
McHenry County Deaths	1,494	1,556	1,633
Coroner Investigated Deaths	1,437	1,542	1,575
Phone Notifications	1,108	1,314	1,330
Scene Investigations	324	296	310
Autopsies	112	110	115
Cremation Permits	929	970	975

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$1.67	\$2.33	\$1.82	\$1.93	\$1.95

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 SPECIAL FUND

Funded by: Coroner Fees

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

Classification – Public Safety

Background: 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.

Functions:

- Funds the purchase of electronic and forensic identification equipment and other equipment needed in the daily operations of the Coroner’s Office.

2014 Highlights – See Coroner - General Fund

2015 Goals and Objectives – See Coroner - General Fund

**McHENRY COUNTY CORONER SPECIAL FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

CORONER’S FUND 56

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	47,393	46,572	50,000	44,450	50,000
Utilization of Fund Balance	0	0	3,325	0	0
Intergovernmental	4,000	4,625	4,625	4,320	4,625
Interest Income	43	64	50	73	0
TOTAL DEPARTMENT/FUND	\$51,436	\$51,261	\$58,000	\$48,843	\$54,625
EXPENDITURES:					
Contractual Services	35,304	19,025	5,000	0	14,405
Commodities	610	557	4,000	0	7,500
Capital Outlay	30,897	0	40,000	0	0
Operating Transfers Out	9,000	9,000	9,000	9,000	9,000
Fund Balance Enhancement	0	0	0	0	23,720
TOTAL DEPARTMENT/FUND	\$75,811	\$28,582	\$58,000	\$9,000	\$54,625

Full Time Equivalent History – See Coroner General Fund

Revenue Budget Analysis: Represents Fees established by State Statute to be utilized for the purchase of morgue and forensic identification equipment.

Expenditure Budget Analysis: Contractual Services represents projected costs for training, investigations, uniforms and toxicology laboratory. Commodities cover medical supplies and computer components. The operating transfer out are the funds transferred to the general fund as mentioned in the Coroner’s general fund write up.

Performance Indicators – See Coroner – General Fund

Expense Per Capita – See Coroner – General Fund

Department Organization Chart – See Coroner – General Fund

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 Highlights:

- ✓ Accomplished the purchase of property located at 500 Russel Court.
- ✓ Lead Role in developing the plan for bringing High Speed Optic Fiber to the Government Campus, City of Woodstock, Woodstock School District 200 and the Emergency Telephone Systems Board.
- ✓ Accomplished an Inter-governmental Agreement with the City of Woodstock, Woodstock School District 200 and the Emergency Telephone Systems Board regarding the High Speed Optic Fiber, and the development of a Consortium.
- ✓ Implemented a “Pooled Vehicle” program for County Departments that are not routinely required to have vehicles in the performance of their jobs.

2015 Goals and Objectives:

- a) Coordinate the governmental elements of the completion of the internet fiber extension from McHenry County College to the County Campus in Woodstock.
- b) Develop a grant performance monitoring program with the Assistant to the County Administrator.
- c) Partner with Human Resources to expand participation in the Employee Wellness Program as well as modify the employee health insurance program in a manner that migrates employees from the traditional PPO to the Alternative PPO, the High Deductible PPO, or the HMO.
- d) Coordinate the process of enhancing the 500 Russel Court Building to meet the needs of the E-911 Department and Board.
- e) Obtain the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for Fiscal Year 2015.

**COUNTY ADMINISTRATION
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees and Charges for Services	2,161	1,959	2,600	1,510	2,600
Other Income	682	0	700	0	500
TOTAL DEPARTMENT/FUND	\$2,843	\$1,959	\$3,300	\$1,510	\$3,100
EXPENDITURES:					
Personnel Services	557,457	580,385	572,637	492,082	584,180
Contractual Services	161,038	159,781	175,300	132,116	175,300
Commodities	10,509	13,312	17,950	8,479	17,950
TOTAL DEPARTMENT/FUND	\$729,004	\$753,478	\$765,887	\$632,677	\$777,430

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
9.00	9.00	9.00	9.00	9.00	9.00

2015 Revenue Budget 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.

Department: 18 – COUNTY ADMINISTRATION

Funded By: General Fund

2015 Expenditure Budget Analysis:

Personnel Services is the main costs for County Administration, representing 75% of the department's 2015 budget. Contractual Services is 22.5% and covers the cost for payroll services (91.77% of the 20%) for the entire organization, with the remaining 8.23% for contractual printing, association dues, telecommunications and training. Commodities at 2.5% of the 2015 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.

Performance Indicators:

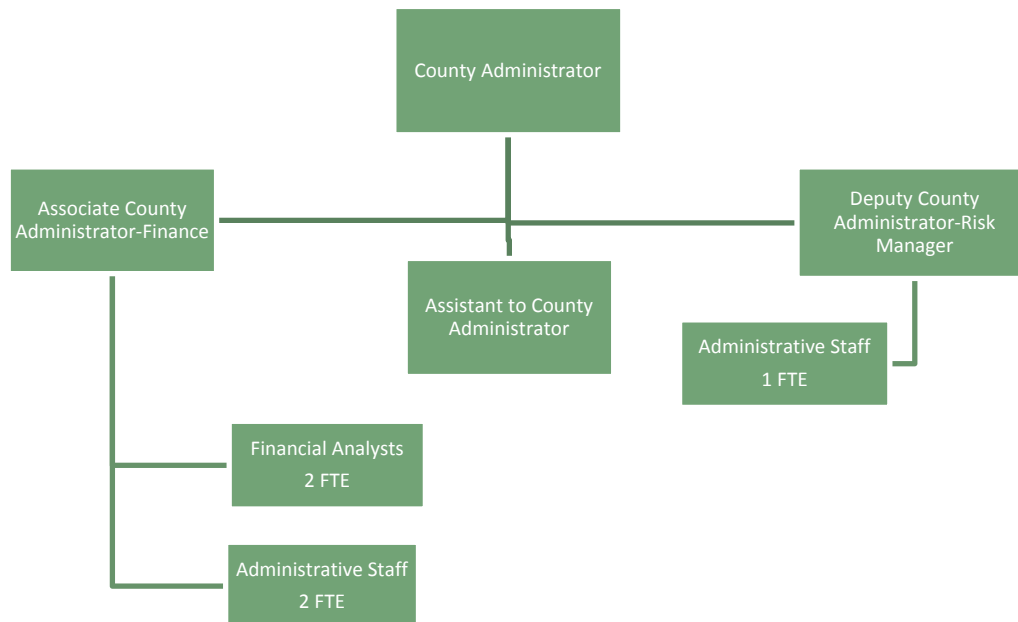
County Administration serves as a liaison between the policy makers on the County Board and 28 Offices and Departments that provide County services. In this "coordination" role, County Administration has few performance indicators. Instead, County Administration is measured broadly by the financial stability of the government and progress toward the organization's strategic plan.

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.17	\$2.37	\$2.31	\$2.49	\$2.87

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes only County Administration.

Department Organization Chart:



Department: 18 – COUNTY ADMINISTRATION - LIABILITY INSURANCE FUND

Funded By: Property Tax Levy

Department Created by: Resolution of the McHenry County Board

Classification – General Government

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 cataloged in the event of a claim made in the future.

2014 Highlights:

- ✓ Completed a physical property appraisal of all County assets to determine the appropriate value for insurance coverage.
- ✓ Issued RFP to seek the services of a new insurance broker/consultant for general liability, property, casualty, umbrella, workers' compensation, auto and other insurance coverage that resulted in the selection of Arthur J. Gallagher & Co.
- ✓ Worked with various County Departments to establish modified duty tasks for employee with work-related injuries which achieved a 3:1 ratio of modified duty days to lost work days.
- ✓ Implemented an individual quarterly reporting process for each department to provide awareness of their respective workers' compensation and auto claims along with the associated costs.

Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND

Funded By: Liability Insurance - Property Tax Levy

2015 Goals and Objectives:

- a) Work with Arthur J. Gallagher & Co. (new insurance broker) to perform a comprehensive review of policies to ensure proper coverage is being provided at the appropriate limits to protect the assets of the taxpayers.
- b) Provide supervisor training on workers' compensation policies and procedures.
- c) Review stand-alone policies for potential integration in the County-wide insurance program.
- d) Create and publish guidelines on the handling of property, liability, and workers' compensation claims for insured and uninsured losses.
- e) Develop a fund reserve policy

**LIABILITY INSURANCE FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

LIABILITY INSURANCE FUND 320

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Tax Revenue	3,917,218	2,993,009	2,750,000	2,654,914	2,250,000
Utilization of Fund Balance	0	0	1,020,731	0	1,454,548
Interest Income	84	39	20	34	20
Other Income	281,094	356,137	359,554	27,457	353,059
TOTAL DEPARTMENT/FUND	\$4,198,396	\$3,349,185	\$4,130,305	\$2,682,405	\$4,057,627
EXPENDITURES:					
Personnel Services	999,683	1,038,927	1,092,790	880,601	1,133,372
Contractual Services	1,900,347	1,953,028	3,013,175	1,801,086	2,900,415
Commodities	10,605	3,610	24,340	2,380	23,840
Capital Outlay	21,990	0	0	0	0
TOTAL DEPARTMENT/FUND	\$2,932,625	\$2,995,565	\$4,130,305	\$2,684,067	\$4,057,627

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
11.96	11.96	11.96	11.96	11.96	11.96

2015 Revenue Budget Analysis:

Revenue for the Liability Insurance Fund is basically derived from property taxes (55%). As illustrated in the table above, the amount of property taxes projected was reduced based on the undesignated fund reserve level and the current status of claims pending. Other income encompasses the cross charging of premiums and workers' compensation claims processed for the Division of Transportation and Valley Hi Nursing Home. Utilization of Fund Balance is being utilized to assist in a controlled reduction of the fund reserve.

2015 Expenditure Budget Analysis:

Fiscal Year 2015 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 41% of the budget, with Property Claims Paid, Premium on Excess Insurance, Premiums for Specific Insurance and Legal Services at 46%, with the remaining 13% representing Dues and Memberships, Trainings, Subscriptions, In House Workers' Compensation Claims, Property Appraisal Reports and Safety Compliance.

Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND

Funded By: Liability Insurance - Property Tax Levy

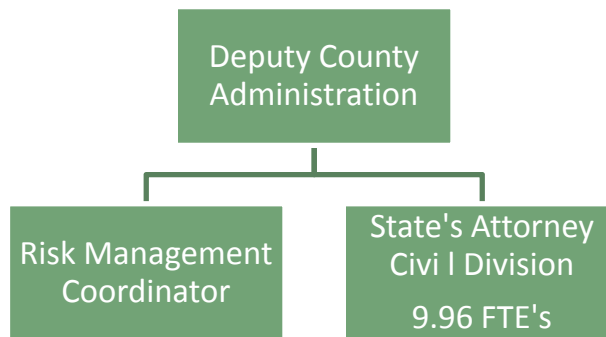
Performance Indicators:	2013	2014	2015
	Actual	Mid-Year	Projected
Specialty Ins. Bound For County (Causality, Property, Workers' Comp.)	13	13	12
Tort Claims Filed	44	43	38
Tort Claims Settled	22	21	19
Auto Claims Filed	61	41	51
Auto Claims Settled	61	38	48
Workers' Comp. Claims Filed	69	40	68
Workers' Comp. Claims Settled	58	38	56
Property Claims 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:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$10.87	\$9.52	\$13.45	\$13.40	\$13.20

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 based on 2012 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes only the Liability Insurance Fund.

Department Organization Chart:



Department: 18 – COUNTY ADMINISTRATION - REVOLVING LOAN FUND

Funded By: Recaptured monies from loans to business under the Community Development Assistance Program

Department Created By: Created by Resolution R-8705-1200-44 of the McHenry County Board

Classification – General Government

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. Currently there are fourteen (14) loans issued to businesses under this program.

Functions:

- **Economic Growth:** Promote economic growth and job creation in McHenry County by providing qualified new or existing businesses with a source of financing to fund certain start-up and expansion needs such as building purchase / improvements and equipment acquisition.
- **Low Cost Borrowing:** Provides funds in combination with other sources of financing and can help a business achieve lower overall interest costs.

2014 Highlights:

- ✓ Currently fourteen (14) active loans issued to businesses under the program.
- ✓ All loans are secured by adequate collateral to support the debt.

2015 Goals and Objectives:

- a) Working with and through the McHenry County Economic Development Corporation to promote the County revolving loan fund as a possible financing tool to all businesses within the County.

**REVOLVING LOAN FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

REVOLVING LOAN FUND 410

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	100	400	0	100	0
Utilization of Fund Balance	0	0	73,504	0	75,014
Interest Income	48,498	38,921	31,496	33,298	29,986
TOTAL DEPARTMENT/FUND	\$48,598	\$39,321	\$105,000	\$33,398	\$105,000
EXPENDITURES:					
Contractual Services	84	42	5,000	0	5,000
Debt Service	100,000	0	100,000	0	100,000
TOTAL DEPARTMENT/FUND	\$100,084	\$42	\$105,000	\$0	\$105,000

Full Time Equivalents History – N/A - See County Administration – General Fund

2015 Revenue Budget Analysis – Interest earned on loans and application fees

2015 Expenditure Budget Analysis – Issuance of loans and fees paid for underwriting

Performance Indicators – N/A

Expense Per Capita – N/A

Department Organization Chart: N/A - See County Administration – General Fund

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 residents 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

2015 Highlights:

- ✓ Completed and passed the Unified Development Ordinance.
- ✓ Completed the revisions to the Stormwater Ordinance.
- ✓ Purchased property located on Russel Court. Facility to be utilized by the McHenry County Workforce and Emergency Telephone Systems Board.
- ✓ Completed the Asset Preservation Program.
- ✓ Actively working on the Fiber Project, which will bring fiber to the County Campus.
- ✓ Provided for voter input through referendum on electing the County Chairperson at large.

2015 Goals and 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) Work with County Administration and Human Resources on changing/developing new Healthcare Plans, and educating the employee body on the need for the changes in order to prevent higher premium costs from penalties derived out of the Cadillac Tax.
- c) Review and prioritize mandated vs. non-mandated programs provided by the County in order to control or maintain costs of operations in the future.
- d) Research and analyze options (constructing, redesigning, relocating, technology, flex time, etc) for addressing the continuing space concerns within the judicial center.
- e) Promote, educate and implement changes with the County's Stormwater Ordinance
- f) Support the protection of groundwater quality and quantity by policy and public education.
- g) 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 collaborate with local area employers.

**COUNTY BOARD
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Licenses and Permits	115,946	115,928	115,000	122,780	124,000
Fees and Charges for Services	513,736	535,301	500,600	415,174	500,600
Other Income	(122)	0	0	32,039	36,920
TOTAL DEPARTMENT/FUND	\$629,560	\$651,229	\$615,600	\$569,993	\$661,520
EXPENDITURES:					
Personnel Services	590,915	612,446	612,695	519,316	614,833
Contractual Services	64,762	62,131	70,632	57,852	70,632
Commodities	27,035	32,061	32,000	22,811	32,000
TOTAL DEPARTMENT/FUND	\$682,712	\$706,638	\$715,327	\$599,979	\$717,465

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
1.00	1.00	1.00	1.00	1.00	1.00

Department: 12 – COUNTY BOARD

Funded By: General Fund

2015 Revenue Budget 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.

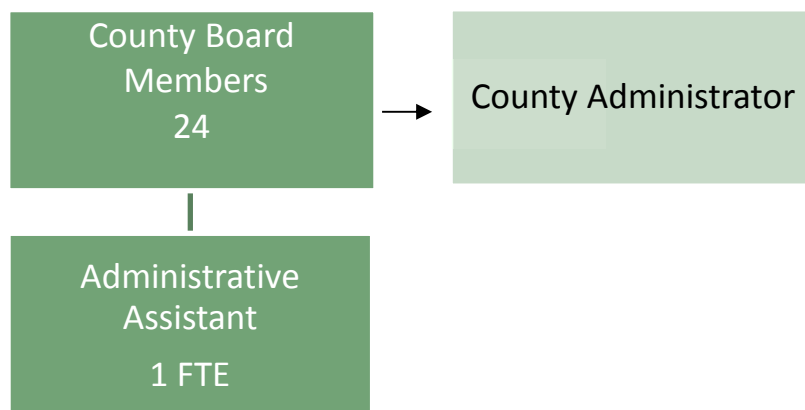
2015 Expenditure Budget Analysis:

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 2016. 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 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.18	\$2.22	\$2.35	\$2.32	\$2.33

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 Highlights:

- ✓ The office continues to make great progress in using the Statewide Voter Registration Data Base to locate duplicate voter registrations within the State of Illinois and 20+ other states. This system also allows the ability to match the records of deceased individuals within the State.
- ✓ With the advent of a new feature to the Illinois Voter Registration System (IVRS) the department has successfully utilized the National Change of Address (NCOA) program through the postal system.
- ✓ With the absence of the Election Administrator Supervisor, the Elections department tirelessly filled in the void left by the absence and carried off a successful March General Primary.
- ✓ A major discovery recount for a countywide race was successfully processed for fifty-three precincts over a week-long period, involving six of the election staff members.

2015 Goals and Objectives:

- a) To welcome aboard the newly elected County Clerk
- b) Work with the newly elected County Clerk to establish a smooth transition so the office will continue to meet the mission statement of the department.
- c) Ensure during the new Clerk’s first year in office that all statutory processes are followed and completed.

**COUNTY CLERK - ELECTIONS
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Intergovernmental	43,290	31,407	43,500	38,880	21,750
TOTAL DEPARTMENT/FUND	\$43,290	\$31,407	\$43,500	\$38,880	\$21,750
EXPENDITURES:					
Personnel Services	679,169	581,230	583,344	413,981	519,788
Contractual Services	289,869	202,846	303,350	124,264	194,050
Commodities	368,901	234,889	371,290	169,574	185,645
TOTAL DEPARTMENT/FUND	\$1,337,939	\$1,018,965	\$1,257,984	\$707,819	\$899,483

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
10.32	10.32	10.25	10.25	10.25	10.20

Includes ONLY Election Workers of the County Clerk’s Office

2015 Revenue Budget Analysis:

As shown in the above budget table under intergovernmental, the State of Illinois does provide supplemental reimbursement for 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.

2015 Expenditure Budget 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 10.2 full time equivalents, including a portion of the Chief Deputy position. The personnel budget as shown in the above budget

Department: 13 – COUNTY CLERK - ELECTIONS

Funded By: General Fund

2015 Expenditure Budget Analysis - Continued

summary represents 37% costs for department employees, while 21% is budgeted for per diems paid to election workers. In the contractual services budget, 26% goes towards expenses for elections judges, training, and extra help, 14% for legal notices, 24% for program maintenance, 12% for polling place rental, and 24% for general operations of the elections. Election Supplies (95%) and mileage reimbursement (5%) make up the commodities fiscal year 2015 budget.

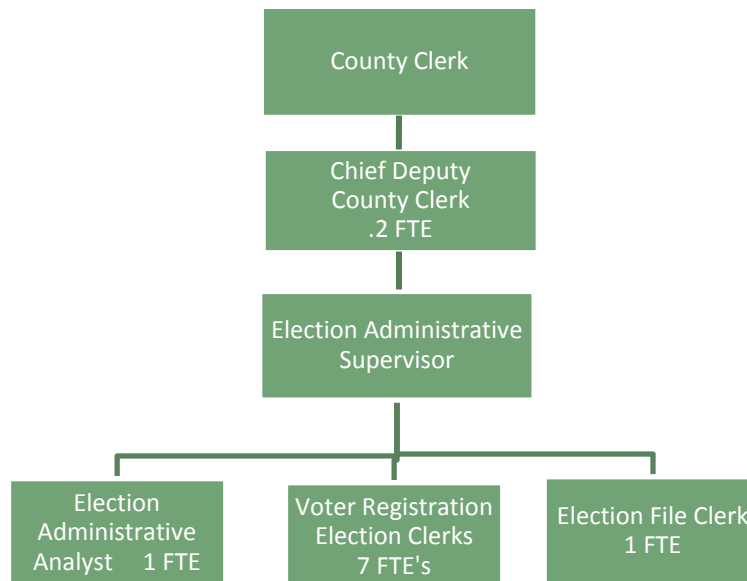
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Voter Registrations Processed	14,610	14,000	14,000
Absentee Ballots Processed	4,603	16,600	3,000
Ballots Cast	39,118	134,700	25,000
Election Judges Working	1,572	2,000	864

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.63	\$4.34	\$3.48	\$4.08	\$2.93

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 Organization Chart:



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 Highlights:

- ✓ County Board Records have been imaged and indexed thru June of 1965.
- ✓ Death Records scanned and indexed are complete from 1878 to 1936.
- ✓ Completed implementing the imaging program to image/index all current invoices paid by the County.
- ✓ Effective June 1, 2014 the State of Illinois changed the marriage law to include same sex marriages and the conversion of a civil union to a marriage. Civil union conversions procedures were set in place to provide a smooth process to comply with the new law.

2015 Goals and Objectives:

- a) Welcome and assist the new County Clerk in learning all of the intricacies of the County Clerk's Office.
- b) Scan and index the death records from 1936 back and start on the birth records.
- c) Begin the process of scanning back-filed contracts binding the County Board.
- d) Prepare and produce a 2015 Year Book after the 2015 Consolidated Election.

**COUNTY CLERK
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	336,515	265,226	325,000	224,862	320,000
Interest Income	1,154	1,138	1,500	989	1,500
TOTAL DEPARTMENT/FUND	\$337,669	\$266,364	\$326,500	\$225,851	\$321,500
EXPENDITURES:					
Personnel Services	423,281	439,702	431,974	380,327	440,851
Contractual Services	4,670	5,289	7,050	1,792	7,050
Commodities	4,972	6,463	9,100	6,596	9,100
TOTAL DEPARTMENT/FUND	\$432,923	\$451,454	\$448,124	\$388,715	\$457,001

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
9.55	9.55	9.55	9.55	9.55	9.60

(Includes ONLY the County Clerk division)

2015 Revenue Budget 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 fairly flat.

2015 Expenditure Budget Analysis:

The County Clerk's Office employs a staff of 9.60 full time equivalents, including the County Clerk and 80% of the Chief Deputy position. Personnel costs are 96% of this department's fiscal year 2015 operating budget and reflect the merit increase awarded by the County Board on December 1, 2014. Contractual Services and Commodities budgets have remained flat, reflecting the County's maintenance budget policy.

Department: 14 – COUNTY CLERK

Funded By: General Fund

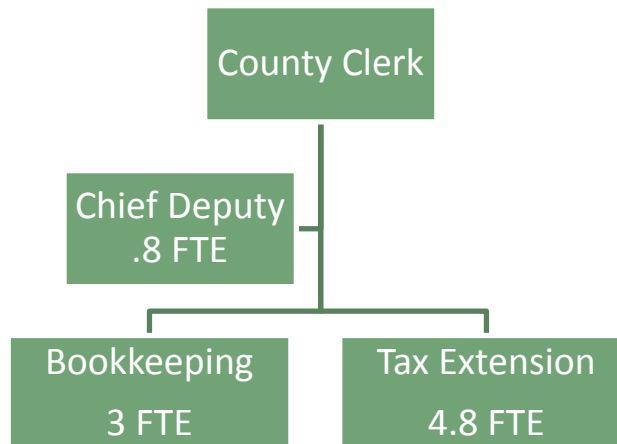
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Certified Copies of Vital Records Issued	13,853	12,500	13,000
Marriage & Civil Union Licenses Issued	1,358	1,325	1,350
Notary Publics Registered	919	1,300	1,300
Business Registrations Filed	664	650	600
Delinquent Tax Parcels Redeemed	2,185	2,500	2,500
Statements of Economic Interest Filed (State)	2,640	2,456	2,525
Statements of Economic Interest Filed (Fed)	461	427	450

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$1.41	\$1.46	\$1.52	\$1.54	\$1.58

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 55 ILCS 5/4-4 allows the county clerk to impose an additional \$2.00 charge for certified copies of vital records as defined in Section 1 of the Vital Records Act, for the sole purpose of defraying the cost of converting the county clerk’s document storage system for vital records as defined in Section 1 of the Vital Records Act. Moneys in the special fund shall be used solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining a document storage system.

Fund Created By: Illinois Compiled Statutes (55 ILCS 5/4-4) Counties Code.

Classification – General Government

Background: On September 18, 1992 the County Board of McHenry County, Illinois per Illinois State Statutes approved Resolution R-9209-1400-171 authorizing the County Clerk to collect an additional fee for certified copies of vital records as defined in Section 1 of the Vital Records Act, and establishing the County Clerk Automation Fund.

Function:

- The additional fee collected for certified copies of vital records must be used by the County Clerk to automate his or her office.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

**COUNTY CLERK - AUTOMATION FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

COUNTY CLERK AUTOMATION FUND 70

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	12,754	11,956	13,000	9,860	13,000
Utilization of Fund Balance	0	0	14,375	0	14,375
Interest Income	168	126	125	102	125
TOTAL DEPARTMENT/FUND	\$12,922	\$12,082	\$27,500	\$9,962	\$27,500
EXPENDITURES:					
Contractual Services	6,821	3,199	10,000	0	10,000
Commodities	1,923	1,349	2,500	2,279	2,500
Capital Outlay	10,455	599	15,000	0	15,000
TOTAL DEPARTMENT/FUND	\$19,199	\$5,147	\$27,500	\$2,279	\$27,500

2015 Revenue Budget Analysis:

The County Clerk Automation Fund is a restricted fund with guidelines established by the Illinois State Compiled Statutes on how the revenue is derived.

2015 Expenditure Budget Analysis:

Expenditures allowed from the restricted County Clerk Automation Fund are established by the Illinois State Compiled Statutes. Contractual expenditures are for maintenance agreements on software and computer equipment. Capital outlay is to purchase new computer technology and equipment to maintain the storage of documents.

Full Time Equivalents History: N/A

Performance Indicators: N/A

Expense Per Capita: See County Clerk – General Fund

Fund Organization Chart – N/A

Department: 42 – COURT ADMINISTRATION

Funded By: General Fund

Mission Statement: *The mission of the 22nd 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 22nd Judicial Circuit, the judicial branch of government for McHenry County. As such, the 22nd 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 22nd 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 Highlights:

- ✓ Implemented case management techniques to reduce the time a case takes to reach disposition and to reduce the current age of pending caseload
- ✓ Implemented the 22nd Judicial Circuit Domestic Violence Court
- ✓ Two staff members were requested to present data at the Illinois Judicial Education Conferences.

2015 Goals and Objectives:

- a) Implement Mentis Technology’s SmartBench Judicial User Interface.
- b) Apply for E-Record certification through the Administrative Office of the Illinois Courts.
- c) Implement training requirements for Court Services staff.

**COURT ADMINISTRATION
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	220,281	193,308	200,000	159,329	200,000
Intergovernmental	8,570	29,063	5,000	1,000	5,000
TOTAL DEPARTMENT/FUND	\$228,851	\$222,371	\$205,000	\$160,329	\$205,000
EXPENDITURES:					
Personnel Services	423,814	428,348	453,812	386,280	519,077
Contractual Services	556,395	514,603	605,605	392,691	525,000
Commodities	101,415	76,026	115,000	40,116	67,980
Capital Outlay	0	24,535	0	9,450	0
Operating Transfers Out	549,706	0	0	0	0
TOTAL DEPARTMENT/FUND	\$1,631,330	\$1,043,512	\$1,174,417	\$828,537	\$1,112,057

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
14.00	14.00	18.00	18.00	19.00	20.00

Above Count reflects total number of employees under Court Administration (Court Administration, Law Library & Special Courts)

2015 Revenue Budget 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.

2015 Expenditure Budget 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.

Department: 42 – COURT ADMINISTRATION

Funded By: General Fund

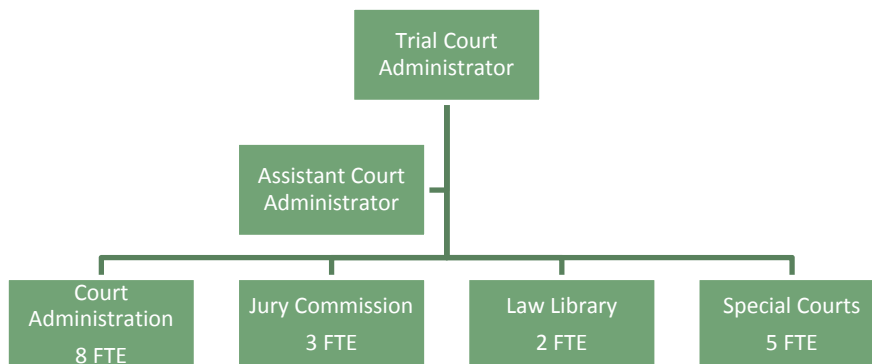
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Number of Jury Trials Held	60	70	80
Number of Cases Filed	72,330	68,000	70,000
Citizens served by Self Help Center	3,557	4,000	4,100
Number of participants in Drug Court	42	70	75
Mental Health Court participants	45	65	65
Domestic Violence Court participants	481	550	500

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$5.90	\$7.75	\$6.53	\$6.48	\$6.22

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 – SPECIAL COURTS FUND

Funded By: Court Fees

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

Classification - Judicial

Background: 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 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. Program funding is 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 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. Program funding is 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 Highlights:

- ✓ Held two McHenry County Drug Court Graduations
- ✓ Hosted Sequential Intercept Mapping meeting to identify gaps in mental health services
- ✓ Presented Information at the Illinois Judicial Education Conferences

2015 Goals and Objectives:

- Researched and applied for supplemental funding to offset local costs related to the specialty court projects.

**COURT ADMINISTRATION – SPECIAL COURTS FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

SPECIAL COURTS FUND 54

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	253,254	233,757	227,000	189,162	228,000
Utilization of Fund Balance	0	0	10,377	0	80,333
Intergovernmental	186,269	279,400	283,013	229,620	176,730
Operating Transfers In	549,706	0	0	0	0
TOTAL DEPARTMENT/FUND	\$989,229	\$513,157	\$520,390	\$418,782	\$485,063
EXPENDITURES:					
Personnel Services	359,932	434,657	451,890	371,633	437,363
Contractual Services	30,214	26,432	27,750	21,859	22,700
Commodities	34,131	37,469	40,750	25,557	25,000
TOTAL DEPARTMENT/FUND	\$424,277	\$498,558	\$520,390	\$419,049	\$485,063

Department: 42 – COURT ADMINISTRATION – SPECIAL COURTS FUND
Funded By: Court Fees

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0.00	1.00	5.00	5.00	5.00	5.00

2015 Revenue Budget Analysis:

The total projected revenues for fiscal year 2015 are shown declining in the above budget table. Fees & Charges for Services has a modest increase, while Intergovernmental has a decline of \$106,283, reflecting the completion of the Bureau of Justice Grant (BJA Grant). With the grant award ending, the fund is placing a higher reliance on the utilization of its fund balance.

2015 Expenditure Budget Analysis:

As with 2015 revenues, the 2015 expenditure budget is also reflecting a decline caused by the completion of the Bureau of Justice Grant. A Court Service's position had been allocated to the grant to oversee and complete the reporting requirements, and now has been re-allocated back to the Court Services budget.

Performance Indicators: See Court Administration – General Fund

Expense Per Capita: See Court Administration – General Fund

Department Organization Chart: See Court Administration – General Fund

Department: 42 – COURT ADMINISTRATION - LAW LIBRARY

Funded By: Court Fees

Fund Created by: The Board of Supervisors of McHenry County in 1963 per State Statute 55 ILCS 5/5-39001

Classification – Judicial

Background: The Law Library is funded by fees as prescribed and set by Senate Bill 0103.

Function: Under direction of the Court Administrator, provides access to necessary legal information to attorneys and self-represented litigants.

2014 Highlights: See Court Administration – General Fund

2015 Goals and Objectives: See Court Administration – General Fund

**COURT ADMINISTRATION – LAW LIBRARY FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

LAW LIBRARY FUND 61

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees and Charges for Services	280,943	232,033	247,000	177,091	226,000
Utilization of Fund Balance	0	0	58,496	0	86,985
Interest Income	733	610	550	355	500
TOTAL DEPARTMENT/FUND	\$281,676	\$232,643	\$306,046	\$177,446	\$313,485
EXPENDITURES:					
Personnel Services	144,719	149,070	149,846	122,268	157,285
Contractual Services	331	398	400	250	400
Commodities	174,516	188,142	155,800	121,093	155,800
Capital Outlay	11,784	0	0	0	0
TOTAL DEPARTMENT/FUND	\$331,350	\$337,610	\$306,046	\$243,611	\$313,485

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
2.00	2.00	2.00	2.00	2.00	2.00

2015 Revenue Budget Analysis:

Projected revenues for fiscal year 2015 are showing declines, reflecting what is happening with all Court Fines and Fees being collected. The overall increase in revenues is caused by the increased utilization of fund reserves.

2015 Expenditure Budget Analysis:

With the exception of personnel services, the Law Library fiscal year 2015 budget has maintained a no growth budget status. The growth in the Personnel Services budget category is due from re-allocating salary splits of the Court Administration management.

Performance Indicators: See Court Administration – General Fund

Expense Per Capita: See Court Administration – General Fund

Department Organization Chart: See Court Administration – General Fund

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 Highlights:

- ✓ Supported the 22nd Judicial Circuit Domestic Violence Court by providing outcome data and increasing probation officer court appearances.
- ✓ Developed sentencing alternatives for transitional-aged youth in response to Public Act 098-0061, *Raising the Age of Juvenile Court Jurisdiction to 18*.
- ✓ Made good progress in the implementation of the Effective Casework Mode (ECW) for adult and juvenile officers by training all supervisory staff in the model that will provide them with the coaching and quality assurance to administer the implementation of ECW for all sworn staff.
- ✓ Updated the department's internal filing system to Versitile Enterprise coded filing system which reduces on site file storage, improves speed and accuracy of file archiving, recall and destruction.
- ✓ Successfully piloted remote access of computer systems to increase efficiencies and enhance decision-making.

Department: 43 – COURT SERVICES

Funded By: General Fund

2015 Goals and Objectives:

- a) Work with systems technology to provide remote access capabilities for all probation staff including supplying staff with the requisite computer hardware and software.
- b) Collaborate with community partners to expand the sentencing options for court-involved youth charged with domestic and family-related violence offenses.
- c) Initiate a workgroup to revise the performance appraisal for supervisory and line staff that coincides with evidence-based practices and the *effective casework model*.
- d) Finalize implementation of the LS-CMI, a web-based risk assessment for adult offenders based upon the current tool in use but offers enhanced case planning capabilities as well as increased inter-rater reliability. This move is consistent with the expansion of the integrated criminal justice project.

**COURT SERVICES
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees and Charges for Services	2,750	2,600	2,100	3,100	2,600
Intergovernmental	727,601	830,722	754,135	581,779	1,314,802
Operating Transfers In	12,385	0	0	0	0
TOTAL DEPARTMENT/FUND	\$742,736	\$833,322	\$756,235	\$584,879	\$1,317,402
EXPENDITURES:					
Personnel Services	2,382,331	2,411,630	2,405,825	2,006,514	2,383,430
Contractual Services	366,996	259,013	472,900	220,230	476,900
Commodities	22,795	20,317	24,300	17,250	20,300
TOTAL DEPARTMENT/FUND	\$2,772,122	\$2,690,960	\$2,903,025	\$2,243,994	\$2,880,630

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
52.00	52.00	52.00	52.00	52.00	51.00

2015 Revenue Budget 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 is generated under Intergovernmental (99.8%) and consists of salary reimbursement for probation officers salaries, Medicaid and Social Security/Parental reimbursement from the State of Illinois. In August of 2014 the 22nd Judicial Court was notified that the Illinois State Supreme Court's State Fiscal Year 2015 budget appropriation included resources to permit the Supreme Court to designate the highest funding level ever allocated for probation reimbursements. As shown in the above revenue budget table, the County's reimbursement for FY 2015 is almost double of FY 2014, but falls short in covering the total costs of the probation officers salaries and benefits, leaving the County to fund the difference.

Department: 43 – COURT SERVICES

Funded By: General Fund

2015 Expenditure Budget 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.

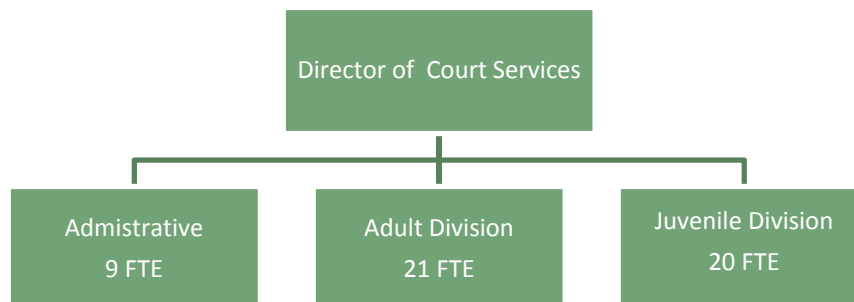
Performance Indicators	2013 Actual	2014 Mid-Year	2015 Projected
Court-ordered Investigations completed By Probation Officers	1,472	1,468	1,468
Active Probation Cases	2,022	1,829	1,829
Public Service Hours Verified by Probation	88,265	86,638	86,638
Victim Impact Panel Attendance	1,129	848	848
Drug Screens	5,851	6,730	6,730
Court Compliance Monitoring	1,852	2,144	2,144

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$10.38	\$10.25	\$11.34	\$11.24	\$11.06

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 -2015 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 FUND
Funded By: Court Fees

Fund Created By: Illinois State Statue 730/ILCS 110/15.1

Classification - Judicial

Background: The Probation Service Fee Fund represents fees collected on persons sentenced to probation as ordered by the court. Fees may only be spent upon approval of the Chief Judge of the 22nd 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.

Function:

- Funds are to be used to provide and/or support programs for offenders under the supervision of Court Services and Probation Department.

2014 Highlights: See Court Services – General Fund

2015 Goals and Objectives: See Court Services – General Fund

COURT PROBATION SERVICE FEE FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

PROBATION SERVICE FEE FUND 53

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	366,042	314,530	338,000	284,519	338,000
Utilization of Fund Balance	0	0	176,493	0	135,627
Interest Income	1,215	1,127	1,200	784	1,000
Other Income	0	0	0	3,605	0
Operating Transfer In	0	20,500	0	0	0
TOTAL DEPARTMENT/FUND	\$367,257	\$336,157	\$515,693	\$288,908	\$474,627
EXPENDITURES:					
Personnel Services	54,242	85,532	91,193	55,986	67,386
Contractual Services	302,079	311,492	359,000	284,847	338,000
Commodities	15,421	23,936	43,000	4,544	42,000
Capital Outlay	0	0	20,000	0	20,000
Operating Transfers Out	0	0	2,500	0	7,241
TOTAL DEPARTMENT/FUND	\$371,742	\$420,960	\$515,693	\$345,377	\$474,627

Full Time Equivalents History: N/A

2015 Revenue Budget Analysis:

The projected decline in revenues is caused by less reliance on the utilization of fund reserve and a decline in interest income.

2015 Expenditure Budget Analysis:

Fiscal Year 2014 was the first year costs for providing electronic monitoring and drug testing were transferred back from the Probation Service Fund to the EMDT Fund. The decline in the 2015 expenditure budget is a reflection of what the EMDT costs were really costing the Probation Service Fund.

Performance Indicators: See Court Services – General Fund

Expense Per Capita: See Court Services – General Fund

Department Organization Chart: See Court Services – General Fund

Department: 43 – COURT SERVICES – ELECTRONIC MONITORING-DRUG TEST
Funded By: Court Fees

Fund Created By: *Illinois Compiled Statutes (730 ILCS 5/5-7-1)*

Classification – Judicial

Background: An offender sentenced to periodic imprisonment who undergoes mandatory drug or alcohol testing, or both, or is assigned to be placed on an approved electronic monitoring device, shall be ordered to pay the costs incidental to such mandatory drug or alcohol testing, or both, and costs incidental to such approved electronic monitoring in accordance with the defendant's ability to pay those costs.

Function:

- Fees established by the County Board and the Chief Judge of the judicial circuit in which the County is located for the cost of maintenance, testing, and incidental expenses related to the mandatory drug or alcohol testing, or both, and all costs incidental to approved electronic monitoring, of all offenders with a sentence of periodic imprisonment.

2014 Highlights: See Court Services – General Fund

2015 Goals and Objectives: See Court Services – General Fund

ELECTRONIC MONITORING – DRUG TESTING FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

ELECTRONIC MONITORING/DRUG TESTING FUND 55

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	12,385	22,861	20,500	16,546	22,000
Utilization of Fund Balance	0	0	24,000	0	17,759
Operating Transfers In	0	0	2,500	0	7,241
TOTAL DEPARTMENT/FUND	\$12,385	\$22,861	\$47,000	\$16,546	\$47,000
EXPENDITURES:					
Contractual Services	0	0	37,000	30,885	37,000
Commodities	0	0	10,000	8,269	10,000
Operating Transfer Out	12,385	20,500	0	0	0
TOTAL DEPARTMENT/FUND	\$12,385	\$20,500	\$47,000	\$39,154	\$47,000

Full Time Equivalents History: N/A

2015 Revenue Budget Analysis:

The projected revenue for the EMDT fund has remained quite flat. Earnings are based solely on the Judges decision in regards to the type of imprisonment being assigned to the offender, and the ability of the offender to pay the fee.

2015 Expenditure Budget Analysis:

The projected expenditures for the EMDT fund have also remained quite flat for the same reasons as the revenues. It is all dependent on the number of periodic imprisonments sentenced by the Judges.

Performance Indicators: See Court Services – General Fund

Expense Per Capita: See Court Services – General Fund

Department Organization Chart: See Court Services – General Fund

Department: 82 - Division of Transportation

Funded By: Tax Levies, Fees, and Intergovernmental Funding

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

Background: 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 275 rides/day, 7,000 rides/month, and 90,000 rides/year. For fiscal year 2014-2015 the MCDOT has programmed to perform approximately 100 miles of pavement preservation which includes resurfacing and crack sealing. In addition, work on replacing the County's aging bridges continues with twelve (12) bridges in engineering, four (4) programmed for rehabilitation, and eight (8) programmed for replacement. The County also undertakes safety, capacity, and operational projects which include four (4) programmed for engineering and three (3) for construction. To facilitate these projects, MCDOT staff manages 19 consultants and 10 contractors for their engineering and/or construction services. Additional statutory duties relate to the township road districts which includes supervision of the 17 township's motor fuel tax funds (approximately \$1,200,000 per year) covering 782 centerline miles. MCDOT also has oversight of the Planning Liaison Program responsible for administering the federally mandated Council of Mayors STP Program (approximately \$3,800,000 annually) for 31 municipalities.

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

Funded By: Tax Levies, Fees, and Intergovernmental Funding

2014 Highlights:

- ✓ Completion of the Western Algonquin Bypass.
- ✓ Completed Phase I preliminary engineering studies for three (3) County bridge replacements (Franklinville Rd., Deerpass Rd., and Lawrence Rd.), initiated engineering on three (3) bridge rehabilitation projects (Bay Rd., Wilmot Rd. and Chapel Hill Rd.), initiated Phase I preliminary engineering studies on one (1) County and two (2) township bridge projects for replacement (N. Union Rd., Oak Grove Rd. and O'Brien Rd.) and completed Phase II design engineering on two (2) Township bridge replacement projects (Noe Rd. and County Line Rd.).
- ✓ Completed preliminary engineering for the intersection safety project at Charles and Raffel Roads.
- ✓ Completed design engineering for the intersection safety project at River and Dowell Roads.
- ✓ Completed construction of the following projects: Johnsburg Rd. (contract 2); Franklinville Rd. (south) bridge replacement; Main Street (Huntley) bridge rehabilitation; and temporary Traffic Signal Installation at Marengo/Harmony/Hemmer/Main intersections in Huntley.
- ✓ Completed the pavement preservation program by resurfacing 27 lane miles and performed crack filling on 27 lane miles of County Highways.
- ✓ Purchased and demolished existing structures at the intersection of County Club Rd. and Hillside Rd. to address immediate safety concern as identified in a Road Safety Audit (RSA) for this intersection.
- ✓ Developed a plan to address regional salt storage issues.

2015 Goals and 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: Johnsburg 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 bi-annual inspection of 135 County and Township owned bridges.
- e) Complete the FY 2014-2018 Five Year Highway Improvement Program.
- f) Develop a comprehensive finish mowing plan for the Southeast portion of the County.
- g) Improve the Pavement Management System, managing long-term costs and strategies in the quest to lower overall costs of maintaining the County Highway system.
- h) Coordinate transit needs through MCRide.

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
63.50	63.50	63.50	63.50	63.50	63.50

Performance Measures Indicators:

	2013 Actual	2014 Mid-Year	2015 Projected
Roadway Improvement Projects (Lane Miles)	9	1	3
Bridge Replacements	3	2	7
Resurfacing (Lane Miles)	12	27	25
Crack Sealing (Lane Miles)	23	27	75
MCRide Patrons (Annual)	91,000	90,000	95,000
Overweight/Oversize Truck Permits Issued	1,050	1,100	1,150

Department: 82 - Division of Transportation

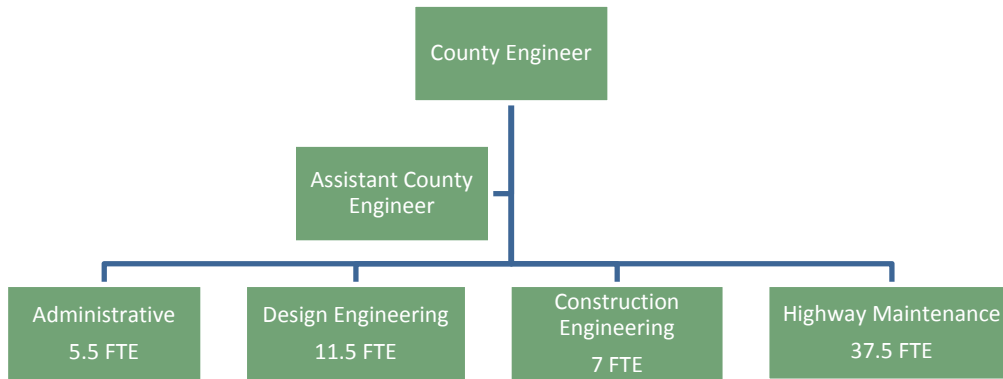
Funded By: Tax Levies, Fees, and Intergovernmental Funding

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$107.72	\$110.45	\$185.46	\$172.25	\$170.57

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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.

Department Organization Chart:



Department 82 – Division of Transportation/Highway Fund

Funded By: Property Tax Levy, RTA Sales Tax, Fees and Intergovernmental Funding

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

Background: 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 FISCAL YEAR 2015 BOARD APPROVED BUDGET

HIGHWAY FUND 21

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	6,346,878	6,584,542	6,400,000	6,178,580	6,450,000
Licenses & Permits	95,128	85,978	61,500	69,026	83,700
Fees and Charges for Services	241	2,342	5,000	0	5,000
Utilization of Fund Balance	0	0	593,356	0	927,988
Intergovernmental	531,827	1,319,060	345,676	1,666,713	1,295,676
Interest Income	6,265	7,368	5,100	5,431	6,100
Other Income	105,647	83,908	122,000	151,427	121,000
Operating Transfers In	12,186,504	13,133,879	16,611,211	6,802,165	11,411,858
TOTAL DEPARTMENT/FUND	\$19,272,490	\$21,217,077	\$24,143,843	\$14,873,342	\$20,301,322
EXPENDITURES:					
Personnel Services	4,685,627	4,682,313	5,128,511	4,134,740	5,393,092
Contractual Services	4,617,734	4,415,250	4,410,278	1,287,428	4,864,542
Commodities	667,656	722,972	746,594	764,826	743,028
Capital Outlay	2,483,385	4,792,708	7,500,000	1,381,304	2,945,000
Operating Transfers Out	6,197,200	6,194,878	6,196,891	6,196,463	6,193,538
TOTAL DEPARTMENT/FUND	\$18,651,602	\$20,808,121	\$23,982,274	\$13,764,761	\$20,139,200*

*\$162,122 maintenance expense paid from Facilities Management – Department 16

2015 Revenue Budget 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 33% of the projected fund revenue for fiscal year 2015. Operating “Transfers In” from the RTA Sales Tax Fund (as set by County Board Resolution) accounts for 59% of the projected revenue and is to be used to assist with funding road projects. Utilization of Fund Balance is a projected draw against the fund reserve to be utilized during the many phases of started projects.

2015 Expenditure Budget Analysis:

Personnel Services reflect the salaries and benefits for each County Board approved position within the department. The road and maintenance employees are labor contract employees whose contract has ended and are currently in negotiation with the County. Forty Five percent (45%) 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 10% for transportation planning, completion of the 2015-2019 Five Year Highway Improvement Plan and minor costs to support the operations of the department. Commodities at 4% of the 2015 budget cover the costs of fuel, equipment parts, office supplies, meeting expenses, highway materials and miscellaneous supplies. The 15% budgeted under Capital Outlay is planned for the replacement of heavy equipment and vehicles. Operating Transfer Out at 31% of the total expenditure budget is for the debt service owed on the Highway Road Improvement Project borrowing. The difference between revenue and expenditures is the amount of the fund budgeted for facility maintenance and is reported under the Facilities Management budget.

Department: 82 – Division of Transportation/Motor Fuel Tax Fund
Funded By: Motor Fuel Tax Allotments

Fund Created By: Illinois State Statute (35 ILCS 505/) Motor Fuel Tax Law

Background: 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
FISCAL YEAR 2015 BOARD APPROVED BUDGET

MOTOR FUEL TAX FUND 22

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Tax Revenue	5,701,109	5,387,795	4,200,000	4,800,481	4,000,000
Utilization of Fund Balance	0	0	3,717,301	0	7,725,108
Intergovernmental	389,465	70,366	72,301	34,859	73,747
Interest Income	39,050	26,622	30,000	16,350	24,000
TOTAL DEPARTMENT/FUND	\$6,129,624	\$5,484,783	\$8,019,602	\$4,851,690	\$11,822,855
EXPENDITURES:					
Personnel Services	137,142	140,726	144,602	122,206	147,855
Contractual Services	3,887,491	2,791,525	3,350,000	3,389,598	5,150,000
Commodities	963,968	550,698	170,000	105,934	170,000
Capital Outlay	3,771,876	2,895,689	4,355,000	606,648	6,355,000
Operating Transfers Out	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$8,760,477	\$6,378,638	\$8,019,602	\$4,224,386	\$11,822,855

2015 Revenue Budget Analysis:

Tax Revenue represents the Motor Fuel Tax Allotments received by the State of Illinois and as stated in the background of the fund, are distributed on the basis of vehicle registration fees. Utilization of Fund Balance represents the projected draw against the reserve for the beginning stages of new projects. As with all MCDOT Funds, when a new project is started, the Division of Transportation (MCDOT) encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete.

2015 Expenditure Budget Analysis:

The Motor Fuel Tax Law reimburses County's for the wages of their County Engineer through the Motor Fuel Tax Fund. Contractual Services cover the costs of Highway Engineering, Consultants and Maintenance and Construction, while Commodities are used for the purchase of highway materials. Capital Outlay represents the planned highway construction in fiscal year 2015.

Department: 82 – Division of Transportation/Matching Fund
Funded By: Property Tax Levy

Fund Created By: Illinois State Statute (605 ILCS 5/5-503) Illinois Highway Code

Background: 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
FISCAL YEAR 2015 BOARD APPROVED BUDGET

COUNTY MATCHING FUND 23

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	1,100,838	1,247,113	1,150,000	1,110,212	1,820,000
Utilization of Fund Balance	0	0	2,610,000	0	4,599,000
Intergovernmental	1,057,380	94,837	0	153,158	0
Interest Income	23,671	21,906	25,000	15,500	21,000
TOTAL DEPARTMENT/FUND	\$2,181,889	\$1,363,856	\$3,785,000	\$1,278,870	\$6,440,000
EXPENDITURES:					
Contractual Services	820,467	627,145	150,000	65,824	350,000
Capital Outlay	2,440,675	2,172,731	3,635,000	743,315	6,090,000
TOTAL DEPARTMENT/FUND	\$3,261,142	\$2,799,876	\$3,785,000	\$809,139	\$6,440,000

2015 Revenue Budget Analysis:

The Matching Fund does have separate property tax levy as established by the State Statute with a maximum rate of .05% of assessed valuation. The notable increase in the Tax Revenue is from the request of MCDOT to reduce the County Bridge Fund levy and shift additional funds to the Matching Fund. Utilization of Fund Balance represents the projected draw against the reserve for the beginning stages of new projects. As with all MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete.

2015 Expenditure Budget Analysis:

Contractual Services represents the projected costs for Engineering, Consultants and Maintenance Contracts, while Capital Outlay is the projected costs for the purchase of Highway Right of Way and Highway Construction.

Department: 82 - Division of Transportation/County Bridge Fund
Funded By: Property Tax Levy and State Government Reimbursements

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

Background: 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
 FISCAL YEAR 2015 BOARD APPROVED BUDGET**

COUNTY BRIDGE FUND 24

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	1,031,357	1,247,113	1,050,000	1,013,659	480,800
Utilization of Fund Balance	0	0	1,937,000	0	2,906,200
Intergovernmental	557,867	99,641	1,040,000	198,621	860,000
Interest Income	7,352	8,366	8,000	6,463	8,000
TOTAL DEPARTMENT/FUND	\$1,596,576	\$1,355,120	\$4,035,000	\$1,218,743	\$4,255,000
EXPENDITURES:					
Contractual Services	631,273	441,585	1,715,000	210,352	1,545,000
Capital Outlay	333,853	350,200	2,320,000	940,656	2,710,000
TOTAL DEPARTMENT/FUND	\$965,126	\$791,785	\$4,035,000	\$1,151,008	\$4,255,000

2015 Revenue Budget Analysis:

The Matching Fund does have separate property tax levy as established by the State Statute with a maximum rate of .05% of assessed valuation. For the 2015 budget, MCDOT requested the property tax levy be reduced to shift additional funding to the Matching Fund. Utilization of Fund Balance represents the projected draw against the reserve for new projects. As with all the MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete. Intergovernmental is the projected amount of State Government reimbursement on certain projects.

2015 Expenditure Budget Analysis:

Contractual Services covers the costs of Engineering, Consulting, and Contractual Maintenance, while Capital Outlay is for the purchase of Highway Right of Way and Highway Construction.

Department: 82 - Division of Transportation/County Option Motor Fuel Tax Fund
Funded By: County Motor Fuel Tax, State Government Reimbursements

Fund Created By: Illinois State Statute (55 ILCS 5/5-1035.1) Illinois Highway Code

Background: 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
 FISCAL YEAR 2015 BOARD APPROVED BUDGET**

COUNTY OPTION MOTOR FUEL TAX FUND 25

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Tax Revenue	4,196,917	4,165,411	4,000,000	3,385,481	4,000,000
Utilization of Fund Balance	0	0	4,585,000	0	4,260,000
Intergovernmental	475,437	40,741	4,650,000	95,074	1,500,000
Interest Income	19,424	19,754	20,000	13,794	20,000
Other Income	50	839	0	754	0
TOTAL DEPARTMENT/FUND	\$4,691,828	\$4,226,745	\$13,255,000	\$3,495,103	\$9,780,000
EXPENDITURES:					
Contractual Services	1,562,035	1,926,969	2,270,000	717,087	4,635,000
Commodities	61,313	182,062	1,345,000	1,423,390	1,345,000
Capital Outlay	773,967	815,720	9,640,000	3,364,993	3,800,000
TOTAL DEPARTMENT/FUND	\$2,397,315	\$2,924,751	\$13,255,000	\$5,505,470	\$9,780,000

2015 Revenue Budget Analysis:

The County Option Motor Fuel Tax receives funding through a tax imposed by McHenry County on the purchase of fuel at retail for the operation of motor vehicles and recreational watercraft. As shown in the above budget table, this revenue stream has been declining with the advent of hybrid vehicles and continued improved efficiencies in all vehicles. The fund does receive reimbursement from the State on certain projects. Utilization of Fund Balance represents the projected draw against the reserve for new projects. As with all the MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete.

2015 Expenditure Budget Analysis:

Contractual Services cover the costs for Traffic Signal and Highway Lighting Maintenance, the power required for Highway Lighting, Engineering and Consulting, Highway Contractual Maintenance and Contingency. Commodities encompass Highway Materials, while Capital Outlay is for the purchase of Highway Right of Way and Highway Construction.

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 Operation Plans** – Each Emergency Services and Disaster Agency shall prepare emergency operation plans for its geographic boundaries that comply with planning, review, and approval standards promulgated by the Illinois Emergency Management Agency, Federal Emergency Management Agency, Illinois and Federal Environmental Protection Agency, and Emergency Management Professional Standards.
- **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** – Preservation and maintenance of emergency communications systems and cadre, allowing for communicating with key stakeholders and other County departments as well as appropriate local, state, and federal agencies to manage communication resources during an emergency or disaster.
- **Volunteers** – Provides volunteer coordination and management related to Mass Care, Incident Support, Search and Rescue, and other roles as defined.
- **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.

2014 Highlights:

- ✓ Conducted the following exercises and drills: McHenry County College Active Shooter Drill, Division of Transportation/Government Center Tornado Drill, IL Emergency Services Management Association/Emergency Management Assistance Team Large Scale Disaster Exercise, Communication infrastructure recovery exercise with AT&T, Hearthstone Nursing

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Funded By: General Fund

2014 Highlights - Continued

- ✓ Home full scale evacuation drill, and Emergency Prophylaxis Dispensing Drill with McHenry County Department of Health.
- ✓ Trained 207 participants in Severe Weather Spotting
- ✓ Co-hosted an International Association of Emergency Managers Region 4 & 5 Conference in Savannah, GA
- ✓ Launched the preparedness portal for citizens of McHenry County – McHenryAware.com

2015 Goals and Objectives:

- a) Revise county-wide Tactical Interoperable Communications Plan.
- b) Further enhance community preparedness through training, presentations, and outreach preparedness events.
- c) Enhance incident management and resource management training for Emergency Operations Center (EOC) crisis management team.
- d) Maintain EMA Accreditation from the Illinois Emergency Management Agency (IEMA) as a result of (but not limited to): reviewing our county Emergency Operations Plan, conducting various multi-jurisdictional, multi-agency full scale disaster exercises, planning, volunteer recruitment, 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.
- e) Provide CPR/AED/First Aid, Ground Search and Rescue, Fire Rehab, Disaster Operations, EOC Support, Communications, Damage Assessment, and Severe Weather Operations training for staff and up to 70 volunteers.
- f) Revise and exercise the Continuity of Operations Plans with all 27 county departments.
- g) Provide support to local jurisdictions in obtaining EMA certification through their Emergency Operations Plan development and meeting other requirements.
- h) Increase local jurisdiction involvement in all aspects of the Natural Hazard Mitigation plan and complete the update to the current plan.

**EMERGENCY MANAGEMENT AGENCY
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees and Charges for Services	750	825	825	924	825
Intergovernmental	105,571	97,846	81,238	7,990	68,000
TOTAL DEPARTMENT/FUND	\$106,321	\$98,671	\$82,063	\$8,914	\$68,825
EXPENDITURES:					
Personnel Services	212,571	221,867	219,218	192,942	227,464
Contractual Services	22,935	28,723	31,000	28,272	31,350
Commodities	26,018	36,039	27,200	24,501	16,130
Capital Outlay	0	7,623	0	0	0
TOTAL DEPARTMENT/FUND	\$261,524	\$294,252	\$277,418	\$245,715	\$274,944

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
4.00	4.00	4.00	4.00	4.00	4.00

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Funded By: General Fund

2015 Revenue Budget 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. No Fee increases have been discussed by the department.

2015 Expenditure Budget Analysis:

The 2015 Personnel Services budget as reflected in the above budget table reflects the merit awarded on December 1, 2014. The 2015 budget in total has been reduced by \$2,474 due to the decline in grant awards.

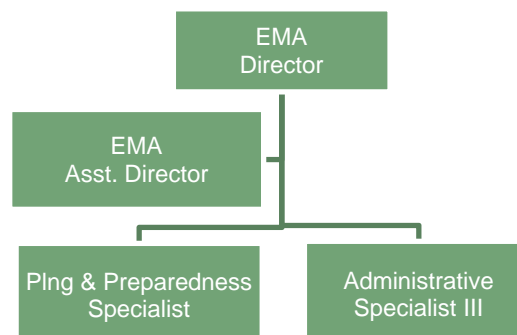
Performance Indicators:	2013	2014	2015
	Actual	Mid-Year	Projected
Number of Active Volunteers	72	75	80
EMA Staff Training	35	25	25
Volunteer Training Classes	37	36	36
Community Presentations/Outreach	14	15	15
Disaster Exercises	11	10	10
Mutual Aid Coordination	49	54	54
Jurisdiction Partnership Development	17	18	18
Local Gov't Technical Advisory Assistance	24	24	24

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$.93	\$.85	\$.85	\$.90	\$ 0.89

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 – 2015 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 ETSB 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 ETSB 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 ETSB 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 Highlights:

- ✓ Under the direction of the ETSB, actively participated with the Northern Illinois Next Generation Alliance in evaluating and researching a next generation 9-1-1 system.
- ✓ Evaluated 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 high speed fiber optic network to be built within the County.
- ✓ Upgraded twenty-six (26) Computer Aided Dispatch Workstation hardware located in the Public Safety Answering Point to bring current technology and stability to the dispatch centers operations.
- ✓ Implemented Emergency Medical Dispatch Software in the six (6) Public Safety Answering Points, providing 9-1-1 dispatchers with automated pre-arrival instructions which are given to the caller, rendering aid to the person in need while responding emergency personnel are in route.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

2015 Goals and Objectives:

- a) Upgrade twenty (20) ETSB network and application servers to remain current with technology advancements in software, preventing disruption of computer based applications utilized by the forty-three (43) public safety agencies within McHenry County.
- b) Relocate ETSB Administrative Offices and ETSB Server room to a location that will meet current and future needs.
- c) Proceed with planning for the implementation of Next Generation 9-1-1 in the six (6) McHenry County Public Safety Answering Points.
- d) Implement fiber network infrastructure for interconnectivity between all six (6) McHenry County Public Safety Answering Points which will provide the backbone necessary to implement NG9-1-1, and create the opportunity for high speed data transmission and system updates to police and fire mobile units in the field.

**EMERGENCY TELEPHONE SYSTEMS BOARD
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

EMERGENCY TELEPHONE SYSTEMS BOARD FUND 95

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	2,736,376	2,542,269	2,170,000	1,972,491	2,408,076
Utilization of Fund Balance	0	0	201,107	0	238,104
Interest Income	4,205	6,241	7,500	3,636	4,800
Other Income	60	80	0	20	0
TOTAL DEPARTMENT/FUND	\$2,740,641	\$2,548,590	\$2,378,607	\$1,976,147	\$2,650,980
EXPENDITURES:					
Personnel Services	348,723	360,985	385,677	289,724	488,190
Contractual Services	1,508,593	1,661,576	1,731,730	1,200,246	1,750,790
Commodities	87,830	44,424	241,200	76,410	42,000
Capital Outlay	182	452	20,000	230,798	370,000
Depreciation	636,231	600,959	0	0	0
TOTAL DEPARTMENT/FUND	\$2,581,559	\$2,668,396	\$2,378,607	\$1,797,178	\$2,650,980

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
5.00	5.00	5.00	5.00	6.00	6.00

2015 Revenue Budget Analysis:

The State Legislators approved extending the E-911 surcharge on mobile phone service, therefore maintaining the current funding levels for the ETSB. This is reflected in the increase in Fees and Charges for Services for fiscal year 2015. Utilization of Fund Balance is being used to fund an enhancement to the E-911 system.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

2015 Expenditure Budget Analysis:

In August of 2014, the ETSB received approval by the McHenry County Board to add an “Operations Manager” position to oversee the technical staff and assist in the development and implementation of new technologies. This new position is reflected in the fiscal year 2015 personnel services budget. The huge Capital Outlay growth is due to the supplemental award for the next generation E-9-1-1. The move to the 500 Russel Court Facility is not included in the 2015 operating budget, but will be handled as a project and budget adjustment once all decisions are final.

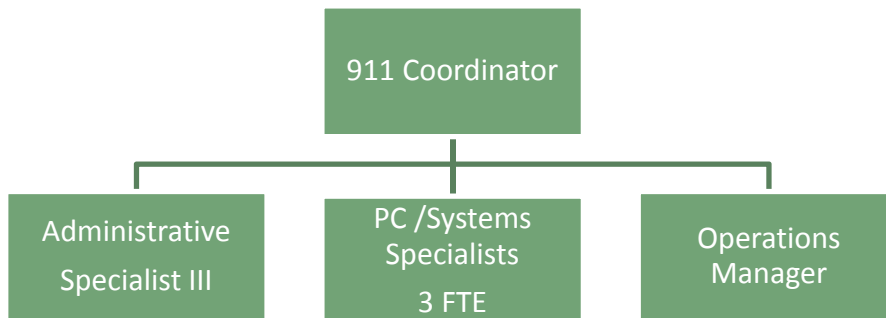
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Dispatch Centers Supported by ETSB Services	6	6	6
911 Wireless Calls Processed	78,498	77,500	75,000
911 Land Line Calls Processed	31,493	31,000	30,500
Non-emergency Calls (Alarm, Admin., etc.)	407,609	406,500	405,000
Number of Police Incidents Dispatched	205,943	204,000	203,000
Number of Fire Incidents Dispatched	30,878	30,500	30,000
Police Agencies Supported by ETSB Serv	26	26	26
Fire Agencies Supported by ETSB Services	17	17	17

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$8.98	\$8.38	\$8.41	\$7.72	\$8.62

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 – 2015 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 Highlights:

- ✓ Completed the development of a five (5) year capital asset preservation plan.
- ✓ Developed a Chiller Replacement Plan that encompasses replacing five (5) rooftop chillers over a period of three (3) years.
- ✓ Implemented a County wide Project Work Order System for departments to use when requesting services that fall out of the normal repair and maintenance of the facilities.
- ✓ Completed retro commissioning of the Government Center building with a grant from SEDAC. Program identified additional energy saving opportunities for implementation.
- ✓ Instituted a monthly newsletter called “Facility Facts” to be used as a tool to improve communications, recognize staff members accomplishments and share information with the 33 members of the Facilities Management Team.

2015 Goals and Objectives:

- a) Recommend plans for projects to be addressed under the first phase of the McHenry County 5-Year Capital Improvement Preservation Plan.
- b) Develop updated bid specifications and vendor list for compliance to McHenry County Purchasing Ordinance.
- c) Design and implement a Facilities Management program for the 500 Russel Court building to allow for the accounting and proper funding of maintaining the facility.
- d) Reduce overall energy consumption for McHenry County facilities by an additional 3% using energy techniques identified through audits and best practices.
- e) Analyze the restructure of the department with the retirement of the Facilities Management Housekeeping Supervisor.

**FACILITIES MANAGEMENT
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	7,581	34,828	0	473,476	67,574
Other Income	84	2,672	0	3,947	2,874
TOTAL DEPARTMENT/FUND	\$7,665	\$37,500	\$0	\$477,423	\$70,448
EXPENDITURES:					
Personnel Services	1,147,555	1,148,374	1,131,251	954,691	1,148,417
Contractual Services	1,545,159	1,653,454	1,676,318	1,200,387	1,756,375
Commodities	150,678	133,971	137,511	92,308	129,192
Capital Outlay	0	0	0	712,151	0
TOTAL DEPARTMENT/FUND	\$2,843,392	\$2,935,799	\$2,945,080	\$2,959,537	\$3,033,984

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
33.0	33.0	33.0	33.0	33.0	33.0

2015 Revenue Budget 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 and is projected to be received through the Illinois State Commerce and Economic Opportunity Public Sector Electric Efficiency Program. Other Income reflects income generated through the recycling of scrap metal.

Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

2015 Expenditure Budget Analysis:

The Facilities Management Department employs a staff of 33 full time equivalents, including the Director. As shown in the above budget summary, the 2015 Personnel Services make up 38% of the department's operating budget. The increase in the 2015 budget includes the 2014 merit/union awards effective on December 1, 2014. The Contractual Services budget accounts for 58% of the department's operations of which 66% is for the organization's utilities, 33% is contributed to maintenance (including capital replacement, snow removal and lawn maintenance), and 1% for telecommunications, contractual services and maintaining the department's vehicles. Commodities make up 4% of the operating budget and cover costs relating to copying paper for the whole organization (44%), cleaning materials (36%), and office supplies, fuel, meeting expense and mileage (20%). The Capital Outlay expense in 2014 was for the replacement of two (2) rooftop chillers.

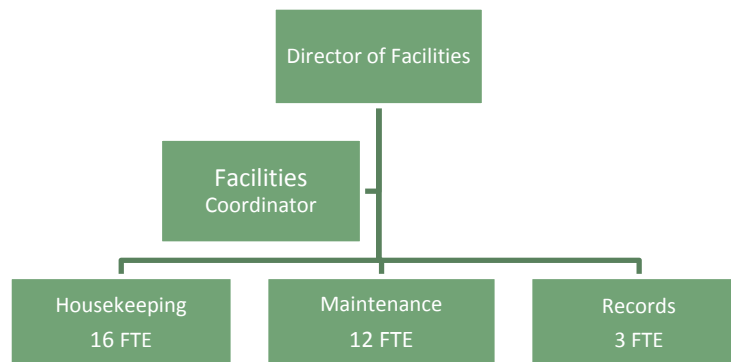
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Copy/Printer Paper Delivery to Departments (Reams)	19,620	18,500	17,300
New Records Sent to Archives (Boxes)	2,346	2,100	2,200
Records Purged by Archives (Boxes)	1,405	1,350	1,500
Work Orders Completed	10,335	10,400	10,500
Electrical Usage in KwHs	11,256,964	11,129,206	10,795,350
Electrical Costs	\$882,808	\$859,490	\$824,209
Natural Gas Usage in Therms	437,979	565,192	416,080
Natural Gas Costs	\$221,822	\$322,606	\$238,844

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$12.41	\$10.42	\$10.73	\$10.78	\$11.11

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 – HIGHWAY FUND
Funded By: The Division of Transportation – Highway Fund

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

Classification – Transportation

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 appropriated budget through the Highway Fund to accomplish these duties.

Function: See Facilities Management – General Fund

2014 Highlights – See Facilities Management – General Fund

2015 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – HIGHWAY FUND (21)
FISCAL YEAR 2015 BOARD APPROVED BUDGET

HIGHWAY FUND 021

	FY 2012	FY2013	FY 2014	FY 2014	FY 2015
EXPENDITURES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Personnel Services	36,826	32,490	46,018	25,559	46,571
Contractual Services	90,854	94,763	113,141	123,837	113,068
Commodities	2,410	2,410	2,410	2,410	2,483
Capital Outlay	33,150	0	0	0	0
TOTAL DEPARTMENT/FUND	\$163,240	\$129,663	\$161,569	\$151,806	\$162,122

Full Time Equivalent History: See Facilities Management – General Fund

2015 Revenue Budget Analysis:

There is no revenue generated by this department for this fund. The fund is paying the cost of the Facilities Management Expenses as the services are being provided to the Highway Fund.

2015 Expenditure Budget Analysis:

Facilities Management has allocated a small percentage of its maintenance and housekeeping staff hours to service the Division of Transportation facility. Personnel Services reflects the projected costs for wages and benefits (excluding Health Insurance) for servicing the needs of the facility. Contractual Services includes costs for utilities (50%), lawn care (15%), maintenance agreements (21%), repair and maintenance to building and grounds (13%), and 1% for telecommunications and repair and maintenance to heavy machinery. Commodities cover the costs for cleaning materials.

Performance Indicators: See Facilities Management – General Fund

Expense Per Capita – See Facilities Management – General Fund

Department Organization Chart – See Facilities Management – General Fund

Department 16 – FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND
Funded By: Valley Hi Nursing Home – Valley Hi Enterprise Fund

Fund 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 Health and Welfare

Background: Facilities Management by direction of the County Board is responsible for the parking lot, lawn care, testing of the sewage treatment plant, outside repair to the facility, minor repair to the inside of the facility, and nursing equipment. A budget is appropriated through the Valley Hi Enterprise Fund to manage these responsibilities, including 1 full time and 1 part time position.

Function: See Facilities Management – General Fund

2014 Highlights – See Facilities Management – General Fund

2015 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND (350)
FISCAL YEAR 2015 BOARD APPROVED BUDGET

VALLEY HI ENTERPRISE 350

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
EXPENDITURES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Personnel Services	133,359	136,023	148,033	119,229	152,051
Contractual Services	69,395	62,064	67,034	101,196	66,534
Commodities	0	37	500	495	1,000
TOTAL DEPARTMENT/FUND	\$202,754	\$198,124	\$215,567	\$220,920	\$219,585

Full Time Equivalents History: See Facilities Management – General Fund

2015 Revenue Budget Analysis:

There is no revenue generated by this department for this fund. The fund is paying the cost of the Facilities Management Expenses as the services are being provided to Valley Hi Nursing Home.

2015 Expenditure Budget Analysis:

Facilities Management maintains two positions at Valley Hi, one full time position and one position that is split between Valley Hi and Facilities Management. Personnel Services includes the wages and all benefits for these two positions. Contractual Services includes Maintenance Agreements (16%), Repair and Maintenance of the building and grounds (35%), Snow Removal (15%), Lawn Maintenance (25%), and 9% for telecommunications, uniform expense, repair and maintenance to vehicles and heavy machinery. Commodities cover miscellaneous supplies and fuel, oil and grease.

Performance Indicators: See Facilities Management – General Fund

Expense Per Capita: See Facilities Management – General Fund

Department Organization Chart: See Facilities Management – General Fund

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 Highlights:

- ✓ Created a mobile version of the parcel viewer “Athena: using JavaScript/HTML5 Technology, enabling users to utilize the parcel viewer through tablets and phones.
- ✓ Updated all servers and desktop software to ArcGIS 10.2.2
- ✓ Created new version of the McHenry County Street and Road Guide used by emergency responders and the public
- ✓ Created mobile GIS data collector application for the Emergency Management Agency (EMA) to assist with reporting information in the field for disaster purposes. This application assists with standardization of information reported; increasing the speed information is being transferred, and adding to the ability to map information instantaneously.
- ✓ Quality checked and completed the 2013 Northeastern Illinois Joint County Aerial Flight, including verifying 6,300 aerial images.
- ✓ Successfully completed all parcel updates for deeds recorded in 2013 within a six week established deadline with the Assessment Department.

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

Funded By: Public Act 91-0791 - Fees on Instruments Recorded by the County Recorder

2015 Goals and 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 2014 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.

**GEOGRAPHIC INFORMATION SYSTEMS FUND (65)
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GEOGRAPHIC INFORMATION SYSTEMS FUND 65

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	909,379	911,013	973,000	526,142	603,000
Utilization of Fund Balance	0	0	36,238	0	307,170
Interest Income	2,565	2,856	2,500	2,100	2,500
TOTAL DEPARTMENT/FUND	\$911,944	\$913,869	\$1,011,738	\$528,242	\$912,670
EXPENDITURES:					
Personnel Services	443,822	483,730	512,738	425,076	548,670
Contractual Services	289,409	288,918	460,250	142,536	325,250
Commodities	9,139	16,097	38,750	27,712	38,750
TOTAL DEPARTMENT/FUND	\$742,370	\$788,745	\$1,011,738	\$595,324	\$912,670

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
6.25	6.25	6.25	6.00	6.00	6.00

2015 Revenue Budget 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, and refinancing, both of which have slowed further over 2013. The increase in Utilization of Fund Balance is the estimated cost needed if the County should determine to do its own aerial fly over in 2015.

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

Funded By: Public Act 91-0791 - Fees on Instruments Recorded by the County Recorder

2015 Expenditure Budget 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, 2014, 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.

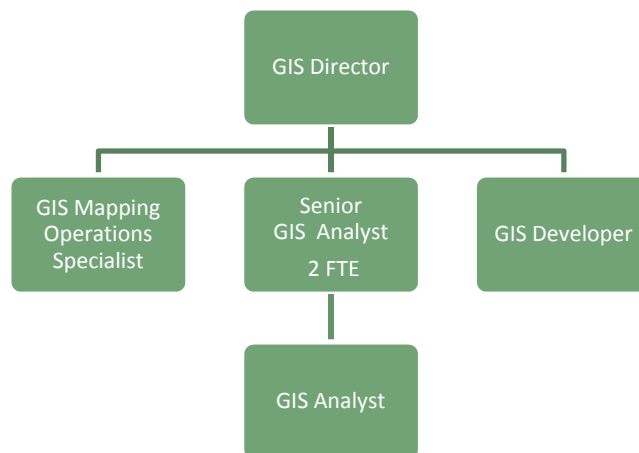
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Parcels Maintained in GIS	149,189	149,461	150,000
Public Data Sharing Partners	185	191	195
Number of Maps Created	230	242	339
Number of GIS Web Applications	9	10	10
Number of visits to Athena Parcel Viewer	76,216	105,000	115,000

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.25	\$2.41	\$2.77	\$3.28	\$2.97

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 – 2015 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 Health and Welfare

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

2014 Highlights:

- ✓ Completed the 2014 Healthy Community Study which looked at a broad range of community characteristics and provided a thorough understanding of the ‘health’ of McHenry County from different perspectives.
- ✓ The Medical Reserve Corps (MRC) expanded their volunteer base to 250 and contributed in excess of 580 volunteer hours.
- ✓ Began the initial rollout of Magnet Software (CSI), a land based GIS record management system for Environmental Health Programs designed to streamline processes and provide greater efficiency to the department.
- ✓ The Animal Control Division sponsored successful semi-annual microchip and rabies vaccination events in April and October.

2015 Goals and Objectives:

- a) Explore web-based systems and tools for a sustainable billing program to capture more revenue opportunities in the Nursing Division.
- b) Enhance and expand our collaboration with our County’s health care providers to provide access to health services to all McHenry County residents as the Affordable Care Act is fully implemented.
- c) Fully implement Magnet Software (CSI) land based GIS record management system for Environmental Health Programs with a platform that integrates with the County’s GIS systems for enhanced mapping and planning capabilities.
- d) Prepare and adopt the Illinois Plan for Local Assessment of Needs (IPLAN), a 5-year plan that addresses health priorities outlined in the Healthy Community Study Needs Assessment.
- e) Develop a Quality Improvement Plan that addresses concerns throughout the Department as a prerequisite to a voluntary accreditation through the National Public Health Accreditation Board.
- f) Revise and update Article XVII, the Ordinance for Animal Control.
- g) Establish emergency preparedness plans in relation to animals during an emergency.

HEALTH DEPARTMENT FISCAL YEAR 2015 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Licenses and Permits	549,834	556,752	565,000	525,355	565,000
Fines and Forfeitures	35,318	26,825	37,500	21,842	37,500
Fees and Charges for Services	1,040,488	987,470	1,022,625	825,415	1,005,125
Non-Cash Revenues	184,702	159,313	300,000	0	300,000
Intergovernmental	3,025,394	3,349,998	3,439,957	2,504,641	3,379,460
Interest Income	3	3	0	2	0
TOTAL DEPARTMENT/FUND	\$4,835,739	\$5,080,361	\$5,365,082	3,877,255	\$5,287,085
EXPENDITURES:					
Personnel Services	5,119,530	5,252,032	5,366,031	4,520,604	5,376,980
Contractual Services	546,929	846,610	995,192	794,369	1,015,123
Commodities	438,064	374,540	530,546	227,853	468,210
Non-Cash Expenditures	213,440	163,373	300,000	0	300,000
TOTAL DEPARTMENT/FUND	\$6,317,963	\$6,636,555	\$7,191,769	\$5,542,826	\$7,160,313

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
137.35	140.79	139.23	129.70	130.35	130.90

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Funded By: General Fund

2015 Revenue Budget Analysis:

Revenue projections for the Health Department's fiscal year 2015 budget have declined slightly, with the biggest decline in the Intergovernmental revenue line item. A large portion of the Intergovernmental revenue is based on grant funding and at the time of passage of the 2015 budget, the department had not been notified yet on some of the grant applications. The stagnant housing market and a flat economy continue 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.

2015 Expenditure Budget Analysis:

The decline in expenditures can also be attributed to waiting for responses on grant applications. The non-cash expenditures account for the value of free vaccines received from the State.

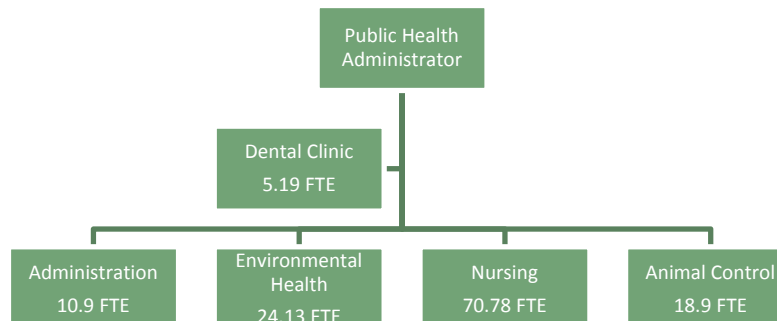
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Dental Procedures Completed	20,728	20,000	22,000
Nursing-WIC Program Caseload	4,533	4,632	4,632
Nursing-Family Case Management Clients Served	8,336	8,350	8,350
Nursing-Breast & Cervical Cancer Caseload	871	1,090	1,200
Nursing-Illness Outbreaks Investigated	12	16	18
Environmental-Food Facility Inspections	7,172	7,200	7,200
Environmental-Solid Waste Activities	1,295	1,300	1,300
Environmental-Private Waste Water Disposal	1,948	2,000	2,000
Environmental-Private Water Supply Activities	986	1,000	1,000
Environmental-Nuisance/Housing Activities	1,405	1,450	1,450
Animal Control-Dogs Registered	57,450	58,000	58,000
Animal Bites	540	500	500
Animal Control-Volunteer Hours	5,987	6,000	6,000

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$24.48	\$22.60	\$25.10	\$24.71	\$25.23

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 – HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND

Funded By: Fees and Donations

Fund Created By: McHenry County Board Resolution R-9701-51-06

Classification – Public Health and Welfare

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.

Functions:

- Provide dental services to families of children and young adults who otherwise would not have access to dental care due to financial hardships

2014 Highlights:

- ✓ Completed 20,000 dental procedures

2015 Goals and Objectives:

- Promote awareness of the Dental Care Clinic to educate citizens on the dental services available to the families of children and young adults who are dealing with financial hardships.

**HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

DENTAL CARE CLINIC FUND 42

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	72,981	83,900	71,000	35,436	71,000
Utilization of Fund Balance	0	0	92,301	0	70,275
Intergovernmental	570,727	435,943	444,000	241,962	442,200
Interest Income	662	635	700	394	700
TOTAL DEPARTMENT/FUND	\$644,370	\$520,478	\$608,001	\$277,792	\$584,175
EXPENDITURES:					
Personnel Services	464,734	473,682	496,301	326,044	472,475
Contractual Services	74,837	103,503	93,100	51,199	93,100
Commodities	60,678	9,949	18,600	9,617	18,600
Capital Outlay	48,000	0	0	0	0
TOTAL DEPARTMENT/FUND	\$648,249	\$587,134	\$608,001	\$386,860	\$584,175

Full Time Equivalent History: See Health Department - General Fund

2015 Revenue Budget Analysis: The Dental Care Clinic is considered a special revenue fund and earns revenue through fees (based on the ability to pay), donations, public aid, and grant funding.

2015 Expenditure Budget Analysis: With the Dental Care Clinic being a special revenue fund, it is responsible for the complete costs of the personnel employed by the clinic (wages and benefits). The clinic employee's two dentists, a public health dental coordinator, two dental assistants, and two administrative assistant.

Performance Indicators: See Health Department – General Fund

Expense Per Capita: See Health Department – General Fund

Department Organization Chart: See Health Department – General Fund

DEPARTMENT 51 – HEALTH DEPARTMENT – ANIMAL SHELTER FUND

Funded By: Donations

Fund Created By: McHenry County Board Resolution

Classification – Public Health and Welfare

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.

Function:

- Funds are used for animals with special diets, treats and other items as deemed necessary by the Public Health Administrator.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

HEALTH DEPARTMENT – ANIMAL SHELTER FUND FISCAL YEAR 2015 BOARD APPROVED BUDGET

ANIMAL SHELTER FUND 85

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees and Charges for Services	4,599	1,180	2,500	1,107	2,500
Utilization of Fund Balance	0	0	5,000	0	5,000
Interest Income	31	36	100	29	100
TOTAL DEPARTMENT/FUND	\$4,630	\$1,216	\$7,600	\$1,136	\$7,600
EXPENDITURES:					
Contractual Services	342	0	5,000	64	5,000
Commodities	0	0	2,600	0	2,600
TOTAL DEPARTMENT/FUND	\$342	\$0	\$7,600	\$64	\$7,600

Full Time Equivalents History: See Health Department - General Fund

2015 Revenue Budget Analysis:

The Animal Shelter Fund is considered a special revenue fund and is reliant only on the donations it receives throughout the year.

2015 Expenditure Budget Analysis:

Being a special revenue fund, the Animal Shelter Fund can only expend the funds it receives through donations.

Performance Indicators: N/A

Expense Per Capita: See Health Department – General Fund

Department Organization Chart: See Health Department – General Fund

DEPARTMENT 51 – HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND

Funded By: Donations

Fund Created By: McHenry County Board Resolution

Classification – Public Health and Welfare

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 strictly by donations and therefore is restricted in its use.

Function:

- Promote employee learning in the area of public health.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND FISCAL YEAR 2015 BOARD APPROVED BUDGET

HEALTH SCHOLARSHIP FUND 415

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Utilization of Fund Balance	0	0	3,000	0	3,000
Interest Income	10	10	100	8	100
TOTAL DEPARTMENT/FUND	\$10	\$10	\$3,100	\$8	\$3,100
EXPENDITURES:					
Contractual Services	0	0	3,100	0	3,100
TOTAL DEPARTMENT/FUND	\$0	\$0	\$3,100	\$0	\$3,100

Full Time Equivalents History: See Health Department - General Fund

2015 Revenue Budget Analysis:

The Health Scholarship Fund is considered a special revenue fund and is funded only by donations it receives throughout the year. For 2015 there is no projected funding, just utilization of fund reserve and interest income.

2015 Expenditure Budget Analysis:

Being a special revenue fund, the Health Scholarship Fund can only expend the funds it receives through donations or investment interest earnings.

Performance Indicators: N/A

Expense Per Capita: See Health Department – General Fund

Department Organization Chart: See Health Department – General Fund

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 elected officials, department heads, employees and applicants in understanding employment, benefits, and policies at McHenry County. Human Resources continually monitor the programs and benefits offered by the County, making recommendations for suggested improvements 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 ten (10) distinctive contract agreements in seven (7) 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 Flexible Spending Accounts; the High Deductible Savings Accounts; 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 Highlights:

- ✓ Completed the collective bargaining agreement with Service Employee International Union /Valley Hi with the Registered and Licensed Practical Nurses.
- ✓ Developed a three (3) year strategic plan for the County’s Wellness Program.
- ✓ Introduced an Alternative PPO plan and a High Deductible PPO plan during open enrollment.
- ✓ Implemented Flexible Savings Accounts and High Deductible Health Saving Accounts for plan year starting 07/01/14.
- ✓ Proactively tracking all developments and implementation changes as required by the Patient Protection and Affordable Care Act

2015 Goals and 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 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
EXPENDITURES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Personnel Services	273,029	261,080	272,122	228,776	280,552
Contractual Services	239,037	246,300	264,130	213,161	264,130
Commodities	1,343	3,262	6,250	1,437	6,250
TOTAL DEPARTMENT/FUND	\$513,409	\$510,642	\$542,502	\$443,374	\$550,932

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
5.00	5.00	5.00	5.00	5.00	5.00

2015 Revenue Budget 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 provided by this department 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

2015 Expenditure Budget 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 1,300 employees (total based on need for seasonal staff). As shown in the above budget summary, personnel expenses make up 51% of the department's operating budget. The increase in the proposed 2015 personnel line item reflects the merit awarded by the County Board on December 1, 2014. The contractual expenses are 48% of the budget and include cost for services provided by the County's payroll provider, legal counsel for labor negotiations and consulting on the self funded health insurance program (81% of the 48%). General supplies needed for operations of the department are 1% of the total budget and reported under commodities.

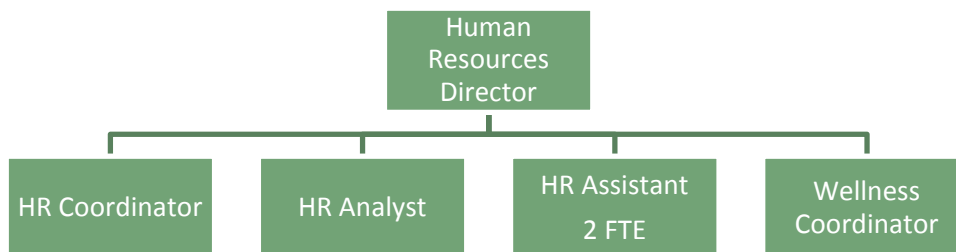
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
New Hires Processed	183	180	180
Health Insurance Coverage Updates Processed	421	370	430
Flex spending Accounts Processed	N/A	81	200
Unemployment Claims Filed	53	27	30
Unemployment Claims Successfully Protested	23	13	20
FMLA Requests Processed	160	150	160
Vacant Positions Posted	115	110	110

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$1.44	\$1.67	\$1.74	\$1.76	\$1.79

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 administer 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 \$195,000 per claim. During fiscal year 2015 the County will continue 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 enrollment, updates/edits, cancellations and billing of the employee health insurance. The County currently offers four (4) main coverage types, HMO, PPO, Alternative PPO, and High Deductible PPO 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 Highlights:

- ✓ Added two (2) additional coverage types, an Alternative PPO and a High Deductible PPO
- ✓ Implemented both a Flexible Spending Account plan and a High Deductible Health Savings Account plan.
- ✓ Implemented a short plan year (7/01/14 – 12/01/14) to allow the County to change its current plan year from July 1st – June 30th to January 1st – December 31st.
- ✓ Studied the feasibility of outsourcing COBRA (Consolidated Omnibus Budget Reconciliation Act) management.

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

2015 Goals and Objectives:

- a) Update employees on the changes in the Health Care Reform Act and appraise employees on the affects these changes will have on the cost for coverage.
- b) Survey the employee population to gain understanding of their knowledge about the Health Care Reform Act and to obtain their thoughts on how the County should move forward.
- c) Work with the Human Resources Committee and the County Board on Health Insurance Plan changes that will prevent the County and its employees from the looming cost of the Cadillac tax.
- d) Address expanding the programs offered by the Wellness Program to promote increased wellness and participation of/by county employees.

**EMPLOYEE BENEFIT FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

EMPLOYEE BENEFIT FUND 310

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	7,011,161	7,192,087	7,811,201	5,670,355	7,913,772
Utilization of Fund Balance	0	0	302,600	0	324,843
Intergovernmental	62,049	0	0	0	0
Interest Income	6,111	7,248	4,500	5,804	4,500
Operating Transfers In	10,753,409	10,919,840	11,867,709	7,407,056	11,832,805
TOTAL DEPARTMENT/FUND	\$17,832,730	\$18,119,175	\$19,986,010	\$13,083,215	\$20,075,920
EXPENDITURES:					
Personnel Services	0	62,871	69,632	56,251	70,536
Contractual Services	17,537,217	17,549,343	19,909,753	14,598,219	19,998,759
Commodities	1,255	3,064	6,625	1,897	6,625
TOTAL DEPARTMENT/FUND	\$17,538,472	\$17,615,278	\$19,986,010	\$14,656,367	\$20,075,920

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
0.00	0.00	0.00	1.00	1.00	1.00

2015 Revenue Budget 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. Operating Transfers In represents the amount of County contributions from general fund departments.

2015 Expenditure Budget 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 budget reflects the salary and all benefit costs related to the position. Contractual Services represent the projected healthcare claims to be incurred, the Patient-Centered Outcomes Research Institute (PCORI) Fee, the Transitional Re-Insurance Tax, and the Blue Cross Blue Shield Administration Fees. Commodities cover the costs of office supplies, mileage, meeting expenses, publications and marketing tools. The County made the decision to change the Healthcare Insurance Plan year from July 1st through June 30th to January 1st through December 31st in order to have flexibility in designing new coverage

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

2015 Expenditure Budget Analysis - Continued

plans for the affordable healthcare act. During FY 2015 the County Board has requested further in depth analysis be presented to guide them in their decision making process in preventing additional costs to both the employee and the taxpayers, while maintaining a solid health insurance benefit.

Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Health Risk Assessment Participants	255	250	250
Program Activity Enrollment	330	302	325
Onsite Fitness Classes	20	38	35
Wellness Challenges	138	189	130
Weight Watchers	31	31	31
Misc. (Health & Wellness Fair, Lunch & Learns)	119	42	75
Wellness Programs Offered:			
Onsite Fitness Classes (Zumba, Yoga, etc.)	1	3	9
Wellness Challenges	1	2	1
Wellness Fair, Lunch & Learns, etc.	13	5	6
Weight Watchers	Weekly	Weekly	Weekly
Organizational Weight Loss thru Weight Watchers	319	325	300

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$50.33	\$56.92	\$62.74	\$64.86	\$65.31

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 Highlights:

- ✓ Initiated the Functional Requirements for replacing the County’s Financial Software
- ✓ Implemented the integration of the Mental Health Board’s Information Technology into the County’s Information Technology Department
- ✓ Successfully rolled out the new Multi Function Peripherals and Printers
- ✓ Implemented new Helpdesk Software for enhanced reporting
- ✓ Assisted in the designing of Contract Management Software
- ✓ Completed the annual security audits with all departments
- ✓ Planned with the City of Woodstock, McHenry County College, and School District 200 the implementation of Phase I of the High Speed Broadband Network for McHenry County.

2015 Goals and Objectives:

- a) Rollout Personal Computers and Laptops.
- b) Institute Storage Area Network Replacement.
- c) Replace Telephony Solution.
- d) Begin Finance System RFP and Solution Evaluations.
- e) Expand with four additional Data Exchanges for the Integrated Justice System.
- f) Work with McHenry County Conservation District to explore intergovernmental opportunities.

**INFORMATION TECHNOLOGY
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Operating Transfers In	0	0	0	0	5,200
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$0	\$5,200
EXPENDITURES:					
Personnel Services	1,691,250	1,732,455	1,804,258	1,512,150	1,839,467
Contractual Services	1,380,649	1,376,013	1,366,879	906,022	1,221,779
Commodities	79,360	60,753	76,477	66,576	76,477
Capital Outlay	0	59,955	0	0	0
TOTAL DEPARTMENT/FUND	\$3,151,259	\$3,229,176	\$3,247,614	\$2,484,748	\$3,137,723

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
25.00	25.00	25.00	26.00	26.00	26.00

2015 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. With the implementation of taking over the Mental Health Board’s Information Technology, a minimum fee was established to offset the costs of providing the service.

2015 Expenditure Analysis:

The fiscal year 2015 budget appropriation for the Information Technology Department shows a decline over the fiscal year 2014 budget of \$109,891. The personnel budget reflects the 2.50% merit adjustment awarded to non-union employees on December 1, 2014. Contractual Services is reduced by the movement of the MFP lease (\$145,100) from the contractual photocopying budget to the Non-Departmental Lease Debt Budget.

Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

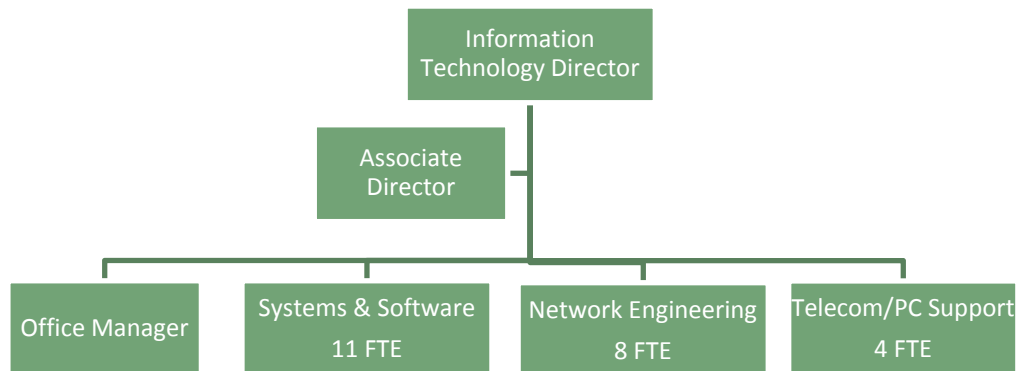
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1,487	1,634	1,670
Windows Servers Supported	292	273	275
Linux Servers Supported	19	15	15
Database Servers Supported	296	291	293
MFPs/Printers/Copiers Supported	253	182	182
Active Directory User Accounts Maintained	1,284	2,101	2,221
Helpdesk Tickets Responded To	5,122	5,300	5,350

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$9.74	\$10.23	\$10.66	\$10.54	\$10.21

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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: Property Tax Levy, State Awards

Mission Statement: *To provide leadership to ensure the prevention and treatment of mental illness, developmental disabilities and substance abuse by identifying, planning, coordinating, fostering development, 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 and Welfare

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. The Mental Health Board strives to model efficient stewardship by ensuring that programs are evidence based as well as clinically and cost effective; by measuring functional outcomes, staff/client ratio and overall cost per client by service and by 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; monitoring and adapting to changes in the health care sector in response to the Affordable Care Act (ACA); improving access to critical services; and 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 FY12 and FY13 Annual Reports available on the MHB's website: www.mc708.org

Department: 25 – McHenry County Mental Health Board

Funded By: Property Tax Levy, State Awards

2014 Highlights:

- ✓ Even with revenues for the McHenry County Mental Health Board being a \$1,000,000 less than in FY 2013, funding to providers was not reduced. This was accomplished by a reduction in current staff from 34 positions to 14 positions.
- ✓ Worked with Rosecrance and Greater Elgin Family Center to ensure additional psychiatric, mental health and substance abuse services were available to the residents of McHenry County.
- ✓ Collaborated with the State of Illinois to get Monitoring and Service Coordination programs such as Screening and Assessment Support Services (SASS) and Individual Care Grants (ICG) transferred to behavioral health network providers.
- ✓ Provided and facilitated administrative and leadership support to multiple community coalitions and task groups.
- ✓ Provided additional funding for new programs in autism, psychiatry and tele-psychiatry, bi-lingual transitional position, recovery home and veterans programs.
- ✓ The McHenry County Mental Health Board requested an independent external audit of FY 2013 and received accolades for an unmodified audit report from Sikich, an independent audit firm out of Rockford, Illinois.

2015 Goals and Objectives:

- a) Improve operational efficiency and effectiveness of the Mental Health Board through transparent governance, increased accountability, and the promotion of Board and staff leadership development.
- b) Expand access to services through strategic fiscal planning, increased service coordination and integration, expanded services capacity, behavioral health awareness, and specific focus on underserved population.
- c) 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.
- d) Improve clinical outcomes results through a focus on prevention and early intervention, the development of standardized outcomes for clinical services, and increased focus on hope, wellness, patient transformation, recovery, and resiliency.
- e) Encourage and support collaboration among our providers to enhance integrated services.
- f) Enhance the current standardized “program outcomes” for all clinical services that are funded by the MCMHB to identify system gaps and barriers to care coordination.
- g) Use opportunities to engage County, State and Federal agencies to increase access and coordination for all with emphasis on veterans.
- h) Analyze the capacity, viability and sustainability for inpatient services with the county.
- i) Work with our Network Providers to develop a county-wide marketing plan to educate residents in the MCMHB services available to county residents.
- j) Keep our providers informed of changes resulting in the Affordable Care Act (ACA) and update information related to Waiver 1115.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Funded By: Property Tax Levy, State Awards

**MCHENRY COUNTY MENTAL HEALTH BOARD
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

MENTAL HEALTH (708) BOARD FUND 30

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	12,674,139	11,802,095	10,900,000	10,388,292	10,900,000
Utilization of Fund Balance	0	0	575,000	0	613,106
Intergovernmental	560,961	393,338	125,237	168,225	61,528
Interest Income	8,310	10,312	8,150	8,208	10,150
Other Income	34,528	126,049	2,500	34,177	24,150
Operating Transfers In	68,215	31,792	0	0	0
TOTAL DEPARTMENT/FUND	\$13,346,153	\$12,363,586	\$11,610,887	\$10,598,902	\$11,608,934
EXPENDITURES:					
Personnel Services	1,870,358	1,981,933	1,446,021	835,044	1,162,848
Contractual Services	9,395,621	8,695,529	9,567,960	5,761,110	9,885,417
Commodities	103,619	71,363	111,165	18,959	56,100
Capital Outlay	159,140	0	70,000	714	90,000
Debt Service	1,453,500	0	0	0	0
Operating Transfers Out	1,042,788	416,153	415,741	415,741	414,569
TOTAL DEPARTMENT/FUND	\$14,025,026	\$11,164,978	\$11,610,887	\$7,031,568	\$11,608,934

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
44.01	43.01	32.96	19.00	14.00

2015 Revenue Budget Analysis:

Revenues projections for the McHenry County Mental Health Board are showing another decline for fiscal year 2015 of \$1,953.00. This in part is due to their achieving their maximum tax rate in fiscal year 2013 set by the State of Illinois, eliminating any growth in property taxes for their operations.

Intergovernmental is down again due to the lack of state funding, while other income is slightly elevated reflecting the collection of occupancy costs from users of the Community Resource Center section of the facility.

2015 Expenditure Budget Analysis:

The 2015 expenditure budget reflects the many changes that were handled during fiscal year 2014. Projected personnel costs are showing a decline by 20%, due to the elimination of 20 staff members. Contractual Services is up representing the Board's commitment to the agencies providing mental health services, while commodities and operating transfer out are showing slight decreases. Over all, the budget is in balance with the revenues and is reflecting the same slight decline of \$1,953.00.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Funded By: Property Tax Levy, State Awards

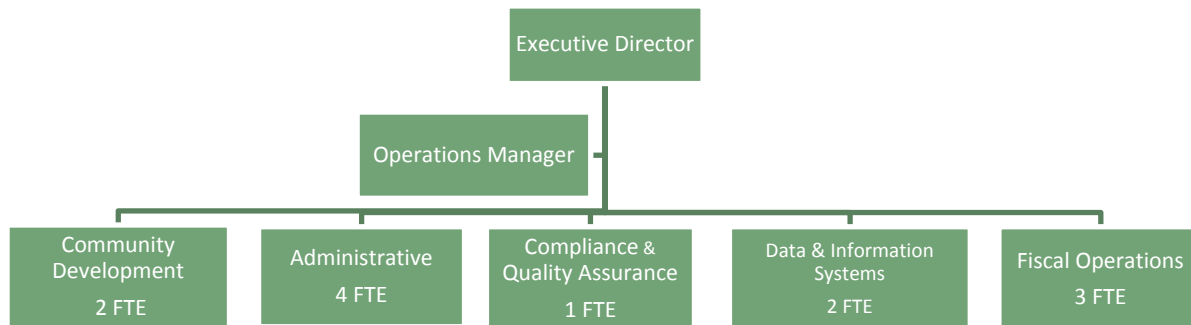
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Community funding for client services	\$7,828,030	\$8,724,185	\$8,702,517
Number of Agencies funded	26	25	26
Number of funded programs	81	80	81
Training Events	6	1	6
Network Trainings	15	11	16
Mental Health First Aid Attendees	94	24	100
Network Training Attendees	792	701	1,450
Clinical Audits of Funded Programs	14	14	26
Children/Youth served through coord. of care activities	35	36	0

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$58.61	\$51.26	\$42.52	\$37.68	\$37.76

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 GRANTS

**Funds 35 through 39 are presented only for comparative history data for FY 2012. Funds were eliminated through program loss, program completion or combined into fund 30.*

**MCHENRY COUNTY MENTAL HEALTH IDHS GRANTS FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

IDHS GRANTS FUND 35

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	54,291	0	0	0	0
Interest Income	101	0	0	0	0
Other Income	94,100	0	0	0	0
Operating Transfers In	46,560	0	0	0	0
TOTAL DEPARTMENT/FUND	\$195,052	\$0	\$0	\$0	\$0
EXPENDITURES:					
Personnel Services	69,860	0	0	0	0
Contractual Services	105,634	0	0	0	0
Commodities	3,165	0	0	0	0
Operating Transfers Out	35,071	0	0	0	0
TOTAL DEPARTMENT/FUND	\$213,730	\$0	\$0	\$0	\$0

Analysis: Budget accounted for the Illinois Department of Human Services Teen Reach and Community Services Grants.

**MCHENRY COUNTY MENTAL HEALTH CHILD INITIATIVE GRANT
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

CHILD INITIATIVE GRANT FUND 38

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	386,752	0	0	0	0
Interest Income	146	0	0	0	0
Operating Transfers In	608,590	0	0	0	0
TOTAL DEPARTMENT/FUND	\$995,488	\$0	\$0	\$0	\$0
EXPENDITURES:					
Personnel Services	472,140	0	0	0	0
Contractual Services	479,611	0	0	0	0
Commodities	16,457	0	0	0	0
Operating Transfers Out	0	31,792	0	0	0
TOTAL DEPARTMENT/FUND	\$968,208	\$31,792	\$0	\$0	\$0

Analysis: Budget accounted for the Illinois Department of Human Services Child Mental Health Initiative and AmeriCorps Grants.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH GRANTS

**Funds 34 through 39 are presented only for comparative history data for FY 2012. Funds were eliminated through program loss, program completion or combined into fund 30.*

**MCHENRY COUNTY MENTAL HEALTH DCFS INITIATIVES
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

DCFS INITIATIVES FUND 39

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	130,853	0	0	0	0
Interest Income	43	0	0	0	0
Operating Transfers In	128,470	0	0	0	0
TOTAL DEPARTMENT/FUND	\$259,366	\$0	\$0	\$0	\$0
EXPENDITURES:					
Personnel Services	180,552	0	0	0	0
Contractual Services	61,217	0	0	0	0
Commodities	3,186	0	0	0	0
Operating Transfers Out	33,144	0	0	0	0
TOTAL DEPARTMENT/FUND	\$278,099	\$0	\$0	\$0	\$0

Analysis: Budget accounted for the DCFS Adoption Support, System of Care, WRAP, ISBE, and Project Success Grants.

**MCHENRY COUNTY MENTAL HEALTH EXPANSION PROJECT FUND
FISCAL YEAR BOARD APPROVED BUDGET**

MENTAL HEALTH EXPANSION PROJECT FUND 743

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Interest Income	319	13	0	2	0
TOTAL DEPARTMENT/FUND	\$319	\$13	\$0	\$2	\$0
EXPENDITURES:					
Capital Outlay	314,811	4,491	0	4,368	0
TOTAL DEPARTMENT/FUND	\$314,811	\$4,491	\$0	\$4,368	\$0

Analysis: Budget accounted for the new addition to the Mental Health Facility.

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 – General Government

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.

2014 Highlights – N/A

2015 Goals and Objectives – N/A

MERIT COMMISSION FISCAL YEAR 2015 BOARD APPROVED BUDGET

GENERAL FUND - 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
EXPENDITURES:					
Personnel Services	2,041	2,592	5,096	825	5,096
Contractual Services	28,208	30,207	54,000	4,164	54,000
Commodities	524	307	900	102	900
TOTAL DEPARTMENT/FUND	\$30,773	\$33,106	\$59,996	\$5,091	\$59,996

Full Time Equivalent History – N/A

Department: 28 – McHENRY COUNTY MERIT COMMISSION

Funded By: General Fund

2015 Revenue Budget Analysis:

The Merit Commission is used for testing of recruits for hiring. No revenues are generated by this department.

2015 Expenditure Budget Analysis:

The fiscal year 2015 expenditure budget has remained flat. Expenditures are determined on the testing need for recruitments.

Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$0.13	\$0.10	\$0.19	\$0.19	\$0.20

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 based on 2012 estimated census (most current data available on U.S. Census Bureau web page).

Department Organization Chart: Not Applicable

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 2015.

Functions:

There are no defined functions for this department other than controlling indirect expenditures.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

DEPARTMENT 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS) FISCAL YEAR 2015 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees & Charges for Services	154,523	155,627	165,000	0	145,000
Utilization of Fund Balance	0	0	1,756,256	0	3,328,275
Intergovernmental	53,400	15,121	0	34,500	0
Other Income	184,123	218,629	11,500	421,561	1,798,700
Operating Transfers In	51,220	270,352	51,350	50,000	50,450
TOTAL DEPARTMENT/FUND	\$443,266	\$659,729	\$1,984,106	\$506,061	\$5,322,425
EXPENDITURES:					
Personnel Services	0	837	1,053,612	0	1,381,285
Contractual Services	12,094,094	12,395,686	13,732,625	8,567,244	13,784,073
Commodities	26,786	311	11,350	112	11,350
Capital Outlay	1,296,630	1,455,200	990,636	2,442,669	2,608,558
Debt Service	966,446	745,267	1,030,673	372,391	1,123,184
Operating Transfers Out	4,348,229	4,432,796	4,414,106	4,426,108	5,393,041
TOTAL DEPARTMENT/FUND	\$18,732,185	\$19,030,097	\$21,233,002	\$15,808,524	\$24,301,491

Full Time Equivalents History: N/A

2015 Revenue Budget 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 cost of lunch – no tax dollars used), and minor miscellaneous income.

Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)

Funded By: General Fund

2015 Expenditure Budget 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.

Budget Category	Description
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 / Tough Book Leases
60	Debt Interest
60	Operating Transfer Out

Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$70.04	\$60.79	\$66.64	\$68.63	\$79.05

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 – 2015 based on 2012 estimated census (most current data available on U.S. Census Bureau web page)

Department Organization Chart: N/A

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, 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, while 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.

Functions: N/A

2014 Highlights: N/A

2015 Goals and Objectives: N/A

**DEPARTMENT 99 – NON-DEPARTMENTAL - GENERAL FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	53,395,100	55,309,510	56,210,500	51,188,325	58,402,300
Intergovernmental	0	0	0	0	546,847
Interest Income	649	314	525	0	500
Operating Transfers In	0	0	0	0	1,566,925
TOTAL DEPARTMENT/FUND	\$53,395,749	\$55,309,824	\$56,211,025	\$51,188,325	\$60,516,572
EXPENDITURES:					
Capital Outlay	0	0	0	0	2,113,772
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$0	\$2,113,772

Full Time Equivalent History: N/A

2015 Revenue Budget Analysis:

Property tax was projected using the County's property tax software based on the assumptions of no Consumer Price Index (CPI) adjustment as allowed under the tax cap and \$39,489,838 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 and the state of the economy.

2015 Expenditure Budget Analysis:

Capital Outlay is the budget established via County Board Resolution R-201411-99-320 for the Fiber Optic Project, bringing Fiber Optic cable to the Government Campus.

Performance Indicators: N/A

Expense Per Capita: N/A

Department Organization Chart: N/A

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – RTA SALES TAX
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

RTA SALES TAX FUND 06

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	8,984,724	9,314,212	9,085,000	7,900,804	9,250,000
Utilization of Fund Balance	0	0	7,513,211	0	2,151,858
Interest Income	21,708	15,510	13,000	7,004	10,000
TOTAL DEPARTMENT/FUND	\$9,006,432	\$9,329,722	\$16,611,211	\$7,907,808	\$11,411,858
EXPENDITURES:					
Operating Transfers Out	12,186,505	13,133,880	16,611,211	6,802,164	11,411,858
TOTAL DEPARTMENT/FUND	\$12,186,505	\$13,133,880	\$16,611,211	\$6,802,164	\$11,411,858

2015 Revenue Budget Analysis:

The Regional Transportation Authority (RTA) Sales Tax is the additional quarter cent sales tax implemented by the Illinois Legislature (Public Act 95-708 (70 ILCS 3615/4.03.3) to be collected on all sales of goods, food, and pharmaceuticals in the County. The 2015 Tax Revenue is a projection based on current and past performance. The County has a policy that the RTA sales tax will be utilized for transportation road projects which is represented by the operating transfer out in the above table.

2015 Expenditure Budget Analysis:

The Operating Transfers Out is the projected amount needed to fund transportation projects in fiscal year 2015 as reported under the McHenry County Division of Transportation (MCDOT) fiscal year 2015 under the County Highway Fund (21).

Performance Indicators: N/A

Expense Per Capita: N/A

Department Organization Chart: N/A

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – ILLINOIS MUNICIPAL RETIREMENT FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET****ILLINOIS MUNICIPAL RETIREMENT FUND 15**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	4,821,930	5,364,031	6,925,847	6,669,285	7,912,800
Utilization of Fund Balance	0	0	374,607	0	0
Interest Income	3,260	1,898	2,000	1,376	1,835
Operating Transfers In	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$4,825,190	\$5,365,929	\$7,275,454	\$6,670,661	\$7,914,635
EXPENDITURES:					
Personnel Services	6,754,512	7,180,418	7,275,454	6,163,173	7,427,715
Fund Balance Enhancement	0	0	0	0	486,920
TOTAL DEPARTMENT/FUND	\$6,754,512	\$7,180,418	\$7,275,454	\$6,163,173	\$7,914,635

2015 Revenue Budget Analysis:

The Illinois Municipal Retirement Fund (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. With Pension Reform a hot topic, over the past few years new rules and regulations have been imposed changing the requirements on funding and weakening the strength of the fund reserve. In fiscal year 2014 and fiscal year 2015 the tax levy was increased to help repair the strength of the fund.

2015 Expenditure Budget Analysis:

Personnel Services represents the County's contribution toward funding their responsibility of the pension. IMRF has seen improvements in investment return with the recovery of the Stock Market, and has estimated that future employer rates for the County should decline. For 2015 the County's contribution rate dropped from 10.76% to 10.16% for Regular IMRF and from 25.17% to 24.60% on SLEP IMRF (Sheriff's Law Enforcement Plan). The decline in rates offset part of the new costs associated with merit awards to employees. As discussed in the Revenue Analysis, the Fund Balance Enhancement is representing the amount being added to the fund to strengthen the depleted reserve.

Performance Indicators: N/A**Expense Per Capita:** N/A**Department Organization Chart:** N/A

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SOCIAL SECURITY FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

SOCIAL SECURITY FUND 16

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	3,262,733	3,791,171	4,006,025	3,867,448	4,006,025
Interest Income	3,083	2,783	2,800	1,856	2,475
TOTAL DEPARTMENT/FUND	\$3,265,816	\$3,793,954	\$4,008,825	\$3,869,304	\$4,008,500
EXPENDITURES:					
Personnel Services	3,640,097	3,716,969	4,003,817	3,210,758	3,897,395
Fund Balance Enhancement	0	0	5,008	0	111,105
TOTAL DEPARTMENT/FUND	\$3,640,097	\$3,716,969	\$4,008,825	\$3,210,758	\$4,008,500

2015 Revenue Budget Analysis:

Employer Social Security costs is funded by 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.

2015 Expenditure Budget Analysis:

Personnel Services represents the County's contribution toward funding their responsibility of the social security program. The decline in Personnel Services can be attributable to the planned reduction of staff supporting the Jail Bed Rental Program in the fiscal year 2015 budget. Fund Balance Enhancement is representing the amount being added to the fund to maintain the reserve level.

Performance Indicators: N/A

Expense Per Capita: N/A

Department Organization Chart: N/A

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SERIES 2003C DEBT CERTIFICATE FUND – JAIL REMODEL
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

SERIES 2003C DEBT CERTIFICATE FUND 230

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	597,735	0	0	0	0
TOTAL DEPARTMENT/FUND	\$597,735	\$0	\$0	\$0	\$0
EXPENDITURES:					
Debt Service	597,735	0	0	0	0
TOTAL DEPARTMENT/FUND	\$597,735	\$0	\$0	\$0	\$0

2015 Budget Analysis:

The fund is presented for history only. The Series 2003C Debt Certificates have been paid off.

**DEPARTMENT 99 – SERIES 2005A DEBT CERTIFICATE FUND - JAIL REMODEL
FISCAL YEAR BOARD APPROVED BUDGET**

SERIES 2005A DEBT CERTIFICATE FUND 231

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	344,499	0	0	0	0
TOTAL DEPARTMENT/FUND	\$344,499	\$0	\$0	\$0	\$0
EXPENDITURES:					
Debt Service	344,499	0	0	0	0
TOTAL DEPARTMENT/FUND	\$344,499	\$0	\$0	\$0	\$0

2015 Budget Analysis:

The fund is presented for history only. The Series 2005A Debt Certificates have been paid off.

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SERIES 2006A DEBT CERTIFICATE FUND - MULTIPLE
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2006A DEBT CERTIFICATE FUND 233**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	730,837	736,137	740,438	740,063	739,214
TOTAL DEPARTMENT/FUND	\$730,837	\$736,137	\$740,438	\$740,063	\$739,214
EXPENDITURES:					
Debt Service	730,837	736,137	740,438	740,063	739,214
TOTAL DEPARTMENT/FUND	\$730,837	\$736,137	\$740,438	\$740,063	\$739,214

2015 Budget Analysis:

The Series 2006A Debt Certificate was issued for the purposes of refunding the 2002B Debt Certificates, purchasing and remodeling a new Animal Control Facility and for Performance Contracting for the updating of the boilers in the County Court House to become more energy efficient. This debt was issued for a sixteen year period with payoff completed on January 15, 2022. At the time of approval of the 2015 budget the County had started the process of refunding this debt within the same footprint, but at a reduced rate of interest, saving the County over a projected \$271,000. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

**DEPARTMENT 99 – SERIES 2007A DEBT CERTIFICATE FUND – STARCOM 21
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2007A DEBT CERTIFICATE FUND 234**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	588,498	588,578	587,828	588,203	591,467
TOTAL DEPARTMENT/FUND	\$588,498	\$588,578	\$587,828	\$588,203	\$591,467
EXPENDITURES:					
Debt Service	588,498	588,578	587,828	587,400	591,467
TOTAL DEPARTMENT/FUND	\$588,498	\$588,578	\$587,828	\$587,400	\$591,467

2015 Budget Analysis:

The Series 2007A Debt Certificate was issued for the purposes of funding the purchase of StarCom 21, a new radio system meeting the requirements imposed by the change in band width. This debt was issued for a ten year period with payoff completed on January 15, 2017. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SERIES 2003A DEBT CERTIFICATE FUND - COUNTY COURTS
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2003A DEBT CERTIFICATE FUND 235**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	330,754	0	0	0	0
TOTAL DEPARTMENT/FUND	\$330,754	\$0	\$0	\$0	\$0
EXPENDITURES:					
Debt Service	330,754	0	0	0	0
TOTAL DEPARTMENT/FUND	\$330,754	\$0	\$0	\$0	\$0

2015 Budget Analysis:

The fund is presented for history only. The Series 2003A Debt Certificates have been paid off.

**DEPARTMENT 99 – SERIES 2007B DEBT CERTIFICATE FUND – ROAD IMPROVEMENT
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2007B DEBT CERTIFICATE FUND 236**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	6,197,200	6,194,878	6,196,891	6,196,463	6,193,538
TOTAL DEPARTMENT/FUND	\$6,197,200	\$6,194,878	\$6,196,891	\$6,196,463	\$6,193,538
EXPENDITURES:					
Debt Service	6,197,200	6,194,878	6,196,891	6,196,463	6,193,538
TOTAL DEPARTMENT/FUND	\$6,197,200	\$6,194,878	\$6,196,891	\$6,196,463	\$6,193,538

2015 Budget Analysis:

The Series 2007B Debt Certificate, issued for \$50,000,000 for the purposes of moving needed road projects forward was the largest debt certificate issuance by the County. This debt was issued for a ten year period with payoff completed on January 15, 2017. At the time of approval of the 2015 budget the County had started the process of refunding this debt within the same footprint, but at a reduced rate of interest, saving the County over a projected \$790,000. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SERIES 2008 DEBT CERTIFICATE FUND – REAL ESTATE
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2008 DEBT CERTIFICATE FUND 240**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	540,928	545,528	547,778	547,778	544,650
TOTAL DEPARTMENT/FUND	\$540,928	\$545,528	\$547,778	\$547,778	\$544,650
EXPENDITURES:					
Debt Service	540,928	545,528	547,778	547,778	544,650
TOTAL DEPARTMENT/FUND	\$540,928	\$545,528	\$547,778	\$547,778	\$544,650

2015 Budget Analysis:

The Series 2008 Debt Certificate was issued for the purposes of funding the purchase of two properties, the Klehm Property (30 acres adjoining the Government Center Campus to the North) and the Cardinal Bank Building (adjoining the Government Center Campus to the South). The Klehm property purchase was to secure the property for future growth of the Campus, while the Cardinal Building purchase allowed for the relocation of the Treasurer's Office from the County Administration Building to free up much needed floor space. This debt was issued for a ten year period with payoff completed on January 15, 2019. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

**DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND - MULTIPLE
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2010A DEBT CERTIFICATE FUND 242**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	1,214,978	1,214,603	1,208,478	1,208,478	1,216,700
TOTAL DEPARTMENT/FUND	\$1,214,978	\$1,214,603	\$1,208,478	\$1,208,478	\$1,216,700
EXPENDITURES:					
Debt Service	1,214,978	1,214,603	1,208,478	1,208,478	1,216,700
TOTAL DEPARTMENT/FUND	\$1,214,978	\$1,214,603	\$1,208,478	\$1,208,478	\$1,216,700

2015 Budget Analysis:

The Series 2010A Debt Certificate was issued for the purposes of financing the construction of a New Archive Facility, acquisition of a Local Area and Storage Area Network, and the refunding of Series 2002 Callable Debt Certificates. This debt was issued for a ten year period with payoff completed on December 15, 2019. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES (RECOVERY ZONE) – MENTAL HEALTH
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2010B DEBT CERTIFICATE FUND 243**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	259,169	416,153	415,741	415,741	409,369
TOTAL DEPARTMENT/FUND	\$259,169	\$416,153	\$415,741	\$415,741	\$409,369
EXPENDITURES:					
Debt Service	259,169	416,153	415,741	415,741	409,369
TOTAL DEPARTMENT/FUND	\$259,169	\$416,153	\$415,741	\$415,741	\$409,369

2015 Budget Analysis:

The Series 2010b Debt Certificate was issued for the purposes of financing the construction of a building expansion for the McHenry County Mental Health Board. The County issued the debt on behalf of the Mental Health Board due to lack of authority granted to the Mental Health Board to issue this type of financing. The debt was issued as Recovery Zone Facility Bonds, allowing for a reimbursement of 45% of the interest paid from the Federal Government. Currently with the sequestration in place, the Federal Government has reduced the reimbursement by 7.3%. This debt was issued for a fifteen year period with payoff completed on December 15, 2024. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

**DEPARTMENT 99 – SERIES 2012 A&B DEBT CERTIFICATE FUND - REFUNDING
FISCAL YEAR 2015 BOARD APPROVED BUDGET****SERIES 2012 A&B DEBT CERTIFICATE FUND 244**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Other Income	5,631,455	0	0	0	0
Operating Transfers In	0	1,347,950	1,329,584	1,329,587	726,075
TOTAL DEPARTMENT/FUND	\$5,631,455	\$1,347,950	\$1,329,584	\$1,329,587	\$726,075
EXPENDITURES:					
Contractual Services	95,451	0	0	0	0
Debt Service	0	1,353,198	1,329,584	1,329,375	726,075
Other Financing Uses	5,530,757	0	0	0	0
TOTAL DEPARTMENT/FUND	\$5,626,208	\$1,353,198	\$1,329,584	\$1,329,375	\$726,075

2015 Budget Analysis:

The Series 2012 A&B Debt Certificates were issued for the purpose of refunding the 2003A, 2003B and 2005 Series Debt Certificates. There was a projected interest cost savings of over \$400,000 by doing the refunding. This debt was issued for a 10 year period with payoff completed on January 15, 2022. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2015.

Department: 99 – NON-DEPARTMENTAL

Funded By: Property Tax Levies, Other County Funds, or Other Financing Sources

**DEPARTMENT 99 – CAPITAL PROJECTS FUND – TECHNOLOGY
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

CAPITAL PROJECTS FUND 742

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Interest Income	233	83	0	27	0
TOTAL DEPARTMENT/FUND	\$233	\$83	\$0	\$27	\$0
EXPENDITURES:					
Capital Outlay	109,156	0	0	55,671	0
Fund Balance Enhancement	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$109,156	\$0	\$0	\$55,671	\$0

2015 Budget Analysis:

The Capital project fund for the purchase of a Local Area and Storage Area Network is 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

2014 Highlights:

- ✓ Completed the Unified Development Ordinance, which was approved by the County Board on October 14, 2014.
- ✓ Completed the comprehensive amendment of the Stormwater Management Ordinance.
- ✓ Assumed responsibility for administering the McHenry County Senior Services Grant Program.
- ✓ Developed and implemented a policy limiting enforcement actions against certain zoning and building violations that predate March 1, 2005.
- ✓ Obtained \$900,000 Hazard Mitigation Grant to acquire and demolish 10 structures, which have been repeatedly damaged by flooding along the Nippersink Creek.
- ✓ Participated in completion and dissemination of the McHenry County Local Foods Study.

2015 Goals and Objectives:

- a) Streamline the zoning, stormwater, and building review processes and decrease permit review times based on the revised ordinances permit management system, revisions to the building codes, and County Board policy direction.
- b) Complete implementation of the Permit Management and Plans Review software programs.
- c) Review and adopt the 2012 International Code Council Codes (Residential, Building, Fire, Electric, Pools) and new State Plumbing Code.
- d) Facilitate acquisition and demolition of 10 structures along Nippersink Creek by MCCD, which will own and manage the land as open space, using the Hazard Mitigation Grant obtained in FY2014.
- e) Assist with the development of a countywide Comprehensive Economic Development Strategy (CEDS) as called for in the McHenry County Board Strategic Plan.
- f) Complete the rural intensive survey of historic structures in unincorporated McHenry County.
- g) Coordinate implementation of the Water Resource Action Plan by McHenry County and our municipalities. (<https://www.co.mchenry.il.us/county-government/departments-j-z/planning-development/divisions/water-resources/water-resource-action-plan>)

**PLANNING AND DEVELOPMENT
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Approved	10 Mo. Act.	Approved
Licenses and Permits	333,704	352,417	331,000	318,678	331,750
Fines and Forfeitures	4,718	5,567	10,000	7,898	10,000
Fees and Charges for Services	90,019	100,809	92,500	90,644	101,000
Intergovernmental	71,204	8,790	0	0	0
Interest Income	197	299	0	290	0
TOTAL DEPARTMENT/FUND	\$499,842	\$467,882	\$433,500	\$417,510	\$442,750
EXPENDITURES:					
Personnel Services	1,179,341	1,174,784	1,165,511	1,017,378	1,186,252
Contractual Services	256,447	212,461	181,508	234,101	186,135
Commodities	43,870	45,398	61,100	30,714	57,473
Capital Outlay	75,778	243,970	0	50,841	0
TOTAL DEPARTMENT/FUND	\$1,555,436	\$1,676,613	\$1,408,119	\$1,333,034	\$1,429,860

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
24.50	26.35	25.35	23.65	21.60	21.70

Department: 10 – PLANNING & DEVELOPMENT

Funded By: General Fund

2015 Revenue Budget 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 a slight 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.

2015 Expenditure Budget Analysis:

In fiscal year 2015 Planning and Development's board approved positions of 21.70 full time equivalents reflect past position reductions within the department. As shown in the above budget summary, personnel expenses reflect the merit increase issued on 12/01/14 by the County Board. Contractual Services are costs for leasing equipment (plot wave printer), consultants, McHenry County Schools Environmental Education Program (McSEEP), legal services, contractual printing, legal notices, telecommunications, repair & maintenance on vehicles, and staff training. \$1,000 was awarded as a supplemental to allow for membership into the Northwest Water Planning Alliance (NWPA). Commodities cover the projected cost of office supplies, office equipment, graphic supplies, meeting expense, computer components and fuel for vehicles. Personnel Services = 83%, Contractual Services = 13%, Commodities = 4%.

Performance Indicators:

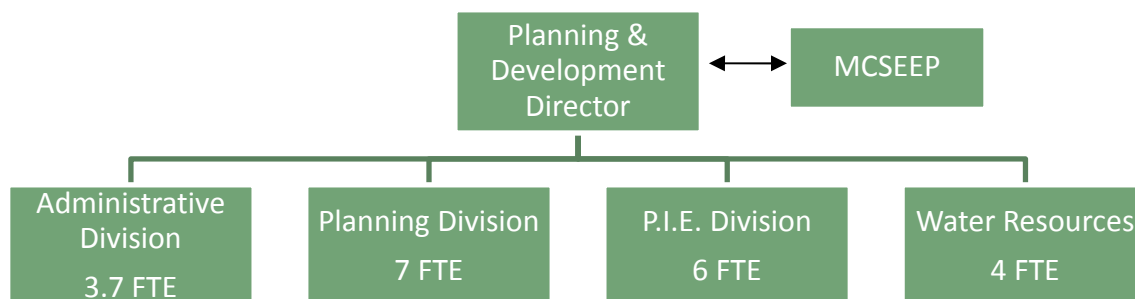
	2013 Actual	2014 Mid-Year	2015 Projected
Application For Single Family Residence Permits Processed	28	26	26
Application For Residential Addition/Alterations Permits Processed	155	154	150
Application For Stormwater Permits Processed	101	142	140
Application For All Other Permits Processed	716	618	620
Zoning Petitions Filed	45	34	35
Subdivision Submissions Received	9	2	2
Request for Service Activity	778	606	600

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$5.34	\$5.05	\$4.36	\$4.57	\$4.74

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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
Funded By: Federal Funding / U.S. Department of Housing and Urban Development (HUD)

Fund Created By: Resolution R-8705-1200-44 of the McHenry County Board

Classification – Community Development

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.

Functions:

- Administer, plan, and make recommendations to the Community Development Block Grant and Housing Commissions for the use of funds received.
- Solicit applications, facilitate review, and develop contracts with sub-recipients.
- Prepare required HUD Plans and Reports including the Consolidated Annual Performance & Evaluation Report (CAPER); Annual Action Plan; 5 year Consolidated Plan; and HUD Outcome Performance Measures.

2014 Highlights:

- ✓ Adoption of the Community Development Citizen Participation Plan.
- ✓ Adoption of Revised By-Laws for the McHenry County Community Development Block Grant Commission.
- ✓ Allocated funding to eleven (11) organizations

2015 Goals and Objectives:

- Provide research, analysis, and policy recommendations to the Community Development Block Grant Commission.

**PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT
 FISCAL YEAR 2015 BOARD APPROVED BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND 100

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	2,078,641	2,298,880	1,770,062	1,184,240	1,826,195
Other Income	321,542	221,425	0	3,850	0
Utilization of Fund Balance	0	0	186,279	0	0
TOTAL DEPARTMENT/FUND	\$2,400,183	\$2,520,305	\$1,956,341	\$1,188,090	\$1,826,195
EXPENDITURES:					
Personnel Services	328,880	308,332	325,695	248,572	324,803
Contractual Services	2,108,856	2,003,597	1,598,029	1,049,832	1,491,559
Commodities	5,905	3,173	32,617	1,509	9,833
TOTAL DEPARTMENT/FUND	\$2,443,641	\$2,315,102	\$1,956,341	\$1,299,913	\$1,826,195

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
4.00	4.40	5.40	4.60	4.40	4.30

Department: 10 – PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT

Funded By: Federal Funding / U.S. Department of Housing and Urban Development (HUD)

2015 Revenue Budget Analysis:

McHenry County with a threshold population in excess of 200,000 is an “Urban Entitlement County” and therefore receives direct annual funding from the U.S. Department of Housing and Urban Development (HUD). The 2015 Intergovernmental Revenue is projected based off prior funding and what information was made available to recipients.

2015 Expenditure Budget Analysis:

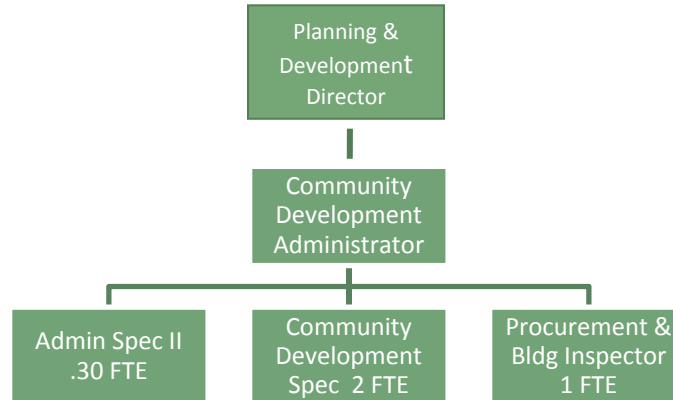
Under the program, the County is allowed to utilize 10% of the grant award for administrative purposes for administering the local program. Personnel Services is the costs associated with the 4.3 full time equivalent positions including all benefits. Contractual Services includes the grants to agencies (98.8%), with costs for contractual services, training, legal notices, advertisement, and consultants making up the remaining 1.2%. Commodities cover the general costs for office supplies, postage, mileage, meeting expenses, publications and miscellaneous supplies.

Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$9.97	\$7.93	\$10.60	\$6.35	\$5.94

Fund Organization Chart:



Department: 10 – PLANNING & DEVELOPMENT / EXPEDITED PERMIT FUND
Funded By: Expedited Permit Fees

Fund Created By: Resolutions R-201408-10-216 and R-201412-10-367 of the McHenry County Board

Classification – Community Development

Background: On August 5, 2014 the County Board established the Expedited Permit Fund to account for special fees charged to applicants who desired to have their permit review (Stormwater and Building) expedited. The fee for expediting the review process through an outside engineering firm, of which the fee covers the time and materials utilized by the engineering firm was set at the current County consultant rate.

Function:

- Expedites the review process in obtaining stormwater and building permits. The applicant may pay an additional fee to have an outside engineer review the application. The County acts as a pass through agent and does not retain any of the additional fees.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

**PLANNING & DEVELOPMENT – EXPEDITED PERMIT FUND
 FISCAL YEAR 2015 BOARD APPROVED BUDGET**

EXPEDITED PERMIT FUND 105

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fees & Charges for Services	0	0	0	25,305	26,500
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$25,305	\$26,500
EXPENDITURES:					
Contractual Services	0	0	0	19,095	26,500
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$19,095	\$26,500

2015 Revenue Budget Analysis:

This fund is a pass through fund, collecting the expedited stormwater and building permit review fees from applicants wishing to have their review expedited and then distributing them to County contracted engineers upon completion of the application review. None of the fees collected go to the County.

2015 Expenditure Budget Analysis:

The Contractual Services budget is the projected amount of expedited permit review costs to the engineer firms contracted with the County to provide the expedited permit review service.

Performance Indicators: N/A

Fund Organization Chart: N/A

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 Highlights:

- ✓ Internal case management software implementation is 95% complete.
- ✓ Through the use of the Electronic Document Management Program, files are now efficiently being archived.
- ✓ Reviewed and updated the department's internal administrative policies to ensure efficiency and effectiveness of services and procedures
- ✓ Supported clients in the Mental Health, Drug and Domestic Violence Courts to encourage positive outcomes for the clients.

2015 Goals and Objectives:

- a) Completion of an integrated court information system for the Public Defender's Office.
- b) Successful enhancement of the Public Defender's role in the Drug, Mental Health, and Domestic Violence Court
- c) Ensure horizontal representation for each appointed client and each full-time public defender being responsible for an assigned courtroom.
- d) Promptly interview all newly appointed clients.
- e) Design and implement comprehensive procedures for investigating crime scenes, transporting defendants, and the preparation of materials to be used at trial for the defendant.
- f) Build, implement and maintain a database of reports, motions, memos, briefs, etc.

Department: 44 – PUBLIC DEFENDER

Funded By: General Fund

**PUBLIC DEFENDER
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	52,110	45,984	80,000	39,274	80,000
Intergovernmental	141,517	99,895	99,955	83,246	102,955
TOTAL DEPARTMENT/FUND	\$193,627	\$145,879	\$179,955	\$122,520	\$182,955
EXPENDITURES:					
Personnel Services	941,701	954,738	936,549	828,325	956,209
Contractual Services	6,616	5,935	10,550	1,423	10,550
Commodities	6,799	10,011	9,929	7,076	9,929
TOTAL DEPARTMENT/FUND	\$955,116	\$970,684	\$957,028	\$836,824	\$976,688

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
15.00	15.00	15.00	15.00	15.00	15.00

2015 Revenue Budget 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.

2015 Expenditure Budget 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

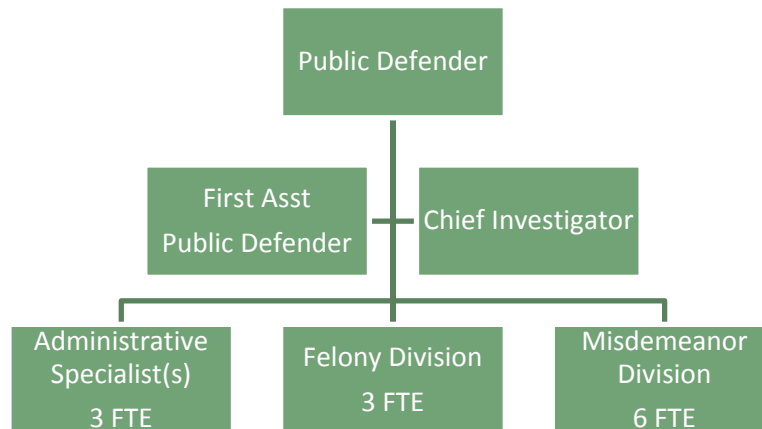
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Court Appointed Defendants	4,281	2,036	4,700
Disposed Number of Adult Felonies	1,580	861	2,500
Disposed Number of Misdemeanors	6,202	3,340	8,000
Disposed Number of Juveniles	309	178	425
Disposed Other Appointed Matters (i.e. Paternity, Contempt, Involuntary Commitment, Extradition, etc.)	3	1	9

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$3.09	\$3.10	\$3.06	\$3.11	\$3.18

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 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 Highlights:

- ✓ Presented and received Board approval on the revised purchase ordinance.
- ✓ Completed the writing of a Procurement Guide for use by end users in all departments.
- ✓ Worked on the creation of a Contract Management System that will allow for excellent tracking on all contracts currently with the County.
- ✓ Initiated a condensed commodity code listing to assist departments when completing requisition forms.
- ✓ Successfully implemented the disposal of County surplus through online auctions.

2015 Goals and Objectives:

- a) Complete meetings with County department heads to explain the changes to the Purchasing Ordinance and how it affects their area and the way they place orders.
- b) Implement the process of the Contract Management system to make sure that Purchasing obtains all contracts whether or not we are involved with the creation of the document.
- c) Proactively serve on the implementation team to advise the needs of the Purchasing Department in the new Financial Software system.
- d) Promote training of department staff on government purchasing rules, statutes and laws versus the private side of purchasing.
- e) Investigate a Pre-sort Mail program to reduce postage expense.
- f) Revise mailroom procedures of accepting packages on the dock and study if an automated system would work better than the manual procedure already in place.

**PURCHASING
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Budgeted	FY 2013 Budgeted	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Other Income	0	2,671	0	524	0
TOTAL DEPARTMENT/FUND	\$0	\$2,671	\$0	\$524	\$0
EXPENDITURES:					
Personnel Services	232,505	222,068	241,725	198,014	244,180
Contractual Services	10,927	12,542	13,130	19,817	21,278
Commodities	394,081	372,725	422,735	311,451	422,735
TOTAL DEPARTMENT/FUND	\$637,513	\$607,335	\$677,590	\$529,282	\$688,193

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
5.00	5.00	6.00	6.00	6.00	6.00

2015 Revenue Budget 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 cost savings to the organization.

Department: 06 - PURCHASING

Funded By: General Fund

2015 Expenditure Budget Analysis:

The Purchasing Department employs a staff of six (6) full time equivalents, including the Director of Purchasing. The minor increase in the personnel budget is reflective of the merit awarded in 2014. The fiscal year 2015 also includes budget for a five year lease on a postage machine. The budget was incorrectly posted to Non-Departmental in fiscal year 2014, and has been corrected in the 2015 budget causing the increase in contractual services. Projected postage costs of \$415,485 in the commodities budget (98% of commodities) accounts for the entire County's postage expenditures.

Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Number of Purchase Orders Processed	1,920	1,959	1,975
Purchase Order Savings	\$169,182*	\$295,822*	\$325,000*
Processed RFP's and Bids	72	90	100
Mail Processed in Mailroom	\$375,666	\$390,500	\$390,000

*Does not include savings on BIDs and RFPs

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.14	\$2.07	\$2.20	\$2.20	\$2.24

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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

2014 Highlights:

- ✓ Two (2) new companies were contracted for eRecording bringing the total to six (6). Electronic recording saves the County time and money through enhanced efficiency.
- ✓ Implemented an additional review process on deposits, reconciliations, and voided transactions to strengthen the internal control of the office.
- ✓ Initiated the fee-based Monarch Program which provides access to recorded document information on a near real-time basis, and allows the office to “be the source” for the official public land records while monitoring bulk data sales.
- ✓ Designed and implemented a comprehensive Indexing Training Program to assist in the development of data entry skills and to improve accuracy and speed.

2015 Goals and Objectives:

- a) Prepare for electronic processing of deeds and remittance of tax transfer stamps to the Illinois Department of Revenue, pending passage of legislation.
- b) Communicate in a variety of ways to inform the public about the “free” Property Fraud Alert (PFA) and Deed Notification Programs and to caution citizens about companies selling certified copies of deeds at over-inflated prices.
- c) Expand organizational printing services by researching the printing needs of other County offices.
- d) Work with McHenry County Sheriff personnel and the Director of Facilities to re-design the customer service counter to enhance office security.
- e) Examine and evaluate old books in the Records Library and County Archives and donate books no longer used to the McHenry County Historical Society to free up additional space.

**MCHENRY COUNTY RECORDER
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Tax Revenue	1,258,599	1,896,811	1,650,000	1,497,676	1,600,000
Fees and Charges for Services	1,217,758	1,272,108	1,362,100	732,036	1,000,000
Utilization of Fund Balance	0	0	31,930	0	0
Interest Income	44	18	50	0	0
TOTAL DEPARTMENT/FUND	\$2,476,401	\$3,168,937	\$3,044,080	\$2,229,712	\$2,600,000
EXPENDITURES:					
Personnel Services	986,632	987,003	947,699	741,410	843,788
Contractual Services	26,683	23,753	36,450	17,756	40,250
Commodities	875,132	1,294,459	1,143,510	1,109,030	1,138,710
TOTAL DEPARTMENT/FUND	\$1,888,447	\$2,305,215	\$2,127,659	\$1,868,196	\$2,022,748

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
45.94	45.94	45.94	34.71	34.71	33.71

2015 Revenue Budget 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 and 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. The Tax Revenue budget represents the income generated from the sale of tax transfer stamps. The mandated Rental Housing

Department: 15 – McHENRY COUNTY RECORDER

Funded By: General Fund

2015 Revenue Budget Analysis - Continued

Support Program fees have been updated and require the Recorder to collect a \$9.00 surcharge for the recordation of any real estate related document and a \$1.00 fee affecting interest in real property and transmit said funds to the State. Fifty cents of the surcharge is held in the Recorder's automation fund to cover costs of administering the program.

2015 Expenditure Budget Analysis:

The County Recorder employs a staff of 33.71 full time equivalents, including the County Recorder and the Chief Deputy, of which 20 are funded by the County's general fund and 13.71 by the Recorder's automation fund. Over the past 3 years the Recorder has reduced 12.23 full time equivalencies from her board approved positions which is reflected in the Personnel Services Budget Category (See both, Recorder's General Fund and Recorder's Automation Fund). 97% of the commodities budget is for the purchase of Tax Transfer Stamps, which as discussed under the revenue budget analysis, the County earns revenue on the sale of each stamp.

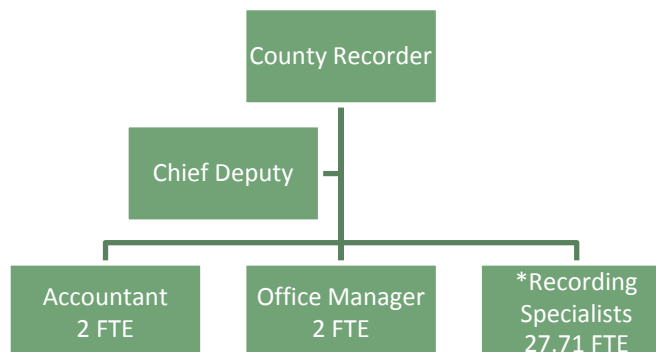
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Documents Recorded and Indexed	62,056	50,000	59,000
Percentage of Electronic Recordings	31%	27%	35%
Real Estate Transfer Declarations Processed	6,620	5,372	6,300
Number of Plats Recorded	16	7	10
Number of Customers Served at Counter	6,955	6,000	7,000
Number of Rejected Documents-Paper	4,009	3,208	3,800
Number of Rejected Documents-Electronic	744	500	600

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$7.55	\$8.28	\$9.71	\$11.03	\$9.97

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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:



**Includes Employees assigned to the Recorder Automation Fund.*

Department: 15 – RECORDER AUTOMATION FUND
Funded By: Fees established by State Statute's and the County Board

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

Classification – General Government

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.

Function:

- **Automation of Recorder Processes** – The Recorder Automation Fund is a Special Revenue Fund created by Illinois State Statute that gives County Boards the authority to/or not to establish a fee for documents recorded within their respective Counties. McHenry County established a fee on the recordings for the purpose of defraying the costs of automating the processes.

2014 Highlights: See County Recorder – General Fund

2015 Goals and Objectives: See County Recorder – General Fund

COUNTY RECORDER - AUTOMATION FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

RECORDER AUTOMATION FUND - 75

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	853,344	951,106	967,000	535,902	855,000
Utilization of Fund Balance	0	0	302,094	0	182,946
Interest Income	2,981	3,232	5,000	2,720	3,500
Other Income	145,337	0	0	0	0
TOTAL DEPARTMENT/FUND	\$1,001,662	\$954,338	\$1,274,094	\$538,622	\$1,041,446
EXPENDITURES:					
Personnel Services	308,469	344,442	501,113	378,445	547,965
Contractual Services	137,960	170,586	243,000	156,020	238,000
Commodities	2,570	2,752	120,350	224	120,850
Capital Outlay	182,555	(3)	379,000	0	104,000
Debt Service	31,081	30,631	30,631	30,631	30,631
TOTAL DEPARTMENT/FUND	\$662,635	\$548,408	\$1,274,094	\$565,320	\$1,041,446

Full Time Equivalents History: See County Recorder - General Fund

2015 Revenue Budget Analysis: At the end of fiscal year 2013 the housing market was showing signs of movement, increasing the amount of Tax Transfer Stamps being issued. This appears to have been an anomaly for a short period of time, for in 2014 the increase has dissipated. At the time of approval for this budget the housing market was flat.

2015 Expenditure Budget Analysis: Personnel Services for the Automation Fund reflects all costs of the employees assigned to the fund, including Wages, Social Security, IMRF, and Health Insurance. Contractual Services account for training, professional services, maintenance agreements and computer software maintenance. Commodities cover computer components less than \$5,000 and computer software. Capital Outlay includes budget for office equipment, furniture and fixtures, and computer technology. Debt Service is for the lease of a Storage Area Network (SANS).

Performance Indicators: See County Recorder – General Fund

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 and is Director of the Regional Safe School.
- **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 Highlights:

- ✓ Issued 387 new teacher and administrator certificates and 302 substitute teacher certificates.
- ✓ Provided professional development classes for over 1,500 McHenry County teachers and administrators, representing a 231% increase over educator attendance in 2012.
- ✓ Delivered the GED program in collaboration with McHenry County College resulting in the issuance of 356 ISBE approved GED certificates and 458 GED test result transcripts.
- ✓ Provided full-day safe driving training for 1,038 school bus drivers.
- ✓ Conducted three (3) comprehensive audits of local school districts (including but not limited to adherence to statutory curriculum, student progress, district financial health, crisis management plans, teacher certification compliance, etc.) with all receiving “Full Recognition” status.
- ✓ Processed 170 truancy cases.
- ✓ Conducted 82 on-site health/life safety inspections with all public school buildings being brought into compliance.

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded by: State of Illinois / County General Fund

2015 Goals and Objectives:

- a) In conjunction with McHenry County College, College of Lake County and local high schools, explore the implementation of a Tech Campus in McHenry County.
- b) Streamline truancy response and reporting from a paper based system to an electronic/cloud based system.
- c) Collaborate with McHenry County EMA and the Sheriff’s Department to create a more consistent and comprehensive safety policy for all schools in McHenry County.
- d) Transition to the new Health Life Safety inspection application developed by the Illinois Association of Regional Superintendents of Schools (IARSS).
- e) Double the participation in satellite high school credit recovery program in conjunction with McHenry County Workforce Network.
- f) Restructure the implementation of professional development offered by the Regional Office of Education (ROE) to McHenry County Educators to a more locally based implementation.
- g) Supervise and perform the state regulatory duties for all schools in McHenry County.

**REGIONAL SUPERINTENDENT OF SCHOOLS
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Intergovernmental	0	0	125,000	106,190	125,000
Other Income	0	0	60,000	58,023	0
Utilization of Fund Balance	0	0	0	0	4,000
TOTAL DEPARTMENT/FUND	\$0	\$0	185,000	\$164,213	\$129,000
EXPENDITURES:					
Personnel Services	159,809	172,188	235,558	182,653	213,012
Contractual Services	9,050	5,801	34,000	40,681	40,250
Commodities	7,365	11,068	46,158	46,886	36,180
Capital Outlay	0	0	40,000	32,962	0
Fund Balance Enhancement	0	0	13,500	0	0
TOTAL DEPARTMENT/FUND	\$176,224	\$189,057	\$369,216	\$303,182	\$289,442

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
6.50	6.50	6.50	6.50	7.00	7.00

2015 Revenue Budget 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. The intergovernmental revenue in 2014 and projected for 2015 is from the Drug Free Communities Grant accepted by the County Board on behalf of the McHenry County Substance Abuse Coalition over a five year period. Utilization of Fund Balance is the remaining funds left from the film library that were donated to the Regional Office of Education and utilized to purchase a vehicle.

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded By: State of Illinois / County General Fund

2015 Expenditure Budget 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 declined their fiscal year 2015 budget by \$79,774 from fiscal year 2014 to 2015 by the retirement of a long term staff member.

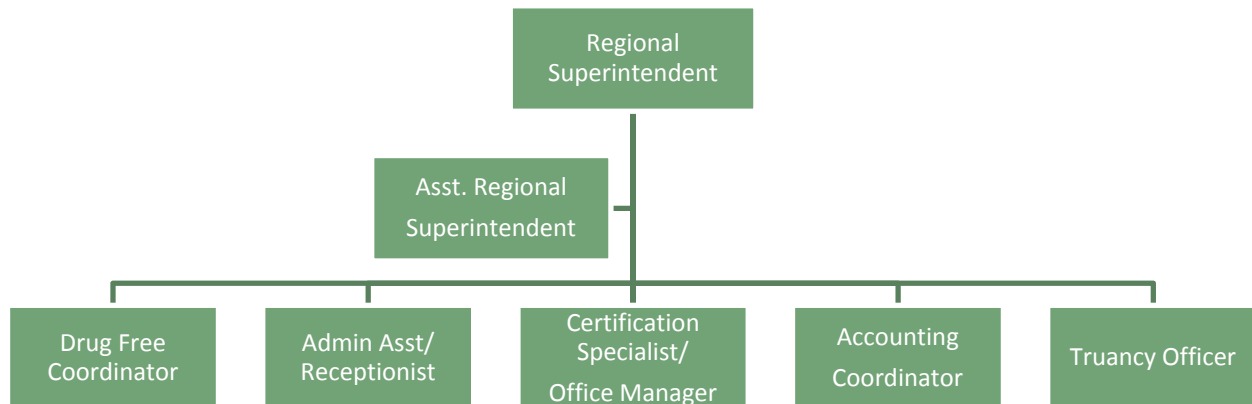
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Educator Licenses Issued/Renewed	3,030	3,172	3,200
Fingerprints/Criminal Background Checks	2,098	2,541	2,600
ROE's Professional Development/Continuing Education Participants	767	1,004	2,000
Bus Driver Training Participants	1,113	1,025	1,100
GED Processing Contacts	1,585	1,106	500
Reported Truancy Cases	160	212	250
Health/Life Safety Inspections Completed	84	84	84
Building/Occupancy Permits Issued	150	178	160
Drug Free Community Events	0	2	10

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$0.62	\$0.57	\$0.64	\$0.60	\$0.94

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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: Property 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 and Welfare

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.

2014 Highlights:

- ✓ Reviewed and awarded 17 grant applications from agencies within McHenry County who provide services to County Senior Citizens.

2015 Goals and 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

Full Time Equivalents History – The County is not allowed by State Statute to charge any costs for the administration of this fund against the tax dollars collected. Therefore, no full time equivalents are shown.

Department: 23 – SENIOR SERVICES GRANT COMMISSION

Funded By: Property Tax Levy

**SENIOR SERVICES
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

SENIOR SERVICES FUND - 87

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	1,760,325	1,770,890	1,725,000	1,665,394	1,725,000
Interest Income	4,204	4,354	4,020	3,194	3,520
Operating Transfers In	0	0	0	12,000	8,011
TOTAL DEPARTMENT/FUND	\$1,764,529	\$1,775,244	\$1,729,020	\$1,680,588	\$1,736,531
EXPENDITURES:					
Personnel Services	0	0	0	4,536	7,511
Contractual Services	1,724,696	1,715,201	1,725,000	956,435	1,725,000
Commodities	0	0	0	122	500
Fund Balance Enhancement	0	0	4,020	0	3,520
TOTAL DEPARTMENT/FUND	\$1,724,696	\$1,715,201	\$1,729,020	\$961,093	\$1,736,531

2015 Revenue Budget 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, 2014 and 2015 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 2015 revenue reflects these decisions. The administration of the funds has been moved from County Administration to the Community Development Division of the County, creating the operating transfer in line item from the general fund to cover the costs of administration.

2015 Expenditure Budget Analysis:

The contractual services expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2015. New to the expenditure budget are the personnel services and commodities which are funded by an operating transfer in from the general fund. This is being done to account for the move of administering the program from County Administration to the Community Development Division within Planning & Development. Fund Balance Enhancement represents the projected interest earned on the funds until allocated, and will be distributed in the next year.

Performance Indicators:	2013	2014	2015
	Actual	Mid Year	Projected
Grant Applications Reviewed	21	20	17
Grant Applications Awarded	17	16	17

Expense Per Capita: Senior Services Grant Fund Total

Actual Dollars	Actual Dollars	Actual Dollars	Projected Dollars	Budgeted Dollars
FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
\$5.42	\$5.60	\$5.77	\$5.61	\$5.65

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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

Fund Organization Chart: N/A

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 Highlights:

- ✓ Conducted a Citizen's Police Academy
- ✓ Obtained Re-Accreditation with the Accreditation of Law Enforcement Agencies (CALEA)
- ✓ Implemented Video Visitation Program in the Correctional Facility to improve the criminal justice system and increase staff assignment productivity
- ✓ Introduced the use of propane fuel in the McHenry County's Sheriff Patrol Fleet

2015 Goals and Objectives:

- a) Increase McHenry County campus security and safety by upgrading the security camera surveillance system.
- b) Enhance efforts to explore ways to become "more green" in terms of fuel product and usage.
- c) Increase usage of diagnostic tools as a means to better manage fleet repairs and maintenance.
- d) Increase reliability and stability of the StarCom radio system by moving to a microwave system.

**COUNTY SHERIFF
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fines and Forfeitures	8,371	250	1,000	105	0
Fees and Charges for Services	1,669,572	1,516,272	1,627,400	1,164,122	1,588,088
Intergovernmental	9,781,927	8,279,628	10,800,000	5,556,771	7,100,000
Interest Income	2	0	0	1	0
Other Income	25,114	18,612	10,600	8,502	5,000
Operating Transfers In	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$11,484,986	\$9,814,762	\$12,439,000	\$6,729,501	\$8,693,088
EXPENDITURES:					
Personnel Services	26,955,513	27,826,896	28,803,261	24,174,359	27,612,706
Contractual Services	3,278,838	3,228,766	3,526,556	2,550,160	3,413,251
Commodities	947,566	966,201	1,027,161	741,878	1,049,960
Capital Outlay	86,287	69,563	0	30,411	0
TOTAL DEPARTMENT/FUND	\$31,268,204	\$32,091,426	\$33,356,978	\$27,496,808	\$32,075,917

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
404.21	409.21	406.21	408.21	408.21	400.21

2015 Revenue Budget Analysis:

The FY 2015 revenue budget for the Sheriff's Office shows an overall decline of \$3,745,912 over FY 2014. \$3,750,000 of the decline is directly attributable to projected revenue loss in the jail bed rental program with the Federal Government. In October, 2015 the County's contract with the Federal Government expires with no current plans by the County Board to renew the contract unless new terms can be agreed upon.

Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

2015 Expenditure Budget Analysis:

As stated in the revenue analysis, the County Board has no current plans to renew the contract with the Federal Government on the Bed Rental Program unless new terms can be agreed upon. With this knowledge a staged layoff has been accounted for in the Sheriff's Personnel Services budget, creating a reduction of \$1,190,555 in personnel costs. A reduction for prisoner healthcare and food costs in Contractual Services was also accounted for, creating an overall department budget decline of \$1,281,061.

Performance Indicators:

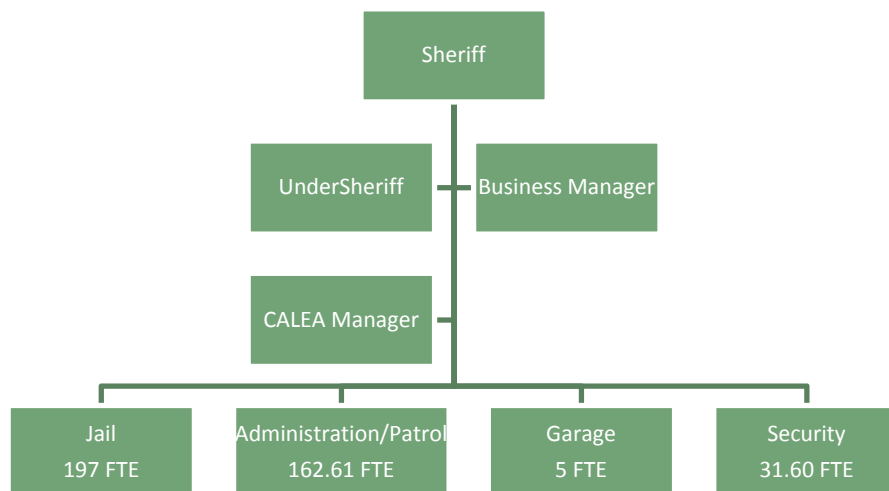
	2013 Actual	2014 Mid-Year	2015 Projected
Operations Bureau (Patrol) - Calls For Service	44,640	47,500	48,000
Communications Division – Calls Dispatched	67,203	74,000	78,000
Civil Process – Foreclosures	75	75	75
Civil Process – Papers Served	6,041	6,660	6,700
Court Security - Individuals Screened	489,521	444,450	445,000
Court Security - Prohibited Items Recovered	5,587	5,150	5,250
Corrections Bureau - Total Prisoners Booked	6,537	6,600	6,600
Corrections Bureau - Average Daily Jail Population	409.6	400	400
Garage (Fleet) - Total Number of Vehicles Maintained	270	275	275
Garage (Fleet) - Total Number of Repairs	1,487	1,500	1,550

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$101.03	\$101.49	\$107.76	\$108.32	\$104.42

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 fund was established per Resolution dated September 7, 1999, by the McHenry County Board.

Functions:

- **Procurement of Equipment:** Revenues generated by the \$100 fine as established by the Illinois Vehicle Code must be used for law enforcement equipment that will assist in the prevention of alcohol related criminal violence.

2014 Highlights: See Sheriff's General Fund Highlights

2015 Goals and Objectives: See Sheriff's General Fund Goals & Highlights

McHENRY COUNTY SHERIFF - DUI CONVICTION FUND FISCAL YEAR 2015 BOARD APPROVED BUDGET

DUI CONVICTION FUND 58

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Fines and Forfeitures	21,128	27,126	21,000	21,496	25,000
TOTAL DEPARTMENT/FUND	\$21,128	\$27,126	\$21,000	\$21,496	\$25,000
EXPENDITURES:					
Commodities	5,525	17,554	21,000	9,841	25,000
TOTAL DEPARTMENT/FUND	\$5,525	\$17,554	\$21,000	\$9,841	\$25,000

Full Time Equivalent History: See Sheriff's - General Fund

2015 Revenue Budget Analysis: Revenue is projected based on current and prior year earnings at time of budget process.

2015 Expenditure Budget Analysis: The projected expenditure is for equipment to be utilized in the patrol vehicle for assisting in the prevention of alcohol and other related criminal violence on the County's roadways.

Performance Indicators: See Sheriff's - General Fund

Expense Per Capita: See Sheriff's - General Fund

Department Organization Chart: See Sheriff's - General Fund

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 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.
- **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 Highlights:

- ✓ Civil Division issued more than 305 written legal opinions to County Elected Officials and Department Heads, prosecuted 484 ordinance violations, opened and addressed 70 civil litigation files, opened 588 new assignments (opinions, contract and subpoena reviews, hearings, depositions, etc.)
- ✓ Criminal Division charged 1,180 felony adult offenders, 2,659 misdemeanor adult offenders, 227 juvenile offenders under the age of 17, and filed 55 abuse and neglect petitions protecting children from unsafe family conditions.
- ✓ Served the needs of victims and witnesses of crimes in 3,839 cases.
- ✓ Processed and served 1,040 summons and subpoenas for witnesses, defendants, and police officers.
- ✓ Continued the First Offender Program, keeping a conviction from being permanently entered on the record of first time non-violent felony offenders.

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

Funded By: General Fund

2015 Goals and Objectives:

- a) Coordinate, advise, and assist victims and witnesses of crimes, as required by law, with their rights as their case progresses 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 to meeting the needs of the citizens of McHenry County through its commitment to justice, community awareness, and crime prevention.

**STATE’S ATTORNEY
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	133,430	104,861	113,075	89,315	113,500
Intergovernmental	228,494	169,995	193,608	134,114	196,318
Interest Income	3	0	0	0	0
Other Income	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$361,927	\$274,856	\$306,683	\$223,429	\$309,818
EXPENDITURES:					
Personnel Services	2,675,522	2,712,125	2,691,609	2,384,220	2,758,419
Contractual Services	179,848	176,320	174,875	125,050	181,375
Commodities	45,159	48,758	57,182	35,144	56,682
TOTAL DEPARTMENT/FUND	\$2,900,529	\$2,937,203	\$2,923,666	\$2,544,414	\$2,996,476

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
61.20	61.20	61.20	61.20	61.20	61.20

2015 Revenue Budget Analysis:

Fees and Charges for Services requested in the above revenue table represent projected fees to be collected during fiscal year 2015 on the First Offender Program (19%), Warrants/Summons (15%), States Attorney Fees (59%) and miscellaneous (7%). 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 2015.

2015 Expenditure Budget Analysis:

Personnel services make up 92% of the State’s Attorney’s budget in fiscal year 2015, 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 once again informed County Administration of the space issues they are dealing with in their current location.

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

Funded By: General Fund

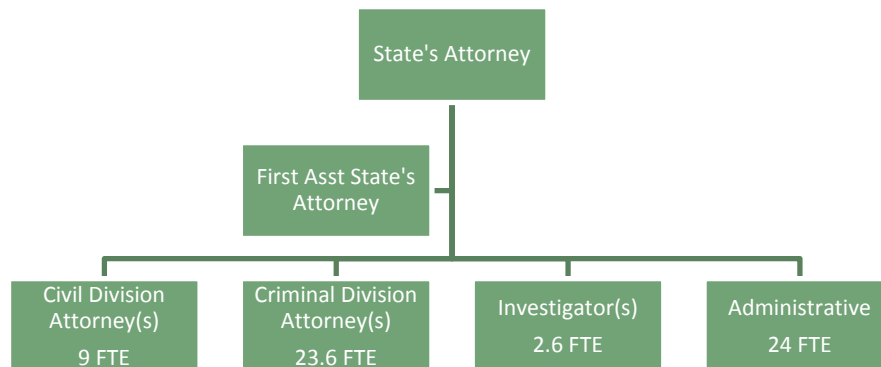
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
New Civil Division assignments opened	735	580	600
Legal opinions issued for County departments	341	305	325
FOIA requests responded to	42	34	40
County Contracts reviewed	74	59	60
Monitored child support enforcement cases	207	67	70
County Ordinance violations prosecuted	410	484	500
Felony Adult Offenders charged	1,247	1,180	1,200
Misdemeanor Adult Offenders charged	2,761	2,659	2,700
Juvenile Offenders under 17 charged	222	227	232
Abuse and Neglect Petitions filed	74	55	60

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$9.55	\$9.68	\$9.68	\$9.80	\$10.13

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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

Funded By: The Illinois Criminal Justice Information Authority Grants

Fund Created By: Resolution of the McHenry County Board – Prior 1993

Classification – Judicial

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.

Functions:

- To financially assist local law enforcement agencies for assisting the Illinois Criminal Justice Authority in controlling the sales and use of illegal drugs and drug offenders.

2014 Highlights: See State’s Attorney – General Fund

2015 Goals and Objectives – See State’s Attorney – General Fund

**IL CRIMINAL JUSTICE AUTHORITY FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

ILCRIMINAL JUSTICE AUTHORITY FUND 52

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Intergovernmental	83,394	83,394	66,715	60,119	66,715
Interest Income	52	20	0	11	0
TOTAL DEPARTMENT/FUND	\$83,446	\$83,414	\$66,715	\$60,130	\$66,715
EXPENDITURES:					
Personnel Services	83,394	83,394	66,715	38,299	66,715
TOTAL DEPARTMENT/FUND	\$83,394	\$83,394	\$66,715	\$38,299	\$66,715

Full Time Equivalent History: See State’s Attorney – General Fund

2015 Revenue Budget Analysis: The revenue is the projected amount of the grant award, which due to state funding issues was reduced in fiscal year 2014 and has remained at the reduced funding for 2015.

2015 Expenditure Budget Analysis: Expenditures are for salaries only and cover the cost of one full time attorney, one part time attorney and a % of one administrative assistant.

Performance Indicators: See State’s Attorney – General Fund

Expense Per Capita: See State’s Attorney – General Fund

Department Organization Chart: See State’s Attorney – General Fund

Department: 45 – STATE’S ATTORNEY – RECORDS AUTOMATION FUND
Funded By: Court Fees

Fund Created By: Public Act 97-673 of the State of Illinois

Classification - Judicial

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.

Function:

- Fees collected are to be utilized to offset the expenses of record keeping in the State’s Attorney Office.

2014 Highlights:

- ✓ In 2014 the fund was still in its infant stage of building a fund reserve to be utilized towards future automation of records.

2015 Goals and Objectives:

- With the implementation of the New Dawn case management software, funds will be used towards the annual software maintenance.

**STATE’S ATTORNEY RECORDS AUTOMATION FUND
 FISCAL YEAR 2015 BOARD APPROVED BUDGET**

STATE’S ATTORNEY RECORDS AUTOMATION FUND 67

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	7317	28,544	28,000	23,606	30,000
Interest Income	1	32	9	52	50
Utilization of Fund Balance	0	0	0	0	19,950
TOTAL DEPARTMENT/FUND	\$7,318	\$28,576	\$28,009	\$23,658	\$50,000
EXPENDITURES:					
Contractual Services	0	0	0	0	50,000
Fund Balance Enhancement	0	0	28,009	0	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$28,009	\$0	\$50,000

Full Time Equivalents History: See State’s Attorney – General Fund

2015 Revenue Budget Analysis:

The revenue projection is based off of the past three year’s earnings which have remained flat. Utilization of Fund Balance represents the funding for the first year of the annual software maintenance for the new case management system utilized by the State’s Attorney’s Office.

2015 Expenditure Budget Analysis:

The Contractual Services represents the contribution from the fund towards paying the annual software maintenance with the new case management system utilized by the State’s Attorney’s Office.

Performance Indicators: See State’s Attorney – General Fund

Expense Per Capita: See State’s Attorney – General Fund

Department Organization Chart: See State’s Attorney – General Fund

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 Highlights:

- ✓ Completed indexing of the 1975 Collector Tax Book as part of the imaging all records of historical tax history project.
- ✓ In concert with the County Clerk and Supervisor of Assessments, issued the 2014 (levy year 2013) tax bills without any issues.
- ✓ Maintained conservative investment policy, preventing any loss of taxpayer funds. In the past seven years, investment earnings have declined, but the County has not loss any of its funds in investments.

2015 Goals and Objectives:

- a) Expand outreach efforts to ensure taxpayers are aware of exemptions available to aid in tax saving reductions.
- b) Improve the Treasurer’s website by providing more detailed information on tax distributions and investment strategies for improved transparency.
- c) Review the Investment Policy to enhance and protect the integrity of the county’s investments.

**MCHENRY COUNTY TREASURER
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	1,804,092	1,546,733	1,851,500	(488)	1,751,500
Interest Income	86,842	86,021	80,000	57,253	85,000
TOTAL DEPARTMENT/FUND	\$1,890,934	\$1,632,754	\$1,931,500	\$56,765	\$1,836,500
EXPENDITURES:					
Personnel Services	498,461	492,968	492,100	492,099	563,032
Contractual Services	64,205	64,388	64,245	33,115	63,245
Commodities	7,100	7,099	7,350	6,794	7,850
Operating Transfers Out	50,000	50,000	50,000	50,000	50,000
TOTAL DEPARTMENT/FUND	\$619,766	\$614,455	\$613,695	\$582,008	\$684,127

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
15.00	15.00	15.00	14.50	14.50	14.50

2015 Revenue Budget Analysis:

General Fund 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. This revenue occurs from the County Tax Sale which was held in the end of October for fiscal year 2014, and therefore no revenues numbers were available at the time of approval of the budget. 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 2015 earnings of \$85,000, reflecting the impact of record low interest rates.

Department: 17 – McHENRY COUNTY TREASURER

Funded By: General Fund

2015 Expenditure Budget Analysis:

The McHenry County Treasurer’s Office employs a staff of 14.5 full time equivalents, including the Treasurer and the Chief Deputy. As shown in the above budget summary, 2015 Personnel Services accounts for 82% of the department’s operating budget. The notable increase in Personnel Services is due to the merit award effective 12/01/14 and the reallocation of personnel expenses from the Treasurer’s Passport Fund and Treasurer’s Automation Fund. Contractual Services is 9% of the operating budget and covers the costs for contractual printing (50%), professional services (39%), and dues, subscriptions, legal notices, and computer services (11%). Commodities comprise 1% of the budget of which 88% 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.

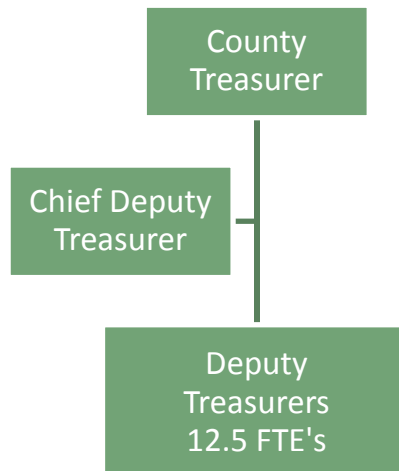
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Number of Billable Parcels	137,928	138,344	139,500
Total Property Taxes Collected	\$794,573,184	\$809,385,181	\$821,525,959
Tax \$ Distributed to Other Taxing Districts	\$716,321,558	\$729,943,781	\$742,084,559
Number of Senior Deferrals	191	205	215
Deposits/Wire Transfers/Account	27,250	27,300	27,450
Transfers/ACHs Processed	182,250	182,400	182,550

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$2.42	\$2.47	\$3.53	\$3.53	\$3.01

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 – McHENRY COUNTY TREASURER - AUTOMATION FUND
Funded By: Fees assessed to the Purchasers of Delinquent Taxes

Fund Created By: Illinois Compiled Statutes (35 ILCS 200/21-245) Property Tax Code - which allows county collectors in all counties to assess automation fees to the purchaser of delinquent taxes.

Classification – General Government

Background: The function of the Treasurer Automation Fund is to: 1.) Cover 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. The Treasurer is allowed to collect an automation fee of \$10 from purchasers of delinquent taxes as revenue to offset the cost of automation.

Function:

- Fees collected to defray the cost of property tax collections and delinquent property tax sales including software, hardware, research and development and personnel.

2014 Highlights: See McHenry County Treasurer – General Fund

2015 Goals and Objectives – See McHenry County Treasurer – General Fund

McHENRY COUNTY TREASURER - AUTOMATION FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

TREASURER AUTOMATION FUND 80

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	127,557	141,431	121,500	39,349	130,000
Utilization of Fund Balance	0	0	165,501	0	0
Interest Income	524	539	700	484	700
TOTAL DEPARTMENT/FUND	\$128,081	\$141,970	\$287,701	\$39,833	\$130,700
EXPENDITURES:					
Personnel Services	122,217	62,651	190,700	8,685	0
Contractual Services	0	0	77,500	0	39,500
Commodities	8,380	4,348	19,500	0	12,500
Capital Outlay	0	0	1	0	1
Fund Balance Enhancement	0	0	0	0	78,699
TOTAL DEPARTMENT/FUND	\$130,597	\$66,999	\$287,701	\$8,685	\$130,700

Full Time Equivalent History: See McHenry County Treasurer – General Fund

2015 Revenue Budget Analysis:

Projections for Fees and Charges for Services in 2015 show a slight increase of \$8,500 due to the slow recovery of the economy. The County is still experiencing foreclosures and short sales on a lot of the residential properties.

2015 Expenditure Budget Analysis:

Personnel Services for 2015 have been eliminated with the funding coming from the General Fund or Treasurer’s Passport Fund. Notable declines in Contractual Services and Commodities are due to the Treasurer taking a more conservative approach in the use of these funds.

Performance Indicators: See McHenry County Treasurer – General Fund

Expense Per Capita: See McHenry County Treasurer – General Fund

Organization Chart: See McHenry County Treasurer – General Fund

Department: 17 – McHENRY COUNTY TREASURER - PASSPORT SERVICE FUND
Funded By: Fees Collected for Processing Passport Applications

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 submitting them to the US Department of State. Treasurer passport fees are used to offset the costs associated with providing passport services.

Function:

- Provide the Service of Passport processing to the citizens of McHenry County

2014 Highlights: N/A

2015 Goals and Objectives: N/A

COUNTY TREASURER PASSPORT SERVICE FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

PASSPORT SERVICES FUND 81

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	53,564	82,938	55,000	85,421	56,000
Utilization of Fund Balance	0	0	131,450	0	53,428
Interest Income	267	334	200	247	200
TOTAL DEPARTMENT/FUND	\$53,831	\$83,272	\$186,650	\$85,668	\$109,628
EXPENDITURES:					
Personnel Services	7,080	64,048	64,050	41,779	70,528
Contractual Services	0	19,388	71,600	3,161	19,100
Commodities	4,314	19,942	51,000	881	20,000
TOTAL DEPARTMENT/FUND	\$11,394	\$103,378	\$186,650	\$45,821	\$109,628

Full Time Equivalent History: Accounted for in the McHenry County Treasurer – General Fund

2015 Revenue Budget Analysis:

Even with the slow recovery of the economy, people are still be traveling as evident with the 2014 ten months to date actual. The Treasurer is concerned that this revenue stream will slow and therefore is budgeting very conservative for fiscal year 2015. The Utilization of Fund Balance is for offsetting costs with personnel reallocation.

2015 Expenditure Budget Analysis:

The Treasurer has reallocated staff wages to this fund, therefore accounting for the minor increase in Personnel Services for fiscal year 2015. Notable declines in Contractual Services and Commodities are due to the Treasurer taking a more conservative approach in the use of these funds.

Performance Indicators: See McHenry County Treasurer – General Fund

Expense Per Capita: See McHenry County Treasurer – General Fund

Fund Organization Chart: See McHenry County Treasurer – General Fund

Department: 17 – McHENRY CO. TREASURER - WORKING CASH I AND II FUNDS
Funded By: Past Levy of Tax on all Taxable Property in the County

Fund Created By: Illinois Compiled Statute 55 ILCS 5/Div. 6-29

Classification – General Government

Background: In each county of this State having a population of less than 1,000,000 inhabitants a working cash fund may be created, set apart, maintained and administered, in the manner prescribed in this Division, to enable the county to have in its treasury at all time sufficient money to meet demands for ordinary and necessary expenditures for general corporate purposes. The County Board of such a county may levy an annual tax for not more than any 2 of the years 1975, 1976, and 1977 on all the taxable property in the county at a rate not exceeding .025% of the value, as equalized or assessed by the Department of Revenue.

Function:

- To act as an emergency source of funding in the event the general fund (corporate fund) should have insufficient funds to meet its obligations. Must be repaid upon the first collections of property taxes.

2014 Highlights: N/A

2015 Goals and Objectives: N/A

MCHENRY COUNTY TREASURER - WORKING CASH I FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

WORKING CASH I FUND 430

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Interest Income	607	376	650	109	100
TOTAL DEPARTMENT/FUND	\$607	\$376	\$650	\$109	\$100
EXPENDITURES:					
Operating Transfers Out	600	376	650	0	100
TOTAL DEPARTMENT/FUND	\$600	\$376	\$650	\$0	\$100

COUNTY TREASURER WORKING CASH II FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET

WORKING CASH II FUND 440

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Interest Income	706	490	700	284	350
TOTAL DEPARTMENT/FUND	\$706	\$490	\$700	\$284	\$350
EXPENDITURES:					
Operating Transfers Out	620	490	700	0	350
TOTAL DEPARTMENT/FUND	\$620	\$490	\$700	\$0	\$350

Full Time Equivalent History: N/A

2015 Revenue Budget Analysis: Interest Earnings Only

2015 Expenditure Budget Analysis: Transfer of Interest Earnings to General Fund

Performance Indicators: N/A

Expense Per Capita: N/A

Fund Organization Chart: N/A

Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

Funded By: Property 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 and Welfare

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 Highlights:

- ✓ Five active cases (contagious) TB patients were treated in fiscal year 2014. Ninety-five (95) latent TB infection patients (infected with TB but not contagious) were also checked and offered treatment to prevent the disease from becoming contagious.
- ✓ Administered 1,425 skin tests throughout the County.
- ✓ Added electronic Directly Observed Treatment for appropriate active TB patients who are compliant with their treatment, tech savvy, and have a smart phone. This program allows the nurse to observe the patient taking their medication through use of their phone.

2015 Goals and Objectives:

- a) Promote awareness that Tuberculosis (TB) is still one of the world's deadliest diseases. A total of 9,582 cases (a rate of 3.0 cases per 100,000 persons) were reported in the United States in 2013, representing a decline in both the number of TB cases reported and the case rate of 3.6% and 4.3% respectively, compared to 2012. 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: Property Tax Levy

**TB CARE & TREATMENT FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

TB CARE & TREATMENT FUND - 45

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	347,172	249,391	250,000	241,383	250,000
Fees & Charges for Services	10,625	11,118	10,500	7,560	10,500
Utilization of Fund Balance	0	0	130,003	0	110,099
Intergovernmental	40	0	0	0	0
Interest Income	932	924	625	619	625
TOTAL DEPARTMENT/FUND	\$358,769	\$261,433	\$391,128	\$249,562	\$371,224
EXPENDITURES:					
Personnel Services	275,576	278,638	294,803	215,964	274,899
Contractual Services	35,487	36,163	64,275	25,177	63,275
Commodities	15,755	14,554	32,050	14,578	33,050
TOTAL DEPARTMENT/FUND	\$326,818	\$329,355	\$391,128	\$255,719	\$371,224

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
4.35	4.35	3.34	4.34	3.75	3.75

2015 Revenue Budget Analysis:

The Tuberculosis Care and Treatment Fund tax levy is one of twelve levied tax rates that make up the County's extended tax rate on the equalized value of property, and is the main funding source for the department. The decline in revenues for fiscal year 2015 is reflective in the projected Utilization of Fund Balance line item. The department is showing less reliance on use of reserves to carry out their required functions in FY 2015.

2015 Expenditure Budget Analysis: The FY 2015 Expenditure budget for the TB Fund is showing a decline of 5% from the FY 2014 budget. This decrease is caused by a change in salary splits and the decision of one employee to drop the County's health insurance.

Performance Indicators:

	2013	2014	2015
	Actual	Mid Year	Projected
TB Skin Tests Administered	1,591	1,425	1,650
Active TB Cases under care	2	5	3-6
Latent TB Infection Cases	90	95	105
Persons Treated with Latent TB Infection	17	32	37

Expense Per Capita: TB Care & Treatment Fund Total

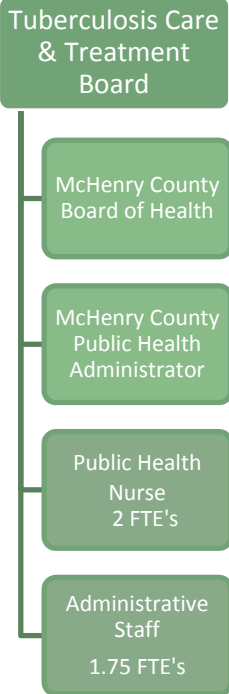
Actual Dollars	Actual Dollars	Actual Dollars	Projected Dollars	Budgeted Dollars
FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
\$1.01	\$1.06	\$1.27	\$1.27	\$1.21

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

Funded By: Property Tax Levy

Department Organization Chart:



Department: 61 – VALLEY HI NURSING HOME

Funded By: Property Tax Levy / Service Revenues

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 Health and 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 Highlights:

- ✓ Enhanced the resident centered dining and resident centered activity programs, promoting additional resident independence and choices.
- ✓ Developed a capital improvement and asset preservation plan for maintaining and updating the facility, vehicles, and equipment.
- ✓ Evaluated the possibilities for further services and partnerships with private medical providers as well as expanding the medical services provided at the facility.
- ✓ Advanced the implementation of electronic charting and enhanced clinical software to improve upon resident health and care outcomes.

Department: 61 – VALLEY HI NURSING HOME

Funded By: Property Tax Levy/Service Revenues

2015 Goals and 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) 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 cost study to analyze 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.

**VALLEY HI NURSING HOME ENTERPRISE FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

VALLEY HI ENTERPRISE FUND 350

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	5,950,311	5,237,688	4,500,000	4,344,294	3,000,000
Fees and Charges for Services	2,007,455	2,933,263	2,070,000	2,627,890	3,000,000
Intergovernmental	8,220,939	7,251,850	7,685,000	4,542,464	7,610,000
Interest Income	68,702	64,389	100,100	53,556	80,100
Other Income	7,433	11,121	9,000	18,080	13,500
TOTAL DEPARTMENT/FUND	\$16,254,840	\$15,498,311	\$14,364,100	\$11,586,284	\$13,703,600
EXPENDITURES:					
Personnel Services	6,742,396	7,027,241	7,260,108	6,051,886	7,657,200
Contractual Services	1,827,750	1,795,727	1,882,699	1,232,936	1,881,589
Commodities	983,693	991,819	1,075,140	777,784	1,086,250
Capital Outlay	0	8,626	40,000	7,552	30,000
Depreciation	594,681	469,149	0	312,000	0
Debt Service	47,440	1,127	15,174	12,645	15,174
Fund Balance Enhancement	0	0	3,875,412	0	2,813,802
TOTAL DEPARTMENT/FUND	\$10,195,960	\$10,293,689	\$14,148,533	\$8,394,803	\$13,484,015*

*\$219,585 maintenance expense budgeted in Facilities Management – Department 16

Full Time Equivalent History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
137.21	137.60	136.62	134.81	134.93	137.48

2015 Revenue Budget 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 has continued to decline due to the positive outcomes being achieved through cost reductions. 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.

Department: 61 – VALLEY HI NURSING HOME

Funded By: Nursing Home Tax Levy/Service Revenues

2015 Expenditure Budget Analysis:

The Personnel Service line item above reflects the wage adjustments for all nurses and supporting staff along with the costs of all benefits associated with each position as per the negotiated contract. The decline between fiscal year 2015 and fiscal year 2014 in the expenditure budget is due primarily to the projected fund balance enhancement. Due to cost savings achieved through improved practices the strength of the fund reserve is strong, allowing for a reduction in the tax levy and therefore, creating a reduced increase in fund balance enhancement. The difference of \$219,585 between revenues and expenditures is the portion of funding allowed for facility maintenance and is reported under the Facilities Management budget.

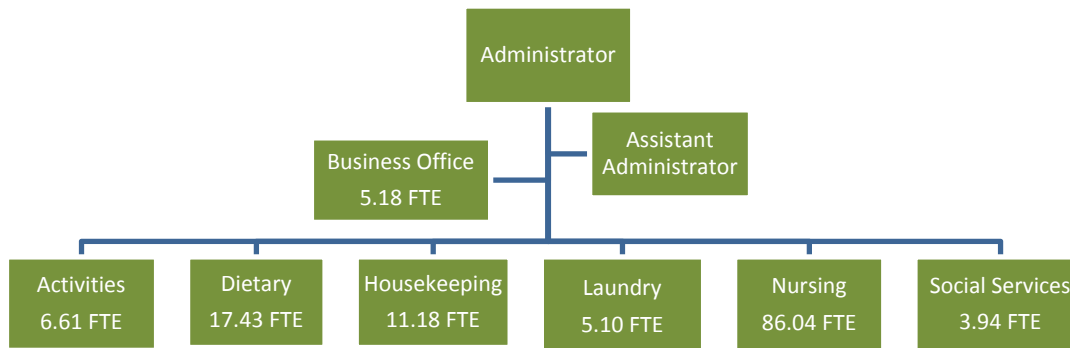
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Admissions	92	85	85
Discharges/Expirations	86	90	85
Average Daily Census	121	122	123

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$30.62	\$33.09	\$47.77	\$45.92	\$43.86

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census, 2012 – 2015 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 Health and 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

2014 Highlights:

- ✓ VAC relocated to its new location on the main floor of the County Administration Building.
- ✓ Partnering with TLS Veterans, the Illinois Department of Employment Security, and the Housing Authority, the department sponsored a Veterans Stand Down in January which reached 40+ homeless or at risk veterans.
- ✓ The VAC expects to exceed its 2014 goal of \$1.4 million in new claims by the fall.
- ✓ Provided presentations on topics of: services offered by the VAC, VA Benefits, VA Aid & Attendance (Pension) and VA Disability Compensation. The presentations were provided to organizations such as Senior Service Associates, Skilled Care Facilities, the Senior Fair, etc.

2015 Goals and Objectives:

- a) Recruit a VA Work Study in the Northeastern Illinois area to assist the office with basic administrative tasks and public outreach to provide students with experience working in a veteran’s services office.
- b) Exceed \$1,500,000 in Federal VA Pension & Disability Compensation Claims on behalf of McHenry County Veterans and eligible dependents.
- c) Exceed State and National averages for successful VA Claims Prosecution.
- d) Co-Host the 2nd Veteran’s Stand-Down with TLS Veterans, McHenry County Housing Authority, and the Illinois Department of Employment Security.
- e) Receive training from outside agencies such as Consumer Credit Counseling, Prairie State Legal Services, Social Security, etc. about programs offered that can be valuable to our veterans.
- f) Educate the public and organizations on VA benefits and services offered by the VAC and new challenges related to working with the US Department of Veterans Affairs.
- g) Provide Advanced Training in Washington DC to the Senior Veterans Officer to strengthen VA case preparation.

**VETERANS ASSISTANCE COMMISSION
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

VETERANS ASSISTANCE FUND - 10

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
REVENUES:					
Tax Revenue	357,020	399,042	400,000	386,138	400,000
Utilization of Fund Balance	0	0	266,889	0	253,401
Intergovernmental	(1,330)	5,736	0	0	0
Interest Income	6	3	10	0	0
Other Income	0	300	600	0	600
TOTAL DEPARTMENT/FUND	\$355,696	\$405,081	\$667,499	\$386,138	\$654,001
EXPENDITURES:					
Personnel Services	248,839	259,691	328,487	244,566	356,451
Contractual Services	266,755	137,887	315,612	98,172	273,400
Commodities	19,112	17,613	23,400	18,666	24,150
Operating Transfers Out	0	219,486	0	0	0
TOTAL DEPARTMENT/FUND	\$534,706	\$634,677	\$667,499	\$361,404	\$654,001

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
3.69	3.69	3.69	4.67	4.67	5.00

Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Property Tax Levy

2015 Revenue Budget Analysis:

The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded mainly by a property tax levy. There is a projected utilization of fund reserve in the event the US Military is called to return home, causing a greater demand for services offered to veterans.

2015 Expenditure Budget Analysis:

The Veterans Assistance Commission Fund employs a staff of 5.0 full time equivalents, including the Superintendent. As shown in the above budget table, personnel expenses reflect a 9% growth due to a 2.50% merit increase on December 1, 2014, and for the reclassification of a staff member. The department’s overall operating budget for fiscal year 2015 is down 2% from the fiscal year 2014 budget.

Performance Indicators:

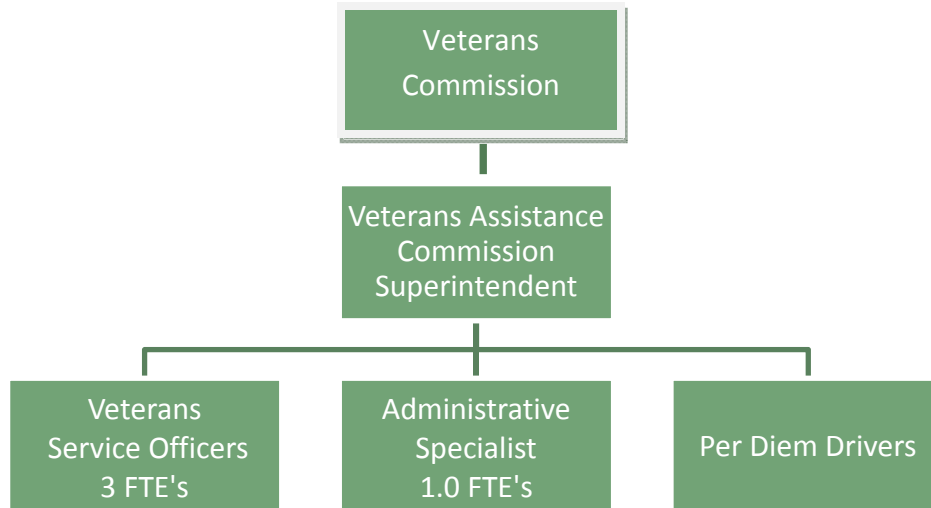
	2013 Actual	2014 Mid-Year	2015 Projected
Number of New VA & Disability Claims	178	199	219
New VA Pension & Disability Claim Dollars	\$2,578,275	\$1,600,000	\$1,750,000
VA Hospital/Clinic Transports (Passenger trips)	4,126	4,198	4,250
Off-site Client Outreach Visits	85	132	172
Number of Public Education Presentations	35	38	42
Client Interaction Activities	8,679	8,700	9,600

Expense Per Capita: Veterans Assistance Commission Fund Total

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$1.64	\$1.74	\$2.13	\$2.18	\$2.14

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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

Fund Created By: Resolution of the McHenry County Board

Classification: Public Health and Welfare

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.

Functions:

- To account for the receipt and expenditures of donated funds for the purchase and maintenance on/for the Veterans Assistance Commission transport vehicles (Vans, Mini-Buses).

2014 Highlights – N/A

2015 Goals and Objectives – N/A

**VETERANS ASSISTANCE COMMISSION – BUS FUND
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

VETERANS ASSISTANCE BUS FUND – FUND 11

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Interest Income	9	10	12	8	12
Other Income	100	500	500	500	500
Utilization of Fund Balance	0	0	1,038	0	1,038
TOTAL DEPARTMENT/FUND	\$109	\$510	\$1,550	\$508	\$1,550
EXPENDITURES:					
Contractual Services	0	0	1,000	0	1,000
Commodities	0	0	550	0	550
TOTAL DEPARTMENT/FUND	\$0	\$0	\$1,550	\$0	\$1,550

Full Time Equivalents History – N/A

2015 Revenue Budget Analysis – Projected Donations, Utilization of Fund Balance for Maintenance & Repair

2015 Expenditure Budget Analysis – Maintenance & Repair, Fuel

Performance Indicators – N/A

Expense Per Capita – N/A

Fund Organization Chart – N/A

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 – Public Health and Welfare

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 Highlights:

- ✓ In our fourth year of providing healthcare bridge training programs to low income county residents in partnership with McHenry County College. More than 60 students are continuing with pre-reqs for Occupational Therapy Assistant or Registered Nurses' training.
- ✓ Implemented and administered the Accelerated Training for the Illinois Manufacturing Grant. This two year initiative is a partnership with Lake County, River Valley, DuPage County, and Will County Workforce Investment Boards (WIBs).
- ✓ Hosted National Workforce Development Week activities at the Workforce Center with Skills Fair, Career Exploration Workshop, Education Fair, and Job Fair.
- ✓ Engaged in the development of a Community Economic Development Strategy Document (CEDs) with McHenry County, McHenry County Planning & Development, and the McHenry County Economic Development Corporation.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Network Investment Act -Title 1 Program

2015 Goals and Objectives:

- a) Prepare and distribute a 2014/15 Labor Report for McHenry County and quarterly updates in a timely manner to inform the community on the local state of business and workforce conditions.
- b) Engage Workforce Boards of Metropolitan Chicago to discover and develop workforce skills delivery programs.
- c) Be current on and engage in Workforce Investment Act (WIA) legislation and trends; continue to engage legislators in dialogue that promotes local WIA activities and works for WIA reauthorization.
- d) Implement new policies and procedures resulting from the new Workforce Innovations and Opportunities Act.
- e) Develop and deliver employer and job required skills training in a Manufacturing Education program(s) with McHenry County College (MCC) to address skills gap in manufacturing and local employer needs.
- f) Reintroduce, promote and monitor Incumbent Worker Training program providing in-job training to improve works skills to avert layoff and help local employers grow, while ensuring WIA compliance.
- g) Explore alternate program funding opportunities to bring additional training funds to the county.

**MCHEMRY COUNTY WORKFORCE INVESTMENT BOARD
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

MCHEMRY COUNTY WORKFORCE INVESTMENT BOARD FUND 90 - DEPT. 27

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budgeted	FY 2014 10 Mo. Act.	FY 2015 Approved
REVENUES:					
Operating Transfers In	0	0	143,853	0	160,000
TOTAL DEPARTMENT/FUND	\$0	\$0	\$143,853	\$0	\$160,000
EXPENDITURES:					
Personnel Services	105,937	108,997	124,724	87,225	127,568
Contractual Services	4,660	10,636	9,789	12,469	19,256
Commodities	10,888	7,814	9,340	7,378	13,176
TOTAL DEPARTMENT/FUND	\$121,485	\$127,447	\$143,853	\$107,072	\$160,000

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
1.54	.97	1.54	1.54	1.75	1.75

2015 Revenue Budget 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.

2015 Expenditure Budget 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.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD
 Funded By: The Federal Workforce Network Investment Act -Title 1 Program

Performance Indicators:

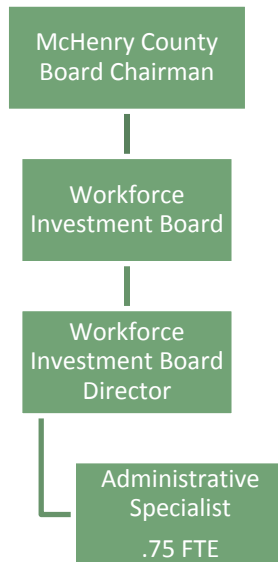
	2013 Actual	2014 Mid-Year	2015 Projected
Adult Program Funding	\$546,955	\$591,706	\$597,603
Dislocated Worker Program Funding	\$610,966	\$588,680	\$606,341
Youth Program Funding	\$571,247	\$604,555	\$616,646
Administration Funding	\$172,918	\$198,325	\$202,288

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$0.28	\$0.39	\$0.41	\$0.47	\$0.52

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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 – Public Health and Welfare

Background: McHenry County Workforce Network is a federally funded program established for the purpose of retraining and developing the unemployed/employed workforce in new skill 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 increased 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 help 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 Highlights:

- ✓ Over 7,600 visitors utilized 25,773 services at the Workforce Center. This was an increase of 8% in services accessed and 13% decrease in visits from 2013.
- ✓ More than 3,000 people attended department programs such as job club, job fairs, seminars, mock interviews and resume critiques.
- ✓ 365 individuals participated in WIA funded services, such as career advising, training, and work experience.
- ✓ 107 individuals who completed services are employed and have an average wage of \$18.67/hour, a 9% increase over 2013.
- ✓ Implemented the National Emergency Grant Dislocated Worker to provide training services to long term unemployed County residents. Training is targeted in Healthcare, Transportation and Information Technology occupations. To date, we have reached 60% of our enrollment goal.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Network Investment Act -Title 1 Program

2015 Goals and Objectives:

- a) Implement Program Year 2014 (July 1, 2014 - June 30, 2015) performance goals with the Department of Commerce and Economic Opportunity (DCEO) and to achieve those goals for adult, youth and dislocated worker programs.
- b) Increase employer participation in On-The-Job Training and Internship programs for Workforce Investment Act (WIA) eligible participants.
- c) Provide outreach and recruitment activities for WIA programs by collaborating with area workforce development stakeholders.
- d) Collaborate with McHenry County Economic Development Corporation, McHenry County College, Rockford Region Economic Development District, Chicago Metro Metal Consortium, Skills for Chicago land's Future, Illinois Manufacturing Excellence Center and County businesses to develop new partnership for enhancing workforce programs in McHenry County.
- e) Promote services through the use of traditional and social media outlets.
- f) Implement Workforce Innovation and Opportunity Act as signed into law by President Obama on 7/22/14 and will become effective 7/1/15.

**MCHENRY COUNTY WORKFORCE NETWORK
FISCAL YEAR 2015 BOARD APPROVED BUDGET**

MCHENRY COUNTY WORKFORCE NETWORK FUND 90 - DEPT. 26

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Intergovernmental	2,362,841	2,434,888	2,580,153	1,978,785	2,158,080
Interest Income	683	254	600	216	362
Other Income	103,411	124,410	102,765	61,628	104,031
TOTAL DEPARTMENT/FUND	\$2,466,935	\$2,559,552	\$2,683,518	\$2,040,629	\$2,262,473
EXPENDITURES:					
Personnel Services	1,244,609	1,297,969	1,343,064	1,007,448	1,218,725
Contractual Services	1,111,275	1,022,976	1,109,201	700,577	757,848
Commodities	153,184	94,283	69,775	86,970	90,900
Capital Outlay	16,188	0	500	0	20,000
Debt Service	16,976	3,125	17,125	4,240	15,000
Operating Transfers Out	0	0	143,853	0	160,000
TOTAL DEPARTMENT/FUND	\$2,542,232	\$2,418,353	\$2,683,518	\$1,799,235	\$2,262,473

Full Time Equivalents History:

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
18.08	18.08	16.54	14.54	15.33	13.92

2015 Revenue Budget 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.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Network Investment Act -Title 1 Program

2015 Expenditure Budget 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. The department has been able to reduce two positions from their fiscal year 2015 budget as reflected in the personnel service line item. The Operating Transfer Out represents the amount of grant dollars to be utilized by the Workforce Investment Board (see Department 27). Both departments are accounted for in fund 90.

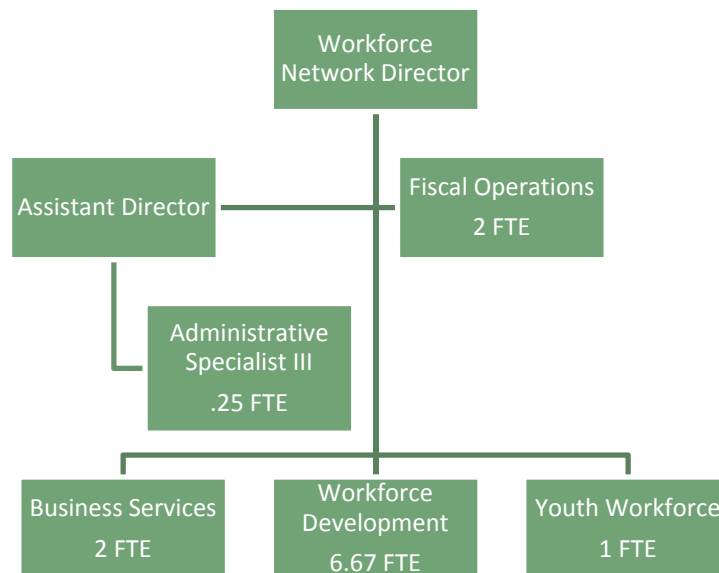
Performance Indicators:	2013 Actual	2014 Mid-Year	2015 Projected
Participants Enrolled	432	373	350
Participants Completing Programs	280	164	228
Participants Employed after Completing Program	193	126	157
Attendance at Job Clubs, Seminars, Mock Interviews, etc.	4,317	3,061	2,850
Employers Participating in On the Job Training Program	3	9	18
Staff Career Advising Hours	15,990	16,380	16,000
Workforce Center Visitors	8,718	7,625	7,250
Services received by Center Visitors	23,836	25,773	25,600

Expense Per Capita:

Actual Dollars FY 2011	Actual Dollars FY 2012	Actual Dollars FY 2013	Projected Dollars FY 2014	Budgeted Dollars FY 2015
\$8.79	\$8.25	\$7.60	\$8.71	\$7.36

(Per Capita calculated on gross expense only. Population used for 2011 based on 2010 census; 2012 – 2015 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:





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(By Department)

County of McHenry Job Classification System

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	2012-13 FTE	2013-14 FTE	2014-15 FTE
05	Assessment Office Manager	2.00	2.00	2.00
05	Assessment Specialist I	5.50	4.50	4.50
05	Assessment Specialist II	3.00	4.00	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
	Total Dept 05 - Supervisor of Assessments	19.50	19.50	19.50
06	Administrative Assistant II	1.00	1.00	1.00
06	Buyer/Bid Coordinator	1.00	1.00	1.00
06	Mailroom Coordinator	1.00	1.00	1.00
06	Procurement Specialist I	1.00	1.00	1.00
06	Purchasing Director	1.00	1.00	1.00
06	Shipping & Receiving Clerk	1.00	1.00	1.00
	Total Dept 06 - Purchasing	6.00	6.00	6.00
09	HRG/Wellness Coordinator	1.00	1.00	1.00
09	Human Resources Analyst	1.00	1.00	1.00
09	Human Resources Assistant	2.00	2.00	2.00
09	Human Resources Coordinator	1.00	1.00	1.00
09	Human Resources Director	1.00	1.00	1.00
	Total Dept 09 - Human Resources	6.00	6.00	6.00
10	Administrative Specialist II	1.00	1.00	1.00
10	Administrative Specialist III	1.00	1.00	1.00
10	Associate Plans Examiner	1.00	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	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	-	-
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	2.00	2.00
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	1.00
10	Stormwater - Chief Engineer	1.00	1.00	1.00
10	Stormwater Engineer	1.00	1.00	1.00
10	Water Resource Engineer	2.00	2.00	2.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
10	Water Resources Intern	0.25	-	-
10	Zoning Coordinator	1.00	1.00	1.00
	Total Dept 10 - Planning & Development	28.25	26.00	26.00
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
	Total Dept 11 - County Auditor	6.00	6.00	6.00
12	Administrative Specialist III	1.00	1.00	1.00
	Total Dept 12 - County Board	1.00	1.00	1.00
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
	Total Dept 13 - County Clerk Elections	10.20	10.20	10.20
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
	Total Dept 14 - County Clerk	9.60	9.60	9.60
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	0.62	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	10.60	9.60	8.60
15	Recording Specialist II	8.00	9.00	9.00
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	1.49	1.49	1.49
	Total Dept 15 - County Recorder	34.71	34.71	33.71

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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
	Total Dept 16 - Facilities Management	33.00	33.00	33.00
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
	Total Dept 17 - County Treasurer	15.00	15.00	15.00
18	Administrative Analyst	-	-	-
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	1.00
18	Deputy County Administrator	1.00	1.00	1.00
18	Risk Management Specialist	1.00	1.00	1.00
	Total Dept 18 - County Administration	9.00	9.00	9.00
20	Associate Director	1.00	1.00	1.00
20	Asst Database Administrator	-	1.00	1.00
20	Database Administrator	2.00	1.00	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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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
	Total Dept 20 - Information Technology	26.00	26.00	26.00
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	Youth Outreach Associate	0.46	-	-
21	Youth Outreach Program Associate	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	-	1.00	1.00
	Total Dept 21 - Regional Superintendent of S	4.46	5.00	5.00
22	Dispatcher/Clerk	1.00	1.00	1.00
22	Superintendent	1.00	1.00	1.00
22	Veterans Service Officer	2.69	2.69	3.00
	Total Dept 22 - Veteran's Assistance	4.69	4.69	5.00
24	Public Health Nurse - TB	2.59	2.00	2.00
24	Administrative Tech II - TB	1.75	1.75	1.75
	Total Dept 24 - Tuberculosis Care	4.34	3.75	3.75
25	Accountant I	1.00	-	-
25	Accountant II	1.00	1.00	1.00
25	Accounting Assistant	1.00	1.00	1.00
25	Administrative Specialist II	7.00	3.00	3.00
25	Administrative Specialist III	1.00	1.00	-
25	Americorps Program Coordinator	0.05	-	-
25	Assoc Director Comm Dev & Youth Family Servi	0.96	1.00	-
25	Billing/Data Coordinator	1.00	1.00	1.00
25	Billing/Data Entry Specialist	1.00	-	-
25	Care Intake and Referral Coordinator	1.00	-	1.00
25	Community Relations Specialist	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	-
25	Database Administrator/Medicaid Coordinator	1.00	1.00	1.00
25	Deputy Director	1.00	1.00	1.00
25	Executive Administrative Assistant	1.00	1.00	1.00
25	Executive Director Mental Health	1.00	1.00	1.00
25	Family Consumer Specialist	1.00	1.00	-
25	Family Resource Developer	0.48	-	-
25	Fiscal Operations Manager	1.00	1.00	1.00
25	Ind Care Grant Coordinator	1.48	-	-
25	PC Network Technician	0.25	-	-

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
25	Prevention/ICG Clinical Supervisor	1.00	1.00	-
25	Program Monitor & Training Assistant	1.00	1.00	1.00
25	Recovery & Engagement Specialist	1.49	-	-
25	SASS Intake Coordinator	1.00	-	-
25	SASS Supervisor	1.00	-	-
25	TBI Coordinator	0.25	-	-
25	Wraparound & SOC Supervisor	1.00	-	-
	Total Dept 25 - Mental Health Board	32.96	19.00	14.00
26	Accounting Assistant II	1.00	1.00	1.00
26	Administrative Specialist III	-	0.25	0.25
26	Administrative Specialist I	-	0.54	0.67
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	-
26	Team Lead - Workforce Development Specialist	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	-
26	Workforce Development Specialist	7.00	7.00	8.00
	Total Dept 26 - Workforce Network	14.54	15.33	13.92
27	Director of Workforce Investment	1.00	1.00	1.00
27	Workforce Investment Board Admin Specialist II	0.54	-	-
27	Administrative Specialist III	-	0.75	0.75
	Total Dept 27 - Workforce Investment Board	1.54	1.75	1.75
29	E-911 Coordinator	1.00	1.00	1.00
29	Administrative Specialist II	1.00	-	-
29	Administrative Specialist III	-	1.00	1.00
29	IT Dept Business Analyst	1.00	1.00	1.00
29	Operations Manager	-	-	1.00
29	PC Specialist	1.00	1.00	1.00
29	Technology Specialist	1.00	1.00	1.00
	Total Dept 29 - Emergency Telephone System	5.00	5.00	6.00
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
	Total Dept 31 - County Coroner	6.00	6.00	6.00
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	-	-
32	Clerk - Non-Union	1.32	1.33	0.82
32	Clerk II - Union	12.00	12.00	12.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
32	Clerk III - Union	5.00	5.00	5.00
32	Communication Coordinator/Supervisor	1.00	1.00	1.00
32	Correctional Officer - Union	172.00	172.00	158.00
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	16.00	16.00	16.00
32	Court Security Chief Officer	1.00	1.00	1.00
32	Court Security - Deputy Chief Officer	-	1.00	1.00
32	Court Security Officer - Union	29.00	29.00	28.00
32	Custodian - Union	4.00	4.00	4.00
32	Custodian Supervisor - Non Union	1.00	1.00	1.00
32	Deputy - Union	73.00	74.00	72.00
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	14.00
32	Detective - Union	12.00	12.00	8.00
32	Equal Employment Opportunity Officer	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	5.00	5.00
32	Radio Dispatcher - Non-Union	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	-
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
	Total Dept 32 - County Sheriff	405.61	405.61	380.61
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
	Total Dept 34 - Emergency Management Age	4.00	4.00	4.00
41	Accounting Assistant II	1.80	2.00	2.00
41	Accounting Coordinator	1.00	1.00	1.00
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	3.00
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	35.85	33.45	32.45

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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	1.00	1.00
41	Lead Court/Courtroom Specialist	2.00	2.00	2.00
41	Senior GUI Designer	1.00	1.00	1.00
	Total Dept 41 - Clerk of the Circuit Court	69.65	66.45	64.45
42	Court Administrative Specialist	3.00	3.00	3.00
42	Court Administrator	1.00	1.00	1.00
42	Court Interpreter	2.00	3.00	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	-	-
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	Business Analyst	-	-	1.00
42	Law Librarian	1.00	1.00	1.00
42	Mental Health Court Administrative Specialist	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	1.00
	Total Dept 42 - Court Administration	18.00	19.00	20.00
43	Administrative Specialist III	2.00	3.00	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	4.00	4.00
43	Mental Health Court Officer	1.00	1.00	1.00
43	Probation Officer I	7.00	7.00	10.00
43	Probation Officer II	11.00	13.00	12.00
43	Probation Officer III	15.00	13.00	10.00
43	Probation Supervisor	6.00	6.00	6.00
	Total Dept 43 - Probation & Court Services	52.00	52.00	51.00
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
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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
44	Senior Public Defender Attorney - Principal	2.00	2.00	2.00
44	Senior Supervisor Public Defender Attorney	2.00	2.00	2.00
	Total Dept 44 - Public Defender	15.00	15.00	15.00
45	Administrative Specialist I	2.00	2.00	2.00
45	Attorney, Assistant	9.00	9.00	9.00
45	Attorney, Principal	7.00	7.00	7.00
45	Attorney, Senior	9.60	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
	Total Dept 45 - State's Attorney's Office	61.20	61.20	61.20
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	1.69	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	1.00	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	-
51	Environmental Health Representative	5.77	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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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	6.70	6.20
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	Intern	1.25	0.75	1.23
51	Kennel Technician I	2.65	2.65	2.65
51	Laboratory Coordinator	1.00	1.00	-
51	Laboratory Specialist	0.60	0.60	0.61
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	26.30	25.55	27.52
51	Potable Water Program Coordinator	-	-	1.00
51	Private Sewage Coordinator	1.00	1.00	1.00
51	Public Health Administrator	1.00	1.00	1.00
51	Public Health Nurse	8.55	8.55	10.23
51	Public Health Nurse Communicable Disease	5.00	5.00	2.41
51	Public Health Nurse Family Case Management	4.69	5.00	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	3.85
51	WIC Nutritionist/Breastfeeding	1.00	1.00	1.00
	Total Dept 51 - Health Department	129.70	130.35	130.90
61	Accountant II	1.53	1.00	1.53
61	Administrator	1.00	1.00	1.00
61	Admissions Coordinator	1.00	1.00	1.00
61	Assistant Administrator	-	-	1.00
61	Business Office Associate	1.48	1.48	2.00
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	0.50	1.00	1.00
61	Laundry Worker	6.44	5.44	5.44
61	Custodian	3.00	4.00	4.00
61	Housekeeper	6.84	6.84	6.84

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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	11.08	11.28	11.28
61	Food Service Worker	3.00	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	47.69	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	0.73	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	5.43	5.43	5.43
61	Activity Coordinator	1.00	1.00	1.00
Total Dept 61 - Valley Hi Nursing Home		134.81	134.93	136.98
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	Sr GIS Analyst	2.00	1.00	1.00
65	Sr. Database Administrator	1.00	1.00	1.00
65	GIS Project Manager	-	1.00	1.00
Total Dept 65 - Geographic Information Servi		6.00	6.00	6.00
82	Accounting Coordinator	1.00	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	3.00	3.00
82	Constructn Engineer II	-	1.00	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	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	-	-
82	Engineer III - Construction Traffic	2.00	2.00	2.00
82	Maint Superintendent	1.00	1.00	1.00
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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2012-13 FTE	2013-14 FTE	2014-15 FTE
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
Total Dept 82 - Division of Transportation		63.50	63.50	63.50
Grand Total		1,237.27	1,220.57	1,190.07

Positions Changes in FY2015

Eliminated:

Dept.	Department - Position	FTE
15	Recording Specialist I	(1.00)
25	Family Consumer Specialist	(1.00)
25	Associate Director Comm Development Youth Prog	(1.00)
25	Administrative Specialist III	(1.00)
25	Data & Information Services Manager	(1.00)
26	Team Lead - Workforce Development Specialist	(1.00)
26	Workforce - Office Assistant I	(0.54)
32	Sheriff Clerk - Non-Union	(0.51)
32	Sheriff Correctional Officers	(14.00)
32	Sheriff Deputy - Union	(2.00)
32	Sheriff Court Security Officer	(1.00)
32	Sheriff Detective	(4.00)
32	Sheriff Sargeant	(1.00)
32	Sheriff Equal Employment Opportunity Officer	(1.00)
32	Sheriff Radio Dispatcher Non-Union	(0.48)
32	Sheriff Secretary II Union	(1.00)
41	Circuit Clerk Division Manager	(1.00)
41	Circuit Clerk - Integrated Justice Manager	(1.00)
41	Circuit Clerk - Court/Courtroom Specialist I	(1.00)

Reclassified:

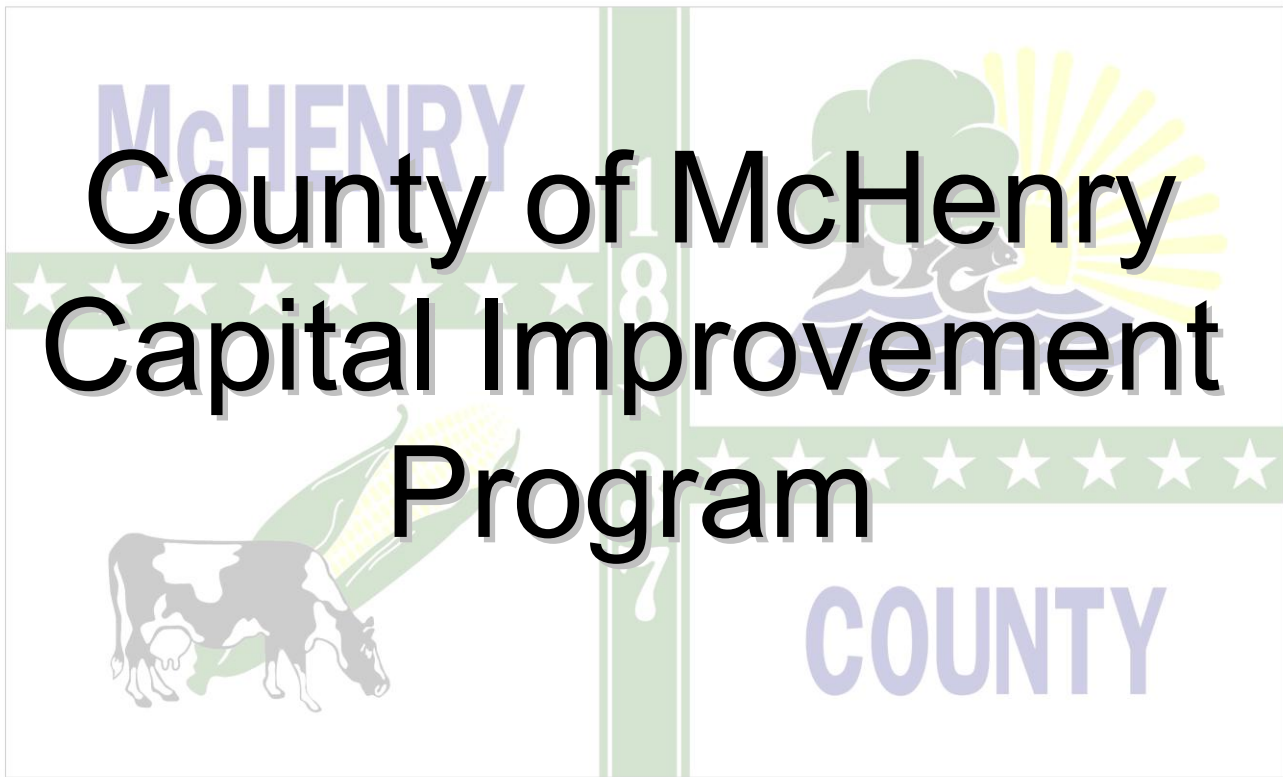
22	Reclassification - Veteran's Service Officer	0.31
26	Reclassification - Administrative Specialist I	0.13
42/43	Reclass - Probation Serv Officer I to Court Admin Business Analyst	-
51	Changes in Grant Personnel	0.54
61	Reclassification - Office Personnel increase hours	1.05

Added:

29	New Position - Operations Manager/E-911	1.00
61	New Position - Assistant Administrator/Valley Hi	1.00

Total 2015 FTE Changes

(30.50)



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 effect 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. In 2014 funds were allocated 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 was completed in the summer of 2014, and is now the basis for the capital improvement program.

During the development of the fiscal year 2015 budget, the following non-recurring capital projects and improvements are illustrated in the table below and earmarked to begin in 2015, but not included in the fiscal year 2015 operating budget. Based on the performance outcome for fiscal year 2014, and the state of the economy, the fiscal year 2015 projects may or may not be approved and funded.

General Fund

Capital Project	Projected Cost	Funding Source	Start Up Fiscal Year
Broadband Fiber Optic Project	\$1,566,925	Fund Reserve	2014-2015
Business Continuity	\$1,000,000	Debt Issuance	2016
Financial Accounting Software	\$1,500,000	Debt Issuance	2015-2017
Radio Console Replacement – Radio Room	\$800,000	Debt Issuance	2015
Radio System Upgrade – Starcom 21	\$1,400,000	Debt Issuance	2017
Remodel of Russel Court Facility	\$130,000	Fund Reserve	2015
Parking Lot Replacement – Courthouse Bldg.	\$3,100,000	Debt Issuance	2016
Roof Replacement – Courthouse Building	\$2,200,000	Debt Issuance	2016
Air Chiller Replacement	\$450,000	Fund Reserve	2017
Annex B – Renovation/Demolition	\$700,000	Debt Issuance	2017
Fenestration – Annex A	\$180,000	Fund Reserve	2020
Communications Tower Inspection & Painting	\$43,000	Fund Reserve	2016
	\$13,069,925		

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS NARRATIVE:

Broadband Fiber Optic Project – 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 at a cost of \$1,556,925 in fiscal year 2015 with a completion date of the project in late fall of 2015.

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. The Broadband Fiber Optic when completed will allow many options to be study for Business Continuity that may allow for cost efficiencies to reduce the projected cost.

Financial Accounting Software – The County's current financial software was implemented in 1996-1997 and does not 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. In 2014 the County completed, with the Government Finance Officers Association (GFOA), an enterprise resource planning (ERP) business case analysis report. In fiscal year 2015 a request for proposal will be developed and published to begin the selection process for a new financial system. The implementation of new software at a minimum is scheduled for one year, with a go live date of December 1, 2016.

Radio Console Replacement – The McHenry County Sheriff has informed the County Board that the current radio consoles in the radio dispatch room have reached their end of life and are non-compatible for the mandatory system upgrade on January 1, 2016. Replacement of the consoles must take place in fiscal year 2015 to ensure the radio system maintains functionality on January 1, 2016.

Radio System Upgrade/StacCom21 – This upgrade would allow the County full integration into the Starcom 21 system and replace the Trunk (T)-1 lines with microwave. Full integration eliminates the County owned overlay system, expands the coverage area and provides cost savings by eliminating T-1 lines and tower leases. Microwave technology is resilient and independent from land-based circuits and therefore, will endure land-based disasters.

Remodel of Russel Court Building – On January 21, 2014 the County Board approved Resolution R-201401-90-013 authorizing the acquisition of property allocated at 500 Russel Court, Woodstock, IL adjoining the Government Center campus to the south. This added facility currently houses the McHenry County Workforce Network, and the McHenry County Workforce Board offices. In late 2015 the Emergency Telephone Systems Board (E-911) will also relocate to the facility, vacating needed space in the basement of the Courthouse. The projected costs to remodel the floor space ETSB will be occupying is \$100,000, paid for by the ETSB. The County will be doing other improvements to the facility (replacing duct work, upgrading fire systems) during the remodel for a projected cost of \$30,000.

Courthouse 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.

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS NARRATIVE:

Courthouse/Jail Roof Replacement – The 121,000 square feet of roof top on the Courthouse and Jail is a flat roof that has not been updated since the major addition and remodel of the Courthouse/Jail facility in 1991 – 1992. After a rain, the Facilities Management Department receives reports of leaky windows, bubbled paint on walls, and water in window wells within the Courthouse. The roof and coping needs to be replaced to properly address these issues and prevent further damage and costly repairs.

Air Chiller Replacement – In October, 2013 the Facilities Management staff evaluated the condition of the five (5) rooftop Trane chillers that serve the County Jail and Government Center and issued a condition report that recommended the five (5) units be replaced over a three (3) year period. Two (2) were replaced in 2014 and one (1) was replaced in 2015 leaving two remaining chillers to be replaced.

Annex B Renovation/Demolition – 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 currently and over the past few years on renovating or demolishing, and if demolishing what facility is the nursing clinic relocated to.

Annex A Fenestration – The five year capital asset preservation plan calls for reviewing all openings (windows, doors, pipe vents, etc.) in the Annex A building to prevent water penetration and loss of energy efficiencies.

Communications Tower - The communications tower is a 280 foot structure used to host radio, microwave, and other equipment and was last inspected, pointed and painted in 2005. To stay compliant with the Federal Communication Commission and Federal Aviation Administration standards, this project is slated for 2016.

Valley Hi Nursing Enterprise Fund

Capital Project	Projected Cost	Funding Source	Start Up Fiscal year
Parking Lot Upgrade	\$300,000	Fund Reserve	2016
Transport Bus Replacement	\$85,000	Fund Reserve	2015
Steamer – Kitchen	\$15,000	Fund Reserve	2016
Kettles – Kitchen	\$15,000	Fund Reserve	2018
Basement Gravel Room Development	\$1,000,000	Fund Reserve	2020
Therapy Room Expansion	\$500,000	Fund Reserve	2018
Remodel common area shower rooms & washrooms	\$150,000	Fund Reserve	2017-2018
	\$2,065,000		

CAPITAL PROJECTS NARRATIVE:

Parking Lot Upgrade – The parking lot at Valley Hi Nursing Home is in need of some minor layout changes and resurfacing. Part of the employee parking lot is still the original lot used for the old facility and was not improved during the construction of the new facility.

Transport Bus Replacement – The current Valley Hi Transport Bus was purchased in 1999 through donations received by citizens of the County. The frame and body of the current bus is deteriorating and in need of some major repair. Though the bus is still safe to drive, the age and cost of maintenance are the determining factors for replacing it.

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS NARRATIVE:

Steamer Replacement – The new facility was opened in January of 2007, and has been in operation 24 hours a day, seven days a week. The steamer is used in the kitchen at Valley Hi every day in the preparation of meals. Valley Hi's water is from a ground well and extremely hard (even after being processed through a water softener), causing lime and calcium build up in the steamer. The life span of a steamer is about 10 years when used with hard water.

Kettle Replacement –The kettle is used in the kitchen at Valley Hi every day. Its purpose is that of a large soup oven, and extremely costly to replace. The current kettle in use today was brought over from the old facility. The useful span of a kettle is also 10 years.

Basement Gravel Room Development – When the facility was constructed a decision was made to leave a large area in the basement unfinished with a gravel floor due to cost constraints. With the strong reserve and the nursing home achieving "break even" operations, the Valley Hi Operating Board is now looking at ways this unfinished area could be utilized in providing space for storage, resident services, and the employees.

Therapy Room Expansion – Under the direction of the Valley Hi Operating Board and the County Board, Valley Hi now offers short term rehabilitation services for citizens in the community at large through Medicare, Private Pay, and Private Insurance. To meet the therapy services being required for both, the residents of the facility and the short term rehabilitation stays, the therapy room needs to be expanded to allow for additional floor space and equipment.

Shower Rooms/Washrooms – The shower rooms and washrooms are used on a daily basis and beginning to show general wearing from use. A two year program is proposed to update these areas in the facility.

TRANSPORTATION INFRASTRUCTURE – CAPITAL PROGRAM

2014-2018 Program Highlights

The McHenry County 2014-2018 Five Year Transportation Program includes \$188.5 million to fund projects including:

- \$41,772,850 for capacity and operational changes to Randall Road.
- \$24,778,576 for last four annual payments to retire the debt service needed for the 2007 issuance of \$50,000,000 in debt certificates used to help finance the Algonquin Road widening and other programmed projects.
- \$17,318,840 to complete the Charles J. Miller Road widening from IL Route 31 to River Road project.
- A future Interchange at Illinois Route 23 and Interstate 90, a south Marengo bypass and various intersection projects along IL 23 were identified as high priorities in the McHenry County 2040 Long Range Transportation Plan. Funding for these projects could be included in the County's Five Year Transportation Program pending financial analysis to be conducted and submitted by the City of Marengo.

The County's Division of Transportation's five year improvement program and long range transportation plan can be viewed on the County's website at www.co.mchenry.il.us/county-government/departments-j-z/transportation

2014-2018 Program Development

In updating the Five Year Transportation Program, system preservation projects are funding priorities. System maximization projects are secondary priorities. System expansion projects are programmed after funding is designated for system preservation and maximization. These priorities reflect an understanding that the McHenry County Division of Transportation is a full service agency. It provides planning, engineering, construction management, capital investments, and operational support to address the demands of maintaining the transportation network in McHenry County.

CAPITAL IMPROVEMENT PROGRAM

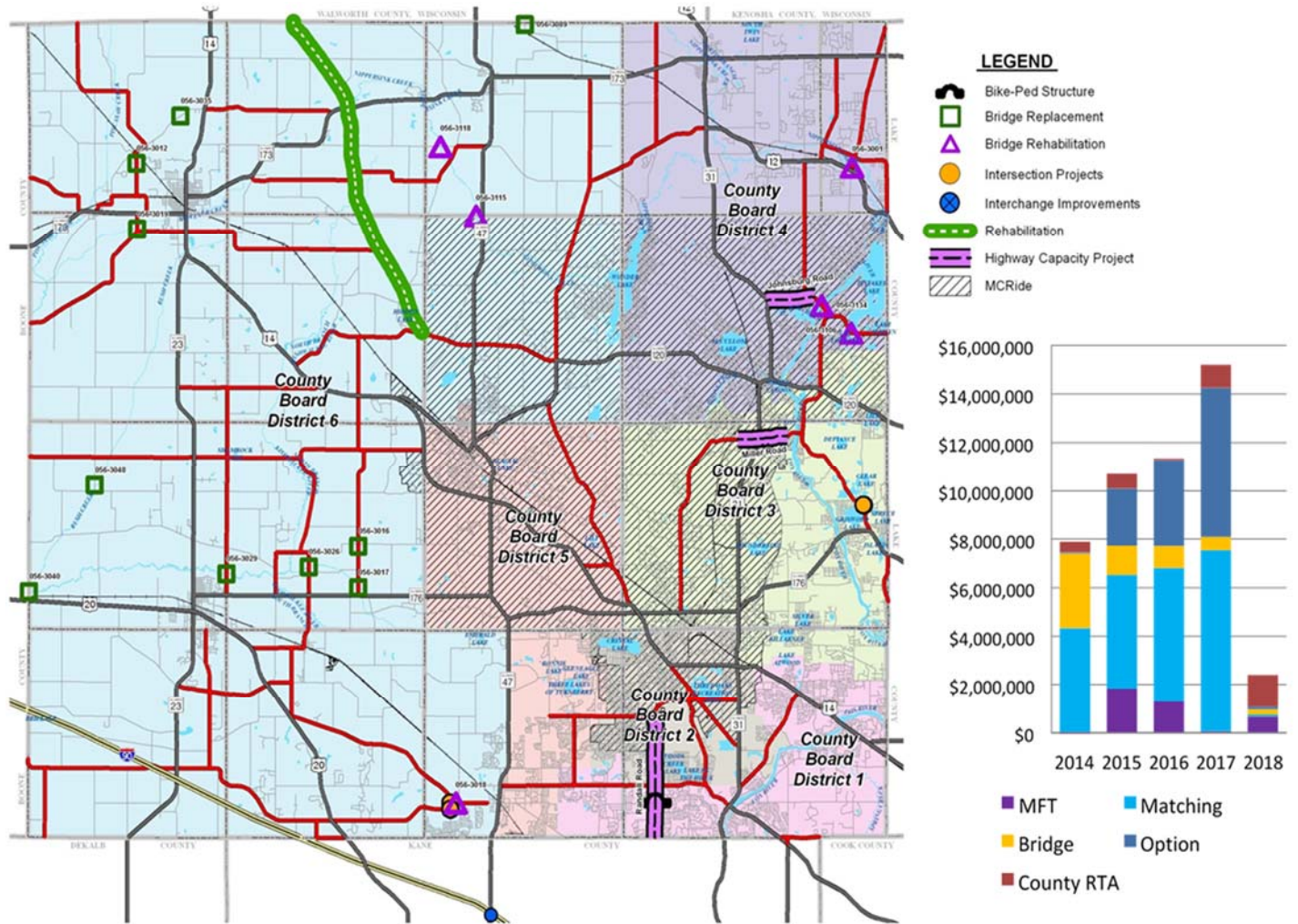
Anticipated Expenditures

Over the next five years, an estimated \$188.5 million in project work is programmed to be undertaken by the McHenry County Division of Transportation on 64 projects (See Tables 1 & 2).

Table 1: Recent Five-Year Programs Comparison (\$Millions)

Programmed Amounts	Years 10-14	Years 11-15	Years 12-16	Years 13-17	Proposed 14-18
Expenditures	\$215.1	\$224.4	\$250.5	\$224.2	\$188.5
Revenues	\$166.1	\$185.4	\$212.0	\$201.2	\$161.0
Expenditures - Revenues	\$48.9	\$39.0	\$38.5	\$23.0	\$28.0
Expenses/Revenues	1.29	1.21	1.18	1.11	1.17
Number of Projects	81	75	73	63	64

Programmed Project Locations Map



CAPITAL IMPROVEMENT PROGRAM**Table 2: Programmed Expenditures 2014-2018 by Project Type (\$Millions)**

	Projects	County	State	Federal	Local/Other	Total
Add Lanes	4	\$36,625,729	\$3,370,000	\$21,134,605	\$1,750,000	\$62,880,334
Pavement Management	5	\$28,500,000	\$0	\$0	\$0	\$28,500,000
Debt Service	1	\$24,778,576	\$0	\$0	\$0	\$24,778,576
Maintenance	12	\$10,015,000	\$0	\$0	\$0	\$10,015,000
Intersection	4	\$8,370,000	\$0	\$0	\$0	\$8,370,000
Snow & Ice Removal Materials	3	\$5,945,000	\$0	\$0	\$0	\$5,945,000
Bridge Replacement	10	\$4,830,000	\$660,000	\$13,600,000	\$0	\$19,090,000
Transit	3	\$2,687,458	\$0	\$737,000	\$5,652,242	\$9,076,700
Miscellaneous	6	\$3,510,000	\$0	\$0	\$0	\$3,510,000
General Engineering	4	\$2,219,003	\$0	\$373,511	\$0	\$2,592,514
Bridge Rehabilitation	6	\$1,748,014	\$331,985	\$6,320,000	\$0	\$8,399,999
Bicycle and Pedestrian	2	\$1,250,000	\$0	\$2,400,000	\$300,000	\$3,950,000
Misc IDOT Intersections	3	\$925,000	\$0	\$0	\$0	\$925,000
Road Rehabilitation	1	\$500,000	\$0	\$0	\$0	\$500,000
Totals	64	\$131,903,781	\$4,361,985	\$44,565,116	\$7,702,242	\$188,533,124

County Highway 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.

	2014-2018 Program Costs
Alden Road Pavement Management	\$1,000,000
Alden Road Rehabilitation	\$500,000
Condition Evaluation/GIS Pavement Mgmt Update	\$250,000
General Crack Sealing	\$1,250,000
General Pavement Preservation	\$1,750,000
General Resurfacing	\$18,250,000
Materials Testing	\$1,000,000
Randall Road Resurfacing	\$6,000,000
TOTAL	\$30,000,000

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
2018	ENGR2	\$0	\$0	\$500,000	\$0	\$500,000
2014-2018 Program		\$0	\$0	\$500,000	\$0	\$500,000

CAPITAL IMPROVEMENT PROGRAM

County and Township 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 2014 and 2018, \$29.9 million in bridge work is programmed including funding to replace 11 bridges, rehabilitate 4 bridges, and repair 1 bridge.

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 under 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.

Table 3: Bridge Program Summary

	2014-2018 Programmed Costs
Armory Road Township Bridge (SN056-3089) (TIP#11-08-0006)	\$125,000
Bay Road Bridge (SN056-3106)	\$1,100,000
Chapel Hill Road Bridge (SN056-3134)	\$1,900,000
County Line Road Bridge (SN056-3040) (TIP#11-08-0025)	\$2,675,000
Deerpass Road Bridges (SN056-3029/3030) (TIP# 11-10-0003)	\$3,750,000
Flat Iron Road Bridge (SN056-3019) (TIP#11-08-0027)	\$2,450,000
Franklinville Road Bridge (SN056-3016) (TIP#11-08-0026)	\$1,500,000
Franklinville Road Bridge (SN056-3017) (TIP#11-08-0028)	\$1,410,000
Lawrence Road Bridge (SN056-3012) (TIP#11-08-0032)	\$1,310,000
Main Street Road Bridge (SN056-3018)	\$400,000
Noe Road Township Bridge (SN056-3048) (TIP#11-08-0033)	\$1,170,000
North Union Road Bridge (SN056-3026) (TIP#11-14-0004)	\$2,450,000
Oak Grove Road Township Bridge (SN056-3035) (TIP#11-14-0006)	\$2,225,000
O'Brien Road Township Bridge (SN056-3118)(TIP#11-14-0005)	\$1,900,000
Thayer Road Township Bridge (SN056-3115)	\$2,450,000
Wilmot Road Bridge (SN056-3001)	\$650,000
Bridge Inspections	\$690,000
Bridge Repairs	\$900,000
Miscellaneous Culverts	\$600,000
TOTAL	\$29,905,000

CAPITAL IMPROVEMENT PROGRAM

Armory Road Township Bridge (SN056-3089) (TIP#11-08-0006)



This funding is for the replacement of an existing 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 (the last inspection).

Year	Phase	County	State	Federal	Other	Total
2018	ENGR1	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2020	ENGR2	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2020	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2022	CONST	\$22,000	\$88,000	\$440,000	\$0	\$550,000
2014-2018 Program		\$5,000	\$20,000	\$100,000	\$0	\$125,000

Bay Road Bridge (SN056-3106) (TIP# PENDING)



This funding is for the replacement of an existing bridge over Pistakee Lake in McHenry Township. The existing bridge was built in 1968. It had a sufficiency rating of 67.5/100 in 2013. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$80,000	\$0	\$100,000
2015	ENGR2	\$20,000	\$0	\$80,000	\$0	\$100,000
2017	CONST	\$180,000	\$0	\$720,000	\$0	\$900,000
2014-2018 Program		\$220,000	\$0	\$880,000	\$0	\$1,100,000

Chapel Hill Road (SN056-3134) (TIP# PENDING)



This funding is for the rehabilitation of a bridge over the Fox River in McHenry Township. The existing bridge was built in 1938 and was rehabilitated last in 1996. It had a sufficiency rating of 58.0/100 in 2013. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2015	ENGR2	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	CONST	\$300,000	\$0	\$1,200,000	\$0	\$1,500,000
2014-2018 Program		\$380,000	\$0	\$1,520,000	\$0	\$1,900,000

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. Built in 1921, it 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 2015.

Year	Phase	County	State	Federal	Other	Total
2009	ENGR1	\$9,576	\$38,304	\$191,520	\$0	\$239,400
2011	ENGR2	\$5,000	\$20,000	\$100,000	\$0	\$125,000
2015	ROW	\$675,000	\$0	\$0	\$0	\$675,000
2015	CONST	\$80,000	\$320,000	\$1,600,000	\$0	\$2,000,000
2014-2018 Program		\$755,000	\$320,000	\$1,600,000	\$0	\$2,675,000

CAPITAL IMPROVEMENT PROGRAM

Deerpass Road Bridges (SN056-3029/3030) (TIP#11-100003)



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
2014-2018 Program		\$1,350,000	\$0	\$2,400,000	\$0	\$3,750,000

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 2013. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2015	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	ENGR2	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$400,000	\$0	\$1,600,000	\$0	\$2,000,000
2014-2018 Program		\$530,000	\$0	\$1,920,000	\$0	\$2,450,000

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 2015.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2013	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2013	ROW	\$190,000	\$0	\$0	\$0	\$190,000
2015	CONST	\$300,000	\$0	\$1,200,000	\$0	\$1,500,000
2014-2018 Program		\$300,000	\$0	\$1,200,000	\$0	\$1,500,000

CAPITAL IMPROVEMENT PROGRAM

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 2014.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2014	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2014	ROW	\$135,000	\$0	\$0	\$0	\$135,000
2014	CONST	\$220,000	\$0	\$880,000	\$0	\$1,100,000
2014-2018 Program		\$390,000	\$0	\$1,020,000	\$0	\$1,410,000

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 2015.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2014	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2014	ROW	\$135,000	\$0	\$0	\$0	\$135,000
2015	CONST	\$200,000	\$0	\$800,000	\$0	\$1,000,000
2014-2018 Program		\$370,000	\$0	\$940,000	\$0	\$1,310,000

Main Street Bridge (SN056-3018)



This funding is to make necessary repairs to a structure over the south branch of the Kishwaukee River. The structure had a sufficiency rating of 72.8/100 in 2013.

Year	Phase	County	State	Federal	Other	Total
2014	CONST	\$400,000	\$0	\$0	\$0	\$400,000
2014-2018 Program		\$400,000	\$0	\$0	\$0	\$400,000

CAPITAL IMPROVEMENT PROGRAM

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. It is now closed to traffic. It had a sufficiency rating of 34.9/100 in 2009. Construction is anticipated to be let in 2014. 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
2014	ROW	\$270,000	\$0	\$0	\$0	\$270,000
2015	CONST	\$180,000	\$0	\$720,000	\$0	\$900,000
2014-2018 Program		\$450,000	\$0	\$720,000	\$0	\$1,170,000

North Union Road Bridge (SN056-3026) (TIP#11-14-0004)



This funding is for the replacement of an existing bridge structure over Kishwaukee River in Seneca Township. The existing bridge was built in 1966. It had a sufficiency rating of 36.4/100 in 2013. This was a drop from 93.8 in 2009 and 63.9 in 2011. 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	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$400,000	\$0	\$1,600,000	\$0	\$2,000,000
2014-2018 Program		\$490,000	\$0	\$1,960,000	\$0	\$2,450,000

Oak Grove Road Township Bridge (SN056-3035) (TIP# 1114-0006)



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 18.8/100 in 2013. It has a posted load limit of 14 tons. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$80,000	\$320,000	\$1,600,000	\$0	\$2,000,000
2014-2018 Program		\$170,000	\$320,000	\$1,960,000	\$0	\$2,450,000

CAPITAL IMPROVEMENT PROGRAM

O'Brien Road Township Bridge (SN0563118) (TIP# 11-14-0005)



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 32.7 in 2013. It has a posted limit of 13 tons. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$35,000	\$0	\$140,000	\$0	\$175,000
2016	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$134,007	\$165,993	\$1,200,000	\$0	\$1,500,000
2014-2018 Program		\$254,007	\$165,993	\$1,480,000	\$0	\$1,900,000

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 41.5/100 in 2013. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2015	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	ENGR2	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$234,007	\$165,993	\$1,600,000	\$0	\$2,000,000
2014-2018 Program		\$364,007	\$165,993	\$1,920,000	\$0	\$2,450,000

Wilmot Road Bridge (SN056-3001) (TIP# PENDING)



This funding is for the rehabilitation of a bridge over the Nippersink creek in Burton Township. The existing bridge was built in 1960. It had a sufficiency rating of 68.0/100 in 2013. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$10,000	\$0	\$40,000	\$0	\$50,000
2016	ENGR2	\$10,000	\$0	\$40,000	\$0	\$50,000
2018	CONST	\$110,000	\$0	\$440,000	\$0	\$550,000
2014-2018 Program		\$130,000	\$0	\$520,000	\$0	\$650,000

CAPITAL IMPROVEMENT PROGRAM

Public Safety and Health Program

Public safety projects are intended to reduce the number and severity of crashes at 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 adding lighting are examples of safety improvements. Between 2014 and 2018, \$9.4 million in public safety are programmed (See Table 4 below).

Table 4: Public Safety Program Summary

2014-2018 Programmed Costs

Charles & Raffel Road	\$2,070,000
Future Intersection Projects	\$1,000,000
Low-Cost Safety Improvement Program	\$200,000
River Road and Dowell Road Intersection	\$3,100,000
Village of Algonquin Randall Road Crossing	\$3,000,000
TOTALS	\$9,370,000

Charles Road and 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 and a fire station. This project is programmed to be completed in 2015.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$0	\$0	\$290,000	\$100,000	\$390,000
2014	ROW	\$0	\$70,000	\$0	\$0	\$70,000
2015	CONST	\$0	\$100,000	\$1,400,000	\$500,000	\$2,000,000
2014-2018 Program		\$0	\$170,000	\$1,400,000	\$500,000	\$2,070,000

Future Intersection Projects

This funding is for intersection safety projects yet to be identified.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	CONST	\$0	\$0	\$0	\$500,000	\$500,000
2016	CONST	\$0	\$0	\$0	\$500,000	\$500,000
2014-2018 Program		\$0	\$0	\$0	\$1,000,000	\$1,000,000

Low-Cost Safety Improvement Program

This funding is for low-cost improvements to improve safety as identified during the fiscal year. These items include but are not limited to installation of chevrons, flashers, and additional pavement markers.

Year	Phase	MFT	Matching	Option	RTA	Total
2014	CONST	\$0	\$0	\$0	\$0	\$0
2015	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2016	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2017	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2018	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2014-2018 Program		\$0	\$0	\$0	\$200,000	\$200,000

CAPITAL IMPROVEMENT PROGRAM

River Road and Dowell Road Intersection (TIP#11-08-0021)

The project is to improve vehicle movements through the intersection and reduce the probability of serious angle collisions. This project is programmed to be completed in 2014.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$175,000	\$135,000	\$0	\$0	\$310,000
2014	ROW	\$0	\$100,000	\$0	\$0	\$100,000
2014	CONST	\$0	\$0	\$0	\$3,000,000	\$3,000,000
2014-2018 Program		\$0	\$100,000	\$0	\$3,000,000	\$3,100,000



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
2015	CONST	\$300,000	\$0	\$2,400,000	\$300,000	\$3,000,000
2014-2018 Program		\$300,000	\$0	\$2,400,000	\$300,000	\$3,000,000

County Highway Operational and Capacity Program

County Highway operational and capacity projects are intended to reduce “spot” delays at a particular intersections and along particular roadways while better accommodating various highway users. Dedicated turn lanes, roundabouts, pedestrian crossings, and traffic signals are examples of these types of projects. If left unaddressed, operational and capacity problems may become safety problems as travelers adopt more aggressive behaviors. Capacity projects typically are large in scale and involve the construction of additional road lanes, turn lanes, and new roadway. Such projects are primarily developed based on the result of the County’s adopted Long-Range Transportation Plan. Between 2014 and 2018, \$63.8 million has been programmed for operational and capacity improvements (See Table 5).

CAPITAL IMPROVEMENT PROGRAM

Table 5: Operational Improvements Program Summary

2014-2018 Programmed Costs

Charles J. Miller Road Capacity Improvements	\$17,318,840
County-Wide Traffic Counts	\$150,000
Johnsburg Road	\$2,328,644
Main Street Marengo Road (Harmony and Hemmer Intersections)	\$2,200,000
Randall Road Operations and Capacity Changes	\$41,772,850
TOTALS	\$63,770,334

Charles J. Miller Road (TIP#11-06-0032 and 11-06-0043)

This funding is to add motorized vehicle capacity to 1.5 miles of Charles J. Miller Road in the City of McHenry and Nunda Township from Illinois Route 31 to River Road. Project elements include adding through lanes in each direction, a continuous left turn lane, a bike path, resurfacing the roadway, and modifying roadway intersections. Federal High Priority Project funds (\$5,198,840 remaining of a \$6,340,000 earmark) will be used to offset the total costs. The State of Illinois will pay an estimated \$3.37 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	\$881,432
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	\$11,215,000
2012	ENGR3	\$1,500,000	\$0	\$0	\$0	\$1,500,000
2014	CONRT	\$7,000,000	\$3,370,000	\$5,198,840	\$750,000	\$16,318,840
2014	ENGR3	\$1,000,000	\$0	\$0	\$0	\$1,000,000
2014-2018 Program		\$8,000,000	\$3,370,000	\$5,198,840	\$750,000	\$17,318,840

Main Street and Marengo Road (Harmony and Hemmer Intersections) (TIP#11-00-0016)

This funding is to redesign and build new intersections of Marengo Road and Harmony Road and Marengo Road and Hemmer Road to improve traffic operations to the west of Huntley. Temporary signals will be installed in 2014 to address traffic operations concerns in this area. This project is an intermediate measure designed to accommodate a future extension of Algonquin Road west of Illinois Route 47.

Year	Phase	County	State	Federal	Other	Total
2014	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
2014-2018 Program		\$2,200,000	\$0	\$0	\$0	\$2,200,000

CAPITAL IMPROVEMENT PROGRAM

Randall Road Operational and Capacity Changes (TIP#11-03-0018)



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. The total costs for the proposed design changes to Randall Road are estimated around \$115,000,000. As the current cost estimates are beyond the County’s ability to fund the entire project, an effort has been made to identify adequate funding to modify the roadway between Stonegate Road and Acorn Road/Polaris Drive including the Algonquin Road intersection. Congestion Mitigation and Air Quality funds from the Federal Highway Administration have been granted to help fund the intersection work at Algonquin Road. This program also assumes

additional federal funding from the Surface Transportation Program. 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	\$3,005,000
2013	ENGR2	\$4,275,000	\$0	\$0	\$0	\$4,275,000
2014	ENGR2	\$5,000,000	\$0	\$0	\$0	\$5,000,000
2014	ROW	\$5,000,000	\$0	\$0	\$0	\$5,000,000
2018	ENGR3	\$1,500,000	\$0	\$0	\$0	\$1,500,000
2018	CONST	\$15,000,000	\$0	\$14,272,850	\$1,000,000	\$30,272,850
2014-2018 Program		\$26,500,000	\$0	\$14,272,850	\$1,000,000	\$41,772,850

State Highway and Access to Interstate Program

Operational and capacity changes to the County Highway system are best realized when coordinated with other improvements to the transportation network. In particular, the State Highways form the backbone of the transportation network and are therefore vital to the efficient movement of goods and persons throughout the County. Between 2014 and 2018, \$2.4 million has been programmed for State Highway improvements (See Table 6 below).

Table 6: State Improvements Program

2014-2018 Programmed Costs

I-90 & Illinois Route 47 Interchange Improvements	\$1,460,000
Miscellaneous IDOT Signal Projects	\$925,000
TOTALS	\$2,385,000

I-90 and Illinois Route 47 Interchange Improvements (TIP#09-06-0011)

This funding is for the County’s share of total costs estimated at \$61,000,000 to add ramps to and from the west on Interstate 90 at Illinois Route 47. The costs are divided between the County, State, Toll Highway, Kane County, and Village of Huntley.

Year	Phase	County	State	Federal	Other	Total
2008	ENGR1&2	\$200,000	\$0	\$0	\$0	\$200,000
2012	CONST	\$1,460,000	\$0	\$0	\$0	\$1,460,000
2013	CONST	\$1,460,000	\$0	\$0	\$0	\$1,460,000
2018	CONST	\$1,460,000	\$0	\$0	\$0	\$1,460,000
2014-2018 Program		\$1,460,000	\$0	\$0	\$0	\$1,460,000



DEBT MANAGEMENT

Introduction

The County of McHenry has issued debt over the last 15 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:

Debt	Description	Funding Source
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

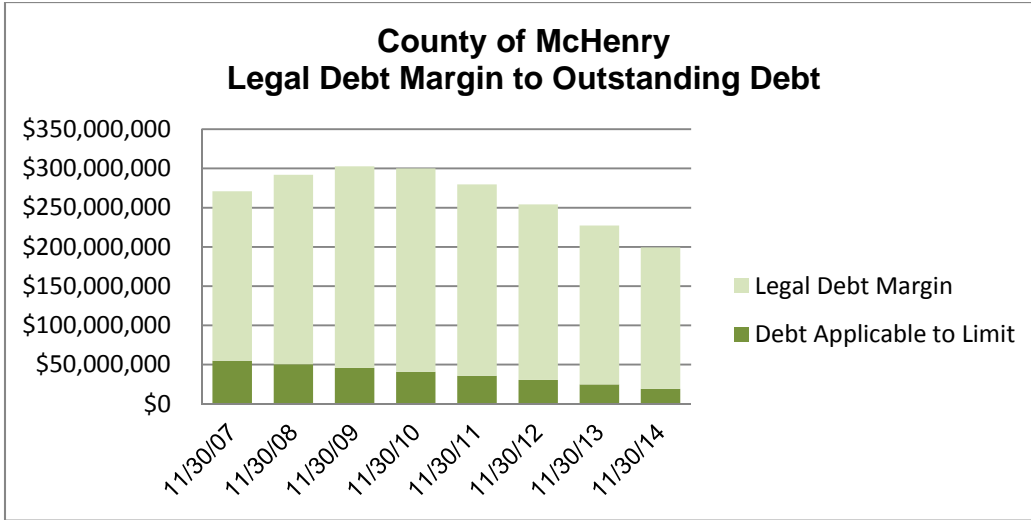
The County continuously monitors its outstanding debt and call dates and is proactive in taking advantage of the market low interest rates by refunding/advance refunding debt. In 2006 and 2010 the debt issued for the construction of the new Administration Building was refunded, saving \$462,569 in interest costs.

In November, 2014 the County Board made the decision to move forward with the refunding of the Series 2006 and 2007B Debt Certificates within the same retirement period, generating projected savings of more than \$1,000,000 in interest expense. The refunding and cost savings are not reflected in the data reported below.

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).

The table below is an eight year representation of the County’s legal debt margin compared to the County’s outstanding debt applicable to the limit.



The County's legal debt margin is based on a formula using the assessed valuation (2013 tax year) and debt limitation factor of 2.875%. The following table represents a three year history of the County legal debt margin and a projection for 2014.

Legal Debt Margin Information – Last Four Fiscal Years

	2011	2012	2013	2014
Debt Limit	\$279,665,081	\$254,217,533	\$227,327,836	\$199,355,935
Less: total debt applicable to limit	(35,715,000)	(30,405,000)	(24,855,000)	(19,050,000)
Legal Debt Margin	\$243,950,081	\$223,812,533	\$202,472,836	\$180,305,935
Total debt applicable to limit as a % of debt limit	12.77%	11.96%	10.93%	9.5%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Valuation (2013 tax year)	\$6,934,119,488
Debt Limitation (2.875% of assessed valuation)	<u>\$199,355,935</u>
Debt Outstanding:	
Debt Certificates	\$36,875,000
Capital Leases	996,536
Subtotal	<u>\$37,871,536</u>
Less: Debt not subject to limitation	<u>\$18,821,536</u>
Total debt applicable to limit	\$19,050,000
Debt Limit Margin	<u>\$180,305,935</u>

Note 1: Per state statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of the taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County court house, jail, or other necessary County buildings and for the accommodation thereof. (50 ILCS 405 – Local Government Debt Limitation Act)

Note 2: Fiscal year 2014 data based on unaudited information.

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 2015 budget, the funding source, and when the debt will expire.

**County of McHenry
Schedule of Capital Leases
As of December 1, 2014**

Lease	Lease Description	Principal As Of 12/01/14	FY 2015 Principal Due	FY 2015 Interest Due	FY 2015 Total Payment	Principal As Of 11/30/15	FY 2015 Funding Source
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	\$58,873	\$29,046	\$1,585	\$30,631	\$29,827	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	\$85,893	\$82,856	\$1,444	\$84,300	\$3,037	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	\$338,629	\$74,749	\$20,031	\$94,780	\$263,880	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	\$398,324	\$398,324	\$10,916	\$409,240	\$0	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	\$12,954	\$12,954	\$468	\$13,422	\$0	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	\$52,746	\$29,813	\$1,147	\$30,960	\$22,933	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	\$90,538	\$44,488	\$3,180	\$47,668	\$46,050	General Fund
Total Capital Leases		\$1,037,957	\$672,230	\$38,771	\$711,001	\$365,727	

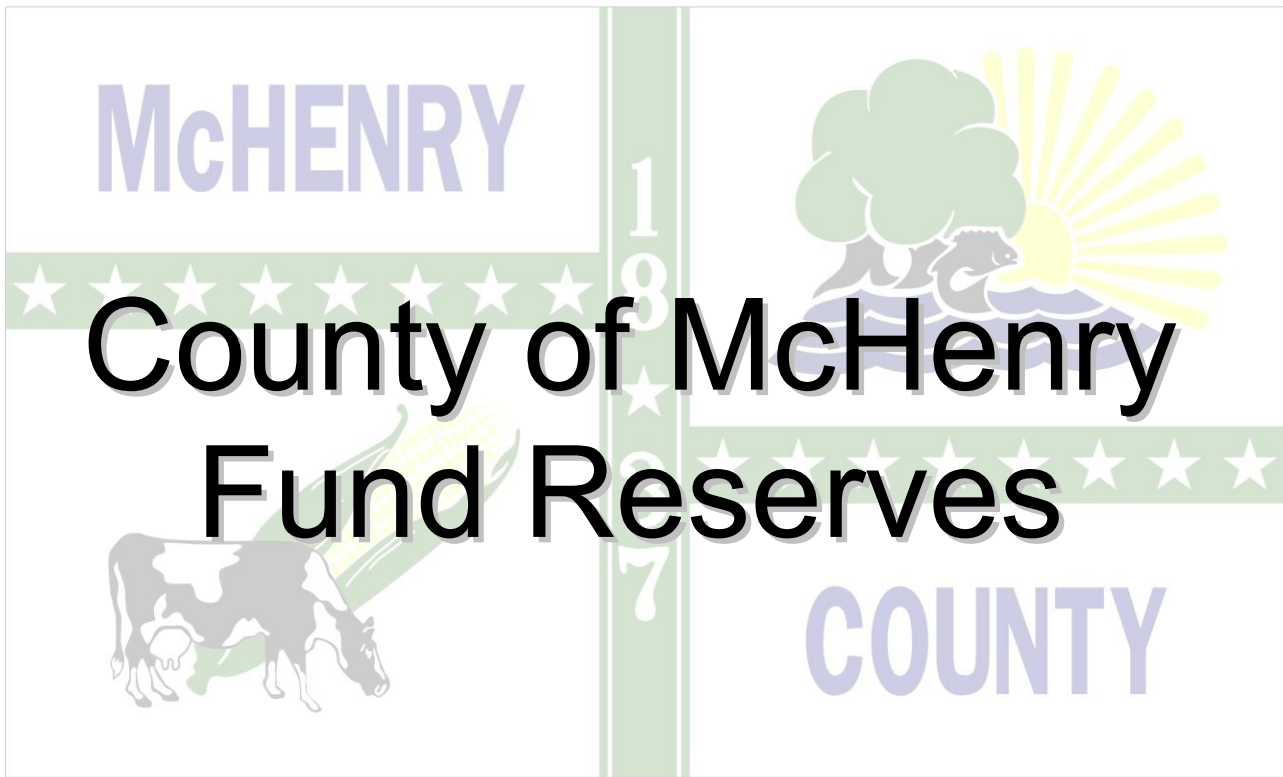
**County of McHenry
Schedule of Debt Service
As of December 1, 2014**

Debt	Debt Description	Principal As Of 12/01/14	FY 2015 Principal Payment	FY 2015 Interest Payment	FY 2015 Total Payment	Principal As Of 11/30/15	FY 2015 Funding Source	Debt Expiration Date
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.	\$5,040,000	\$550,000	\$188,463	\$738,463	\$4,490,000	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.	\$1,665,000	\$535,000	\$55,716	\$590,716	\$1,130,000	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.	\$17,385,000	\$5,535,000	\$657,788	\$6,192,788	\$11,850,000	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.	\$2,450,000	\$455,000	\$88,900	\$543,900	\$1,995,000	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 area 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.	\$4,010,000	\$1,090,000	\$125,950	\$1,215,950	\$2,920,000	General Fund	12/15/19

County of McHenry Debt Service Schedule Page 2								
Debt	Debt Description	Principal As Of 12/01/14	FY 2015 Principal Payment	FY 2015 Interest Payment	FY 2015 Total Payment	Principal As Of 11/30/15	FY 2015 Funding Source	Debt Expiration Date
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.	\$3,325,000	\$260,000	\$148,618	\$408,618	\$3,065,000	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.	\$3,000,000	\$660,000	\$65,325	\$725,325	\$2,340,000	General Fund	01/15/22
Total Debt Service		\$36,875,000	\$9,085,000	\$1,330,760	\$10,415,760	\$27,790,000		



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County of McHenry

Projected Ending Fund Balances

The following projected ending fund balance schedule is based on estimated revenues and expenditures for fiscal year 2014 and approved revenues and expenditures for fiscal year 2015. Variances between the projected revenues and expenditures for fiscal year 2015 are caused by the omitting of the budget balancing categories, 91 – Utilization of Fund Balance (revenue) and 68 – Fund Balance Enhancement (expenditure). This step allows for presenting the true projections of revenue and expenditures for the 2015 fiscal year.

The County of McHenry operates under the Property Tax Extension Limitation Law (PTELL), which was imposed on the six collar counties of Cook County by the State Legislators. The PTELL allows governmental taxing bodies each year the ability to adjust their tax base by the lesser of the consumer price index (CPI) or 5%. The County Board in addressing concerns for the high property tax burden being placed upon the county taxpayers made the decision not to take the allowed CPI / 5% growth over the past 3 years. The County does capture all new construction each year as allowed for under PTELL, which increases the amount extended and assists in maintaining or reducing the tax burden for all other taxpayers.

A brief narrative of major funds and their projected ending 2015 balances is being provided to give all readers of the budget document an understanding of the financial strength of their County government.

General Fund - Also known as the Corporate Fund, is showing a projected 7.5% decline in fund balance by the end of fiscal year 2015. The demands being placed upon this fund continue to grow each year while revenues continue to decline. In fiscal year 2014 the County Board approved funding out of the general fund for the replacement of a roof top chiller on the jail facility, the Fiber Optic Project to bring fiber to the Government Center Campus, and the purchase of the Russel Court Property. Many projects are being slated for 2015 that will affect the fund balance directly or indirectly (may fund projects through a debt issue) including the replacement of the Courthouse/Jail facility roof and the surrounding parking lots. The expiration of the contract with the U.S. Marshals for jail space ends in October, 2015 and was accounted for in the 2015 budget with a staged reduction of staff. If the contract is not renewed, in 2016 the County would see additional reductions in jail operating costs.

Highway Fund – The Highway fund is the operating fund for the McHenry Division of Transportation (MCDOT). It is utilized for all salaries, employee benefits, maintenance and repair of the facility and equipment, supplies, the purchase new equipment, the McHenry County Transit Program, and for road projects. The projected 2015 ending fund balance shows a decline of 15.3%. The Division of Transportation assigns fund balance at the time a project is approved for engineering, and not at the actual time of construction to ensure funding will be available when construction begins. Therefore, the fund balance can appear to be deflating faster in the reporting than in reality. Most projects can take up to a five year span if not longer, to complete and payout.

Mental Health Fund – The McHenry County Mental Health Board has gone through many changes over the past four years. With the elimination of grant funded programs by the Federal and State Government,

Projected Ending Fund Balances - Continued

the Mental Health Board has been challenged to cut operating expenses in order to provide additional funding to organizations that provide the needed mental health services. A 6.4% decline in fund balance is projected by the end of fiscal year 2015.

Non-major Funds - In the aggregate, non-major funds will see a decrease in projected fund balance ending in 2015 of 26.6%, of which 17.6% is attributed to the County's transportation funds (Motor Fuel Tax Fund, Matching Fund, Bridge Fund and County Option Motor Fuel Tax Fund). As stated under the Highway Fund, MCDOT assigns fund balance at the time a project is approved for engineering, and not at the actual time of construction in order to ensure funding will be available at the time construction begins. Therefore, the fund balance can appear to be deflating faster in the reporting than 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.

Other effects on fund balances are:

1. The County Board decided for the last 3 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. The Law Library Fund is covering a percentage of Court Administration's management costs.
4. The Circuit Clerk of Courts special funds continue to support costs for program changes in the Integrated Justice System.
5. The Treasurer's Passport Funds are budgeting additional personnel costs causing a projected decrease in fund balance.

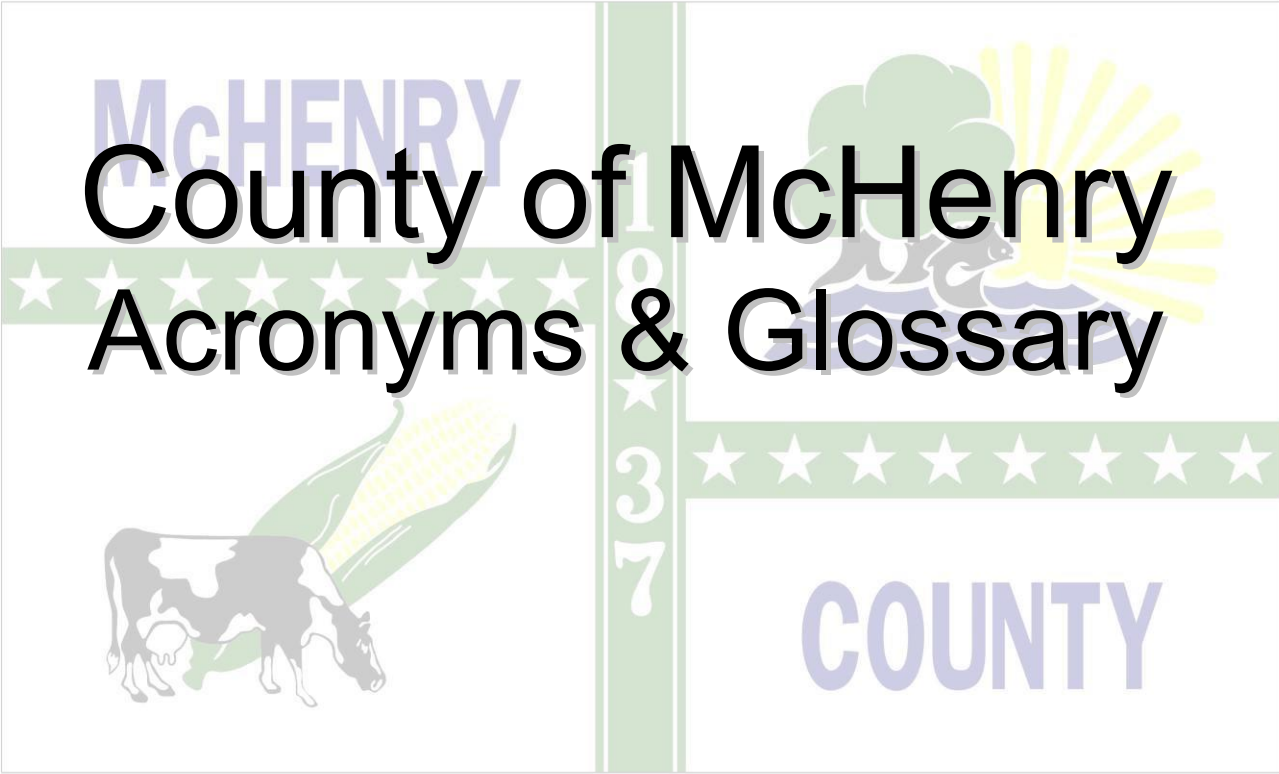
Enterprise Funds – The County accounts for two enterprise funds, Valley Hi Nursing Home and the Emergency Telephone Systems Board. It is important the reader understands that unlike the funds discussed above, the enterprise funds are accounted for as a business, and must account for all of their assets, liabilities, revenues and expenses in their trial balance. Therefore, their projected ending fund balance is really retained earnings, and not a reflection of cash on hand.

County of McHenry
Projected Ending Fund Balances
as of November 30, 2015

Fund	FY2013 Actual Ending	FY2014 Estimated Revenues	FY2014 Estimated Expenses	FY2014 Estimated Ending	FY2015 Projected Revenues	FY2015 Projected Expenses	FY2015 Projected Ending
01 - GENERAL CORPORATE FUND	\$47,517,517	\$84,168,381	\$87,366,049	\$44,319,849	\$89,218,751	\$92,551,026	\$40,987,574
<u>SPECIAL REVENUE FUNDS</u>							
06 - RTA Sales Tax Fund	\$11,348,453	\$9,723,199	\$9,842,947	\$11,228,705	\$9,260,000	\$11,411,858	\$9,076,847
10 - Veterans Assistance Commission Fd	\$587,258	\$422,577	\$441,961	\$567,873	\$400,600	\$654,001	\$314,472
11 - Veteran's Assistance Bus Fund	\$6,837	\$511	\$0	\$7,348	\$512	\$1,550	\$6,310
15 - Illinois Municipal Retirement Fund	\$1,206,114	\$6,918,653	\$7,253,990	\$870,777	\$7,914,635	\$7,427,715	\$1,357,697
16 - Social Security Fund	\$2,339,765	\$4,003,082	\$3,770,023	\$2,572,824	\$4,008,500	\$3,897,395	\$2,683,929
21 - Highway Fund	\$6,241,751	\$18,341,745	\$18,533,279	\$6,050,216	\$19,373,334	\$20,301,322	\$5,122,228
22 - Motor Fuel Tax Fund	\$14,764,277	\$6,215,311	\$5,426,886	\$15,552,702	\$4,097,747	\$11,822,855	\$7,827,594
23 - Matching Fund	\$12,810,706	\$1,337,841	\$925,852	\$13,222,694	\$1,841,000	\$6,440,000	\$8,623,694
24 - County Bridge Fund	\$5,875,669	\$1,301,549	\$1,532,958	\$5,644,260	\$1,348,800	\$4,255,000	\$2,738,060
25 - County Option Motor Fuel Tax Fund	\$14,121,503	\$4,383,772	\$6,531,094	\$11,974,181	\$5,520,000	\$9,780,000	\$7,714,181
30 - Mental Health (708) Board	\$8,287,400	\$10,959,366	\$9,743,692	\$9,503,074	\$10,995,828	\$11,608,934	\$8,889,968
42 - Dental Care Clinic Fund	\$373,834	\$314,722	\$468,006	\$220,550	\$513,900	\$584,175	\$150,275
45 - TB Care & Treatment Fund	\$603,323	\$259,484	\$315,174	\$547,633	\$261,125	\$371,224	\$437,534
52 - Illinois Criminal Justice Authority Fd	\$1,162	\$66,732	\$66,715	\$1,179	\$66,715	\$66,715	\$1,179
53 - Probation Service Fee Fund	\$714,227	\$343,678	\$383,976	\$673,930	\$339,000	\$474,627	\$538,303
54 - Special Courts Fund	\$579,551	\$482,640	\$513,387	\$548,803	\$404,730	\$485,063	\$468,470
55 - Electronic Monitoring-Drug Testing	\$36,857	\$19,517	\$44,595	\$11,779	\$29,241	\$47,000	(\$5,980)
56 - Coroner's Fund	\$39,451	\$57,409	\$10,785	\$86,075	\$54,625	\$30,905	\$109,795
58 - DUI Conviction Fund	\$77,964	\$25,423	\$9,841	\$93,546	\$25,000	\$25,000	\$93,546
60 - Maint./Child Support Collection Fd	\$126,545	\$120,004	\$186,437	\$60,111	\$120,200	\$176,191	\$4,120
61 - Law Library Fund	\$325,951	\$209,373	\$324,966	\$210,358	\$226,500	\$313,485	\$123,373
62 - Circuit Court Document Storage Fd	(\$166,612)	\$598,083	\$383,152	\$48,318	\$620,200	\$514,087	\$154,431
63 - Circuit Court Automation Fund	\$130,707	\$617,585	\$415,394	\$332,898	\$670,200	\$562,896	\$440,202
64 - Circuit Court Clk Oper. & Adm Fd	\$170,679	\$85,215	\$79,051	\$176,843	\$86,200	\$75,245	\$187,798
65 - Geographic Information Systems	\$1,884,222	\$648,684	\$830,695	\$1,702,210	\$605,500	\$912,670	\$1,395,040
66 - Circuit Clerk Electronic Citation Fd	\$39,985	\$41,213	\$42,564	\$38,634	\$45,100	\$45,100	\$38,634
67 - State's Attorney Records Autom. Fd	\$35,894	\$28,103	\$0	\$63,997	\$30,050	\$50,000	\$44,047
70 - County Clerk Automation Fund	\$87,720	\$11,850	\$2,478	\$97,091	\$13,125	\$27,500	\$82,716
75 - County Recorder Automation Fund	\$2,066,309	\$646,975	\$732,614	\$1,980,670	\$858,500	\$1,041,446	\$1,797,724
80 - County Treasurer's Automation Fund	\$420,300	\$138,954	\$97,196	\$462,058	\$130,700	\$52,001	\$540,757
81 - Treasurer Passport Services Fund	\$177,943	\$100,317	\$68,553	\$209,708	\$56,200	\$109,628	\$156,280
85 - Animal Shelter Fund	\$24,913	\$1,360	\$64	\$26,208	\$2,600	\$7,600	\$21,208
87 - Senior Services Fund	\$2,847,176	\$1,735,184	\$1,737,130	\$2,845,230	\$1,736,531	\$1,733,011	\$2,848,750
90 - McHenry County Workforce Network	\$397,173	\$2,442,445	\$2,466,123	\$373,495	\$2,422,473	\$2,422,473	\$373,495
100 - Community Develop. Block Grant Fd	\$205,198	\$1,445,028	\$1,650,225	\$0	\$1,826,195	\$1,826,195	\$0
105 - Expedited Permit Fund	\$0	\$28,320	\$28,320	\$0	\$26,500	\$26,500	\$0
320 - Liability Insurance Fund	\$13,570,452	\$3,838,443	\$3,065,300	\$14,343,596	\$2,603,079	\$4,057,627	\$12,889,048
410 - Revolving Loan Fund	\$1,724,934	\$38,897	(\$99,712)	\$1,863,543	\$29,986	\$105,000	\$1,788,529
415 - Health Scholarship Fund	\$6,303	\$10	\$0	\$6,313	\$100	\$3,100	\$3,313
				\$104,219,431			\$79,037,568
<u>DEBT SERVICE FUNDS</u>							
210 - Lease Resolution	(\$140,411)	\$0	\$0	(\$140,411)	\$0	\$0	(\$140,411)
233 - Series 2006 A Debt Certificate Fund	\$0	\$740,865	\$740,865	\$0	\$739,214	\$739,214	\$0
234 - Series 2007 A Debt Certificate Fund	\$0	\$588,203	\$588,203	\$0	\$591,467	\$591,467	\$0
236 - Series 2007 B Debt Certificate Fund	\$0	\$6,197,265	\$6,197,265	\$0	\$6,193,538	\$6,193,538	\$0
240 - Series 2008 Debt Certificate Fund	\$0	\$547,778	\$547,778	\$0	\$544,650	\$544,650	\$0
242 - Series 2010 A Debt Certificate	\$0	\$1,208,478	\$1,208,478	\$0	\$1,216,700	\$1,216,700	\$0
243 - Series 2010 B Debt Certificate	\$0	\$415,741	\$415,741	\$0	\$409,369	\$409,369	\$0
244 - Series 2012 A&B Debt Certificate Fd	\$0	\$1,329,587	\$1,329,587	\$0	\$726,075	\$726,075	\$0
<u>INTERNAL SERVICE FUNDS</u>							
310 - Employee Benefit Fund	\$4,085,192	\$18,331,272	\$17,461,584	\$4,954,880	\$19,751,077	\$20,075,920	\$4,630,037

County of McHenry
Projected Ending Fund Balances
as of November 30, 2015

Fund	FY2013 Actual Ending	FY2014 Estimated Revenues	FY2014 Estimated Expenses	FY2014 Estimated Ending	FY2015 Projected Revenues	FY2015 Projected Expenses	FY2015 Projected Ending
<u>ENTERPRISE FUNDS</u>							
95 - Emergency Telephone Systems Board	\$6,992,932	\$2,528,582	\$2,663,768	\$6,857,746	\$2,412,876	\$2,650,980	\$6,619,642
350 - Valley Hi Nursing Home	\$47,540,311	\$15,289,036	\$10,875,454	\$51,953,893	\$13,703,600	\$10,889,798	\$54,767,695
<u>PERMANENT TRUST FUNDS</u>							
430 - Working Cash I Fund	\$331,301	\$109	\$109	\$331,301	\$100	\$100	\$331,301
440 - Working Cash II Fund	\$469,360	\$345	\$345	\$469,360	\$350	\$350	\$469,360
<u>CAPITAL PROJECTS FUNDS</u>							
742 - Series 2010A Capital Projects Fund	\$55,644	\$27	\$55,671	\$0	\$0	\$0	\$0
743 - Mental Health Expansion Project Fd	\$4,366	\$2	\$4,368	\$0	\$0	\$0	\$0



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	Incurring 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 st 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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GLOSSARY OF TERMS

AAA BOND RATING:

Highest credit rating available to governments designated by Standard & Poor (S&P).

ACCRUAL:

Revenues/ expenses are recognized when they are earned or expense incurs rather than when the cash is received or the expense is paid out.

ADOPTED BUDGET:

Budget approved by the County Board via ordinance; synonymous with approved budget.

AGENCY FUND:

Assets held in a fund under an agency relationship with another entity.

APPROPRIATION:

A legal authorization granted by the County Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

ASSESSED VALUE:

The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing it, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.

ASSET PRESERVATION PROGRAM:

A multi-year planning tool for the identification of needed capital improvements to assets of the county and for the selection, scheduling and financing of those improvements.

AUDIT:

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.

BALANCED BUDGET:

A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.

BOND:

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

BUDGET ADOPTION ORDINANCE:

Ordinance appropriating funds for a specific fiscal year. Also referred to as Appropriation Ordinance.

BUDGET AMENDMENT:

After adoption, the annual budget may be revised through a budget amendment. Any change in the budget that would decrease contingencies or increase total expenditures for any fund must be made through a budget amendment, which requires the affirmative vote of two-thirds of the standing County Board Members.

BUDGET CATEGORY:

Categories in which budgets are presented and approved in the budget document. McHenry County utilizes the following budget categories:

Revenues	Expenses
70 – Tax Revenue	30 – Personnel Services
75 – Licenses and Permits	40 – Contractual Services
76 – Fines and Forfeitures	50 – Commodities
80 – Fees and Charges for Services	60 – Capital Outlay
91 – Utilization of Fund Balance	62 – Depreciation
93 – Non-Cash Revenues	63 – Non-Cash Expenditures
94 – Intergovernmental	65 – Debt Service
95 – Interest Income	66 – Other Financing Uses
96 – Other income	67 – Operating Transfers Out
98 – Operating Transfers In	68 – Fund Balance Enhancement

BUDGET MESSAGE:

Included in the opening section of the budget, the County Administrator’s Letter of Transmittal provides the County Board with a general summary of important budget issues.

BUDGET YEAR:

A term used in the budget formulation process to refer to the fiscal year on which the budget is being considered. McHenry County fiscal year runs December 1st – November 30th.

BUDGETARY CONTROL:

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAFR:

Comprehensive Annual Financial Report.

CAPITAL:

Purchase price (per item) is \$5,000 or more, and the expected useful life of the items is five years or more.

CAPITAL PROJECTS FUND:

Fund type used to account for financial resources to be used for the acquisition or construction for major capital facilities (other than those financed by proprietary and trust funds).

CAPITAL OUTLAY:

The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County’s capital asset policy threshold.

CAPITAL PROJECTS:

The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.

CHARGES FOR SERVICE:

User charges for services provided by the County to those specifically benefiting from those services.

COMMODITIES:

The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.

CONTRACTUAL SERVICES:

The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.

CORPORATE FUND:

A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.

DEBT:

A financial obligation resulting from money owed.

DEBT SERVICE FUND:

Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.

DOUBLE APPROPRIATION:

Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear both as standalone funds as well as within departmental budgets. Although these expenditures appear in two places within the overall budget, the actual expenditure is only paid once.

ENCUMBRANCE ROLLOVER:

The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed. Requires emergency appropriations via resolution by the County Board.

ENTERPRISE FUND:

A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.

ENTERPRISE FUND ACCOUNTING:

Accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EQUALIZATION FACTOR:

A factor applied by the State of Illinois to local assessments for the purpose of bringing consistency to assessment practices state-wide.

EQUALIZED ASSESSED VALUE (EAV):

Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value

EXPENDED AMOUNT:

The amount of dollars expended within a given fiscal year.

EXPENSES:

Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

EXTENDED LEVY:

The dollar amount which would be raised by the tax rate extended by the County Clerk and applied to the taxable assessed valuation.

FISCAL YEAR:

A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.

FTE – FULL TIME EQUIVALENT:

The number of full – or part – time equivalent employees at the County, excluding temporary employees or contractual workers.

FUND:

An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE:

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):

Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GENERAL FUND:

A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.

GENERAL OBLIGATION (GO) BONDS:

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERAL OPERATING EXPENSE (GOE):

A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

GFOA:

Government Finance Officers Association.

GOVERNMENT FUNDS:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT:

A giving of funds for a specific purpose.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):

A special revenue fund established to account for employer contributions to IMRF.

INTER-FUND TRANSFER:

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

INTEREST:

Interest income on County funds invested.

INTERGOVERNMENTAL:

Funds exchanged between federal, state and/or other local government sources.

INTERNAL SERVICE FUND:

Fund used to account for goods or services given to one department by another on a cost reimbursement basis.

JOINT COMMITTEE:

Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.

MCHENRY COUNTY STRATEGIC PLAN:

Specified goals/objectives established by the county board and identified as highest priorities.

LEVY:

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a taxing body.

LEVY ORDINANCE:

The official document adopted by the Board, setting the levy for the following year.

LEVY YEAR:

Is the calendar year in which the property value is being assessed and extended on.

LINE-ITEM BUDGET:

A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The County maintains line-item detail for financial reporting and control purposes but does not include this detail in the Annual Budget Document.

LONG-TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND:

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

MODIFIED BUDGET:

The Adopted Budget plus any modifications (e.g. grant awards, authorizations to spend dollars from fund balance, etc.) adopted by the County Board within the fiscal year.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL):

Regulation that limits increases in property tax extensions for non-home rule taxing districts.

PROPERTY TAX YEAR:

Is the calendar year's taxes that are collected on the previous year's levy extension.

PROPERTY TAXES:

Funds levied on real property according to the property's valuation and tax rate.

PROPRIETARY FUNDS:

The classification used to account for a County's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

RESERVE FUND:

A portion of a fund restricted for a specific purpose.

REVENUE:

Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

SPECIAL REVENUE FUND:

Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

STATUS-QUO BUDGET:

A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.

SUPPLEMENTAL BUDGET REQUEST:

Requests that exceed the current level (target) budget.

TAX LEVY:

The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAXES:

Revenue from compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUTH-IN TAXATION:

An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by (5%).

DEFINITION OF FUND TYPES

GOVERNMENT FUNDS:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds:

General Fund:

The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

Special Revenue Funds:

Governmental fund type used to account for the proceeds of specified purposes other than debt service or capital projects and exclusive or resources held in trust for individuals, private organizations, or other governments.

Debt Service Funds:

Government fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Project Funds:

Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

Permanent Funds:

Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's program (for the benefit of the government or its citizenry).

PROPRIETARY FUNDS:

Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Enterprise Funds:

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Funds:

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

FIDUCIARY FUNDS:

A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Treasurer Fund - to account for the funds held by the Treasurer as an agent responsible for drainage districts, the inheritance tax account, protested taxes, tax sales escrow, and the interest earned on real estate taxes.

Clerk of the Circuit Court Fund – to account for the funds held by the Clerk of the Circuit Court as an agent for the courts.

Highway Fund – to account for township motor fuel tax funds held by the Division of Transportation.

Valley Hi Resident Fund – to account 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 – to account for the funds held by the County Clerk as an agent for delinquent tax payers.

Collector Fund – to account for the funds held by the County as an agent responsible for collecting property taxes.

Illinois Housing Surcharge Fund – to account for the rental housing support program surcharge that is collected for the recording of real estate documents and remitted to the State.