

2020

County of McHenry
State of Illinois

FY2019-2020 Budget

Annual Appropriations Ordinance
Annual Levy Ordinance



McHenry County
2200 North Seminary Ave
Woodstock, IL 60098
www.co.mchenry.il.us



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of McHenry
Illinois**

For the Fiscal Year Beginning

December 1, 2017

Executive Director

COUNTY OF MCHENRY FY2020 BUDGET

TABLE OF CONTENTS

SUMMARY:

Page

Transmittal Letter from the County Administrator.....	005
Reader's Guide.....	009
McHenry County Demographics	011
Organizational Structure	016
Location is Everything	020
Org Values & Strategic Plan	023
Financial Policies	036
Budget Policy.....	042
Salary Administration Policy	056
Fixed Asset Policy	062
Debt Policy	069
Budget Process.....	072
Annual Appropriations Ordinance	074
Annual Levy Ordinance	077
Major Revenues.....	080
Summary of Financing Sources and Uses.....	090
Budget Summaries – All Funds.....	093
Budget Summaries – General Fund.....	122

DEPARTMENT OVERVIEWS AND BUDGET SUMMARIES:

Assessments	127
Circuit Clerk of Courts	130
County Administration	
General Fund	137
Liability Insurance Fund	140
County Auditor	144
County Board	146
County Board Chairman	149
County Clerk	151
County Coroner	155
County Recorder.....	158
County Sheriff	161
County Sheriff Merit Commission.....	165
County Treasurer	167
Court Administration	171
Court Services	175
Division of Transportation	179
Emergency Management Agency	187
Emergency Telephone Systems Board (E-911).....	190
Facilities Management	193
Geographic Information Systems.....	197
Health Department.....	200
Human Resources	
General Fund	205
Employee Benefit Fund.....	208
Information Technology	211
Mental Health.....	214
Non Departmental.....	218
Planning and Development.....	225
Public Defender	230
Purchasing.....	233
Regional Office of Education.....	236
Senior Services Grant Commission	239
State's Attorney.....	241
Tuberculosis Care and Treatment Fund	246
Valley Hi Nursing Home	248
Veteran's Assistance Commission.....	251

COUNTY OF MCHENRY FY2020 BUDGET

TABLE OF CONTENTS

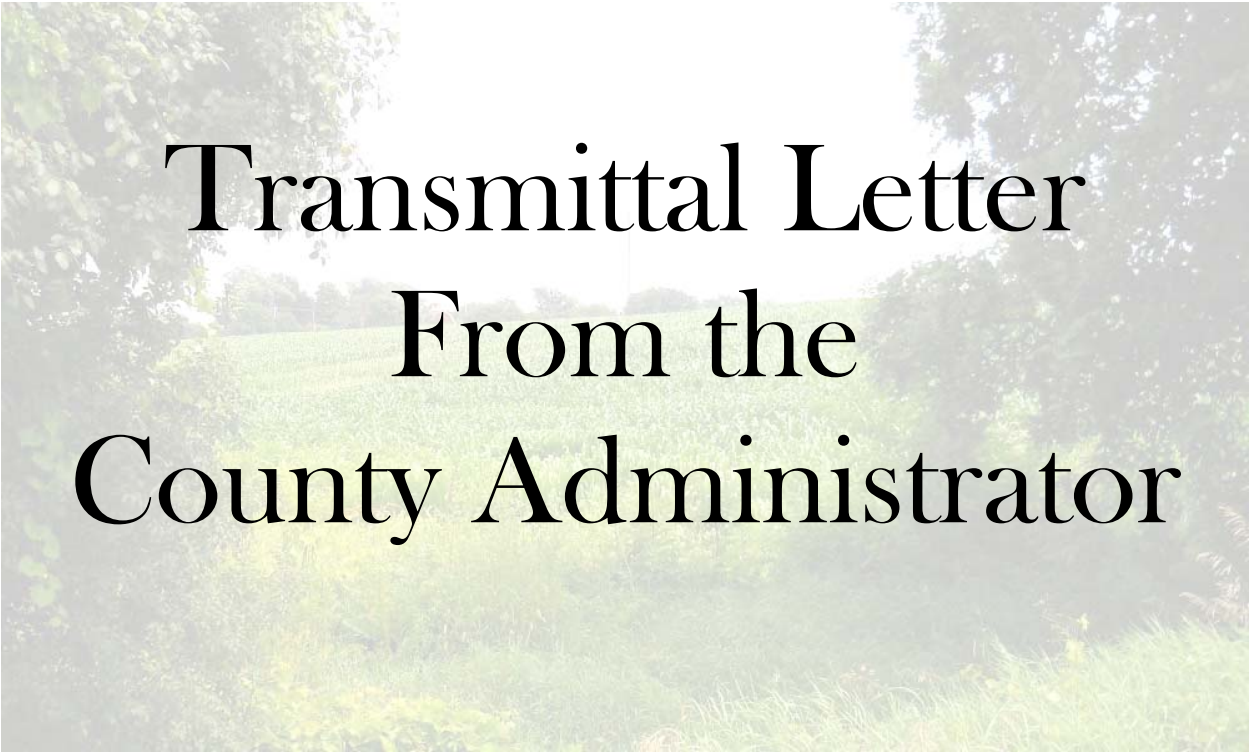
DEPARTMENT OVERVIEWS AND BUDGET SUMMARIES - continued:

Workforce Investment Board.....	255
Workforce Network	259

GENERAL COUNTY INFORMATION:

Board Approved Positions (FTE)	263
Capital Improvement Program	273
Debt Management	279
Summary of Fund Balances.....	284
Government Acronyms and Glossary	289

County of McHenry, Illinois
Fiscal Year 2020 Budget



Transmittal Letter
From the
County Administrator



November 19, 2019

To: Jack D. Franks, McHenry County Board Chairman
Honorable Members of the McHenry County Board

From: Peter B. Austin, County Administrator
Kerri Wisz, Senior Financial Analyst

Re: **Fiscal Year 2020 Budget**

We are pleased to present the Fiscal Year 2020 (FY20) budget. This Budget is submitted in accordance with the adopted budget and financial policies of the County and the laws of the State of Illinois. Every elected and appointed official has been engaged in developing this Budget.

The sources and uses of the budget total \$215,529,355 in revenues and \$215,529,355 in expenditures. This is a slight decrease to the FY19 adopted budget total of 215,985,447.

A key to the FY20 Budget development process was the directive once again given to the organization by the County Board that every effort should be to maintain the reduction in the property tax burden that was first realized in 2018 and continued in 2019. Staff appreciated the early and consistent direction received from policymakers on this initiative for FY20, and the willingness of the elected and appointed leaders who once again accepted and met the challenge. A combination of continued cost-control measures, lean budgeting, and new and expanded non-property tax revenues allowed us to build a budget that reduces the County's property tax levy for a third consecutive year, and provide a permanent reduction in the property tax levy legally allowed to McHenry County.

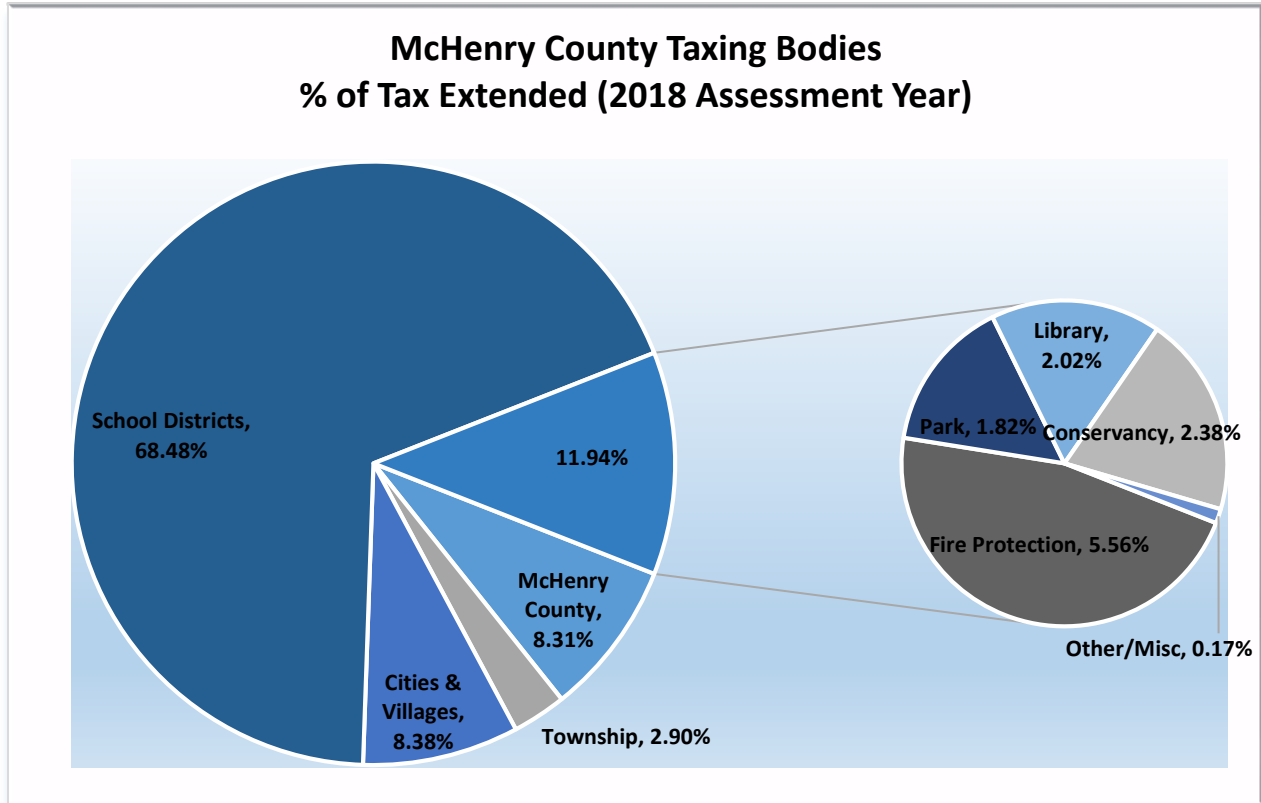
In the key areas directing the development of the budget, the County Board's Budget Policy for FY20 changed very little from the FY19 policy and provided staff with early clear direction on several significant points for setting the focus and direction to be applied in the budget process as follows:

- ✓ A balanced budget is presented.
- ✓ Strength in key fund balances are maintained.
- ✓ Equity between non-union/union employee compensation increases is maintained.
- ✓ The use of the inflationary growth (CPI) in the property tax extension is not used in the development of the FY2020 budget.

This continued prioritization and delivery of property tax reduction is an accomplishment which the County (taxpayers and the organization) should be proud of. The County is demonstrating a commitment to property tax reduction while maintaining the financial strength to respond to new financial challenges that may arise in the future. After three years of levy reductions, the organization has "right-sized" the property tax levy that is necessary to effectively operate McHenry County Government without diminished services.

The County Board has instructed staff that the inflationary growth (CPI) as allowed under PTELL when developing the County's 2020 tax levy request is **not** to be utilized in calculating the levy. PTELL states that local governments are entitled to the same amount of taxes collected in the previous year plus the rate of inflation or 5%, whichever is less. It has now been six years since the County Board has allowed the use of the CPI in its tax levy calculation in order to slow the tax burden on the property owners of the County. As previously mentioned, the County has made permanent tax reductions in 2019 and in order to maintain the strength of the funds the CPI may have to be considered in next year's levy.

The following graph shows the average distribution percentage of 2018 taxes collected in 2019 to each of the County's taxing bodies:



FY2019 Highlights

Replacement of Financial Software

Throughout fiscal year 2018 the County worked with to implement a new financial EPR system (Microsoft Dynamics 365), with a go-live date of December 1, 2018. Although, FY2020 was second year of the budget, FY2019 was the first year of all functionality of the system (accounting, purchasing, projects, etc). FY2019 will be the first year the County does the year end reporting from D365.

Public Health Facilities/Reconfiguration of Administration Building

Health Department services offered in the Annex B facility were relocated and the building will be demolished in FY2020. The Clinic Services were moved to Annex A and the current offices in Annex A were move to a reconfigured Administration Building.

FY2020 Goals

2020 Census

The 2020 Census count will start in March 2020 and the County has formed a committee to ensure the highest response. The County will also be applying for grants to help pay for communications.

Parking Lot Replacement

The third and final stage of a multiyear parking lot replacement plan will be completed. The third phase includes demolition of the Health Department Building B, which will increase the total number of parking stalls.

Randall Road Operational and Capacity Changes

The McHenry County Division of Transportation five year plan (2020-2024) includes the Randall Road Operational and Capacity Changes to improve the safety and traffic conditions concerns addressed by citizens of the County. The first two segments of the project will be for expansion and improvements. The total projected cost estimates for the entire project are beyond the County's ability to fund from the County transportation funds. With this knowledge, other funding commitments were pursued and secured from the U.S. Department of Transportation's Federal Highway Administration's Congestion Mitigation and Air Quality (CMAQ) Program and the Federal Surface Transportation Program Funding (STP-C), eliminating any need for debt issuing to complete the project.

Acknowledgements

The preparation of the FY20 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.

The close of FY19 and the beginning of FY20 will be a time of change in the County. A multi-year capital asset preservation plan is ongoing, needed to maintain aging structures. FY20 is second year of the County's new financial ERP system. The County is continuing to learn how to use the system as well as utilizing all of the tools available within the system to gain efficiencies improve reporting. Despite these challenges, McHenry County's financial condition remains stable and the envy of most counties in Illinois. It remains one of three counties within the State of Illinois to have earned and maintained the Aaa bond rating from Moody's Investor Services.

A link to the FY20 Budget can be found on the County Administration web page at www.co.mchenry.il.us/county-government/departments-a-i/administration.

County of McHenry, Illinois
Fiscal Year 2020 Budget



Reader's Guide

READER'S GUIDE TO FISCAL YEAR 2019/2020 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 2019/2020 budget has been designed to be consistent with Government Finance Officers 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

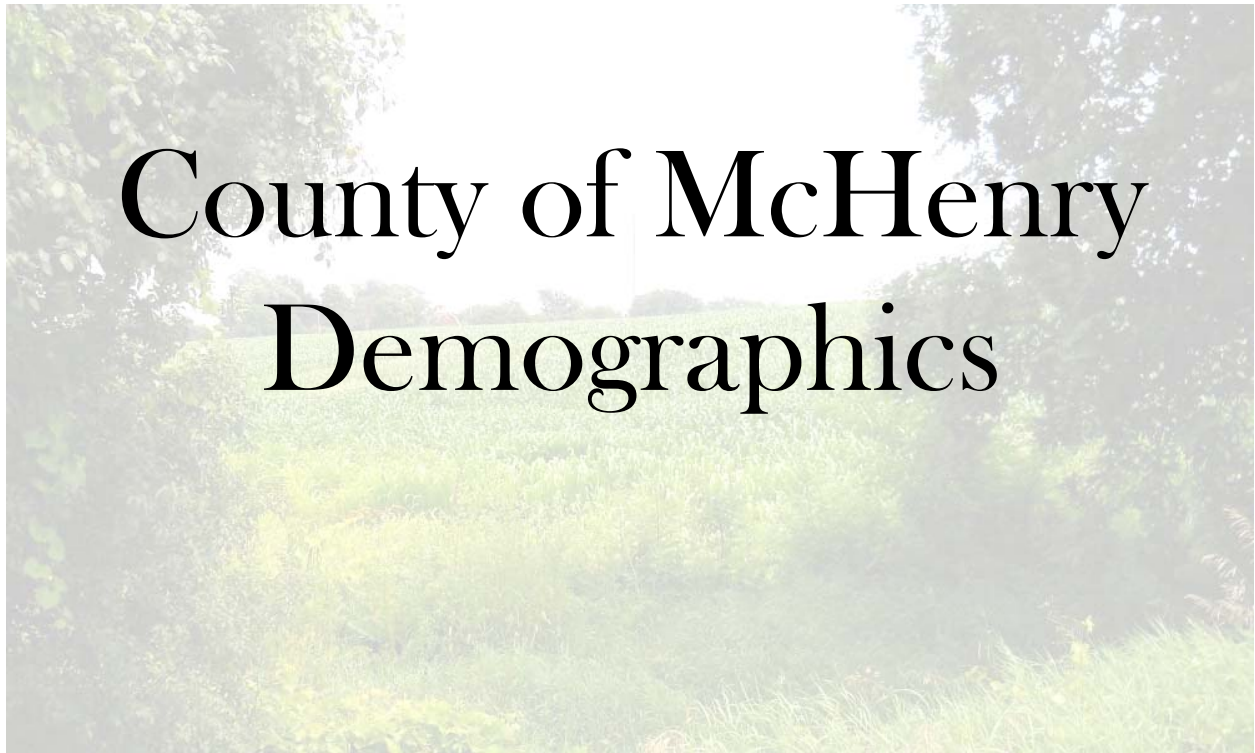
As an operations guide, each department is presented in alphabetical order. Listed are the 2017 and 2018 actual results, the adopted FY 2019 budget, the FY 2019 six month actual, and the proposed FY 2020 budget by the following major categories:

- 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 2020 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>

County of McHenry, Illinois
Fiscal Year 2020 Budget



McHenry County - Demographics



Located in northeastern Illinois on the Illinois/Wisconsin border, McHenry County lies in the center of Chicago, Rockford, and Milwaukee, and offers a change of pace from the urban environment. Recognized for its scenic beauty and outstanding recreational opportunities, McHenry County has 25,371 acres of conservation land with 17 dedicated State Nature Preserves and 33 sites open to the public offering exceptional opportunities to explore the scenery or view wildlife in its own habitat. Over 30 communities offer year-round recreational activities which include abundant trails for hiking, biking, snowmobiling, cross-country skiing, horseback riding, golf courses, hunting areas, all or part of three state parks and natural areas, and abundant water recreation and fishing on the Fox River and other smaller waterways. For the romantic at heart, picturesque downtown districts of our historic communities offer vibrant main streets that are lined with unique specialty and antique shops, distinctive fashions, enticing dining experiences, and diverse choices in lodging from full service hotels to charming Bed and Breakfasts.

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 and 7.64 square miles of water. The 2018 estimated population by the U.S. Census Bureau is 308,570 citizens making it the sixth largest county, in terms of population, in the State of Illinois with 98.4% of the population reporting only one race, 1.7% reporting Black or African American, and 13.4% Hispanic or Latino. The average household size is 2.74 persons. It is the most populous county in the United States without direct access to an interstate highway within its borders; though, in 2019, an Interchange Project was completed to commence at Illinois Route 23 and Interstate 90 – Jane Adams Tollway provides future thoroughfare access vital to the County's growth and efficiency.

Manufacturing has the largest sector of total workers by industry employing 15,124 workers followed by Government at 15,015, Retail Trade at 13,814, and Health Care and Social Assistance at 11,364. In 2017, the median household income was \$82,230, above the Illinois median of \$61,229. The median house value for owner-occupied units was \$219,600 with 20.7% of housing units renter-occupied. The number of persons below the poverty level was 5.9%, again, below the Illinois average of 13.5%.

The County has a current labor force of 168,781 with 162,811 employed and 5,970 unemployed for an unemployment rate of 4.2% which is less than the Illinois rate of 4.7%, but slightly higher than the national rate of 3.5%. The County's largest business employers include: Centegra Health System, Wal-Mart Stores, Inc., Sears Holdings Corporation, JPMorgan Chase & Co., and Motorola Solution, Inc.

Due to its strategic location in northeastern Illinois, commuting patterns out of the County for employment are among the highest in the nation. Using averages, employees in McHenry County, IL have a longer commute time (30.9 minutes) than the normal US worker (25.7 minutes). Additionally, 4.65% of the workforce in McHenry County, IL have "super commutes" in excess of 90 minutes.

McHenry County Residents are served by 18 public school districts, 16 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 2019-2020

	Public	Private	Specialized
Pre-School	1,551	561	0
K-8 th Grade	31,804	2,090	417
High School	15,828	584	95
TOTAL	49,183	3,235	512

McHenry County Government



The County Government of McHenry County operates under a County Board Chairperson and 24 elected Board Members, from each of the six County Board districts (serving two or four year terms) within McHenry County. Citizens of the County had an opportunity to vote on the first County Board Chairperson elected at large in the November 2016 election. The business of the Board is divided into the following six standing committees (eight members per committee) with at least one member from each Board District serving on a committee:

STANDING COMMITTEES	Liaison Departments/Commissions/ Districts/Services
Administrative Services	Stewardship/liaison for matters pertaining to: Purchasing, Information Technology; Administration; Human Resources, Facilities, and collective bargaining, coordinate with the Law & Government/Liquor Committee and oversee County communication program with residents. Also, stewardship/liaison for matters pertaining to construction, remodeling, maintaining and improving County owned facilities.
Finance and Audit	Stewardship/liaison for matters pertaining to: the annual budget process (including presentation of the annual appropriation and levy ordinances); financial reporting: loan fund activities and conduct of the public audit; McHenry County Economic Development Corporation (MCEDC); Visit McHenry County
Law & Government/Liquor	Stewardship/liaison for matters pertaining to: ETSB (E-9-1-1); applicable fire protection districts; Local Emergency Planning Committee; the betterment of public safety; the legislative processes at the State and Federal level which affect McHenry County; foster an environment where intergovernmental relation and communication is prioritized; coordinate with the Administrative Services Committee and oversee County communication program with residents. On behalf of the McHenry County Liquor Commissioner, the Law & Government/Liquor Committee reviews new liquor license application and grants or denies licenses as may be deemed appropriate in accordance with the McHenry County Liquor Control Code and adjudicates complaints and/or alleged violations in accordance with the McHenry County Liquor Control Code.
Planning, Environment & Development	Stewardship for matters pertaining to the Regional Planning Commission; Chicago Metropolitan Agency for Planning (CMAP); Historic Preservation Committee; facility planning areas; environmental and agricultural issues/concerns. Agencies reporting to this Committee; Planning and Development and the Zoning Board of Appeals.
Public Health & Community Services	Stewardship/liaison for matters pertaining to the budget, expenditures, and new revenues received through grants for: Board of Health; Mental Health Board; Regional Office of education; Valley Hi Operating Board; Veteran's Assistance Commission; Senior Services Grant Commission; TB Board; Workforce Network and the Workforce Network Board.
Transportation	Stewardship/liaison for matter pertaining to the : township road districts; CMAP; IDOT; RTA; METRA; PACE; Illinois Department 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.mchenrycountyil.gov, follow the links to the County Board meeting page. All County Board meetings 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 2020
Local Tax Rates**

County Real Estate Tax (2018 Collected in 2019) .00831721 of 1/3 assessed valuation

State Income Tax 4.95%

Sales Tax

State Sales Tax	5.00%
RTA Sales Tax – County Portion	0.75%
County/City/Village Portion Sales Tax	<u>1.25%</u>
Total Sales Tax in McHenry County (Except for Home Rule Communities)	7.00%

Home Rule Communities Sales Tax:

Crystal Lake	7.75%
Lake in the Hills	8.00%
Lakewood	8.00%
McHenry	7.50%
Woodstock	8.00%

Local Use Tax 6.25%

Motor Fuel Tax

Cents per gallon

State Motor Fuel Tax	38.0
Federal Excise Tax	18.4
County Option Motor Fuel Tax	<u>04.0</u>
Total Motor Fuel Tax	60.4

County of McHenry, Illinois
Fiscal Year 2020 Budget



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.

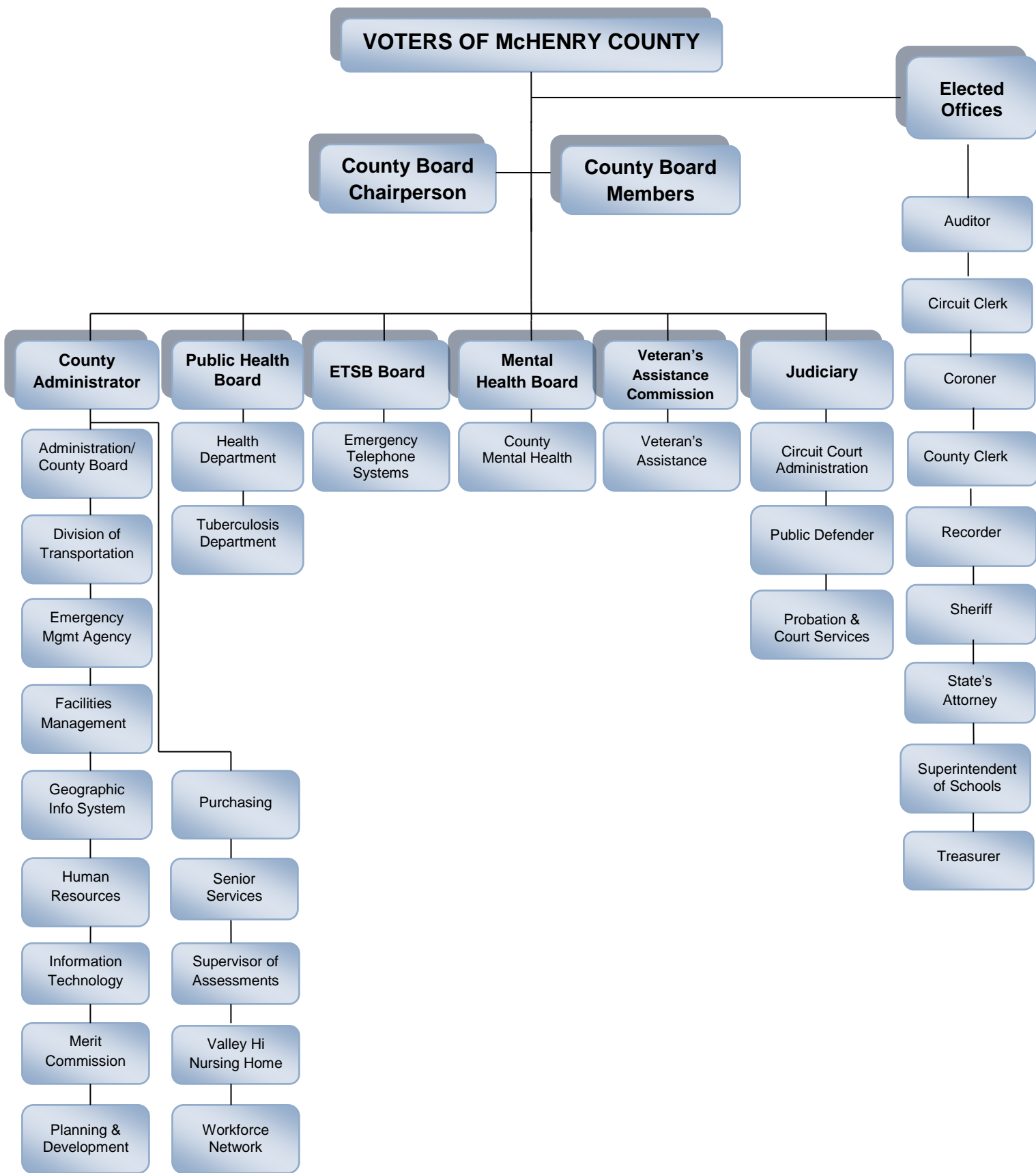
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

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 - Jack D. Franks
McHenry County Board Vice Chairperson - Michael Skala

<u>DISTRICT 1</u>	<u>Term Expires</u>	<u>DISTRICT 4</u>	<u>Term Expires</u>
Yvonne M. Barnes	December 2020	Kay R. Bates	December 2020
Michael Vijuk	December 2022	Pamela Althoff	December 2022
Thomas Wilbeck	December 2020	Stephen Doherty	December 2020
Robert Nowak	December 2022	Charles Wheeler	December 2022
 <u>DISTRICT 2</u>		 <u>DISTRICT 5</u>	
John Reinert	December 2020	Paula Yensen	December 2020
Carolyn Schofield	December 2022	John P. Jung Jr.	December 2022
Jeffrey Thorsen	December 2020	Michael J. Skala	December 2020
Suzanne Ness	December 2022	Carlos Acosta	December 2022
 <u>DISTRICT 3</u>		 <u>DISTRICT 6</u>	
Joseph Gottemoller	December 2020	Jim Kearns	December 2020
Kelli Wegener	December 2022	Michele Aavang	December 2022
Chris Christensen	December 2020	Mary T. McCann	December 2020
Lori Parrish	December 2022	Larry W. Smith	December 2022

ELECTED OFFICIALS

	<u>Term Expires</u>
Circuit Clerk Katherine Keefe	December 2020
County Auditor Shannon Teresi	December 2020
County Clerk Joseph J. Tirio	December 2022
County Coroner	December 2020
County Recorder Joseph J. Tirio	December 2020
County Sheriff Bill Prim	December 2022
County Treasurer & Ex-Officio Collector Glenda Miller	December 2022
Superintendent of Schools Leslie Schermerhorn J.D.	December 2022
State's Attorney Patrick D. Kenneally	December 2020

APPOINTED DEPARTMENT HEADS

<u>Title</u>	<u>Name</u>
McHenry County Administrator	Peter B. Austin
Deputy County Administrator	Scott E. Hartman
Director of Finance	Kevin Bueso
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	Seth Krause
Director of Emergency Management Agency	David A. Christensen
Director of Facilities	Tom Borroughs
Director of Geographic Information Systems (GIS)	Nicole L. Gattuso
Director of Human Resources	Cheryl A. Chukwu
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	Adam Letendre
E911 Coordinator	Theresa K. Carlson
Executive Director of McHenry County Mental Health	Scott Block
Public Defender	Mark G. Cook
Public Health Administrator	Melissa Adamson
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
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 – Nursing (will move here from Annex B once construction is finished.)



McHenry County Government Center – Annex B

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

Health Department – Nursing – Main Floor



McHenry County Government Center – Annex C

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

Emergency Telephone System Board (E-911)
Workforce Network



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
Health Department – Nursing Administration – 1st Floor
Health Department – Environmental – 1st Floor
County Board Room – 2nd Floor
County Board/Administration – 2nd Floor
Facilities Management – 2nd Floor
Geographic Information System (GIS) – 2nd Floor
Human Resources – 2nd Floor
Health Department – Administration – 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 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



County of McHenry, Illinois
Fiscal Year 2020 Budget



McHenry County Organizational Values

- 1.) **ACCOUNTABILITY:** We take personal responsibility for achieving our objectives. We ask for help, admit to our mistakes and put things right.
- 2.) **INTEGRITY:** We do what is right, not merely what is easy or expected, in all circumstances. We are honest and have strong ethical principles. We do what we say we will do.
- 3.) **RESPECT:** We treat all people in a manner that is courteous, attentive, and thoughtful. We do this regardless of the situation.

McHenry County Strategic Plan

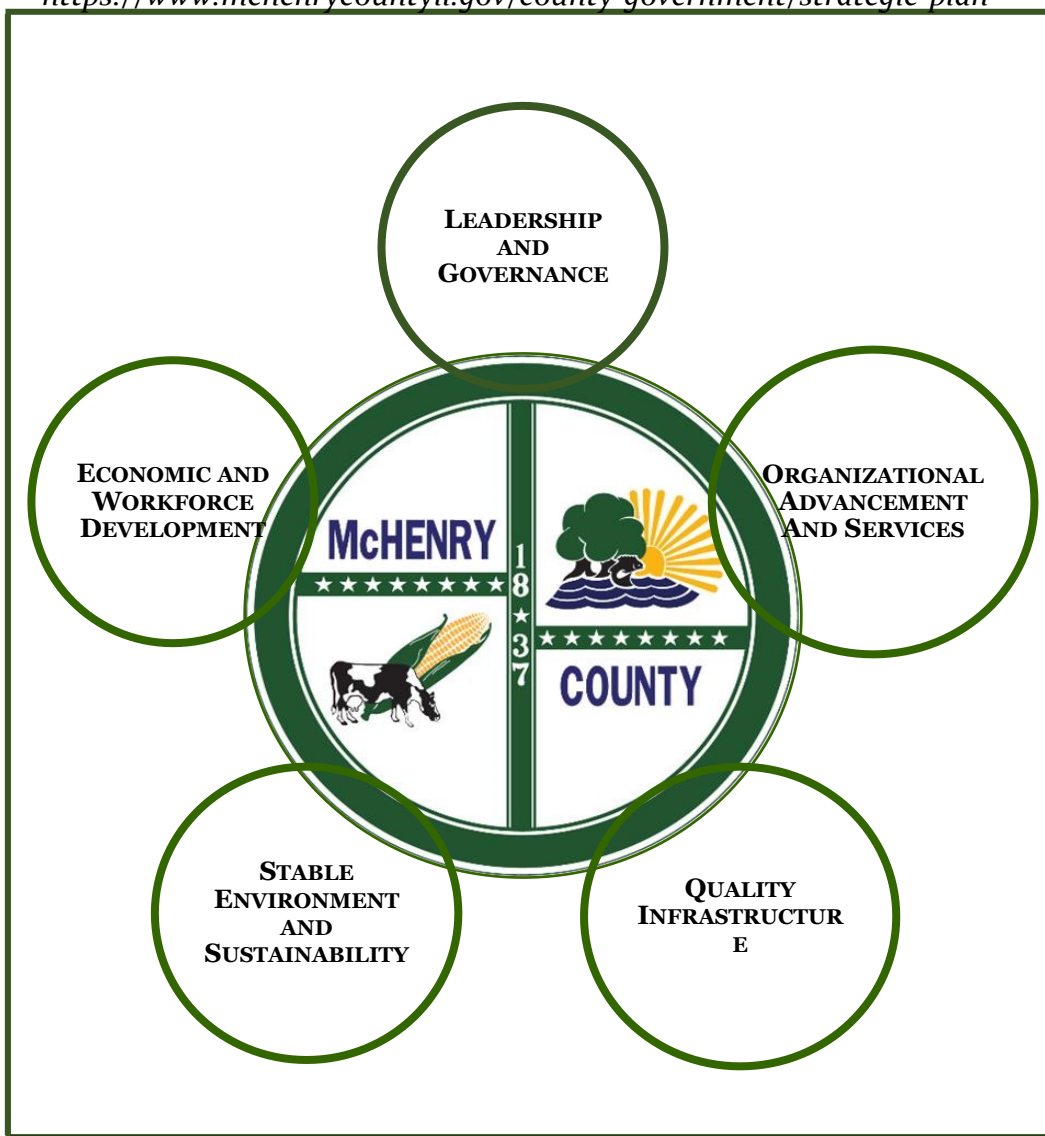
2017-2020

Adopted August 15, 2017

Includes May 23, 2019 Update Action Items

Link to Plan, including Report Card and Updates

<https://www.mchenrycountyil.gov/county-government/strategic-plan>



Consolidated Goals and Objectives by Category

LEADERSHIP AND GOVERNANCE

- **GOAL 1 – *Ordinances and policies are clear and easily interpreted by employees, citizens and elected officials***
 - Objective A: Provide consistent responses to citizens regarding ordinances and policies
 1. Minimize regulations where possible
 2. Enhance and improve the County’s website ensuring it is informative, user-friendly with online transaction capabilities and has easily navigable portals
 3. **Website to be reviewed for accuracy and user-friendliness**
 - Objective B: Ensure there are no conflicting ordinances
 1. Complete the codification process and work to facilitate intuitive navigation and search functions
 - **Objective C: Increase County government’s language capacity**
 1. **Survey various County departments regarding their contact with non-English speaking community members and their staffing needs to improve their engagement.**
 2. **Review the County’s ability to provide interpretation services and translation of documents.**
- **GOAL 2 – *Identify and prioritize citizen expectation and provide services efficiently in order to operate at the lowest possible tax levy***
 - Objective A: Facilitate and explore collaboration/consolidation with other units of government
 1. Collaborate with other government entities on tax control
 2. Explore smart consolidation where there is synergy (i.e., sanitary, fire districts)

3. Explore how towns and townships can collaborate or work closely to maximize or share resources
 4. Work to capitalize on available community talent and expertise including exploring a Community Leadership Academy, facilitating a pipeline for volunteers, and developing enhanced citizen engagement opportunities
 5. Develop plans to facilitate the potential dissolution of township(s) into County
 - a) Departments to continue development of issues/considerations
 - b) Considerations/questions to be presented and discussed at relevant Standing Committees
 - c) Ad Hoc Committee to be established Fall 2019
- Objective B: Commit to ongoing steps for careful financial management/monitor tax requirements
 1. Address overall financial requirements and explore approaches to revenues streams while working to reduce the County's share of the property tax component
 2. Be leaders among other units of local governments in financial management and tax burden
 3. Explore and identify methods to increase efficiencies in the tax collection and distribution role/processes that are the responsibility of the County
 - Objective C: Analyze County services and undertake program evaluation
 1. Analyze the core services and functions of the County; explore, refine and confirm the scope of the County's role, mission and service profile with reference to strategic priorities and available resources
 - a) County Board to critically explore continuation of services if grant support ends
 - b) Public Health and Community Services Committee to engage with Mental Health Board (MHB) and Board of Health (BOH)
 - i. Collaborate on what services are needed
 - ii. Be engaged in their respective Strategic Plan Process
 - iii. County Board to be provided with drafts of MHB and BOH Strategic Plans

2. Analyze and explore “smart design or consolidation” of organizational units and functions (i.e., work to promote and create a highly effective and leaner government and organization where practicable and possible)
 - Objective D: Assess and analyze County Government processes and structure
 1. Redefine governance processes and procedures in anticipation of a possible reconfiguration or reduction of County Board size; study functionality/structure of a smaller County Board
 2. Explore efficiency measures related to the County Board’s processes and procedures
 3. Explore efficiencies and examine impact of consolidation or elimination of County-wide elected offices or other functions where practical
- 3. GOAL 3 – *Lead and facilitate intergovernmental cooperation in McHenry County***
- Objective A: Explore joint service arrangements with other local governments
 1. Work to expand existing shared services and IGAs;
 2. Inventory existing shared services and IGA’s; enhance collaboration and explore joint services through intergovernmental cooperation, coordination and other forms of partnerships to maximize the use of governmental assets and resources
- 4. GOAL 4–*Improve the implementation process of decisions made by the County Board and committees***
- Objective A: Enhance and improve legislative efficiency and dynamics
 1. Work to create a trusting and effective working environment among the Board, giving credence and respect to the deliberations and decisions at the committee level and board level; commit to making things happen for the benefit of the stakeholders we serve
 - a) Send draft Committee voting record to County Board in advance of the COW as practical
 - b) Each Committee Chair is encouraged to provide a verbal report at the County Board meetings

- Objective B: Communicate status and follow-through of projects
 1. Track and measure implementation and oversight of capital and other significant projects
 2. **County Administration Staff to provide a regular update to Law & Government/Liquor Committee on legislation that affects McHenry County**
 3. **Departmental Communications Officers to address Administrative Services**

5. GOAL 5 – Enhance Public Confidence

- Objective A: Earn public confidence in Board decisions and the County direction
- Objective B. Establish a respectful working environment between the County Board and staff

ORGANIZATIONAL ADVANCEMENT AND SERVICES

▪ **GOAL 1—Promote McHenry County Government as a good place to work**

- Objective A: Attract and retain high quality staff/workforce
 1. Work to create an employer of choice/workforce and staffing philosophy that attracts and retains a cross-section of talented individuals in multiple disciplines and levels of the organization; explore alternative work arrangements
 2. Undertake succession planning and leadership development in key roles and offices; prepare for future staffing needs/retirements/changes

6. GOAL 2 – Use data-driven decision-making

- Objective A: Promote the use and application of empirical information
 1. Explore the development and enhancement of the County’s participation in performance measurement and benchmarking; consider available tools/software
 2. Work to create pathways and apply technology to facilitate open data avenues to enhance transparency, increase accessibility and efficiency

3. Utilize data to assist in making decisions
- **GOAL 3 – *Identify core functions of the County Government***
- Objective A: Evaluate costs and benefits of providing non-mandatory services
 1. Work with the County Board to lead, research and facilitate essential discussions to identify, clarify and confirm the core functions of County government [clarify needs vs. wants vs. mandatory, etc.]
 - a) Create an inventory of grants and indicate type (formula or competitive)
 - Assess the grant writing burden for each department and how this is currently managed
 - Report to be presented to Administrative Services
 - b) County Board to critically explore continuation of services if grant support ends
 2. Examine future/possible models for operations at Valley Hi; evaluate the core services and explore alternative profiles or viability/desirability of various options
 - a) After completion of the MPA Dementia Unit analysis, County Board will have a focused discussion on Valley Hi at a special COW
 3. Become more of a pass-through rather than doer organization by providing funds to organizations and non-profits to carry out their mission
- **GOAL 4 – *Process and technology improvement***
- Objective A: Continue to search for service improvements and efficiencies via the use of technology
 1. Commit to and complete a strategic and centralized assessment of software platforms in the organization that promote efficiency and customer service
 2. Enhance our business processes County-wide including the promotion of tools and approaches to facilitate paperless technology to improve efficiency, transparency and customer service

3. Examine, design and consider the steps required to implement an “Administrative Adjudication” system
4. **Enhance inter-departmental coordination on code enforcement**

STABLE ENVIRONMENT AND SUSTAINABILITY

- **GOAL 1 – Facilitate regional collaboration regarding ground water supply for the future of McHenry County**
 - Objective A: Raise public awareness of groundwater issues
 1. Promote low use water industries and conservation practices
 - Objective B: Facilitate regional collaboration of ground water and water resources
 1. Monitor and plan for effective drainage ways and storm water management to promote healthy communities and provide essential systems for economic growth and a sustainable quality of life
 - a) **Prioritize/focus attention toward storm water matters**
 2. **Inventory/organize environmentally focused documents and plans already in place (WRAP, storm water plans, green infrastructure, drainage district, food plans)**
- **GOAL 2 – Balance growth with environmental protection**
 - Objective A: Promote sustainable development that is balanced with preservation of the County’s open space, agricultural land, and water supply
 1. Remain committed to the careful use of water resources in and across the County; monitor developments at the community, County, regional and state level to determine impacts on groundwater, surface water and water supply
 - Objective B: Increase open space conservation efforts
 1. Balance growth with environmental protection and conservation of the County’s open spaces and fundamental land-based/production agriculture and agri-businesses in a vital corridor of the state’s northern tier

ECONOMIC AND WORKFORCE DEVELOPMENT

- **GOAL 1 – *Take additional steps to be a business-friendly County***
 - Objective A: Ensure clear and consistent County regulatory processes
 1. Be a business-friendly County including making online permitting available
 2. Review standards and requirements with an eye toward revisions or deregulation where possible
 3. Utilize programs, services and resources currently in place
 4. Partner with municipalities for joint economic/business incentive packages
 5. Promote the County to businesses, entrepreneurs and economic decision-makers
 6. Develop methods and approaches to “tell our story”
 7. Standardize property assessments across the County
 8. Encourage relationships with small businesses in the County
 - Objective B: Expand the non-residential economic tax base
 1. Strengthen and formalize ties to all neighboring counties with increased emphasis to the westward counties in the economic corridors along I-90 and the state line
 2. Expand on industrial clusters (metals, technology, medicine)
 3. Develop avenues to market the County’s robust fiber-optic network and promote readiness and cutting edge technology infrastructure to help attract and retain businesses
 4. Facilitate the growth and variety of tourism activities and opportunities as an economic development tool
 5. Support / focus on small businesses

- **GOAL 2 – *Match the skills of the population with the needs of businesses***
 - Objective A: Evaluate business needs and match funds to training that will meet those needs
 1. Help to facilitate the development of the essential workforce and skills that existing and growing industries need
 2. Help attract, grow and retain millennial talent
 - Objective B: Explore public-private training and education partnerships to improve the skills of the McHenry County workforce
 1. Develop skills that existing and identified growing industries need. Partner with workforce development entities and networks, such as MCC and Workforce Network, to ensure skills gaps are addressed
 2. Help to lead the way for employers by developing a strategy to be identified/known as the home of progressive businesses and good places to work and do business
 3. Encourage vocational training and explore in demand skills in major industries in the County (i.e., manufacturing)
 4. Facilitate and encourage a variety of training and education opportunities, including technical and vocational offerings
 - Objective C: Match the skills of the existing population with needs of the existing businesses to retain talent in the County and meet the current and future workforce demands

QUALITY INFRASTRUCTURE

- **GOAL 1 – *Facilitate the infrastructure necessary to improve access to high-speed internet throughout McHenry County***
 - Objective A: Explore public-private partnerships to maximize the fiber optic network
 1. Continue improving access to robust high-speed fiber/internet infrastructure throughout County; market fiber-optic network; explore revenue-generating models

2. Leverage the value of high-speed internet infrastructure and other County resources
- **GOAL 2 – *Improve McHenry County’s access to Interstate highway system***
 - Objective A: Proactively work with the Illinois Department of Transportation (IDOT) to improve State highways with access to the interstate highway system (IL 47, IL 31, IL 23, US 20).
 1. Monitor and work with other counties on regional transportation projects
 2. Complete Phase II engineering, right-of-way acquisition and construction of the Randall road widening project
 3. Facilitate the successful completion/installation of the long-awaited full interchange at IL 23 and I-90
 - **GOAL 3 – *Promote mobility for all County residents by providing choices in the transportation network including walking, biking and public transit***
 - Objective A: Continue to operate the MCRide dial-a-ride transit program
 1. Improve efficiencies and target users for the MCRide dial-a-ride transit program
 - Objective B: Explore emerging opportunities to provide low-cost transportation solution to McHenry County residents
 1. Promote volunteer driver transportation programs
 2. Expand public/private partnerships with technology companies and transportation providers (i.e., Uber, Lyft, taxis etc.)
 - Objective C: Ensure that all County roadways are planned and constructed with the needs of pedestrians and bicyclists in mind
 - Objective D: Continue to collaborate with regional transportation providers (i.e., PACE, METRA, Uber)
 1. Explore opportunities for enhancing the transportation system in the County
 2. Assess requirements and possible approaches to address the ‘last mile’ connection from station to home for many commuters in the County
 - **GOAL 4 – *Address short-and long-term capital and facility needs***

- Objective A: Evaluate facility and capital needs and future uses, maintenance and utilization
 1. Address facility space needs across the County campus and explore ways to use current space and assets most efficiently
 2. Develop a comprehensive capital improvement plan, including projected needs, timing and long-term funding sources and financing strategies
- Objective B: Evaluate future roadway, maintenance and utilization strategies
 1. Develop a process for prioritization, pace and funding for improvements of non-dedicated roadways incorporated into the County jurisdiction, followed by transfer to township control
 2. Explore MCDOT website utilization to communicate infrastructure planning and progress

County of McHenry, Illinois
Fiscal Year 2020 Budget



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 150-day (5 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 150-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 150-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 1st through November 30th.

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 Finance Director 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.

2020 BOARD APPROVED BUDGET POLICY

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's budget process is governed by Illinois Compiled Statutes (55 ILCS 5/6) and McHenry County Board Policies. In addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, the County Board is implementing the following directives for the development of the fiscal year 2020 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 2020 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. Department Heads are strongly encouraged to analyze all services and programs administered by the department for the costs of said services/programs, citizen demand for the services or programs, and if the services and programs are mandated by Federal or State law, or through County Board Ordinances.
- **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 show new growth when developing the fiscal year 2020 budget. **The County Board has directed that the CPI increase (1.9%) authorized under PTELL shall not be utilized in the calculation of the County's property tax levy request.**
- **Fund Reserves** –The County Board will strive to maintain a 150-day (5 month) unrestricted fund balance in most funds to maintain and protect the operating service levels supported by the funds based on the Financial Model and adjustments for future capital expenditures. Instances where an ending audited fund balance (11/30/XX) is above the 150-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 150 days. If the fund

drops below the 120 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 150-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 which has been incorporated into the County’s Salary Administration Policy. Resolution R-200210-12-196 can be viewed under County Board Records on the County Clerk’s web page at: <http://www.co.mchenry.il.us/departments/countyclerk/Pages/CountyBoardRecords.aspx>
- **Alternative Service Delivery & Outsourcing** – Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:
 - Outsourcing – the organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.
 - Privatization – the organization sells the operation’s assets and walks away from the service responsibility. Eliminates all future cost to the organization.
 - Private/Public Partnership – joint venture where the local unit of government still carries part of the cost, with plans of the private partner taking 100% control at a future date. There is a 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 by the July Finance and Audit Committee meeting.
- **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 is 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 2020 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 2020 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, 2018 the County implemented GASB 75 which changes the reporting of Other Post Employee Benefits. This new governmental accounting standard will first be reflected in the fiscal year 2018 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.

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.
- The County Administrator or Associate County Administrator – Finance may authorize transfers between budget categories 40 and 50 (contractual and commodities) within a department budget as long as they do not exceed the total combined appropriation for these two categories within the same fund (*Budget Adjustment Form required*).
- Elected officials may authorize transfers between budget categories 40 and 50 (contractual and commodities) in their departmental budget, as long as they do not exceed the total combined appropriation for these two categories within the same fund, by completing the Budget Adjustment Form and forwarding it to the County Administrator or Associate County Administrator – Finance (State's Attorney Opinion 11/10/99 & 2/01/01).
- All transfers (out of or into budget categories 30 & 60, or between funds) 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**).

Balanced Budget

By County Board policy, the budget must balance expenditures against available revenues and/or unrestricted fund reserves relative to all funds (**R-200006-12-134**). As stated earlier under the Fund Reserves Section, the County is to strive to maintain a 5 month undesignated/unrestricted fund reserve in most funds to maintain and protect the operating service levels provided to the citizens of the County.

Budget Control

The County's Budget is controlled by Fund, Department, and Budget Category. At any point following the adoption of the annual budget, a 2/3 vote of all members constituting the County Board is required by State Statute in order to amend the appropriated budget. The County has established two types of Resolutions that are required when adjustments are being requested: 1) Emergency Appropriation –used when the adjustment increases/decreases the total dollar amount of the budget and 2) Budget Line Item Transfer – used to transfer budget in and out of Personnel Services and in and out of Capital Outlay, and transfers between departments of the same fund or between funds.

Budget Presentation:

When a department head/elected official has completed the required budget forms and data entry, a meeting will be scheduled 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. Note: *The County Board by State Statute is responsible for the assets of the organization and therefore, prior to any structural change to an asset, County Board approval is required.*

The McHenry County Capital Improvement Plan (CIP) identifies capital projects, facility improvements, asset preservation needs, anticipated equipment needs, modernization upgrades and system improvements for a multi-year period and identifies options and strategies for funding. The term "Capital Improvement Projects" encompasses projects related to the County's physical assets and facilities along with acquisitions and operational enhancements that require a significant investment or capital outlay.

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 Transportation's 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 philosophy of the County's Capital Improvement Plan (CIP) was changed in fiscal year 2016, removing it from the County's Financial Model to a stand-alone document that is to be reviewed and updated by the McHenry County Board at least on a biennial basis to ensure that it remains a valid roadmap to plan for and complete necessary capital projects. The CIP identifies projects that are expected to exceed \$100,000 in expenditure and have a useful life in excess of five years. By this nature, a strategic approach to their scheduling, coordination and financing is required to responsibly address those needs without adversely impacting operational budgets. Capital projects do not compete for operating dollars during the current budget process, but are funded through the reserves of the fund or outside financing 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 \$300,000 (**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

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 then at the discretion of the Purchasing Director, may forward the contract to the State's Attorney's Office for their legal review. Upon approval by the Purchasing Director or State's Attorney's office, the purchasing department will notify the requesting department that the contract is good, and that a resolution (if over \$30,000) should now be submitted to the Liaison Committee and County Board for approval. *Please see the County's revised Purchasing Ordinance (04/01/18) for further clarification on Resolutions required for the \$20,000 threshold.* 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 \$30,000 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 2020 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 must 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 September, October, November and December. This change was effective starting in 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 fiscal 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 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 a 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 fund reserves. The County will strive to maintain a 150-day (5 months) unrestricted fund balance in all funds to maintain and protect the operating service levels supported by the funds (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 five 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 five 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 strive to maintain a 150-day (5 months) unrestricted fund balance in most funds to maintain and protect the operating service levels supported by the fund based on the Financial Model and adjusted for future capital expenditures. Instances where an ending audited fund balance (11/30/XX) is above the 150-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 150 days. If a fund balance drops below the 120-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 150-day level.

General Budget Reserve (GBR)

A feature of the County's new financial software (Microsoft D-365) includes the General Budget Reserve (GBR) Function, creating the ability to reserve budget for a specific purpose without utilizing the Purchasing Department. Beginning with fiscal year 2019 the GBR can be utilized to reserve current year budget for the current year. If the GBR has not been utilized by 11/30/XX, the department may be required to work with Purchasing to establish a purchase order to the vendor for tracking purposes if the vendor name does not come across during the encumbrance roll at year end.

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 the dollar amount) must be approved by the department's liaison committee 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, for review prior to submitting the application to ensure all Grant Accountability and Transparency Act (GATA) regulations have been followed and adhered to.

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.

- 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 must find the local match within their budgets.**
- Upon notification of new grant awards, departments will prepare a resolution and cover memorandum to amend the respective budget. **Unless the grant has been approved and notification of the award has been received by the department, the department should not account for the grant during the budget development process. The exception to this policy will be for grants that have been awarded every year for the past several years.**
- 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 new Financial Software has been implemented with allowing departments who receive grants to set up and establish the grant within the project module of the system once the County board has approved accepting the award. The grant number sequence should always start with the department number, (ex: 18.xxxxxxxxxxxxxxxxx) and then be completed with information (alpha or numeric) that will clearly identify the grant. All departments must keep in mind that the grant or project budget located in the project module does not roll into the General Ledger Budget / Operating Budget of the County. The Department must account for it in both the Operating Budget and Project Budget when entering their budget request during the budget process.**
- 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
- D-365 (County) Grant Number
- If flow-through grant, from which federal agency is grant flowing
- Catalog of Federal Domestic Assistance (CFDA) Number
- 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 **financial dimensions** 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

Employees who have notified their department head of their intent to leave the organization within the first two weeks of the new fiscal year will not be eligible for the merit award.

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. Purchases (general supply or capital) to be charged to the FY 2018/2019 budget must be physically on site by November 30, 2019 to be expensed in the fiscal year 2019. Items acquired after these cutoff dates will be charged to the department's FY 2019/2020 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 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 2020 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

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 consensus has been achieved, 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 the standing 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 and fund, arranged by department. Each department budget includes an organizational chart and a summary of full time equivalent positions. Accomplishments achieved in the current budget year along with 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 department and the program(s) they are providing, including function descriptions, an organization chart, a summary of full time equivalents, and the actual statute of mandated services.
- The current year accomplishments for the department are presented to summarize specific areas of concentration.
- The highlights and goals for each program in the new budget address the specific activities of the programs.
- 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 Fiscal Year 2020 Budget are as follows:

County Board approves 2020 Budget Policy	June
Budget preparation materials are distributed to departments	June
Departments submit all required budget documents to Finance	June
Departments submit revenue and expense budgets	June
County Administration reviews all preliminary budgets with Departments	June/July
Standing Committees conduct public hearings on department budgets	August

Preliminary Budget presented to Finance and Audit	September
Preliminary Budget presented to County Board	September
County Board makes budget cuts (if needed)	September
Truth-in-Taxation Hearing (if needed)	September
County Board places balanced draft budget on public display	October
County Board adopts the appropriation and tax levy ordinance / budget	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.
- 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

Minimum of Salary Range
Minimum to 1st Quartile
1st Quartile to Midpoint
Over Midpoint

Approval

Department Head
Dept. Head & Dir of Human Resources
County Administrator
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.

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.

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

County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Budget Process &
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".

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.

May – 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.

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

July/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 Finance Director balances the budget and determines the amount of funds (if any) available for supplemental requests. The County Administrator and Finance Director prioritize the supplemental requests and provide a recommended list to the County Board. 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 on the County's website.

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 November meeting.

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

County of McHenry, Illinois
Fiscal Year 2020 Budget



Annual
Appropriation
Ordinance

ORDINANCE

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2019 THROUGH NOVEMBER 30, A.D., 2020

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 policy Resolution providing guidelines for compilation of the annual budget for Fiscal Year 2019-2020; and

WHEREAS, your Finance and Audit Committee, Director of 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 2019-2020.

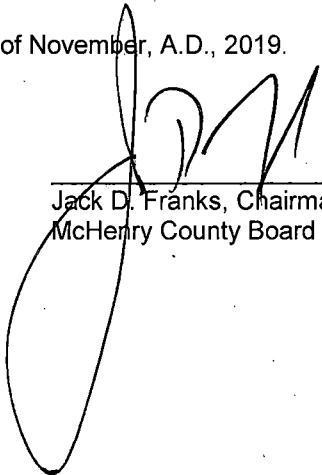
NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling **\$215,529,355** and the schedule of revenues totaling **\$215,529,355** hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2019-2020, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2019 and summarized herein for the fiscal period December 1, 2019 through November 30, 2020, 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, 2019 through November 30, 2020 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 Director of Finance shall be governed by the items in this Ordinance in the audit and payment of the bills; and

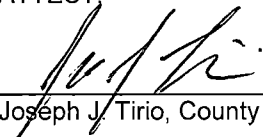
BE IT FURTHER ORDAINED, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction of the County Board on October 15, 2019 for a period of 35 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 19th day of November, A.D., 2019.



Jack D. Franks, Chairman
McHenry County Board

ATTEST:

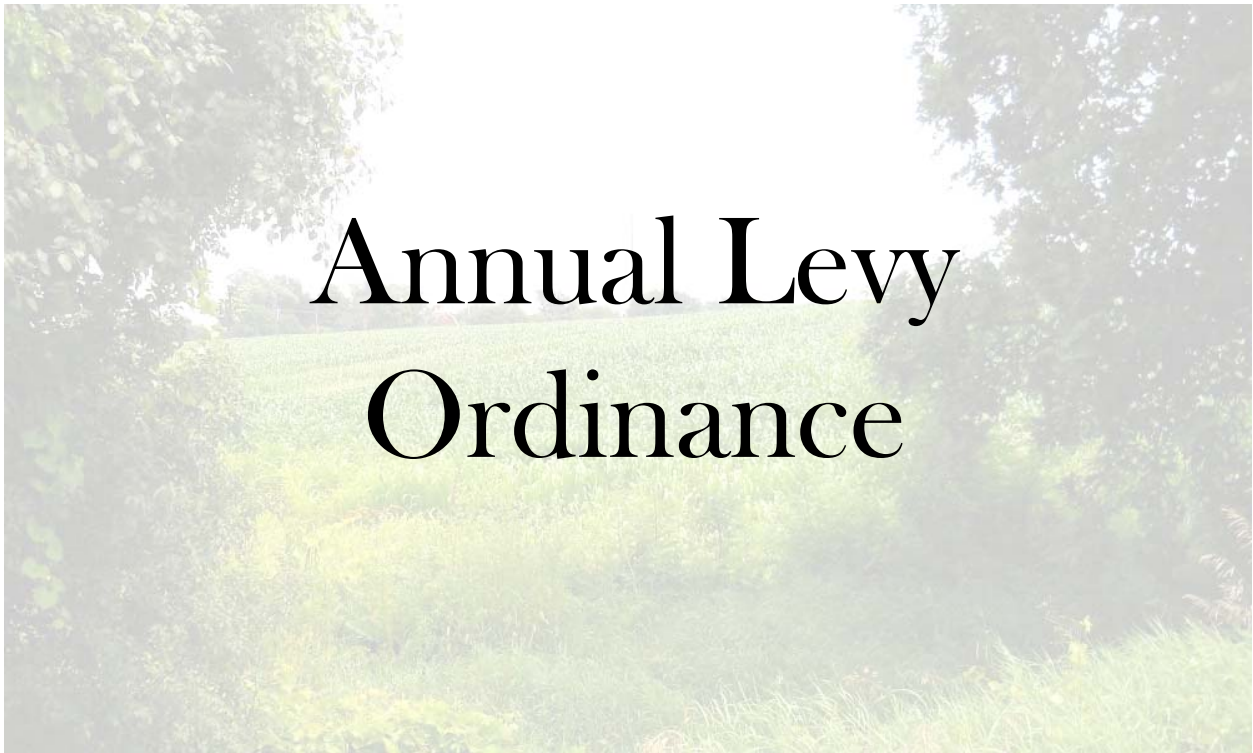


Joseph J. Tirio, County Clerk

ATTACHMENTS:

- #7913 - 2020 Draft Budget (PDF)

County of McHenry, Illinois
Fiscal Year 2020 Budget



Annual Levy
Ordinance

ORDINANCE

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2019 THROUGH NOVEMBER 30, A.D., 2020

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, 2019 through November 30, 2020, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$69,350,151 is the difference between the total amount of money heretofore legally appropriated for all county purposes and the amount of money estimated as received from other sources or on hand, therefore, \$38,050,673 for general county purposes, and \$31,299,478 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 \$69,350,151 is hereby levied shall be as follows:

We have apportioned the estimated other income and use of cash reserves to various items of the budget and would therefore, recommend that the sum of \$38,050,673 (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 2019 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 2019 all as provided by law, for **GENERAL COUNTY PURPOSES**; and

We further recommend that there be levied the sum of \$325,000 for the **VETERAN'S ASSISTANCE FUND**; and

We further recommend that there be levied the sum of \$5,873,600 for the **HIGHWAY FUND**; and

We further recommend that there be levied the sum of \$452,395 for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of \$1,653,483 for the **MATCHING FUND**; and

We further recommend that there be levied the sum of \$7,220,000 for the **ILLINOIS MUNICIPAL RETIREMENT FUND**; and

We further recommend that there be levied the sum of \$3,495,000 for the **FEDERAL INSURANCE CONTRIBUTIONS ACT FUND**; and

We further recommend that there be levied the sum of \$0 for the **LOSS PREVENTION AND PROTECTION FUND**; and

We further recommend that there be levied the sum of \$10,450,000 for the **MENTAL HEALTH FUND**; and

We further recommend that there be levied the sum of \$175,000 for the **TUBERCULOSIS CARE AND TREATMENT FUND**; and

We further recommend that there be levied the sum of \$10,000 for the **VALLEY HI NURSING HOME ENTERPRISE FUND**; and

We further recommend that there be levied the sum of \$1,645,000 for the **SENIOR SERVICES FUND**.

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

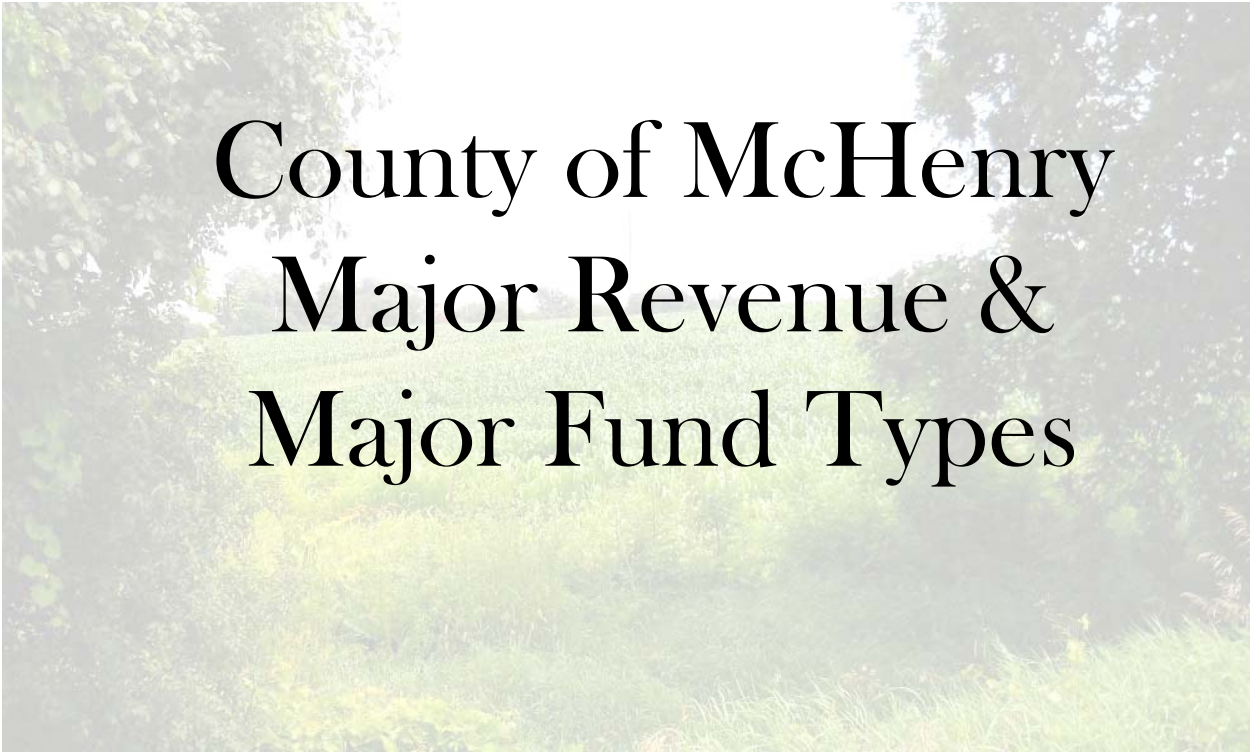
DATED at Woodstock, Illinois, this 19th day of November, A.D., 2019.

Jack D. Franks, Chairman
McHenry County Board

ATTEST:

Joseph J. Tirio, County Clerk

County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Major Revenue &
Major Fund Types

County of McHenry Major Revenue Summary

The County of McHenry has fifteen (15) major revenue sources that account for over 85% 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.

Over seventy 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. Over the past several years, the County Board has reduced the property tax levy and in FY2020 approved a permanent cut. Many fund balances were higher than the required five month reserve, so an in effort to lower these balances, they were used to fund operations. Now that the reserves are at an appropriate level, the levy may increase next year.

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 (.75%). 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. Sales tax is projected to be strong in 2020 because of more consumer spending and the collection of online sales tax.

The significant increase in the Motor Fuel Tax (MFT) allocation is from the Motor Fuel Tax law (35 ILCS 505/1). On July 1, 2019 the State's motor fuel tax (MFT) doubled from 19 cents per gallon to 38 cents per gallon. Each year on July 1st the tax will increase based on inflation (maximum of 1 cent per gallon), until 2025. These funds can only be used for local road construction projects.

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.

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. Most of the increase in grant revenue was from the lead hazard mitigation grant through HUD. The County was awarded \$2 million dollars for the grant, beginning in FY2020.

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.

County of McHenry
Major Revenues
Five-Year Comparison

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	10 Months	Budget
070000 Property Taxes	\$76,113,610	\$79,214,690	\$71,423,739	\$69,698,577	\$69,350,151
071200 1% Sales Tax	\$1,661,616	\$1,619,288	\$1,937,025	\$1,397,266	\$2,060,000
071205 1/4% Sales Tax	\$8,056,620	\$8,262,454	\$8,549,856	\$6,379,345	\$9,028,600
071210 RTA Sales Tax - County Portion	\$10,134,537	\$10,229,803	\$10,476,630	\$7,937,210	\$11,682,000
071215 Local Use Tax	\$1,561,599	\$1,690,520	\$1,895,130	\$1,575,291	\$2,210,000
071220 Tax Transfer Stamps	\$2,632,513	\$2,575,080	\$2,906,603	\$2,772,999	\$2,475,000
071225 MFT Allotments	\$9,663,486	\$9,454,057	\$10,048,802	\$7,091,675	\$12,600,000
071300 State Income Tax	\$6,369,804	\$6,010,242	\$6,266,549	\$6,536,521	\$7,202,500
080615 Other Fees & Charges	\$3,232,752	\$3,134,483	\$5,114,565	\$4,011,174	\$5,435,925
080900 Private Pay	\$3,300,254	\$3,130,921	\$3,330,608	\$4,731,495	\$3,400,000
094000 Federal Government Grants	\$7,589,994	\$6,563,001	\$6,667,165	\$2,635,731	\$9,344,634
094151 Medicare Part A	\$2,105,326	\$2,592,384	\$1,839,509	\$1,853,193	\$2,500,000
094206 Jail Bed Rental Program Revenues	\$8,007,422	\$8,807,605	\$10,138,872	\$8,903,970	\$10,000,000
094502 IL Department of Public Aid	\$6,061,276	\$6,332,988	\$6,227,098	\$2,713,472	\$6,370,000
095000 Interest Income - Bank Accts	\$901,643	\$2,125,063	\$3,351,029	\$3,155,449	\$2,749,099
	\$147,392,453	\$151,742,579	\$150,173,179	\$131,393,368	\$156,407,909

Funds Appropriated In Fiscal Year 2020 By Fund Type and Department

The County of McHenry fiscal year 2020 budget is appropriated over forty-eight different funds, and thirty eight unique departments.

The Funds Appropriated in fiscal year 2020 schedule is a quick view of the funds classified by fund type, and the departments that utilize funding from the fund. Each fund has a brief description, but a detailed 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 glossary of fund types and fund definitions.

The schedule reflects:

- ✓ Three Major Funds
- ✓ One Major Enterprise Fund
- ✓ Thirty-nine Non-Major Special Revenue Funds
- ✓ Three Non-Major Debt Service Funds
- ✓ One Non-Major Internal Service
- ✓ One Non-Major Enterprise Fund

**COUNTY OF MCHENRY
FUNDS APPROPRIATED IN FISCAL YEAR 2020
BY FUND TYPE / DEPARTMENT**

MAJOR FUNDS

- Fund 100** **General Fund** – Operating Fund of the County, use to account for and report all financial resources not accounted for and reported in another fund.
- Dept. 05 - Supervisor of Assessments**
 - Dept. 06 - Purchasing**
 - Dept. 07 - County Board Chairman**
 - Dept. 09 - Human Resources**
 - Dept. 10 - Planning and Development**
 - Dept. 11 - County Auditor**
 - Dept. 12 - County Board & Liquor Commission**
 - 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 201** **Illinois Municipal Retirement Fund** – Accounts for the liability and funding of the employee pension program.
- Dept. 99 – Non-Department**

- Fund 211** **Mental Health Fund** – Special Revenue Fund created for planning and funding mental health, developmental disability and substance abuse services.
- Dept. 25 - Mental Health**

MAJOR FUNDS - ENTERPRISE

- Fund 800** **Valley Hi Nursing Home Fund** – Enterprise Fund created for the purpose of constructing, maintaining and operating a nursing home facility.
- Dept. 61 – Valley Hi Nursing Home**

NON-MAJOR – SPECIAL REVENUE

- Fund 202** **Social Security Fund** – Mandated by law, accounts for the employer contribution on Social Security and Medicare
- Dept. 99 – Non-Departmental**
- Fund 203** **Insurance Loss Fund**- Accounts for the Professional and Liability Insurance programs of the County. Covers the cost of litigation brought against the County. Property Tax Levy Fund.
- Dept. 19 – County Administration/Risk Management**

- Fund 205** **McHenry County Highway Fund** – Special Revenue Fund for the purpose of improving, maintaining, repairing, constructing and reconstructing the County Highways, and for the payment of land, quarries, pits, or other deposits of road material, and for acquiring and maintaining machinery and equipment, maintaining, operating or constructing buildings for housing highways offices.
Dept. 82 – McHenry County Division of Transportation
- Fund 206** **County Matching Fund** – Provides funds to pay the County’s portion of construction or maintenance of highways on the Federal-Aid-Highway network. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation
- Fund 207** **County Bridge Fund** – to be utilized to meet one-half the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, or other joint bridge projects with any other highway authority through mutual agreements.
Dept. 82 – McHenry County Division of Transportation
- Fund 208** **Veterans Assistance Commission Fund** – Created to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become independent.
Dept. 22 – Veterans Assistance Commission
- Fund 209** **Senior Services Fund** – Created upon approval of a tax referendum approved by the citizens of the County for the care of the elderly population within the County. Funds are restricted in use for care and programs to the elderly.
Dept. 23 – Senior Services Grant Commission
- Fund 210** **Tuberculosis Care & Treatment Fund** – Created to provide for the care and treatment of county inhabitants who may be afflicted with tuberculosis.
Dept. 51 – McHenry County Public Health
- Fund 230** **County Clerk Automation Fund** – Funded by fees charged for certified copies of vital records for the sole purpose of defraying the cost of automating a document storage system.
Dept. 14 –County Clerk
- Fund 231** **County Clerk Registry Automation Fund** – Through fees charged on the redemption of property taxes, this fund is for automating the tax redemption process.
Dept. 14 –County Clerk
- Fund 232** **County Recorder Automation Fund** – Created for the purpose in automating the duties of the Recorder’s office and providing electronic access to recorded documents. Funded by fees on recordings.
Dept. 15 – County Recorder
- Fund 233** **County Treasurer Automation Fund** – Created per 35 ILCS 200/21-245 of the Property Tax Code to assess a fee from the purchaser of delinquent taxes for automating property tax collections, and defraying the cost of providing electronic access to property tax collection records.
Dept. 17 – County Treasurer
- Fund 234** **Geographic Information Systems** – Accounts for fees collected on the recording of legal documents to be used for the purpose of developing and maintaining a geographic information system for McHenry County.
Dept. 65 - GIS

NON-MAJOR – SPECIAL REVENUE

- Fund 260** **McHenry County Dept of Transportation RTA Sales Tax Project Fund** – Funds are committed for special Transportation Projects.
Dept. 82 – McHenry County Division of Transportation
- Fund 261** **Motor Fuel Tax Fund** – Accounts for the allotment of the State Motor Fuel Tax distributed on the basis of vehicle registration fees. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation
- Fund 262** **County Option Motor Fuel Tax** – Imposed by the County of McHenry 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. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation
- Fund 290** **Community Development Block Grant Fund** – Accounts for receipt and expenditures of the HUD program funding. The County is designated by the U.S. Department of Housing & Urban Development as an “Urban County”.
Dept. 10 – Planning & Development
- Fund 291** **Illinois Criminal Justice Authority Fund** – Created to financially assist local law enforcement agencies in controlling the sales and use of illegal drugs and drug offenders.
Dept. 45 – McHenry County State’s Attorney
- Fund 292** **McHenry County Workforce Network Fund** – Accounts for Federally Funded program dollars for the retraining and developing of unemployed/employed workforce in McHenry County.
Dept. 26 – Workforce Network
Dept. 27 – Workforce Network Board
- Fund 300** **County Treasurer Passport Services Fund** – Funded by fees allowed for the processing of passport applications for the US Department of State.
Dept. 17 – County Treasurer
- Fund 301** **Expedited Permit Fund** – Established to account for special fees charged to applicants who desire to have their permit review expedited. This fee offsets the cost of the engineering firm providing the service.
Dept. 10 – Planning & Development
- Fund 302** **Revolving Loan Fund** – Funds from recaptured loans to business under the Community Development Assistance Program that the County has been allowed to re-lend to businesses.
Dept. 18 – County Administration
- Fund 303** **Coroner’s Fund** – Accounts for all fees collected in the normal operating duties of the Coroner 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.
Dept. 31 – County Coroner
- Fund 350** **DUI Conviction Fund** – Accounts for fines imposed by the Courts on DUI Convictions. Funds can only be used for the procurement of law enforcement equipment that will assist in the prevention of alcohol related criminal violence.
Dept. 32 – McHenry County Sheriff
- Fund 360** **Inmate Welfare Fund** – Created to account for the profits made through commissary sales to inmates. Funds must be used to offset other needs for inmates.
Dept. 32 – McHenry County Sheriff

NON-MAJOR – SPECIAL REVENUE

- Fund 370 Maintenance & Child Support Collection Fund** – Accounts for fees collected and expended for maintaining child support records and recording payments collected by the State Disbursement Unit.
Dept. 41 – Circuit Clerk of Courts
- Fund 371 Circuit Court Document Storage Fund** – Funded by fees collected on all court cases for the purpose of establishing and maintaining a document storage system and to convert the records of the circuit clerk to electronic storage.
Dept. 41 – Circuit Clerk of Courts
- Fund 372 Circuit Court Automation Fund** – Created to establish and maintain an automated record keeping system in the office of the circuit clerk. Funded by fees collected on all court cases.
Dept. 41 – Circuit Clerk of Courts
- Fund 373 Circuit Clerk Operating & Administration Fund** – Funded by fees collected 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.
Dept. 41 – Circuit Clerk of Courts
- Fund 374 Circuit Clerk Electronic Citation Fund** – Provides funding through fees collected to offset the costs incurred for establishing and maintaining electronic citations.
Dept. 41 – Circuit Clerk of Courts
- Fund 375 Law Library Fund** – Funded by fees as prescribed and set by Senate Bill 0103. Under the direction of the Court Administrator, provides access to necessary legal information to attorneys and self-represented litigants.
Dept. 42 – Court Administration
- Fund 376 Special Courts Fund** – Mandated by State Statute (Mental Health & Drug Courts) and is funded by fees assessed through the Courts to cover the costs of the programs.
Dept. 42 – Court Administration
- Fund 377 Probation Service Fee Fund** – Created for the purpose of collecting fees on persons sentenced to probation as ordered by the court in order to provide and/or support programs for the offenders under the supervision of Court Services and Probation.
Dept. 43 – Court Services
- Fund 379 State’s Attorney Records Automation Fund** – Created for the purpose of offsetting the expenses of record keeping. Funded through fees paid by the defendant on a judgment of guilty.
Dept. 45 – McHenry County State’s Attorney
- Fund 390 Veterans Assist. Commission Bus Fund** – Created to accept donations towards the purchase of new vehicles for the VAC.
Dept. 22 – Veterans Assistance Commission
- Fund 391 Animal Shelter Fund** – Created to account for donations received for the care of abandoned animals. Funds are used to purchase special diets, treats and other items deemed necessary.
Dept. 51 – McHenry County Public Health
- Fund 392 Health Scholarship Fund** – Created to account for donations given to be used to promote employee learning in the area of public health.
Dept. 51 – McHenry County Public Health
- Fund 936 Regional Office Education Fingerprinting Fund** – Funded by fingerprinting fees, it funds a part-time truancy officer.
Dept. 21 – Regional Office of Education

NON-MAJOR FUNDS – DEBIT SERVICE

- Fund 505** **Series 2010-A Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.
Dept. 99 – Non-Departmental
- Fund 507** **Series 2012-B Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.
Dept. 99 – Non Departmental
- Fund 508** **Series 2015 Debt Certificates** – Created per Ordinance to account for the debt issuance payments and earnings.
Dept. 99 – Non-Departmental

NON-MAJOR FUNDS – ENTERPRISE FUND

- Fund 801** **Emergency Telephone Systems Board Fund** – Accounts for the revenues and expenditures incurred by the ETSB Board. Funds are generated by a surcharge on all telephone bills.
Dept. 29 – E-911

NON-MAJOR FUNDS – INTERNAL SERVICE FUND

- Fund 850** **Employee Benefit Fund** – Created to account for the cost of employee benefits (Health Insurance, Employee Assistance Program, and Wellness). Funds are transferred in by the using departments and employee contributions through payroll.
Dept. 08 – Employee Benefits

County of McHenry Major Fund Introduction

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.
- ❖ **Illinois Municipal Retirement Fund** – Accounts for the liability and funding of the employee pension program.
- ❖ **County Mental Health Fund** – This fund accounts for expenditures for administering approved mental health programs.

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			IMRF			Mental Health Fund		
	2018 Actual	2019 Est. Actual	2020 Budget	2018 Actual	2019 Est. Actual	2020 Budget	2018 Actual	2019 Est. Actual	2020 Budget
Financial Sources									
Property Taxes	\$39,726,571	\$37,650,139	\$38,050,673	\$7,636,117	\$7,284,461	\$7,220,000	\$10,381,082	\$10,876,787	\$10,450,000
Other Taxes	\$22,511,814	\$19,799,414	\$24,385,257	\$117,567	\$145,044	\$112,500	\$0	\$0	\$0
Licenses & Fees	\$1,399,453	\$1,242,708	\$1,218,500	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$1,099,127	\$1,086,199	\$1,078,000	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Charges for Service	\$8,841,361	\$9,675,029	\$9,367,885	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cash Revenue	\$267,956	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Governmental	\$15,274,956	\$14,433,690	\$14,612,386	\$0	\$0	\$0	\$49,925	\$23,814	\$0
Interest Earnings	\$917,648	\$1,296,827	\$1,708,100	\$107,021	\$153,187	\$30,000	\$168,811	\$152,822	\$150,400
Misc. Income	\$94,606	(\$68,750)	\$35,000	\$0	\$0	\$0	\$49,186	\$90,591	\$98,406
Operating Trnsfrs	\$335,445	\$2,255,329	\$14,200	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$90,468,937	\$87,370,583	\$90,770,001	\$7,860,705	\$7,582,693	\$7,362,500	\$10,649,004	\$11,144,014	\$10,698,806
Financial Uses									
Personnel	\$53,044,155	\$49,514,679	\$56,261,488	\$6,821,533	\$5,949,791	\$6,672,989	\$809,425	\$690,414	\$851,203
Contractual	\$11,180,282	\$11,253,745	\$12,726,179	\$0	\$0	\$0	\$10,339,440	\$10,960,666	\$10,547,103
Commodities	\$3,740,759	\$3,937,955	\$4,082,703	\$0	\$0	\$0	\$50,339	\$76,002	\$68,800
Capital Outlay	\$7,450,397	\$8,350,301	\$1,947,175	\$0	\$0	\$0	\$73,341	\$0	\$15,000
Non-Cash	\$278,154	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$1,052,205	\$909,573	\$796,522	\$0	\$0	\$0	\$0	\$0	\$0
Operating Trnsfrs	\$10,981,799	\$12,783,488	\$14,601,106	\$0	\$0	\$0	\$413,573	\$2,310,802	\$16,700
Total Financial Uses	\$87,727,752	\$86,749,741	\$90,715,172	\$6,821,533	\$5,949,791	\$6,672,989	\$11,686,117	\$14,037,883	\$11,498,806
Surplus (Deficit)	\$2,741,185	\$620,843	\$54,829	\$1,039,172	\$1,632,902	\$689,511	(\$1,037,114)	(\$2,893,870)	(\$800,000)

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		
	2018 Actual	2019 Est. Actual	2020 Budget	2018 Actual	2019 Est. Actual	2020 Budget	2018 Actual	2019 Est. Actual	2020 Budget
Financial Sources									
Property Taxes	\$13,679,970	\$13,877,153	\$13,619,478	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$20,525,432	\$15,775,274	\$24,282,000	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Fees	\$85,225	\$99,568	\$106,000	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$60,713	\$38,462	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Charges for Service	\$4,459,087	\$4,347,728	\$4,630,200	\$0	\$0	\$0	\$3,825,301	(\$2,466)	\$0
Governmental	\$4,716,640	\$5,805,240	\$9,796,309	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$945,910	\$1,296,712	\$746,033	\$0	\$0	\$0	\$42,431	\$30,478	\$29,000
Misc. Income	\$738,487	\$234,153	\$645,241	\$0	\$0	\$0	\$0	\$0	\$0
Operating Trnsfrs	\$9,880,481	\$3,888,384	\$186,758	\$2,143,323	\$7,411,903	\$1,235,499	\$12,600,294	\$12,225,948	\$16,986,143
Total Financial Sources	\$55,091,944	\$45,362,674	\$54,039,019	\$2,143,323	\$7,411,903	\$1,235,499	\$16,468,026	\$12,253,960	\$17,015,143
Financial Uses									
Personnel	\$13,815,850	\$14,915,817	\$15,997,842	\$0	\$0	\$0	\$77,231	\$75,838	\$175,170
Contractual	\$18,449,107	\$15,469,932	\$29,559,223	\$0	\$0	\$0	\$19,126,449	\$15,765,390	\$17,812,968
Commodities	\$1,945,651	\$2,190,538	\$2,637,152	\$0	\$0	\$0	\$782	\$1,433	\$4,300
Capital Outlay	\$19,795,029	\$7,361,192	\$19,765,815	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$8,648	\$270,970	\$2,143,323	\$7,411,903	\$1,235,499	\$0	\$0	\$0
Operating Trnsfrs	\$9,874,824	\$6,138,512	\$193,252	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$63,880,460	\$46,084,640	\$68,424,254	\$2,143,323	\$7,411,903	\$1,235,499	\$19,204,462	\$15,842,661	\$17,992,438
Surplus (Deficit)	(\$8,788,517)	(\$721,965)	(\$14,385,235)	\$0	\$0	\$0	(\$2,736,435)	(\$3,588,701)	(\$977,295)

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			NON-MAJOR ENTERPRISE FUND		
	Valley Hi Nursing Home			Emergency Telephone Systems Board		
	2018 Actual	2019 Est. Actual	2020 Budget	2018 Actual	2019 Est. Actual	2020 Budget
Financial Sources						
Property Taxes	\$0	\$10,037	\$10,000	\$0	\$0	\$0
Fees & Charges for Service	\$3,579,465	\$4,875,529	\$3,580,000	\$4,582,697	\$3,076,203	\$4,500,000
Governmental	\$6,691,698	\$5,675,687	\$7,560,000	\$0	\$400,761	\$0
Interest Earnings	\$305,805	\$860,713	\$400,000	\$79,454	\$150,737	\$120,000
Misc. Income	\$23,302	\$21,648	\$20,000	\$0	\$74	\$0
Total Financial Sources	\$10,600,271	\$11,443,613	\$11,570,000	\$4,662,151	\$3,627,775	\$4,620,000
Financial Uses						
Personnel	\$7,993,488	\$6,245,903	\$9,002,018	\$441,297	\$344,615	\$536,518
Contractual	\$1,909,990	\$1,862,099	\$2,350,695	\$1,394,830	\$1,607,629	\$1,573,650
Commodities	\$1,028,880	\$996,366	\$1,168,000	\$57,492	\$90,800	\$67,100
Capital Outlay	\$23,568	\$113,170	\$236,000	\$608,587	\$419,232	\$25,000
Depreciation	\$429,952	\$0	\$0	\$0	\$0	\$0
Bad Debt	\$23,608	\$15,618	\$17,000	\$0	\$0	\$0
Total Financial Uses	\$11,409,486	\$9,233,156	\$12,773,713	\$2,502,206	\$2,462,276	\$2,202,268
Surplus (Deficit)	(\$809,215)	\$2,210,457	(\$1,203,713)	\$2,159,945	\$1,165,499	\$2,417,732

County of McHenry, Illinois
Fiscal Year 2020 Budget



Fiscal Year 2020
Budget Summaries
All Funds

**FISCAL YEAR 2020
BUDGET SUMMARY**

Approved 11-19-19

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
100 General Corporate	\$ 90,529,632	\$ 52,419,328	\$ 38,050,673	\$ (59,631)
Sub-total:	\$ 90,529,632	\$ 52,419,328	\$ 38,050,673	\$ (59,631)
SPECIAL REVENUE FUNDS:				
391 Animal Shelter Fund	\$ 12,000	\$ 2,600	\$	\$ (9,400)
374 Circuit Clerk Electronic Citation Fund	\$ 49,000	\$ 49,000	\$	\$ 0
373 Circuit Clerk Operations & Administrative Fund	\$ 143,000	\$ 143,000	\$	\$ 0
372 Circuit Court Automation Fund	\$ 620,000	\$ 620,000	\$	\$ 0
371 Circuit Court Doc Storage Fund	\$ 606,800	\$ 606,800	\$	\$ 0
262 Co. Option Motor Fuel Tax Fund	\$ 4,750,000	\$ 4,750,000	\$	\$ 0
290 Community Development Block Grant Fund	\$ 4,709,901	\$ 4,709,901	\$	\$ 0
303 Coroner's Fund	\$ 111,497	\$ 66,200	\$	\$ (45,297)
207 County Bridge Fund	\$ 1,350,000	\$ 600,000	\$ 452,395	\$ (297,605)
230 County Clerk Automation Fund	\$ 28,900	\$ 28,900	\$	\$ 0
232 County Recorder Automation Fund	\$ 761,204	\$ 394,000	\$	\$ (367,204)
233 County Treasurer Automation Fund	\$ 136,702	\$ 125,000	\$	\$ (11,702)
350 DUI Conviction Fund	\$ 77,000	\$ 77,000	\$	\$ 0
301 Expedited Permit Fund	\$ 20,000	\$ 20,000	\$	\$ 0
234 Geographic Info Systems	\$ 1,172,979	\$ 1,009,500	\$	\$ (163,479)
392 Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
205 Highway Fund	\$ 8,599,468	\$ 368,417	\$ 5,873,600	\$ (2,357,451)
291 Ill Criminal Justice Authority Grant	\$ 98,417	\$ 98,417	\$	\$ 0
201 Ill Municipal Retirement Fund	\$ 7,362,500	\$ 142,500	\$ 7,220,000	\$ 0
360 Inmate Welfare Fund	\$ 534,000	\$ 534,000	\$	\$ 0
375 Law Library	\$ 171,000	\$ 171,000	\$	\$ 0
370 Maint/Child Support Collection	\$ 87,000	\$ 87,000	\$	\$ 0
206 Matching Fund	\$ 3,600,000	\$ 120,000	\$ 1,653,483	\$ (1,826,517)
263 McDOT RTA Sales Tax Project Fund	\$ 0	\$ 0	\$	\$ 0
292 McHenry County Workforce Network	\$ 2,303,534	\$ 2,303,534	\$	\$ 0
211 Mental Health 708 Board	\$ 11,498,806	\$ 248,806	\$ 10,450,000	\$ (800,000)
261 Motor Fuel Tax Fund	\$ 12,020,000	\$ 8,535,000	\$	\$ (3,485,000)
377 Probation Service Fee Fund	\$ 473,675	\$ 446,500	\$	\$ (27,175)
380 Public Defender Records Automation Fund	\$ 1,500	\$ 1,500	\$	\$ 0
936 Regional Office of Education Fund	\$ 76,000	\$ 76,000	\$	\$ 0
302 Revolving Loan Fund	\$ 437,500	\$ 42,434	\$	\$ (395,066)
260 RTA Sales Tax - County	\$ 14,822,515	\$ 13,182,000	\$	\$ (1,640,515)
209 Senior Services Fund	\$ 1,677,606	\$ 32,606	\$ 1,645,000	\$ 0
202 Social Security Fund	\$ 4,052,645	\$ 20,000	\$ 3,495,000	\$ (537,645)
376 Special Courts	\$ 673,061	\$ 539,916	\$	\$ (133,145)
379 State's Attorney Records Automation Fund	\$ 20,200	\$ 20,200	\$	\$ 0
210 TB Care & Treatment Fund	\$ 339,654	\$ 11,025	\$ 175,000	\$ (153,629)
300 Treasurer Passport Services Fund	\$ 137,240	\$ 134,500	\$	\$ (2,740)
208 Veterans Asst. Commission Fund	\$ 579,007	\$ 0	\$ 325,000	\$ (254,007)
390 Veterans Bus Fund	\$ 900	\$ 900	\$	\$ 0
Sub-total:	\$ 84,118,311	\$ 40,318,256	\$ 31,289,478	\$ (12,510,577)
DEBT SERVICE FUND:				
505 Series 2010-A Certificate Fund (Capital Project)	\$ 205,303	\$ 205,303	\$	\$ 0
507 Series 2012 A/B Certificate Fund - Defeasance	\$ 354,862	\$ 354,862	\$	\$ 0
508 Series 2015-A Certificate Fund (Refunding)	\$ 675,334	\$ 675,334	\$	\$ 0
Sub-total:	\$ 1,235,499	\$ 1,235,499	\$ 0	\$ 0

**FISCAL YEAR 2020
BUDGET SUMMARY**

Approved 11-19-19

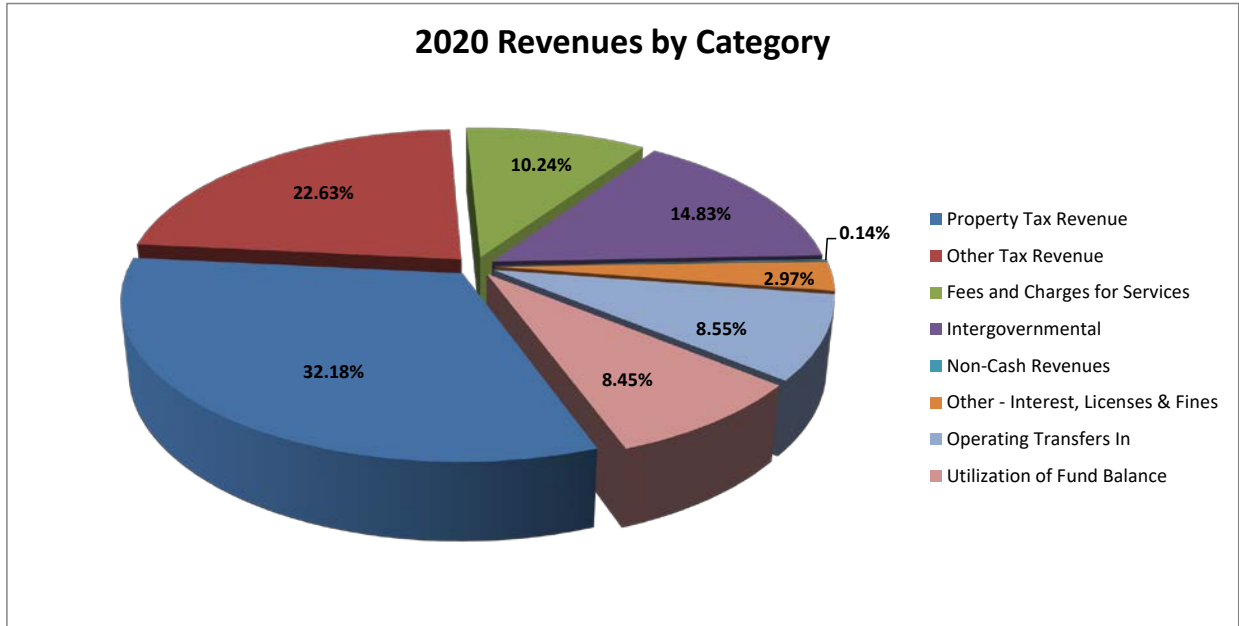
FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
INTERNAL SERVICE FUNDS:				
850 Employee Benefit Fund	\$ 17,992,438	\$ 17,015,143	\$	(977,295)
203 Liability Insurance Fund	\$ 3,948,162	\$ 480,991	\$ 0	(3,467,171)
Sub-total:	\$ 21,940,600	\$ 17,496,134	\$ 0	(4,444,466)
ENTERPRISE FUND:				
801 Emergency Telephone Systems Board	\$ 4,620,000	\$ 4,620,000	\$	0
800 Valley Hi Nursing Home - Operations	\$ 12,773,713	\$ 11,560,000	\$ 10,000	(1,203,713)
Sub-total:	\$ 17,393,713	\$ 16,180,000	\$ 10,000	(1,203,713)
PERMANENT TRUST FUNDS:				
701 Working Cash I Fund	\$ 4,800	\$ 4,800	\$	0
702 Working Cash II Fund	\$ 6,800	\$ 6,800	\$	0
Sub-total:	\$ 11,600	\$ 11,600	\$ 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	0
OVERALL TOTAL	\$ 215,529,355	127,960,817	69,350,151	(18,218,387)

**** 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.**

**County of McHenry
Fiscal Year 2020**

Revenues by Category - All Funds

Category No.	Category Description	FY 2017 Revenue Actual	FY 2018 Revenue Actual	FY 2019 Revenue Appropriated	FY 2019 Six Month Actual	FY 2020 Revenue Appropriated
70	Property Tax Revenue	\$79,214,690	\$71,423,739	\$77,383,679	\$3,782,678	\$69,350,151
71	Other Tax Revenue	\$40,964,144	\$43,154,814	\$42,950,000	\$12,144,462	\$48,779,757
75	Licenses and Permits	\$1,312,872	\$1,484,678	\$1,259,500	\$898,531	\$1,324,500
76	Fines and Forfeitures	\$999,278	\$1,159,840	\$1,063,510	\$543,537	\$1,105,000
80	Fees and Charges for Services	\$23,083,620	\$25,287,912	\$19,613,977	\$8,706,930	\$22,078,085
93	Non-Cash Revenues	\$272,981	\$267,956	\$300,000	\$0	\$300,000
94	Intergovernmental	\$26,078,746	\$26,733,218	\$27,354,688	\$10,418,942	\$31,968,695
95	Interest Income	\$1,867,106	\$2,567,079	\$2,592,383	\$1,686,662	\$3,183,533
96	Other Income	\$1,229,881	\$905,581	\$1,050,190	\$2,326,549	\$798,647
98	Operating Transfers In	\$38,889,806	\$24,959,542	\$31,952,924	\$13,291,960	\$18,422,600
		\$213,913,124	\$197,944,360	\$205,520,851	\$53,800,251	\$197,310,968
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$0	\$18,725,631	\$0	\$18,218,387
		\$213,913,124	\$197,944,360	\$224,246,482	\$53,800,251	\$215,529,355

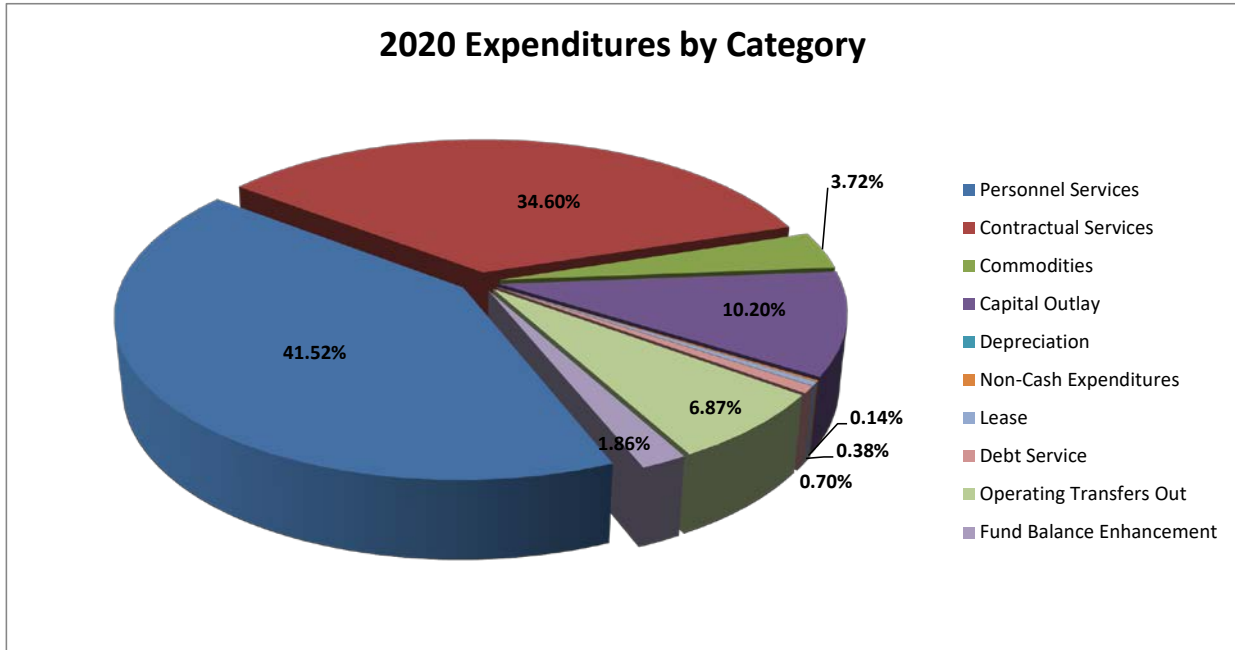


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2020**

Expenditures by Category - All Funds

Category No.	Category Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Month Actual	FY 2020 Expenditures Appropriated
30	Personnel Services	\$82,765,386	\$83,002,978	\$88,166,772	\$38,197,850	\$89,497,228
40	Contractual Services	\$63,225,971	\$62,400,099	\$65,599,011	\$24,375,593	\$74,569,818
50	Commodities	\$7,092,290	\$6,823,903	\$7,668,973	\$3,051,040	\$8,028,055
60	Capital Outlay	\$18,497,425	\$27,950,923	\$20,819,589	\$6,414,952	\$21,988,990
62	Depreciation	\$12,187,989	\$429,952	\$0	\$0	\$0
63	Non-Cash Expenditures	\$243,712	\$278,154	\$300,000	\$0	\$300,000
65	Lease	\$1,717,021	\$1,028,548	\$954,857	\$484,927	\$809,492
66	Debt Service	\$9,333,452	\$2,190,587	\$4,244,348	\$4,025,001	\$1,510,499
67	Operating Transfers Out	\$35,078,429	\$21,270,195	\$28,231,897	\$12,359,189	\$14,811,058
	TOTAL	\$230,141,674	\$205,375,340	\$215,985,447	\$88,908,552	\$211,515,139
68	Fund Balance Enhancement	\$0	\$0	\$8,261,035	\$0	\$4,014,216
		\$230,141,674	\$205,375,340	\$224,246,482	\$88,908,552	\$215,529,355



(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 2020**

Revenues by Fund - All Funds

Fund	Fund Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
100	General Fund	\$90,468,937	\$94,506,330	\$23,940,400	\$90,770,001
201	Ill Municipal Retirement Fund	\$7,860,705	\$7,942,500	\$472,900	\$7,362,500
202	Social Security Fund	\$3,733,480	\$3,995,000	\$226,710	\$3,515,000
203	Liability Insurance Fund	\$806,014	\$1,690,620	\$70	\$480,991
205	Highway Fund	\$6,168,859	\$6,923,685	\$440,858	\$6,242,017
206	Matching Fund	\$1,841,446	\$1,897,507	\$169,272	\$1,773,483
207	County Bridge Fund	\$548,473	\$1,073,000	\$52,779	\$1,052,395
208	Veterans Asst Commission Fund	\$339,574	\$400,000	\$21,663	\$325,000
209	Senior Services	\$1,691,860	\$1,670,442	\$108,587	\$1,677,606
210	TB Care & Treatment Fund	\$186,317	\$261,025	\$13,667	\$186,025
211	Mental Health (708) Board	\$10,649,004	\$11,034,378	\$725,320	\$10,698,806
230	County Clerk Automation Fund	\$29,734	\$13,400	\$14,372	\$28,900
231	County Clerk Registry Automation Fund	\$4	\$0	\$2,007	\$0
232	Co Recorder Automation Fund	\$719,180	\$537,250	\$223,886	\$394,000
233	Co Treasurers Automation Fund	\$107,591	\$121,000	\$29,684	\$125,000
234	Geographic Info Systems	\$685,200	\$682,900	\$285,003	\$1,009,500
260	RTA Sales Tax - County Portion	\$10,668,898	\$10,295,000	\$2,552,725	\$13,182,000
261	Motor Fuel Tax Fund	\$5,616,037	\$5,214,000	\$1,867,902	\$8,535,000
262	Co Option Motor Fuel Tax Fund	\$4,755,371	\$5,020,000	\$1,166,481	\$4,750,000
263	McDot RTA Sales Tax Project Fund	\$10,555,420	\$10,956,542	\$381,664	\$0
290	Comm Develop Block Grant Fund	\$1,344,090	\$2,353,518	\$500,954	\$4,709,901
291	Ill Criminal Justice Auth Fund	\$99,163	\$98,417	\$50,268	\$98,417
292	McHenry Co Workforce Network	\$1,965,049	\$2,081,664	\$1,206,490	\$2,303,534
300	Treas Passport Services Fund	\$116,808	\$146,500	\$65,224	\$134,500
301	Expedited Permit Fund	\$723	\$20,000	\$0	\$20,000
302	Revolving Loan Fund	\$44,132	\$45,948	\$19,809	\$42,434
303	Coroner's Fund	\$74,420	\$68,877	\$39,522	\$66,200
350	DUI Conviction Fund	\$56,993	\$35,010	\$0	\$77,000
360	Inmate Welfare Fund	\$503,184	\$464,000	\$58,200	\$534,000
370	Maint/Child Support Collection	\$83,968	\$86,200	\$42,625	\$87,000
371	Circuit Court Doc Storage Fund	\$496,379	\$552,000	\$244,509	\$606,800
372	Circuit Court Automation Fund	\$526,578	\$554,000	\$249,667	\$620,000
373	Circuit Court Clerk Oper & Admin Fund	\$96,589	\$106,400	\$50,294	\$143,000
374	Circuit Clerk Electronic Citation Fund	\$31,594	\$29,800	\$15,688	\$49,000
375	Law Library Fund	\$193,078	\$173,600	\$85,552	\$171,000
376	Special Courts Fund	\$571,965	\$637,325	\$297,998	\$539,916
377	Probation Service Fee Fund	\$320,205	\$383,500	\$173,169	\$446,500
378	EMDT Fund	\$82	\$0	\$0	\$0
379	State's Attorney Records Automation Fund	\$22,067	\$25,050	\$11,130	\$20,200
380	Public Defender Records Automation Fund	\$0	\$0	\$0	\$1,500
390	Veterans Asst Comm Bus Fund	\$82	\$810	\$6,948	\$900
391	Animal Shelter Fund	\$5,937	\$2,600	\$3,033	\$2,600
392	Health Scholarship Fund	\$71	\$100	\$44	\$100
504	Series 2008 Debt Certificates	\$541,803	\$531,150	\$530,469	\$0
505	Series 2010A Debt Certificates	\$742,328	\$198,913	\$193,663	\$205,303

**County of McHenry
Fiscal Year 2020**

Revenues by Fund - All Funds

Fund	Fund Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
506	Series 2010B Debt Certf(Recovery Zone)	\$399,588	\$2,316,596	\$2,296,418	\$0
507	Series 2012 B Debt Certificates	\$358,387	\$356,083	\$340,013	\$354,862
508	Series 2015 Debt Certificates	\$101,218	\$685,750	\$640,450	\$675,334
701	Working Cash I Fund	\$3,824	\$3,000	\$2,396	\$4,800
702	Working Cash II Fund	\$5,414	\$4,200	\$3,392	\$6,800
800	Valley Hi	\$10,600,271	\$10,640,000	\$5,340,336	\$11,570,000
801	Emerg Telephone Systems Board	\$4,662,151	\$3,352,000	\$1,679,372	\$4,620,000
850	Employee Benefit Fund	\$16,468,026	\$15,257,861	\$6,927,571	\$17,015,143
936	Regional Office Education Fund	\$76,094	\$75,400	\$29,099	\$76,000
	Total	\$197,944,360	\$205,520,851	\$53,800,251	\$197,310,968
Utilization of Fund Balance (1)					
100	General Fund	\$0	\$1,343,385	\$0	\$59,631
202	Social Security Fund	\$0	\$260,675	\$0	\$537,645
203	Liability Insurance Fund	\$0	\$2,465,376	\$0	\$3,467,171
205	Highway Fund	\$0	\$1,110,366	\$0	\$2,357,451
206	Matching Fund	\$0	\$0	\$0	\$1,826,517
207	County Bridge Fund	\$0	\$18,000	\$0	\$297,605
208	Veterans Asst Commission Fund	\$0	\$198,099	\$0	\$254,007
210	TB Care & Treatment Fund	\$0	\$82,502	\$0	\$153,629
211	Mental Health (708) Board	\$0	\$2,750,000	\$0	\$800,000
232	Co Recorder Automation Fund	\$0	\$338,132	\$0	\$367,204
233	Co Treasurers Automation Fund	\$0	\$0	\$0	\$11,702
234	Geographic Info Systems	\$0	\$310,674	\$0	\$163,479
260	RTA Sales Tax - County Portion	\$0	\$2,152,671	\$0	\$1,640,515
261	Motor Fuel Tax Fund	\$0	\$920,776	\$0	\$3,485,000
262	Co Option Motor Fuel Tax Fund	\$0	\$4,339,680	\$0	\$0
290	Comm Develop Block Grant Fund	\$0	\$0	\$0	\$0
292	McHenry Co Workforce Network	\$0	\$44,140	\$0	\$0
300	Treas Passport Services Fund	\$0	\$0	\$0	\$2,740
302	Revolving Loan Fund	\$0	\$102,552	\$0	\$395,066
303	Coroner's Fund	\$0	\$42,620	\$0	\$45,297
374	Circuit Clerk Electronic Citation Fund	\$0	\$19,700	\$0	\$0
376	Special Courts Fund	\$0	\$59,309	\$0	\$133,145
377	Probation Service Fee Fund	\$0	\$98,665	\$0	\$27,175
391	Animal Shelter Fund	\$0	\$9,400	\$0	\$9,400
392	Health Scholarship Fund	\$0	\$3,000	\$0	\$3,000
800	Valley Hi	\$0	\$1,443,178	\$0	\$1,203,713
850	Employee Benefit Fund	\$0	\$612,731	\$0	\$977,295
	Total Util Fund Balance	\$0	\$18,725,631	\$0	\$18,218,387
		\$197,944,360	\$224,246,482	\$53,800,251	\$215,529,355

**County of McHenry
Fiscal Year 2020**

Expenditures by Fund - All Funds

Fund	Fund Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
100	General Fund	\$87,727,752	\$90,423,963	\$44,453,118	\$90,715,172
201	Ill Municipal Retirement Fund	\$6,821,533	\$6,781,922	\$3,035,145	\$6,672,989
202	Social Security Fund	\$3,326,186	\$4,255,675	\$1,412,166	\$4,052,645
203	Liability Insurance Fund	\$3,355,071	\$4,155,996	\$1,720,901	\$3,948,162
205	Highway Fund	\$7,160,173	\$8,034,051	\$3,256,467	\$8,599,468
206	Matching Fund	\$5,709,437	\$1,737,507	\$267,332	\$3,600,000
207	County Bridge Fund	\$1,011,586	\$1,091,000	\$33,258	\$1,350,000
208	Veterans Asst Commission Fund	\$456,684	\$598,099	\$188,140	\$579,007
209	Senior Services	\$1,595,124	\$1,670,442	\$402,886	\$1,677,606
210	TB Care & Treatment Fund	\$305,000	\$343,527	\$122,297	\$339,654
211	Mental Health (708) Board	\$11,686,117	\$13,784,378	\$6,315,638	\$11,498,806
230	County Clerk Automation Fund	\$10,500	\$1,000	\$7,963	\$11,368
232	Co Recorder Automation Fund	\$482,417	\$875,382	\$329,579	\$761,204
233	Co Treasurers Automation Fund	\$97,196	\$117,074	\$49,490	\$136,702
234	Geographic Info Systems	\$1,073,747	\$993,574	\$472,693	\$1,172,979
260	RTA Sales Tax - County Portion	\$10,294,191	\$12,447,671	\$2,375,375	\$14,822,515
261	Motor Fuel Tax Fund	\$5,273,792	\$6,134,776	\$781,450	\$12,020,000
262	Co Option Motor Fuel Tax Fund	\$6,004,488	\$9,359,680	\$977,889	\$4,427,000
263	McDot RTA Sales Tax Project Fund	\$11,239,725	\$10,956,542	\$1,053,069	\$0
290	Comm Develop Block Grant Fund	\$1,377,859	\$2,353,518	\$404,355	\$4,709,901
291	Ill Criminal Justice Auth Fund	\$98,417	\$98,417	\$0	\$98,417
292	McHenry Co Workforce Network	\$1,928,502	\$2,125,804	\$876,231	\$2,303,534
300	Treas Passport Services Fund	\$68,876	\$82,955	\$37,771	\$137,240
301	Expedited Permit Fund	\$1,260	\$20,000	\$0	\$20,000
302	Revolving Loan Fund	\$0	\$148,500	\$677	\$437,500
303	Coroner's Fund	\$54,648	\$111,497	\$8,464	\$111,497
350	DUI Conviction Fund	\$31,779	\$25,000	\$0	\$27,000
360	Inmate Welfare Fund	\$221,981	\$379,000	\$101,222	\$467,400
370	Maint/Child Support Collection	\$60,062	\$80,000	\$80,000	\$80,000
371	Circuit Court Doc Storage Fund	\$354,232	\$442,489	\$262,826	\$547,850
372	Circuit Court Automation Fund	\$483,783	\$508,047	\$207,208	\$532,579
373	Circuit Court Clerk Oper & Admin Fund	\$74,218	\$85,819	\$54,847	\$80,273
374	Circuit Clerk Electronic Citation Fund	\$49,325	\$49,500	\$40,000	\$49,000
375	Law Library Fund	\$160,747	\$161,050	\$74,113	\$166,707
376	Special Courts Fund	\$737,634	\$696,634	\$373,086	\$583,799
377	Probation Service Fee Fund	\$274,638	\$482,165	\$74,176	\$473,675
379	State's Attorney Records Automation Fund	\$19,002	\$0	\$0	\$0
390	Veterans Asst Comm Bus Fund	(\$2,605)	\$0	\$0	\$0
391	Animal Shelter Fund	\$2,316	\$12,000	\$1,425	\$12,000
392	Health Scholarship Fund	\$0	\$3,100	\$0	\$3,100
504	Series 2008 Debt Certificates	\$541,803	\$531,150	\$530,469	\$0
505	Series 2010A Debt Certificates	\$742,328	\$198,913	\$193,663	\$205,303
506	Series 2010B Debt Certf(Recovery Zone)	\$399,588	\$2,316,596	\$2,296,418	\$0
507	Series 2012 B Debt Certificates	\$358,387	\$356,083	\$340,013	\$354,862
508	Series 2015 Debt Certificates	\$101,218	\$685,750	\$640,450	\$675,334

**County of McHenry
Fiscal Year 2020**

Expenditures by Fund - All Funds

Fund	Fund Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
701	Working Cash I Fund	\$500	\$3,000	\$0	\$4,800
702	Working Cash II Fund	\$700	\$4,200	\$0	\$6,800
800	Valley Hi	\$11,409,486	\$12,083,178	\$4,514,452	\$12,773,713
801	Emerg Telephone Systems Board	\$2,502,206	\$2,235,831	\$1,407,506	\$2,202,268
850	Employee Benefit Fund	\$19,204,462	\$15,870,592	\$8,464,862	\$17,992,438
936	Regional Office Education Fund	\$67,056	\$72,400	\$18,425	\$72,872
939	County Funded Capital Projects	\$420,213	\$0	\$651,042	\$0
Total		\$205,375,340	\$215,985,447	\$88,908,552	\$211,515,139
Fund Balance Enhancements					
100	General Fund	\$0	\$5,425,752	\$0	\$114,460
201	Ill Municipal Retirement Fund	\$0	\$1,160,578	\$0	\$689,511
206	Matching Fund	\$0	\$160,000	\$0	\$0
230	County Clerk Automation Fund	\$0	\$12,400	\$0	\$17,532
233	Co Treasurers Automation Fund	\$0	\$3,926	\$0	\$0
262	Co Option Motor Fuel Tax Fund	\$0	\$0	\$0	\$323,000
300	Treas Passport Services Fund	\$0	\$63,545	\$0	\$0
350	DUI Conviction Fund	\$0	\$10,010	\$0	\$50,000
360	Inmate Welfare Fund	\$0	\$85,000	\$0	\$66,600
370	Maint/Child Support Collection	\$0	\$6,200	\$0	\$7,000
371	Circuit Court Doc Storage Fund	\$0	\$109,511	\$0	\$58,950
372	Circuit Court Automation Fund	\$0	\$45,953	\$0	\$87,421
373	Circuit Court Clerk Oper & Admin Fund	\$0	\$20,581	\$0	\$62,727
375	Law Library Fund	\$0	\$12,550	\$0	\$4,293
376	Special Courts Fund	\$0	\$0	\$0	\$89,262
379	State's Attorney Records Automation Fund	\$0	\$25,050	\$0	\$20,200
380	Public Defender Records Automation Fund	\$0	\$0	\$0	\$1,500
390	Veterans Asst Comm Bus Fund	\$0	\$810	\$0	\$900
801	Emerg Telephone Systems Board	\$0	\$1,116,169	\$0	\$2,417,732
936	Regional Office Education Fund	\$0	\$3,000	\$0	\$3,128
Total Fund Balance Enhancement		\$0	\$8,261,035	\$0	\$4,014,216
		\$205,375,340	\$224,246,482	\$88,908,552	\$215,529,355

**County of McHenry
Fiscal Year 2020**

Revenues by Department - All Funds

Dept	Department Description	FY 2018 Revenue Actual	FY 2019 Revenue Appropriated	FY 2019 Six Months Actual	FY 2020 Revenue Appropriated
5	Supervisor of Assessments	\$61,203	\$62,538	\$26,028	\$62,788
7	County Board Chair	\$15,028	\$0	\$0	\$0
8	Insurance	\$16,468,026	\$15,257,861	\$6,927,571	\$17,015,143
10	Planning and Development	\$2,252,840	\$2,878,668	\$856,508	\$5,309,451
12	County Board & Liquor Comm	\$747,899	\$744,000	\$435,176	\$766,000
14	County Clerk	\$556,702	\$285,150	\$140,042	\$347,050
15	County Recorder	\$4,552,703	\$4,132,481	\$1,802,081	\$3,790,000
16	Facility Management	\$22,399	\$20,268	\$6,233	\$21,709
17	County Treasurer	\$2,522,268	\$2,575,700	\$647,521	\$3,138,100
18	Administrator	\$1,528	\$3,400	\$763	\$1,700
19	Risk Management	\$865,367	\$1,736,568	\$19,878	\$523,425
20	Information Technology	\$5,200	\$5,200	\$0	\$5,200
21	Educational Service Region	\$203,682	\$236,211	\$79,999	\$238,035
22	Veterans Assistance	\$339,656	\$400,810	\$28,612	\$325,900
23	Senior Services	\$1,691,860	\$1,670,442	\$108,587	\$1,677,606
24	Tuberculosis Department	\$186,317	\$261,025	\$13,667	\$186,025
25	Mental Health	\$10,649,004	\$11,034,378	\$725,320	\$10,698,806
26	McHenry Co Workforce Network	\$1,965,049	\$1,935,106	\$1,206,490	\$2,134,382
27	Workforce Investment Board	\$0	\$146,558	\$0	\$169,152
29	ETS Board (911)	\$4,662,151	\$3,352,000	\$1,679,372	\$4,620,000
31	County Coroner	\$83,420	\$77,877	\$39,522	\$75,200
32	County Sheriff	\$12,564,758	\$11,356,600	\$5,553,246	\$12,446,562
34	Emergency Management Agency	\$155,505	\$75,825	\$76,668	\$116,221
41	Clerk of the Circuit Court	\$5,087,466	\$5,390,200	\$2,569,837	\$5,603,550
42	Circuit Court	\$928,214	\$970,925	\$481,863	\$870,916
43	Court Services	\$1,863,218	\$1,432,788	\$245,291	\$1,971,732
44	Public Defender	\$119,545	\$126,955	\$51,454	\$131,980
45	States Attorney	\$384,314	\$409,275	\$188,144	\$410,417
51	Health Department	\$4,224,885	\$4,820,306	\$2,995,622	\$4,337,094
61	Valley Hi Nursing Home	\$11,196,285	\$10,640,000	\$5,340,336	\$11,570,000
65	Geographic Information System	\$685,200	\$682,900	\$285,003	\$1,009,500
82	Division of Transportation	\$29,485,605	\$31,084,734	\$4,078,955	\$35,534,895
90/99	Non-Departmental	\$83,397,065	\$91,714,102	\$17,190,432	\$72,202,429
Total		\$197,944,360	\$205,520,851	\$53,800,221	\$197,310,968

Utilization of Fund Balance

8	Insurance	\$0	\$612,731	\$0	\$977,295
10	Planning and Development	\$0	\$184,305	\$0	\$11,400
15	County Recorder	\$0	\$338,132	\$0	\$367,204

**County of McHenry
Fiscal Year 2020**

Revenues by Department - All Funds

Dept	Department Description	FY 2018 Revenue Actual	FY 2019 Revenue Appropriated	FY 2019 Six Months Actual	FY 2020 Revenue Appropriated
16	Facility Management	\$0	\$0	\$0	\$48,231
17	County Treasurer	\$0	\$0	\$0	\$14,442
19	Risk Management	\$0	\$2,567,928	\$0	\$3,862,237
22	Veterans Assistance	\$0	\$198,099	\$0	\$254,007
24	Tuberculosis Department	\$0	\$82,502	\$0	\$153,629
25	Mental Health	\$0	\$2,750,000	\$0	\$800,000
26	McHenry Co Workforce Network	\$0	\$44,140	\$0	\$0
31	County Coroner	\$0	\$42,620	\$0	\$45,297
41	Clerk of the Circuit Court	\$0	\$19,700	\$0	\$0
42	Circuit Court	\$0	\$59,309	\$0	\$133,145
43	Court Services	\$0	\$98,665	\$0	\$27,175
51	Health Department	\$0	\$12,400	\$0	\$12,400
61	Valley Hi Nursing Home	\$0	\$1,443,178	\$0	\$1,203,713
65	Geographic Information System	\$0	\$310,674	\$0	\$163,479
82	Division of Transportation	\$0	\$6,388,822	\$0	\$9,607,088
90/99	Non-Departmental	\$0	\$3,572,426	\$0	\$537,645
	Total Util Fund Balance	\$0	\$18,725,631	\$0	\$18,218,387
		\$197,944,360	\$224,246,482	\$53,800,221	\$215,529,355

**County of McHenry
Fiscal Year 2020**

Expenditures by Department - All Funds

Dept	Department Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
5	Supervisor of Assessments	\$978,836	\$1,095,393	\$460,810	\$1,013,167
6	Purchasing	\$716,681	\$751,994	\$401,754	\$758,717
7	County Chairman	\$139,574	\$146,391	\$70,714	\$148,908
8	Insurance	\$19,204,462	\$15,870,592	\$8,464,862	\$17,992,438
9	Human Resources	\$369,345	\$456,236	\$181,815	\$398,443
10	Planning and Development	\$2,879,203	\$4,186,843	\$1,596,009	\$6,441,630
11	County Auditor	\$281,016	\$275,033	\$135,419	\$277,676
12	County Board & Liquor Comm	\$630,086	\$639,847	\$289,441	\$638,715
14	County Clerk	\$2,100,945	\$1,440,770	\$1,066,835	\$2,282,331
15	County Recorder	\$2,718,516	\$2,937,431	\$912,857	\$2,728,400
16	Facility Management	\$3,321,843	\$3,648,674	\$1,478,058	\$3,643,624
17	County Treasurer	\$757,402	\$731,215	\$354,380	\$824,613
18	Administrator	\$854,551	\$968,098	\$429,569	\$1,008,281
19	Risk Management	\$3,355,071	\$4,304,496	\$1,721,577	\$4,385,662
20	Information Technology	\$3,148,029	\$3,316,985	\$1,501,185	\$3,187,505
21	Educational Service Region	\$350,080	\$353,037	\$124,877	\$325,151
22	Veterans Assistance	\$454,079	\$598,099	\$188,140	\$579,007
23	Senior Services	\$1,595,124	\$1,670,442	\$402,886	\$1,677,606
24	Tuberculosis Department	\$305,000	\$343,527	\$122,297	\$339,654
25	Mental Health	\$11,686,117	\$13,784,378	\$6,315,638	\$11,498,806
26	McHenry Co Workforce Network	\$1,791,403	\$1,979,246	\$810,356	\$2,134,382
27	Workforce Investment Board	\$137,099	\$146,558	\$65,875	\$169,152
28	Merit Commission	\$35,608	\$51,300	\$29,194	\$51,150
29	ETS Board (911)	\$2,502,206	\$2,235,831	\$1,407,506	\$2,202,268
31	County Coroner	\$531,230	\$559,166	\$199,660	\$587,901
32	County Sheriff	\$34,232,375	\$35,681,796	\$16,278,364	\$36,171,937
34	Emergency Management Agency	\$353,357	\$290,009	\$149,088	\$335,907
41	Clerk of the Circuit Court	\$2,912,133	\$3,033,404	\$1,513,117	\$3,131,125
42	Circuit Court	\$2,245,413	\$2,211,449	\$1,148,970	\$2,154,203
43	Court Services	\$3,092,249	\$3,358,755	\$1,400,753	\$3,369,273
44	Public Defender	\$1,113,565	\$1,091,552	\$541,402	\$1,112,743
45	States Attorney	\$2,941,123	\$2,947,333	\$1,466,955	\$3,125,530
51	Health Department	\$5,559,447	\$6,255,868	\$2,541,537	\$6,219,375
61	Valley Hi Nursing Home	\$11,165,935	\$11,725,404	\$4,405,879	\$12,465,659
65	Geographic Information System	\$1,073,747	\$993,574	\$472,693	\$1,172,979
82	Division of Transportation	\$36,117,116	\$37,092,217	\$6,286,935	\$44,658,677
90/99	Non-Departmental	\$43,725,376	\$48,812,504	\$23,971,144	\$32,302,545
Total		\$205,375,340	\$215,985,447	\$88,908,552	\$211,515,139

Fund Balance Enhancements

14	County Clerk	\$0	\$12,400	\$0	\$17,532
17	County Treasurer	\$0	\$67,471	\$0	\$0

**County of McHenry
Fiscal Year 2020**

Expenditures by Department - All Funds

Dept	Department Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
21	Educational Service Region	\$0	\$6,000	\$0	\$6,128
22	Veterans Assistance	\$0	\$810	\$0	\$900
29	ETS Board (911)	\$0	\$1,116,169	\$0	\$2,417,732
32	County Sheriff	\$0	\$95,010	\$0	\$116,600
41	Clerk of the Circuit Court	\$0	\$182,245	\$0	\$216,098
42	Circuit Court	\$0	\$12,550	\$0	\$93,555
44	Public Defender	\$0	\$0	\$0	\$1,500
45	States Attorney	\$0	\$25,050	\$0	\$20,200
82	Division of Transportation	\$0	\$160,000	\$0	\$323,000
90/99	Non-Departmental	\$0	\$6,583,330	\$0	\$800,971
	Total Fund Balance Enhancements	\$0	\$8,261,035	\$0	\$4,014,216
		\$205,375,340	\$224,246,482	\$88,908,552	\$215,529,355

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
070000	Property Taxes	\$71,423,739	\$77,383,679	\$3,782,678	\$69,350,151
071200	1% Sales Tax	\$1,937,025	\$2,000,000	\$419,313	\$2,060,000
071205	1/4% Sales Tax	\$8,549,856	\$8,400,000	\$1,921,968	\$9,028,600
071210	RTA Sales Tax - County Portion	\$10,476,630	\$10,225,000	\$2,425,711	\$11,682,000
071215	Local Use Tax	\$1,895,130	\$2,250,000	\$373,662	\$2,210,000
071220	Tax Transfer Stamps	\$2,906,603	\$2,575,000	\$1,175,750	\$2,475,000
071225	MFT Allotments	\$10,048,802	\$9,700,000	\$2,869,581	\$12,600,000
071300	State Income Tax	\$6,266,549	\$6,700,000	\$2,221,083	\$7,202,500
071305	Replacement Personal Property Tax	\$765,888	\$750,000	\$566,768	\$1,062,407
071310	Cannabis Tax	\$0	\$0	\$0	\$54,250
071400	Off Track Betting	\$43,923	\$50,000	\$18,080	\$45,000
071405	Video Gaming Tax	\$264,408	\$300,000	\$152,545	\$360,000
073058	Construction Zone Fine	\$2,375	\$0	\$500	\$2,500
074023	Drug Addiction Services Fine	\$3,720	\$0	\$2,062	\$0
075000	Liquor Licenses	\$105,400	\$110,000	\$106,480	\$110,000
075005	Amusement Licenses	\$1,558	\$1,000	\$215	\$1,000
075205	Health Licenses - Food	\$465,895	\$465,000	\$420,491	\$475,000
075210	Hauler License Fees	\$6,238	\$6,500	\$1,300	\$6,500
075400	Building Permits	\$409,449	\$320,000	\$187,011	\$370,000
075405	Temporary Use Permits	\$3,607	\$0	(\$45)	\$0
075410	Buildability Letters	\$1,275	\$2,000	\$1,315	\$2,000
075415	Zoning Permits	\$208,396	\$45,000	\$48,929	\$50,000
075420	Septic Permits	\$42,824	\$116,000	\$22,348	\$116,000
075425	Well Permits	\$38,855	\$0	(\$273)	\$0
075430	Non-Potable Permit	\$26,670	\$0	(\$120)	\$0
075435	Stormwater Permits	\$81,280	\$80,000	\$40,394	\$80,000
075440	Expedited Stormwater Permits	\$723	\$20,000	\$0	\$20,000
075445	Truck Permits	\$63,770	\$76,000	\$43,893	\$76,000
075450	Access Permits	\$20,732	\$10,000	\$18,593	\$10,000
075700	Gravel Pit Operations Permit Fees	\$8,006	\$8,000	\$8,000	\$8,000
076000	Fines	\$157,169	\$953,510	\$40,770	\$109,500
076010	Child Pornography Fine	\$100	\$0	\$0	\$0
076050	County Fines	\$822,452	\$0	\$434,161	\$860,000
076051	IL State Police Dist. 2 Fines	\$11,201	\$0	\$5,938	\$5,000
076052	IL State Police Dist. 15 Fines	\$54,687	\$0	\$21,667	\$18,000
076150	Squad Care Replacement Fine	\$29,624	\$25,000	\$0	\$25,000
079049	County Drug Fine	\$78,514	\$85,000	\$38,439	\$85,000
080000	Vision & Hearing	\$36,142	\$87,130	\$56,539	\$87,130
080010	Other Nursing Fees	\$6,645	\$4,000	\$14,444	\$52,000
080011	Miscellaneous Clinics	\$25,446	\$48,000	\$253	\$0
080013	Well Child Clinic Donations	\$244	\$0	\$0	\$0
080016	Health - Misc. Receipts	\$25,903	\$21,000	\$5,000	\$21,000
080017	Health Promotion Fees	\$6,345	\$24,550	\$12,409	\$24,550
080018	Health Review Fee - Nursing	\$12,240	\$10,000	\$4,920	\$10,000
080030	Engineer Review - Environmental	\$2,610	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
080055	Septic Evaluation Fees	\$3,360	\$3,000	\$1,425	\$3,000
080060	Laboratory Analysis - Potable Water	\$15,434	\$0	\$0	\$0
080070	Plan Review-New Food Establishments prior con	\$21,709	\$0	\$0	\$0
080075	Re-Inspection Fee	\$1,390	\$0	\$0	\$0
080080	Laboratory Analysis - Surface Water	\$25,550	\$0	\$0	\$0
080102	Wetland Restoration Fees	\$129,040	\$0	\$11,400	\$0
080105	Site Evaluation Fee - Application Review	\$1,680	\$1,500	\$966	\$1,500
080110	Solid Waste Tipping Fee	\$63,093	\$64,500	\$31,793	\$66,450
080115	Subdivision Review Fees - Prior Plat Review	\$2,375	\$9,000	\$640	\$9,000
080120	Animal Control Tag Registrations	\$920,457	\$850,000	\$391,072	\$950,000
080121	Misc. Veterinary Fees	\$8,992	\$44,400	\$29,987	\$44,400
080122	Adoptions	\$28,630	\$0	(\$390)	\$0
080123	Animal Disposal	\$797	\$0	\$0	\$0
080124	Microchipping	\$4,552	\$0	\$0	\$0
080125	Pick Up Fee	\$1,105	\$0	\$0	\$0
080126	Rabies Specimen	\$4,503	\$0	\$0	\$0
080127	Relinquish	\$6,561	\$0	\$0	\$0
080129	Rabies Observation - Animal Control	\$651	\$0	\$0	\$0
080211	Sex Offender Registration Fees	\$2,149	\$2,800	\$3,520	\$3,000
080252	Off Duty Detail	\$38,700	\$5,000	\$26,190	\$5,000
080270	Cannabis Law	\$270	\$0	\$0	\$0
080276	Sheriff Fees/Warrant Docket	\$29,245	\$26,000	\$11,047	\$25,000
080281	Dispatching Fees	\$207,110	\$353,473	\$277,783	\$402,000
080282	Service Fees	\$113,248	\$109,000	\$61,566	\$125,000
080283	Execution Fee	\$627	\$400	\$2,559	\$1,000
080284	Towing Fees	\$4,500	\$8,000	\$3,275	\$8,000
080285	Photo Copy Fees	\$69,754	\$10,000	\$36,567	\$73,000
080290	Foreclosures	\$12,694	\$10,000	\$3,046	\$10,000
080295	Pay-Tel Revenue	\$10,761	\$90,000	\$23,719	\$90,000
080300	ICARE Revenue	\$26,544	\$0	\$7,457	\$0
080305	Inmate Commissary Profit	\$138,685	\$370,000	\$0	\$370,000
080306	Fresh Favorites Profit	\$12,036	\$0	\$0	\$0
080307	Phone Profit	\$325,319	\$0	\$25,094	\$55,000
080308	Other Inmate Commissary Profit	\$13,858	\$0	\$0	\$0
080320	Court Security	\$481,868	\$510,000	\$239,169	\$510,000
080500	Filing Fees	\$667,814	\$667,400	\$278,730	\$996,000
080505	Recording Fees	\$905,839	\$994,981	\$393,778	\$900,000
080506	Real Estate Recording Fees - County Portion	\$21,082	\$25,250	\$8,667	\$21,000
080507	Real Estate Recording Fees - Recorder Automati	\$20,983	\$25,250	\$8,927	\$21,000
080508	Recorder Automation Fees	\$574,805	\$404,000	\$150,967	\$240,000
080600	Cable Television Franchise Fee	\$624,580	\$610,000	\$320,768	\$640,000
080605	Coroner Fees	\$64,507	\$64,000	\$38,178	\$64,000
080610	Maps & Publications	\$1,725	\$2,500	\$25	\$2,000
080615	Other Fees & Charges	\$5,114,565	\$3,959,643	\$1,212,925	\$5,435,925
080620	ID Badge Replacement Fee	\$80	\$0	\$40	\$180

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
080625	Passport Service Fees	\$108,993	\$140,000	\$60,523	\$125,000
080630	Payroll Service Fee	\$1,528	\$3,400	\$763	\$1,700
080635	Road Dist. Engineering Fee	\$126,010	\$80,000	\$2,964	\$80,000
080700	County Clerk Tax Redemption Fees	\$54,081	\$75,000	\$19,050	\$55,000
080705	Tax Sale Indemnity Fee	\$30,040	\$35,000	\$0	\$35,000
080706	Tax Sale Indemnity Interest Fee	\$65,700	\$65,000	\$0	\$65,000
080710	Treasurer Automation Fees	\$94,889	\$110,000	\$22,249	\$110,000
080715	Penalty & Fees - Delinquent Taxes	\$1,240,148	\$1,100,000	(\$9,939)	\$1,250,000
080800	Misc. County Clerk Fees	\$163,481	\$160,000	\$74,387	\$155,000
080805	County Clerk Automation Fee	\$28,816	\$13,000	\$13,684	\$28,000
080810	Vital Record Fee	\$57,755	\$58,000	\$36,447	\$58,000
080900	Private Pay	\$3,330,608	\$2,900,000	\$2,252,330	\$3,400,000
080905	Insurance HMO Income	\$248,857	\$250,000	\$84,131	\$180,000
081030	Support Service Fee	\$85,642	\$88,000	\$41,431	\$85,000
082005	Circuit Clerk Percentage Fees	\$678,060	\$620,000	\$325,495	\$700,000
082010	Circuit Clerk Fees	\$1,497,733	\$1,859,000	\$759,068	\$1,650,000
082017	Department Collection Interest	\$69,728	\$84,000	\$44,982	\$90,000
082018	Circuit Clerk - County Collection Interest	\$84,959	\$107,000	\$56,277	\$115,000
082020	County Court Fees	\$334,778	\$321,500	\$202,015	\$360,000
082030	10% Bond Earnings	\$312,986	\$303,000	\$173,392	\$345,000
082040	Circuit Clerk - Final Judgement Order Fees	\$35,963	\$36,500	\$18,588	\$37,000
082042	Circuit Clerk Fees Probation and Court Services I	\$0	\$0	\$0	\$15,000
082043	Circuit Clerk Fees Public Defender Records Auto	\$0	\$0	\$0	\$1,500
083009	Foreign Court Fees	\$27,951	\$31,000	\$12,319	\$25,000
083010	Sheriff Fees, Circuit Court	\$287,679	\$290,000	\$139,487	\$193,000
083015	Periodic Imprisonment Fees	\$4,859	\$4,800	\$2,378	\$0
083030	State's Attorney Fees	\$63,208	\$60,000	\$34,848	\$62,000
083045	Public Defender Fees	\$18,724	\$25,000	\$8,183	\$25,000
083051	Probation Service Fee	\$298,551	\$360,000	\$158,992	\$400,000
083052	Parental Reimbursement	\$0	\$0	\$16,739	\$0
083053	Drug & Alcohol Testing Fees	\$24,301	\$30,000	\$17,818	\$36,000
083054	Electronic Monitoring Fees	\$3,489	\$7,000	\$1,590	\$7,000
083070	Court Automation Fees	\$519,639	\$550,000	\$244,706	\$610,000
083104	Electronic Citation Fee	\$35,264	\$32,500	\$17,816	\$53,000
083105	Circuit Clerk-Op and Admin Fees	\$94,409	\$105,000	\$48,891	\$140,000
084010	Circuit Clerk - Jury Fees / Civil	\$74,450	\$74,000	\$30,035	\$65,000
084011	Circuit Clerk - Jury Fees / Local Ordinance	\$688	\$500	\$550	\$750
084020	Law Library Fees	\$457,885	\$170,000	\$84,809	\$170,000
084021	Circuit Clerk Fees DUI Equipment Fund – Sheriff	\$0	\$0	\$0	\$50,000
085015	Warrant/Summons Fees	\$10,987	\$12,000	\$0	\$0
085025	First Offender Program Fees	\$17,950	\$14,000	\$6,755	\$14,000
085030	State's Attorney Automation Fee	\$21,849	\$25,000	\$10,864	\$20,000
086000	Late Fees	\$11,178	\$0	\$0	\$0
089999	Revenue Old History	\$3,825,301	\$0	(\$2,143)	\$0
093000	Vaccine Received - Cash Value	\$267,956	\$300,000	\$0	\$300,000

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
094000	Federal Government Grants	\$204,665	\$7,439,456	\$993,735	\$9,344,634
094002	Community Development Grant	\$1,020,068	\$0	\$227,761	\$0
094004	Continuum of Care Grant	\$28,917	\$0	\$70,887	\$73,278
094005	Home Grant Program	\$278,214	\$0	\$31,743	\$0
094006	Neighborhood Stabilization Program	\$4,014	\$0	\$0	\$0
094010	Drug Free Communities 13-18	\$123,026	\$0	\$0	\$0
094015	EMA Grant	\$154,046	\$0	\$0	\$0
094017	Hazard Mitigation Grant 15-16	\$634	\$0	\$0	\$0
094026	Drug Court Enhancement Project Grant	\$230,803	\$0	\$0	\$0
094042	Multi-Juris Drug Grant 17-18	\$98,417	\$0	\$0	\$0
094148	Build America Bonds Interest Reimb.	\$49,925	\$29,135	\$23,814	\$0
094150	Medicare	\$4,032	\$4,500	\$152	\$4,500
094151	Medicare Part A	\$1,839,509	\$2,300,000	\$830,311	\$2,500,000
094152	Medicare Part B	\$384,264	\$0	\$94,264	\$270,000
094153	Medicare Part A-Cont Allow	\$185,437	\$120,000	\$0	\$250,000
094155	Parental Reimb.	\$19,231	\$25,000	\$0	\$25,000
094160	Fed. Reimb. - MCSO Apprehension Unit	\$42,457	\$0	\$0	\$0
094175	Federal flow through State grants and reimbursers	\$0	\$0	\$0	\$560,000
094200	Federal Government – Other 94 Intergov'l	\$8,837	\$0	\$0	\$0
094202	Immigration Housing	\$9,570,675	\$0	\$693,595	\$0
094203	Immigration Transports	\$519,922	\$0	\$42,234	\$0
094204	Federal BOP	\$8,462	\$0	\$0	\$1,000
094205	Social Security Incentives	\$9,000	\$0	\$200	\$9,000
094206	Other Jail Bed Rental Program Revenues	\$30,430	\$9,500,000	\$1,664,151	\$10,000,000
094300	Fed. Flow Through - Workforce Network Grants	\$1,946,281	\$0	\$1,205,310	\$191,236
094350	Federal - Immunization Expansion Grant	\$29,103	\$0	\$0	\$0
094354	Federal Flow Through- W.I.C. Grant	\$518,557	\$0	\$0	\$0
094355	Federal - Childhood Lead Grant	\$3,700	\$0	\$0	\$0
094356	Federal - Cities Readiness Initiative Grant	\$19,590	\$0	\$0	\$0
094357	Federal - Emergency Preparedness Grant	\$108,409	\$0	\$0	\$0
094400	State Gov't Grant	\$8,200	\$425,844	\$2,248,821	\$295,619
094401	IL Department of Public Aid	\$9,887	\$180,000	\$56,391	\$5,000
094402	Law Library ATJ Grant	\$15,000	\$0	\$0	\$0
094403	ETSB-911 Consolidation Grant	\$0	\$0	\$0	\$0
094410	Public Nurses/Basic Health	\$70,503	\$0	\$0	\$70,503
094411	Tobacco Free	\$53,056	\$0	\$0	\$0
094412	State - IL Breast & Cervical Cancer Grant	\$199,471	\$0	\$0	\$0
094413	State - Local Family Case Mgmt Grant	\$163,711	\$0	\$0	\$0
094414	State - Family Case Mgmt Grant	\$423,885	\$0	\$0	\$0
094415	State - Vision & Hearing Grant	\$16,345	\$0	\$0	\$0
094430	Tanning Grant	\$2,250	\$0	\$0	\$0
094431	Environmental Basic Health	\$85,458	\$0	\$0	\$0
094432	Basic Health Grant/Admin	\$57,684	\$0	\$0	\$0
094433	IEPA Enforcement Grant	\$48,619	\$0	\$0	\$0
094434	West Nile Virus Response Grant	\$37,029	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
094435	State - Non Community Water Grant	\$21,000	\$0	\$0	\$0
094440	State - Sustained Traffic Enforcement Prgm 15-16	\$0	\$52,017	\$0	\$52,017
094442	State - Sustained Traffic Enforcement Prgm 17-18	\$26,866	\$0	\$0	\$0
094453	17-18 Victim/Witness Assistance	\$16,400	\$0	\$0	\$0
094500	Hospice	\$960,300	\$900,000	\$293,274	\$1,147,000
094501	Hospice - Contractual Allowance	(\$344,674)	(\$300,000)	\$0	(\$447,000)
094502	IL Department of Public Aid	\$5,857,103	\$0	\$1,180,994	\$6,370,000
094504	Accrued Medicaid Supplement	\$421,960	\$400,000	\$19,658	\$400,000
094505	Il Dept of Pub Aid- Cont Allow	(\$1,932,577)	(\$1,900,000)	\$196,711	(\$2,420,000)
094516	State Reimb. - School/Training	\$928	\$0	\$0	\$0
094520	State Reimbursement	\$0	\$6,465,000	\$11,801	\$924,950
094525	Election Judges Stipends - State Reimb.	\$108,430	\$29,250	\$27,360	\$88,200
094535	State - Death Certificate Processing Reimb.	\$4,477	\$0	\$0	\$0
094540	Sexually Violent Persons Commitment Act - State	\$926	\$2,000	\$0	\$2,000
094545	State Government - Salary Reim	\$1,090	\$1,504,956	\$297,892	\$1,910,517
094550	Public Defender - State Salary Reimb	\$99,895	\$0	\$0	\$0
094551	State's Attorney - State Salary Reimb.	\$145,898	\$0	\$0	\$0
094552	Probation Officers - State Salary Reimb.	\$1,499,934	\$0	(\$10,221)	\$0
094553	Planner - State Salary Reimb.	\$63,449	\$0	\$0	\$0
094554	County Engineer - State Salary Reimb.	\$79,030	\$0	(\$79,030)	\$85,000
094555	Assessor - State Salary Reimb.	\$60,133	\$0	\$0	\$0
094700	Local Government	\$14,876	\$427,730	\$101,051	\$0
094701	Local Government - Other	\$0	\$0	\$150	\$150
094705	Local Gov't - PSAP Grant	\$571,045	\$0	\$0	\$39,333
094710	Local Gov't - Mental Health Board	\$184,271	\$0	(\$16,205)	\$216,758
094711	Local Gov't Other - Fiber Optic Conduit Project	\$0	\$74,800	\$0	\$75,000
094712	Local Gov't Other - ROE Finger Printing Prgm	\$75,349	\$0	\$28,569	\$0
094714	Local Gov't Reimbursement - McRide	\$5,235	\$0	\$0	\$0
094746	Village of Hebron - McRide	\$0	\$0	\$0	\$1,119
094747	Marengo Township - McRide	\$0	\$0	\$2,520	\$2,727
094748	Village of Fox River Grove - McRide	\$0	\$0	\$0	\$6,565
094749	Village of Union - McRide	\$0	\$0	\$609	\$659
094750	Local - McRide Program Funding	\$496,291	\$0	\$0	\$0
094751	City of Crystal Lake - McRide	\$47,227	\$0	\$43,798	\$63,920
094752	City of McHenry - McRide	\$27,239	\$0	\$22,268	\$36,506
094753	City of Woodstock - McRide	\$22,520	\$0	\$27,867	\$33,501
094754	Dorr Township - McRide	\$4,800	\$0	\$5,040	\$5,453
094755	Greenwood Township - McRide	\$4,800	\$0	\$5,040	\$5,453
094757	Grafton Township - McRide	\$5,900	\$0	\$5,580	\$8,180
094758	City of Harvard - McRide	\$7,329	\$0	\$8,896	\$10,732
094759	City of Marengo - McRide	\$7,571	\$0	\$5,927	\$8,688
094760	Village of Huntley - McRide	\$24,513	\$0	\$27,327	\$32,853
094761	Village of Johnsburg - McRide	\$6,395	\$0	\$5,862	\$8,570
094762	Village of Ringwood - McRide	\$843	\$0	\$857	\$1,131
094763	Nunda Township - McRide	\$7,200	\$0	\$7,560	\$8,180

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
094764	Village of Richmond - McRide	\$1,874	\$0	\$1,068	\$2,129
094766	Riley Township - McRide	\$2,400	\$0	\$2,520	\$2,727
094767	McHenry Township - McRide	\$7,200	\$0	\$7,560	\$8,180
094769	Richmond Township - McRide	\$2,400	\$0	\$2,520	\$2,727
094770	Local Match - Drug Free Communities 13-18	\$4,561	\$15,000	\$750	\$15,000
094900	Bad Debts	(\$425,991)	(\$250,000)	\$0	(\$250,000)
094901	Bad Debts Medicare Part A	(\$21,892)	(\$50,000)	\$0	(\$50,000)
094902	Bad Debts Medicare Part B	(\$42,783)	(\$40,000)	\$0	(\$40,000)
094903	Bad Debt Recovery - Med Part A	(\$30,245)	\$0	\$0	\$0
095000	Interest Income - Bank Accts	\$3,351,029	\$2,571,010	\$1,322,991	\$2,749,099
095005	Investments - Interest Income	(\$73,709)	\$0	\$358,904	\$428,000
095006	Unrealized Gain/Loss on Investments FMV Adjus	(\$748,710)	\$0	\$0	\$0
095010	Real Estate Tax Distribution Interest	\$19,561	\$425	\$0	\$425
095102	E'Bakery - Revolving Loan	\$488	\$1,788	\$433	\$494
095107	CL Hobby Partners LLC - Revolving Loan	\$8,524	\$9,798	\$0	\$0
095112	New Dimensions Prcsn Mch #2 - Revolving Loan	\$2,655	\$1,063	\$776	\$0
095113	Utility Specialists, Inc. - Revolving Loan	\$0	\$1,406	\$0	\$0
095114	Black Diamond Plumbing - Revolving Loan	\$7,240	\$6,893	\$3,558	\$5,515
096010	IDES Office Rental - Workforce Network	\$16,864	\$0	\$0	\$0
096011	IDES Office Rental - County Board	\$0	\$7,500	\$0	\$0
096015	Workforce Network Utilization Fee	\$15,014	\$15,000	\$7,507	\$15,000
096025	Sale of Highway Materials	\$23,142	\$25,000	\$1,000	\$25,000
096030	Sale of Fare Cards - McRide	\$9,060	\$10,000	\$4,424	\$20,000
096200	Insurance Recoveries - Property Claims	\$406,775	\$20,000	\$18,893	\$20,000
096201	Insurance Recoveries - Loss Fund & Reserve	\$52,000	\$2,500	\$0	\$2,500
096202	Insurance Recoveries -In House Workers Comp.	\$604	\$2,500	\$0	\$2,500
096207	Insurance Reimbursement - MCWN	\$2,618	\$0	\$0	\$0
096208	Insurance Reimbursement - McDOT	\$109,354	\$120,774	\$0	\$125,015
096209	Insurance Reimbursement - Valley Hi	\$0	\$294,846	\$0	\$330,976
096300	Auction Proceeds	\$139,278	\$68,000	\$7,855	\$63,500
096310	Donations	\$0	\$750	\$6,872	\$750
096311	Meal Tickets Sales	\$11,403	\$0	\$4,848	\$10,000
096315	Clerical	\$54	\$0	\$264	\$0
096316	Rebates	\$11,845	\$0	\$8,209	\$10,000
096322	Program Income	\$3,210	\$5,000	\$46,706	\$75,000
096350	Miscellaneous Income	\$104,361	\$83,943	\$2,218,001	\$98,406
096351	Employee Association Revenues - Misc. Income	\$0	\$0	\$647	\$0
096352	ATM Space Rental - Misc. Income	\$0	\$0	\$1,324	\$0
096400	Lease Proceeds	\$0	\$394,377	\$0	\$0
098000	Operating Transfer In	\$273,890	\$4,278,192	\$2,636,430	\$546,820
098001	Transfer In - From General Fund	\$1,759,592	\$0	\$1,364,582	\$880,637
098004	Transfer In - From RTA Sales Tax Fund	\$9,864,624	\$12,447,671	\$2,375,375	\$0
098005	Transfer In - From Mental Health Fund	\$410,943	\$0	\$0	\$0
098006	Transfer In - From Coroner Fund	\$9,000	\$0	\$0	\$9,000
098008	Transfer In - From Treasurer's Automation Fund	\$40,000	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2020**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Revenues Actual	FY 2019 Revenues Appropriated	FY 2019 Six Months Actual	FY 2020 Revenues Appropriated
098010	Transfer In - From Gen. Fd Hlth Ins. Employer Cc	\$9,735,765	\$11,498,834	\$6,046,660	\$13,343,340
098011	Transfer In - From Other Fds - Hlth Ins. Employer	\$2,864,530	\$3,721,027	\$868,914	\$3,642,803
098012	Transfer In - From Working Cash Funds	\$1,200	\$7,200	\$0	\$0
		\$197,944,360	\$205,520,851	\$53,800,251	\$197,310,968
099100	Utilization of Fund Balance	\$0	\$18,725,631	\$0	\$18,218,387
		<u>\$197,944,360</u>	<u>\$224,246,482</u>	<u>\$53,800,251</u>	<u>\$215,529,355</u>

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
301010	Regular Salaries - Non Union	\$60,193,924	\$29,938,832	\$26,651,787	\$33,790,540
301020	Regular Salaries - Union	\$539,080	\$29,294,549	\$2,500,909	\$27,423,778
302010	Part Time Salaries - Non Union	\$1,708,720	\$1,539,651	\$746,167	\$2,352,975
302020	Part Time Salaries - Union	\$1,395	\$1,099,818	\$13,502	\$77,260
302510	Holiday Pay - Non Union	\$1,457,913	\$1,549,301	\$751,930	\$1,741,117
302520	Holiday Pay - Union	\$1,963	\$2,076,793	\$51,204	\$1,436,315
303000	Per Diems	\$217,501	\$218,895	\$82,934	\$219,635
304010	Overtime Salaries - Non Union	\$1,782,979	\$83,750	\$620,405	\$343,600
304020	Overtime Salaries - Union	\$13,221	\$1,423,017	\$82,078	\$1,058,017
305010	Merit Pool - Non Union	\$0	\$805,728	\$0	\$874,810
305120	Merit Pool - Union	\$0	\$1,135,870	\$0	\$928,333
305200	Contingent - Salaries	\$0	\$84,990	\$0	\$88,210
305500	Compensated Absences	\$0	\$7,292	\$0	\$0
306510	Sick Leave Buy Back - Non Union	\$161,439	\$53,173	\$91,736	\$53,430
306520	Sick Leave Buy Back - Union	\$0	\$139,369	\$18,388	\$244,104
307000	Judges Supplemental - Cnty Contribution	\$9,500	\$10,500	\$4,750	\$10,500
308000	Vehicle Allowance	\$14,445	\$16,800	\$5,769	\$12,000
308500	Uniform Allowance	\$348,695	\$359,225	\$59,066	\$361,075
309000	Allowance for Open Positions	\$0	\$504,244	\$0	\$600,000
310510	Social Security/Cnty Contrib. - Non Union	\$4,448,362	\$4,030,558	\$1,948,319	\$4,291,999
310520	Social Security/Cnty Contrib. - Union	\$2,404	\$382,374	(\$2,404)	\$97,477
310610	Medicare/Cnty Contribution - Non Union	\$0	\$988,380	(\$112)	\$877,927
310620	Medicare/Cnty Contribution - Union	\$0	\$92,437	\$0	\$22,798
311010	IL Municipal Retirement - Non Union	\$8,189,122	\$7,520,159	\$3,567,684	\$7,969,880
311020	IL Municipal Retirement - Union	\$2,483	\$434,659	(\$2,483)	\$154,075
311100	Unfunded Pension Liability (GASB 68)	\$0	\$40,000	\$0	\$40,000
311300	401a Employer Contribution	\$0	\$0	\$0	\$8,000
314610	Health Insurance/Cnty Contrib. - Non Union	\$3,689,347	\$2,566,518	\$928,203	\$3,428,195
314620	Health Insurance/Cnty Contrib. - Union	\$0	\$1,460,001	\$0	\$641,700
316000	Workforce - Work Experience	\$163,315	\$211,389	\$34,364	\$245,977
317000	Reimb. To State Unemployment Ins.	\$57,169	\$98,500	\$43,653	\$103,500
400100	Contractual Services	\$1,551,774	\$1,710,610	\$637,292	\$3,291,830
400110	Green Facilities - Miscellaneous Contractual	\$0	\$0	\$0	\$48,231
400115	Outside Audit Services	\$180,861	\$167,000	\$40,857	\$175,000
400120	Security Services	\$83,517	\$95,697	\$34,279	\$97,851
400125	Federal Legislative Lobbyist	\$91,911	\$100,000	\$45,374	\$100,000
400130	Contractual Entertainment	\$5,360	\$0	\$2,420	\$7,000
400150	Temporary Services	\$0	\$0	\$63,543	\$13,094
400200	Cooperative Extension Service	\$70,000	\$70,000	\$70,000	\$70,000
400205	Economic Development Corp.	\$166,000	\$156,000	\$41,500	\$0
400210	Convention & Visitors Bureau	\$102,000	\$102,000	\$0	\$102,000
400215	Soil & Water Conservation	\$40,000	\$40,000	\$20,000	\$40,000
400220	Wetland Restoration Expenses	\$0	\$0	\$71,743	\$11,400
400500	Association Dues/Memberships	\$205,248	\$236,959	\$103,124	\$296,204
400600	Training	\$212,822	\$538,480	\$195,034	\$566,420

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
400610	Seminars	\$3,544	\$0	\$7,343	\$350
400620	In-service Training	\$21,257	\$0	(\$464)	\$0
400650	C.N.A. OBRA Training/Testing	\$0	\$150	\$0	\$150
400690	E911 Dispatcher Training	\$63,347	\$8,000	\$40,991	\$8,000
400700	Higher Education Tuition Reimbursement	\$60,234	\$16,500	\$355	\$56,000
400800	Subscriptions	\$117,123	\$80,050	\$71,267	\$123,533
400810	Newspapers/Magazines	\$0	\$0	\$949	\$605
400825	Digital Subscriptions	\$0	\$7,020	\$798	\$12,620
400910	Elections - Electoral Board	\$784	\$0	\$0	\$260
400920	Elections - Election Judge Training	\$67,100	\$10,000	\$23,650	\$70,000
400925	Elections - Extra Help	\$10,079	\$5,700	\$0	\$12,723
400930	Elections - Election Judge Expenses	\$1,604	\$20,000	\$0	\$24,240
400935	Elections - Voter Booth Setup	\$2,700	\$0	\$21,585	\$22,000
400940	Elections - Supply Transport	\$57,644	\$25,000	\$970	\$80,000
400950	Elections Supplies	\$438,841	\$150,000	\$63,590	\$325,000
400960	Elections Contingency	\$0	\$15,000	\$0	\$15,000
401500	Jurors Expense	\$204,783	\$175,000	\$92,361	\$175,000
402100	Medical Director	\$36,000	\$40,000	\$18,000	\$40,000
402210	Nursing Services - Registered Nurses	\$2,925	\$10,000	\$21,072	\$45,000
402220	Nursing Services - Licensed Practical Nurses	\$1,778	\$45,000	\$2,035	\$5,000
402230	Nursing Services - Certified Nursing Asst's	\$29,111	\$20,000	\$30,487	\$35,000
402250	Psychological/Psychiatric Services	\$86,685	\$90,850	\$51,720	\$97,650
402300	Professional Services	\$571,138	\$307,000	\$223,719	\$348,480
402310	Interpreters	\$11,429	\$26,000	\$10,633	\$22,500
403000	Business Ins. - Premium on Excess Insurance	\$320,149	\$420,238	\$319,053	\$384,946
403010	Business Ins. - Liability Insurance	\$500	\$155,000	\$530	\$243,975
403030	Business Ins. - In-House Non-Wkr Comp. Claims	\$0	\$2,250	\$0	\$2,250
403034	Business Ins. - Specific Insurance	\$667,730	\$709,147	\$677,515	\$744,777
403035	Business Ins. - Miscellaneous	\$14,251	\$18,715	\$7,715	\$11,000
403040	Business Ins. - Property Claims	\$150,919	\$170,000	\$79,300	\$170,000
403045	Business Ins. - In-House Workers Compensation	\$29,534	\$50,000	(\$4,044)	\$45,000
403050	Business Ins. - Directors Liability	\$31,752	\$34,400	\$33,178	\$35,240
403080	Business Ins. - Property/Casualty Special Funds	\$109,354	\$120,774	\$0	\$125,015
403100	Risk Management Loss Fund & Reserve	\$789,775	\$1,085,000	\$64,815	\$1,070,000
404000	Prisoner Transport	\$33,645	\$22,500	\$3,804	\$30,000
404600	Health Insurance Benefit Expense	\$2,257,998	\$17,143,997	\$7,427,634	\$19,120,843
404605	Medical Insurance Claims	\$16,617,408	\$0	\$1,393,855	\$200,000
404610	Dental Insurance Claims	\$0	\$1,165,755	\$522,660	\$895,000
404625	Medical Claims Adjustments	\$1,020	\$0	\$0	\$0
404635	Access Fee	\$238	\$0	\$0	\$0
404660	Health Insurance Administration Fees	\$40,531	\$0	\$9,206	\$0
404700	COBRA Administration	\$4,550	\$7,800	\$1,250	\$7,800
404705	Health Insurance ACA Reporting	\$2,456	\$10,500	\$2,424	\$5,000
404710	Employee Wellness Plan Administration	\$0	\$10,000	\$8,294	\$10,000
404715	Employee Flex/Health Savings Account Administ	\$0	\$10,800	\$5,408	\$10,800

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
404720	Employer Health Savings Account Incentive	\$0	\$300,000	\$246,321	\$325,000
404725	Employee Assistance Program	\$14,551	\$15,000	\$6,131	\$15,000
404750	Employee Premium Contribution - Dental	\$0	(\$296,715)	(\$95,473)	(\$295,000)
404752	Employee Paid COBRA and Direct Payments	(\$22,817)	\$0	(\$43,786)	\$0
404754	Employee Premium Contribution - Health	\$0	(\$3,597,021)	(\$1,467,968)	(\$3,532,400)
404800	Employee Life Insurance - Cnty Funded	\$30,000	\$36,500	\$35,674	\$36,500
404805	Health Insurance Premiums - Local 150 Members	\$132,175	\$842,400	\$340,250	\$797,700
404810	Employee Wellness Incentives	\$38,340	\$90,000	\$37,026	\$115,000
404815	Employee Uniform Expense	\$68,469	\$58,129	\$22,602	\$57,747
404820	Employee Relations	\$2,506	\$2,700	\$2,781	\$3,150
404825	Employee Wellness Programs	\$0	\$20,000	\$637	\$20,000
404915	Pre-Employment Physical	\$32,523	\$32,675	\$10,433	\$29,100
404920	Merit Commission - New Recruits Testing/Patrol	\$22,367	\$35,000	\$26,101	\$35,000
404925	Applicant Background Check	\$2,563	\$2,300	\$788	\$4,700
405000	Investigations	\$22,393	\$23,800	\$9,466	\$29,100
405500	Contractual Printing	\$105,286	\$134,655	\$42,541	\$127,040
406000	Legal Notices & Advertising	\$156,243	\$228,381	\$34,512	\$160,201
406010	Help Wanted Advertisement	\$690	\$0	\$999	\$1,100
407000	Workforce Program - Child Care	\$2,853	\$3,600	\$340	\$1,600
407050	Workforce - Stipends	\$42	\$0	\$4,906	\$10,000
407100	Workforce Program - Academic Education	\$0	\$61,500	\$0	\$40,500
407110	Workforce Program - Utilization Expense	\$15,014	\$16,000	\$7,507	\$16,000
407115	Workforce Program - Vocational Training	\$550,566	\$320,700	\$253,023	\$415,000
407120	Workforce Program - Employer OJT Reimburse	\$60,207	\$67,920	\$16,422	\$70,000
407125	Workforce Program - Incumbent Worker Reimbu	\$48,279	\$97,000	\$53,890	\$90,000
407130	Workforce Program - Transportation	\$17,050	\$20,000	\$3,222	\$18,000
407135	Workforce Program - Tools	\$1,000	\$500	\$0	\$250
407140	Workforce Program - Clothing/Uniforms	\$1,716	\$2,500	\$421	\$700
407145	Workforce Program - Incentive Gift Cards	\$13,500	\$1,500	\$0	\$2,000
407150	Workforce Program - Incentive Gas Cards	\$0	\$1,500	\$0	\$2,000
407200	Workforce Program - Non ITA Vocational Training	\$0	\$3,000	\$12,123	\$2,500
407210	Workforce Program - Non ITA Academic Training	\$0	\$1,000	\$0	\$800
407220	Workforce Program - Non ITA Tools	\$0	\$50	\$34	\$50
407230	Workforce Program - Non ITA Clothing/Uniforms	\$0	\$50	\$13	\$100
407235	Workforce Program - Non ITA Incentive Gift Card	\$333	\$50	\$0	\$100
407240	Workforce Program - Non ITA Incentive Gas Car	\$135	\$50	\$0	\$100
409600	Telecommunications	\$511,485	\$530,975	\$168,622	\$550,331
409620	Cellular Phone Service	\$18,766	\$20,850	\$21,225	\$26,980
409640	Internet Service Providers	\$56,992	\$46,400	\$31,859	\$46,520
409650	E-911 Line Costs	\$336,080	\$475,000	\$148,789	\$535,000
409690	Direct TV Subscription	\$13,344	\$13,000	\$6,202	\$15,000
409700	Property Appraisal Service	\$1,500	\$1,700	\$0	\$25,200
409800	Safety Compliance	\$82,500	\$127,425	\$15,850	\$134,200
409810	Safety Compliance - Vaccines	(\$1,907)	\$3,000	\$0	\$4,000
409815	Safety Compliance - Bloodborn Pathogen/OSHA	\$1,064	\$2,000	\$111	\$1,000

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
409820	Safety Compliance - Medical Waste Disposal	\$17,150	\$15,000	\$2,950	\$12,000
409830	Safety Compliance - Gloves	\$29,642	\$33,000	\$13,802	\$33,000
410100	Building Rental	\$85,301	\$79,050	\$45,748	\$114,913
410110	Rental Agreements	\$0	\$0	\$1,250	\$0
410115	Medical Equipment Rental	\$29,783	\$35,220	\$16,677	\$34,000
410120	Equipment Rental	\$212	\$9,700	\$1,645	\$12,720
410140	Vehicle Rental	\$0	\$0	\$292	\$0
410200	Leasing - Office Equipment	\$23,553	\$10,200	\$11,072	\$21,000
410500	Utilities - Light & Power	\$874,528	\$957,512	\$340,342	\$947,771
410510	Utilities - Highway Lighting System Power	\$83,399	\$93,636	\$37,124	\$85,000
410525	Utilities - Heating/Gas	\$194,161	\$228,034	\$127,027	\$224,540
410550	Utilities - Water & Sewer	\$134,881	\$191,400	\$77,879	\$233,692
412000	Photocopying - Per Page Cost/Supplies	\$64,573	\$81,000	\$30,401	\$101,000
413000	Maintenance Agreements	\$518,693	\$1,072,656	\$580,075	\$865,455
413001	Maint. Agreement - StarComm Radio System	\$247,517	\$281,218	\$104,310	\$357,366
413002	Maint. Agreement - StarCom Tower Equip.	\$10,680	\$0	\$0	\$0
413003	Maint. Agreement - StarCom Trunc Lines	\$0	\$11,000	\$0	\$40,956
413010	Operating Leases	\$0	\$0	\$17,604	\$0
413050	McHenry Cnty Fiber Consortium	\$42,510	\$42,512	\$42,510	\$42,510
413100	Maintenance of Office Equipment	\$8,499	\$8,690	\$1,843	\$4,670
413150	Highway Maintenance Contracts	\$4,750,212	\$6,625,134	\$83,231	\$6,649,000
413155	Traffic Signal/Highway Lighting Maintenance	\$336,912	\$364,140	\$82,765	\$371,400
414100	Juvenile Offender Service	\$61,342	\$60,000	\$12,694	\$15,000
414110	Juvenile Placement	\$243,965	\$375,000	\$83,769	\$300,000
414120	Juvenile Detention	\$217,725	\$250,000	\$54,960	\$235,000
414130	Adult Probation Programs	\$4,193	\$10,000	\$5,218	\$15,000
414140	Electronic Monitoring	\$40,247	\$40,500	\$14,736	\$40,500
414500	Health Care of Prisoners	\$1,595,072	\$1,583,532	\$812,487	\$1,675,200
414510	Miscellaneous Care of Prisoners	\$55,536	\$65,000	\$10,107	\$65,000
415100	Nursing Home Bed Registration Fee	\$304,121	\$315,000	\$0	\$310,000
416000	Autopsies	\$96,514	\$147,450	\$16,204	\$147,450
416100	Autopsy Transportation	\$21,285	\$21,000	\$6,857	\$21,000
420010	Veterans Assistance - Emergency Assistance	\$1,009	\$17,500	\$0	\$14,583
420020	Veterans Assistance - Shelter	\$36,516	\$102,000	\$17,270	\$84,997
420025	Veterans Assistance - Independent Living	\$5,613	\$13,700	\$1,270	\$11,416
420030	Veterans Assistance - Electric	\$4,978	\$14,200	\$530	\$11,833
420031	Veterans Assistance - Heating Fuel	\$2,751	\$9,200	\$1,284	\$7,666
420032	Veterans Assistance - Telephone	\$764	\$2,200	\$240	\$1,833
420033	Veterans Assistance - Trash	\$417	\$1,250	\$270	\$1,042
420034	Veterans Assistance - Water/Sewer	\$1,493	\$7,800	\$953	\$6,000
420040	Veterans Assistance - Gasoline	\$0	\$500	\$0	\$500
420041	Veterans Assistance - Transport	\$616	\$4,200	\$1,346	\$3,500
420045	Veterans Assistance - Food Vouchers	\$2,000	\$7,450	\$500	\$6,208
423200	Transit Services	\$1,169,880	\$1,335,000	\$301,325	\$1,485,000
424505	Physical Therapist Services - Medicare Part A	\$172,302	\$181,000	\$135,476	\$284,000

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
424510	Physical Therapist Services - Medicare Part B	\$159,937	\$187,000	\$36,954	\$74,000
424515	Physical Therapist Services - Medicaid	\$38	\$0	\$0	\$0
424520	Physical Therapist Services - Private Pay	\$22,951	\$21,000	\$4,359	\$29,000
424605	Speech Therapist Services - Medicare Part A	\$56,016	\$75,000	\$36,996	\$76,000
424610	Speech Therapist Services - Medicare Part B	\$62,004	\$57,000	\$20,916	\$37,000
424620	Speech Therapist Services - Private Pay	\$4,546	\$8,000	\$989	\$6,000
424625	Speech Therapist Services - Hospice	\$732	\$0	\$535	\$0
424705	Occupational Therapist Services - Medicare Part	\$149,005	\$158,000	\$115,689	\$242,000
424710	Occupational Therapist Services - Medicare Part	\$97,715	\$112,000	\$23,400	\$44,000
424715	Occupational Therapist Services - Medicaid	\$75	\$0	\$0	\$0
424720	Occupational Therapist Services - Private Pay	\$20,852	\$19,000	\$3,789	\$25,000
424800	Medical Services	\$196,474	\$249,710	\$125,665	\$258,017
424805	Medical Services - Medicare Part A	\$12,767	\$3,000	\$9,115	\$10,000
424830	Medical Services - Medical Transport	\$0	\$500	\$275	\$500
424840	Medical Services - Dental / Medicaid	\$24,405	\$10,000	\$9,485	\$10,000
424860	X-Ray and Lab - Medicare Lab	\$12,268	\$11,000	\$6,349	\$12,000
424865	X-Ray and Lab - X-Ray Medicare Part A	\$4,304	\$5,000	\$2,715	\$5,000
424871	X-Ray and Lab - X-Ray Private Pay	\$120	\$0	\$0	\$0
426000	Veterinarian Service	\$28,210	\$34,000	\$7,339	\$27,000
427100	Court Reporters Transcription	\$57,144	\$75,400	\$3,755	\$56,000
427200	Expert Witness Fee	\$12,033	\$23,000	\$12,248	\$22,000
427300	Case Related Service Fee	\$1,291	\$2,500	\$577	\$3,200
427400	Miscellaneous Trial Expense	\$2,060	\$3,500	\$1,024	\$3,000
427500	Outside Court Reporter Services	\$5,047	\$2,000	\$27,318	\$18,500
430300	Repair & Maint. - Machinery & Equipment	\$28,198	\$44,715	\$13,802	\$38,600
430410	Repair & Maint. - Furniture & Fixtures	\$713	\$2,500	\$0	\$2,500
430500	Repair & Maint. - Building & Grounds	\$366,850	\$490,906	\$133,775	\$424,300
430510	Repair & Maint. - Elevator Maintenance	\$6,613	\$6,000	\$9,823	\$7,000
430520	Repair & Maint. - Fire Protection System	\$12,457	\$9,500	\$2,663	\$10,000
430590	Repair & Maint. - Heavy Machinery	\$85,767	\$113,414	\$28,996	\$119,614
430600	Repair & Maint. - Vehicles	\$282,298	\$355,410	\$107,740	\$353,410
430610	Repair & Maint. - Vehicles -Film Library Fds	\$47	\$0	\$0	\$0
430700	Physical Plant Maintenance	\$4,025	\$5,000	\$2,281	\$5,000
430710	Building Additions & Buildouts	\$0	\$0	\$0	\$0
430800	Repair & Maint. - Communication Radios	\$10,886	\$10,500	\$5,475	\$10,500
430810	Repair & Maint. - Radar Repairs	\$7,843	\$3,000	\$679	\$5,000
430900	Marine Unit /Contractual Service	\$19,205	\$40,000	\$6,311	\$37,000
430910	Marine Unit /Contractual Services - Utilities	\$2,438	\$0	\$1,201	\$3,000
431100	Repair & Maint. - Computer Hardware & Equipme	\$7,501	\$16,900	\$8,792	\$15,000
432100	Computer Software Support & Maintenance	\$2,323,607	\$2,304,674	\$1,682,321	\$2,524,031
432105	Property Tax Software Support & Maintenance	\$110,250	\$110,250	\$82,688	\$116,000
432110	Permitting/Plans Review Software Support & Mai	\$0	\$75,000	\$0	\$37,500
432115	PD/SAO Case Management Software Support &	\$119,000	\$138,600	\$144,957	\$145,000
432120	Agenda Mgmt/Streaming Services	\$22,800	\$24,800	\$12,400	\$43,300
432125	Microsoft D365 FO Support and Maintenance	\$0	\$0	\$0	\$191,100

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
432500	Computer Professional Services	\$7,194	\$6,350	\$0	\$6,250
433800	Microfilming Services	\$10,626	\$0	\$4,677	\$5,000
434500	Towing & Storage	\$12,059	\$14,500	\$6,011	\$10,500
435500	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
437000	Legal Services	\$90,304	\$329,750	\$41,525	\$277,350
437010	Legal Services - Negotiations	\$29,268	\$0	\$25	\$100
437020	Legal Services - Grievances	\$568	\$0	\$125	\$200
437030	Legal Services - Interest Arbitration	\$4,948	\$0	\$0	\$0
437100	Special Public Defenders	\$194,250	\$225,000	\$111,000	\$249,000
437200	Appellate Prosecutor	\$36,000	\$36,000	\$36,000	\$36,000
439500	Food Service	\$700,177	\$700,000	\$293,203	\$715,000
439700	Special Services	\$11,447	\$20,843	\$4,628	\$20,843
442300	Grants to Agencies	\$2,682,318	\$3,551,580	\$872,394	\$4,002,035
442600	PSAP Reimbursement Award	\$150,000	\$150,000	\$0	\$150,000
442700	Scholarships	\$1,000	\$5,000	\$0	\$0
443500	Consultants	\$312,098	\$311,150	\$197,831	\$531,075
443520	Highway Engineering & Consulting	\$3,606,043	\$4,456,000	\$751,010	\$8,065,000
443550	Consultants - EPA Water System	\$13,489	\$0	\$12,345	\$30,000
443551	Consultants - EPA Wastewater	\$15,946	\$0	\$0	\$0
443554	Consultants - Pharmacy	\$1,536	\$1,600	\$768	\$1,600
443555	Consultants - Social Work	\$3,745	\$0	\$527	\$4,000
443556	Consultants - Medical Records	\$1,119	\$1,100	\$564	\$1,100
443558	Consultants - Dietitian	\$11,311	\$0	\$0	\$0
443559	Consultants - Medicare Nurse	\$0	\$2,500	\$0	\$0
443560	Consultants - Activity	\$3,542	\$0	\$445	\$3,500
443800	Special Studies	\$0	\$5,000	\$0	\$0
444100	Toxicology Laboratory	\$24,042	\$27,000	\$6,066	\$27,000
444140	Private Lab Services	\$11,996	\$25,500	\$7,176	\$27,500
444900	Garbage Disposal	\$50,025	\$63,939	\$23,496	\$77,680
445000	Snow Removal	\$122,857	\$121,980	\$96,156	\$132,156
445100	Lawn Maintenance	\$120,334	\$116,500	\$57,743	\$122,550
445200	Janitorial Services	\$49,937	\$58,201	\$27,117	\$67,728
449000	Surety Bond Premium	\$3,110	\$4,000	\$100	\$3,000
457000	Contingency	\$281,864	\$512,308	\$82,607	\$510,024
458000	Exhumation & Burial Expense	\$4,964	\$6,000	\$4,500	\$6,000
459100	License Charges	\$4,541	\$7,300	\$3,404	\$14,245
459110	License Charges - Lab License	\$150	\$0	\$0	\$150
459120	License Charges - Lab License	\$100	\$0	\$0	\$0
462001	Inmate Services - Haircuts	\$24,809	\$123,000	\$10,750	\$25,000
462002	Inmate Services - Workers Payroll	\$43,429	\$0	\$20,046	\$45,000
462003	Inmate Services - Extra Meals	\$20,747	\$0	\$6,919	\$20,000
462004	Inmate Services - Cable/TV	\$6,683	\$0	\$3,347	\$6,800
462005	Inmate Services - Shipment of Inmate Property	\$1,923	\$0	\$815	\$1,900
462006	Inmate Services - Newspapers	\$8,923	\$0	\$8,923	\$0
480900	Client Services	\$9,984,430	\$10,055,081	\$3,381,214	\$10,046,083

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
490000	Credit Card Service Fees	\$0	\$0	\$281	\$500
500600	Training Equipment < \$5,000	\$30,083	\$27,500	\$12,659	\$33,500
501000	Office Supplies	\$217,312	\$247,518	\$93,909	\$247,170
501010	Promotional Items	\$1,481	\$3,500	\$464	\$5,000
501200	Engineering Surveying Supplies	\$3,045	\$6,300	\$905	\$6,200
501210	Graphic Supplies	\$3,370	\$6,500	\$3,163	\$6,500
501500	Paper & Forms (Bulk)	\$47,930	\$47,782	\$12,069	\$44,644
503000	Postage	\$428,627	\$435,130	\$239,915	\$427,927
504000	Mileage Reimbursement	\$79,365	\$107,859	\$28,138	\$113,135
505000	Meeting Expense	\$188,773	\$276,662	\$41,778	\$267,565
505010	Meeting Expense - Meal Reimbursement	\$1,914	\$300	\$5,886	\$6,150
505020	Meeting Expense - Hotel Reimbursement	\$11,082	\$5,950	\$32,260	\$28,376
505035	Meeting Expense - Airfare	\$2,017	\$0	\$7,987	\$6,300
505040	Meeting Expenses - Travel - Bus/Taxi/Train/Parki	\$638	\$0	\$3,331	\$5,000
505100	Sheriff Training Expenses	\$61,373	\$69,225	\$62,567	\$91,613
506000	Photography	\$1,127	\$4,760	\$4,520	\$5,760
507000	Miscellaneous Supplies	\$65,864	\$236,411	\$79,803	\$229,822
507200	Departmental Supplies	\$36,952	\$0	\$108	\$9,000
507205	Rehab Supplies	\$84,337	\$0	\$0	\$0
507215	Linen Supplies	\$46,736	\$24,000	\$7,661	\$24,000
507220	Disposable Linen Supplies	\$5,543	\$3,000	\$394	\$2,000
507225	Disposable Diapers	\$60,367	\$70,000	\$28,871	\$70,000
507230	Activity Staff Reimb.	\$971	\$0	\$233	\$1,000
507235	Water Softner Salt	\$6,313	\$6,500	\$4,089	\$6,500
508000	Medical Supplies	\$158,081	\$272,602	\$73,103	\$228,960
508015	Medical Supplies - Personal Protective Equip.	\$120	\$0	\$0	\$0
508035	Medical Supplies - Personal Care Items	\$11,598	\$0	\$411	\$1,000
508100	Medical Supplies - Autopsy Supplies	\$1,524	\$0	\$0	\$0
508500	Medication	\$86,122	\$97,000	\$36,048	\$95,000
508510	Medication - Public Aid Drugs	\$1,546	\$1,500	\$174	\$1,000
508520	Medication - Medicare	\$70,762	\$140,000	\$61,178	\$130,000
508525	Medication - Insurance HMO	\$5,302	\$4,000	\$3,502	\$14,000
508530	Medication - Stock Supply	\$17,169	\$17,000	\$10,885	\$20,000
508540	Medication - Oxygen	\$16,505	\$20,000	\$9,278	\$20,000
509900	Miscellaneous Commodities	\$49,265	\$82,523	\$31,394	\$89,118
509910	Misc. - Furniture & Fixtures	\$4,584	\$0	\$369	\$0
509920	Misc. - Equip. < \$2,500	\$27,345	\$0	\$1,022	\$1,000
511400	Office Equipment < \$5,000	\$66,945	\$76,641	\$39,827	\$98,788
511500	Computer Components < \$5,000	\$125,199	\$196,577	\$67,410	\$128,171
512000	Computer Software < \$5,000	\$126,748	\$118,518	\$34,423	\$111,148
513500	Automotive Equip. < \$5,000	\$591	\$2,000	\$95	\$2,000
513510	Furniture & Fixtures < \$5,000	\$3,733	\$0	\$3,723	\$12,000
513515	Security Equipment < \$5,000	\$23,527	\$30,000	\$13,073	\$30,000
513520	Machinery & Equip. < \$5,000	\$12,357	\$7,500	\$1,094	\$7,000
513600	Equipment Parts	\$292,122	\$346,550	\$135,780	\$352,046

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
515000	Cleaning Materials	\$221,275	\$261,450	\$85,682	\$262,753
515020	Cleaning Materials - Supplies/Paper Products	\$11,584	\$0	\$603	\$0
516000	Fuel, Oil, and Grease	\$621,961	\$750,900	\$185,173	\$600,250
516001	Fuel, Oil, and Grease - Jail Transports	\$0	\$0	\$835	\$0
516010	Fuel, Oil, and Grease - Gasoline	\$1,151	\$1,000	\$30,756	\$81,050
516020	Fuel, Oil, and Grease - Diesel Fuel	\$17,815	\$750	\$86,562	\$160,700
516030	Fuel, Oil, and Grease - Film Library Funds	\$291	\$0	\$220	\$0
517000	Food	\$437,270	\$431,000	\$222,448	\$495,600
517010	Food - Drinking Water	\$3,938	\$4,000	\$1,955	\$4,285
517040	Food - Diet RX Supplement	\$41,214	\$45,000	\$20,235	\$51,000
518100	Food - Animal	\$3,096	\$5,000	\$965	\$5,000
518200	K-9 Expenses	\$10,080	\$18,700	\$11,957	\$18,700
518300	Livestock Claims	\$0	\$350	\$0	\$350
519000	Highway Materials	\$880,948	\$1,005,838	\$561,086	\$1,099,739
521000	Publications (Books, Manuals)	\$98,186	\$111,200	\$45,257	\$117,500
522000	Tax Transfer Stamps	\$1,766,448	\$1,716,667	\$471,249	\$1,716,000
525100	Promotional Events	\$21,452	\$19,410	\$1,914	\$26,835
528000	Range Supplies	\$82,167	\$80,900	\$74,459	\$80,900
529000	Marine Unit - Commodities	\$9,612	\$15,500	\$5,821	\$15,500
531001	Inmate Supplies - Books & Entertainment	\$13,704	\$0	\$3,227	\$12,500
531002	Inmate Supplies - Indigent Supplies	\$26,819	\$0	\$9,784	\$26,000
531003	Inmate Supplies - Inmate Law Library	\$19,220	\$0	\$17,568	\$20,000
531005	Inmate Supplies - Intake Supplies	\$18,248	\$0	\$4,182	\$19,000
531006	Inmate Supplies - Inmate Health & Safety	\$7,258	\$0	\$13,650	\$7,500
531007	Inmate Supplies - Inmater Worker Supplies	\$6,143	\$0	\$235	\$5,500
531008	Inmate Supplies - Printing/Office Supplies	\$12,080	\$0	\$144	\$13,000
531009	Inmate Supplies - Other	\$5,581	\$210,000	\$1,570	\$210,000
600000	Operating Capital	\$321,346	\$106,534	\$0	\$0
602000	Vehicles > \$5,000	\$727,620	\$718,500	\$183,093	\$810,000
602010	Vehicles > \$5,000 - Squad Car Replacement Fee	\$20,000	\$20,000	\$0	\$20,000
603000	Furniture & Fixtures > \$5,000	\$53,997	\$95,000	\$81,645	\$248,000
604000	Machinery & Equipment > \$5,000	\$556,724	\$843,000	\$294,680	\$1,019,751
605000	Computer Technology/Equip. > \$5,000	\$3,280,306	\$988,377	\$1,113,399	\$557,305
606000	Election Equipment > \$5,000	\$2,145,063	\$0	\$0	\$0
607000	Building Improvements	\$460,252	\$50,000	\$801,824	\$618,719
607400	Capital Project Contingency	\$0	\$355,000	\$0	\$716,000
607600	Property Acquisition	\$0	\$0	\$384,133	\$2,200
607700	Land Improvements	\$2,109,858	\$30,000	\$163	\$30,000
608005	Capital Projects - Radios	\$0	\$2,241,129	\$2,241,129	\$1,221,500
609000	Highway Right of Way	\$11,448,040	\$2,457,507	\$159,945	\$1,350,000
609500	Highway Construction	\$6,827,718	\$12,914,542	\$1,154,942	\$15,395,515
620100	Depreciation Expense - Enterprise Funds	\$429,952	\$0	\$0	\$0
631000	State Vaccine Utilized	\$278,154	\$300,000	\$0	\$300,000
650000	Lease Pymts - Multi-Function Peripheral (MFP)	\$99,749	\$93,768	\$39,613	\$101,400
650010	Lease Pymts - 2018 Toughbooks	\$0	\$58,815	\$34,549	\$57,086

**County of McHenry
Fiscal Year 2020**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Months Actual	FY 2020 Expenditures Appropriated
650025	Lease Pymts - 2015 PC & Toughbooks	\$261,575	\$271,465	\$271,465	\$68,655
650030	Lease Pymts - 2015 Laptops	\$62,835	\$65,073	\$65,072	\$4,501
650035	Lease Pymts - 2016 SANs	\$425,769	\$430,517	\$0	\$435,318
650040	Lease Pymts - 2016 Toughbook Lease	\$22,681	\$23,219	\$23,219	\$24,908
650500	Lease Pymts - Avaya Phone System	\$117,624	\$12,000	\$51,010	\$117,624
650600	Lease Pymts - 2015 Radio Dispatch Consoles	\$38,316	\$0	\$0	\$0
660000	Debt Service Pymts	\$1,815,000	\$3,931,596	\$3,855,000	\$1,125,000
661000	Debt Interest Paid	\$375,587	\$187,752	\$170,001	\$140,499
662000	Bad Debt Expense	\$0	\$125,000	\$0	\$245,000
670000	Operating Transfer Out	\$12,358,048	\$16,712,363	\$2,430,664	\$1,447,957
670025	Operating Transfer Out to Debt Service	\$0	\$0	\$1,704,594	\$0
670090	Operating Transfer Out to Health Insurance	\$8,910,947	\$11,498,834	\$5,982,803	\$13,348,001
670100	Operating Transfer Out to General Fund	\$1,200	\$20,700	\$2,241,129	\$15,100
		<u>\$205,375,340</u>	<u>\$215,985,447</u>	<u>\$88,908,552</u>	<u>\$211,515,139</u>
681000	Fund Balance Enhancement	\$0	\$8,261,035	\$0	\$4,014,216
		<u>\$205,375,340</u>	<u>\$224,246,482</u>	<u>\$88,908,552</u>	<u>\$215,529,355</u>

County of McHenry, Illinois
Fiscal Year 2020 Budget

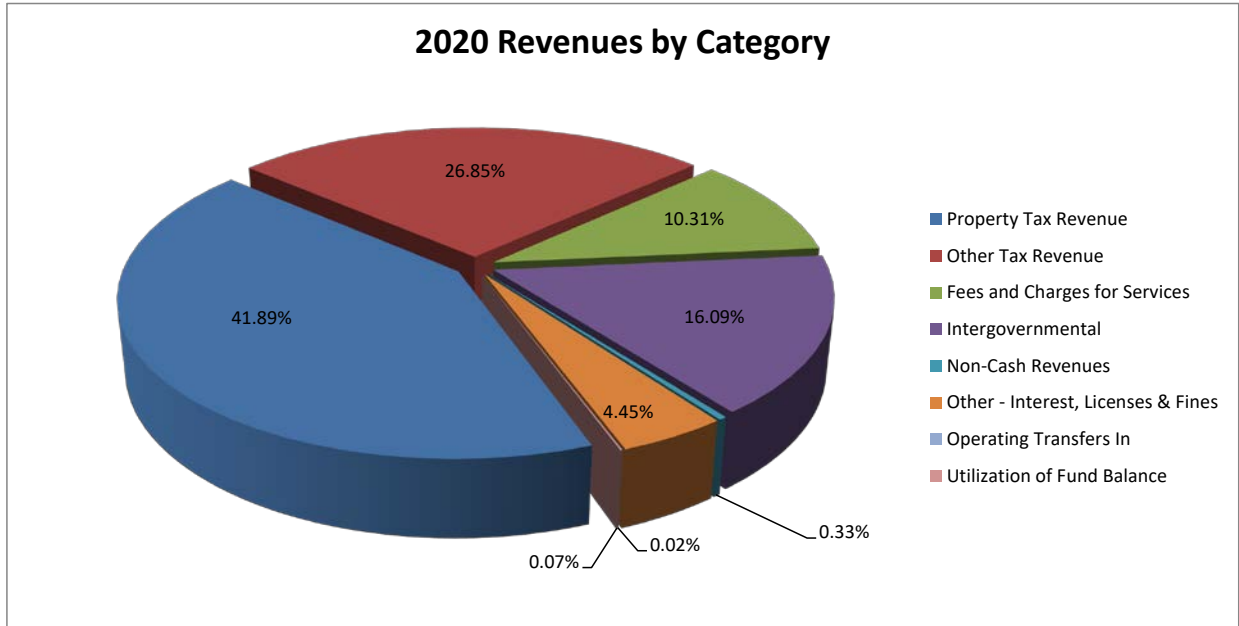


Fiscal Year 2020
Budget Summaries
General Fund

**County of McHenry
Fiscal Year 2020**

Revenues by Category - General Fund

Category No.	Category Description	FY 2017 Revenue Actual	FY 2018 Revenue Actual	FY 2019 Revenue Appropriated	FY 2019 Six Month Actual	FY 2020 Revenue Appropriated
70	Property Tax Revenue	\$44,313,958	\$39,726,571	\$42,260,904	\$2,043,376	\$38,050,673
71	Other Tax Revenue	\$21,149,043	\$22,511,814	\$22,912,500	\$6,830,464	\$24,385,257
75	Licenses and Permits	\$1,213,572	\$1,399,453	\$1,153,500	\$836,046	\$1,218,500
76	Fines and Forfeitures	\$951,148	\$1,099,127	\$1,025,500	\$541,475	\$1,078,000
80	Fees and Charges for Services	\$9,258,683	\$8,841,361	\$9,051,327	\$3,983,280	\$9,367,885
93	Non-Cash Revenues	\$272,981	\$267,956	\$300,000	\$0	\$300,000
94	Intergovernmental	\$12,994,961	\$15,274,956	\$13,823,943	\$4,767,105	\$14,612,386
95	Interest Income	\$526,937	\$917,648	\$1,254,650	\$569,529	\$1,708,100
96	Other Income	\$184,631	\$94,606	\$447,977	\$2,127,997	\$35,000
98	Operating Transfers In	\$4,854,820	\$335,445	\$2,276,029	\$2,241,129	\$14,200
		\$95,720,733	\$90,468,937	\$94,506,330	\$23,940,400	\$90,770,001
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$0	\$1,343,385	\$0	\$59,631
		\$95,720,733	\$90,468,937	\$95,849,715	\$23,940,400	\$90,829,632

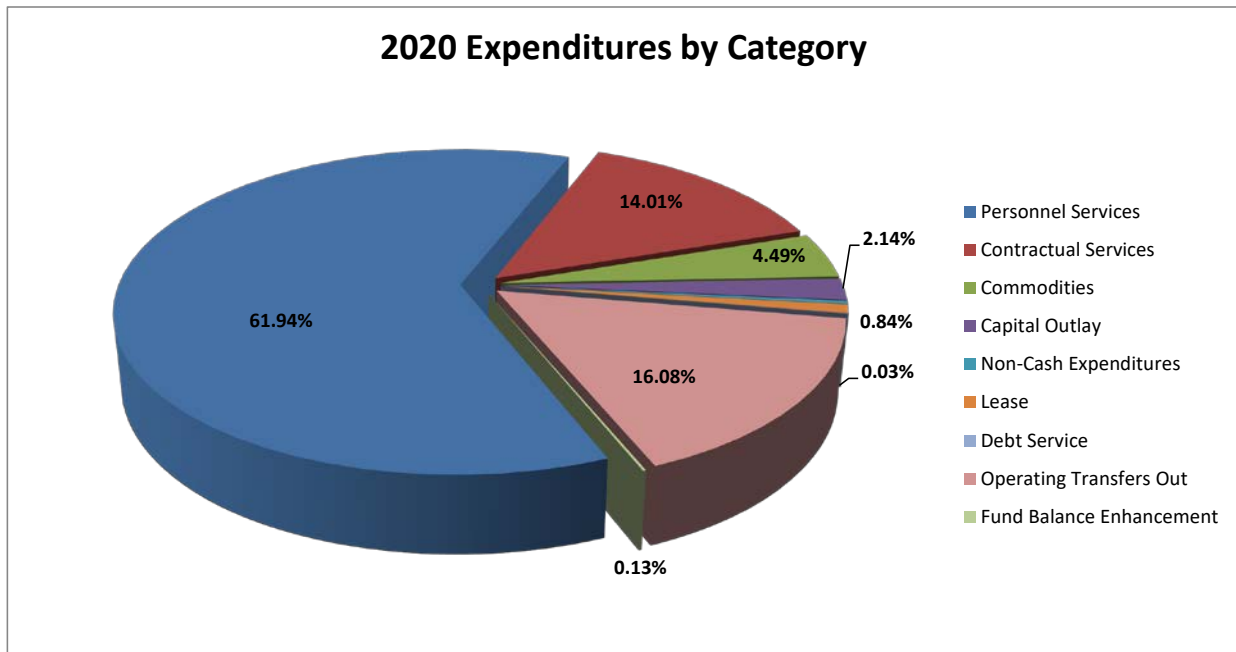


⁽¹⁾ Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2020**

Expenditures by Category - General Fund

Category No.	Category Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Actual	FY 2019 Expenditures Appropriated	FY 2019 Six Month Actual	FY 2020 Expenditures Appropriated
30	Personnel Services	\$52,295,357	\$53,044,155	\$55,814,794	\$25,377,502	\$56,261,488
40	Contractual Services	\$10,369,188	\$11,180,282	\$11,918,530	\$5,415,755	\$12,726,179
50	Commodities	\$3,717,589	\$3,740,759	\$3,947,488	\$1,435,843	\$4,082,703
60	Capital Outlay	\$3,658,446	\$7,450,397	\$4,208,540	\$4,036,512	\$1,947,175
63	Non-Cash Expenditures	\$243,712	\$278,154	\$300,000	\$0	\$300,000
65	Lease	\$1,708,373	\$1,004,940	\$917,583	\$476,118	\$766,522
66	Debt Service	\$73,829	\$47,265	\$30,856	\$23,990	\$30,000
67	Operating Transfers Out	\$20,227,414	\$10,981,799	\$13,286,172	\$7,687,397	\$14,601,106
	TOTAL	\$92,293,907	\$87,727,752	\$90,423,963	\$44,453,118	\$90,715,172
68	Fund Balance Enhancement	\$0	\$0	\$5,425,752	\$0	\$114,460
		\$92,293,907	\$87,727,752	\$95,849,715	\$44,453,118	\$90,829,632



(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 2020**

Revenues by Department - General Fund

Dept	Department Description	FY 2018 Revenue Actual	FY 2019 Revenue Appropriated	FY 2019 Six Months Actual	FY 2020 Revenue Appropriated
5	Supervisor of Assessments	\$61,203	\$62,538	\$26,028	\$62,788
7	County Board Chair	\$15,028	\$0	\$0	\$0
10	Planning and Development	\$908,028	\$505,150	\$355,554	\$579,550
12	County Board & Liquor Comm	\$747,899	\$744,000	\$435,176	\$766,000
14	County Clerk	\$526,964	\$271,750	\$123,664	\$318,150
15	County Recorder	\$3,833,523	\$3,595,231	\$1,578,195	\$3,396,000
16	Facility Management	\$22,399	\$20,268	\$6,233	\$21,709
17	County Treasurer	\$2,288,631	\$2,301,000	\$546,825	\$2,867,000
18	Administrator	\$1,528	\$3,400	\$763	\$1,700
20	Information Technology	\$5,200	\$5,200	\$0	\$5,200
21	Educational Service Region	\$127,587	\$160,811	\$50,900	\$162,035
31	County Coroner	\$9,000	\$9,000	\$0	\$9,000
32	County Sheriff	\$12,004,580	\$10,857,590	\$5,495,046	\$11,835,562
34	Emergency Management Agency	\$155,505	\$75,825	\$76,668	\$116,221
41	Clerk of the Circuit Court	\$3,852,358	\$4,061,800	\$1,967,053	\$4,097,750
42	Circuit Court	\$163,172	\$160,000	\$98,313	\$160,000
43	Court Services	\$1,542,931	\$1,049,288	\$72,122	\$1,525,232
44	Public Defender	\$119,545	\$126,955	\$51,454	\$130,480
45	States Attorney	\$263,084	\$285,808	\$126,746	\$291,800
51	Health Department	\$4,218,877	\$4,817,606	\$2,992,544	\$4,334,394
90/99	Non-Departmental	\$59,601,896	\$65,393,110	\$9,937,116	\$60,089,430
	Total	\$90,468,937	\$94,506,330	\$23,940,400	\$90,770,001
Utilization of Fund Balance					
10	Planning and Development	\$0	\$184,305	\$0	\$11,400
16	Facility Management	\$0	\$0	\$0	\$48,231
90/99	Non-Departmental	\$0	\$1,159,080	\$0	\$0
	Total Util Fund Balance	\$0	\$1,343,385	\$0	\$59,631
		\$90,468,937	\$95,849,715	\$23,940,400	\$90,829,632

County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Departmental
Budgets

ASSESSMENTS (Department 5) 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: **MANDATED BY STATE STATUTE**

- **Mapping Division:** The Mapping Division is responsible for the verification and updating of all county parcel (149,072 as of 3/01/17) 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:** 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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2019 Highlights:

- New procedure books
- MyDec (Real Estate Transfer Declarations)
- Trim lined the appeal process
- Expanded OnBase look up criteria for public viewing

Department: 05 – SUPERVISOR OF ASSESSMENTS

2020 Goals and Objectives:

- Processing FIOAs more efficiently
- Improve Mapping Sections procedures

**SUPERVISOR OF ASSESSMENTS
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	304	285	250	645	500
Governmental	51,500	60,918	62,288	25,383	62,288
Revenue Total	\$51,804	\$61,203	\$62,538	\$26,028	\$62,788
Personnel	895,441	919,307	931,593	454,247	947,867
Contractual	51,859	45,307	154,000	5,176	55,550
Commodities	9,862	14,223	9,800	1,387	9,750
Expense Total	\$957,162	\$978,836	\$1,095,393	\$460,810	\$1,013,167

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
19.00	19.00	19.00

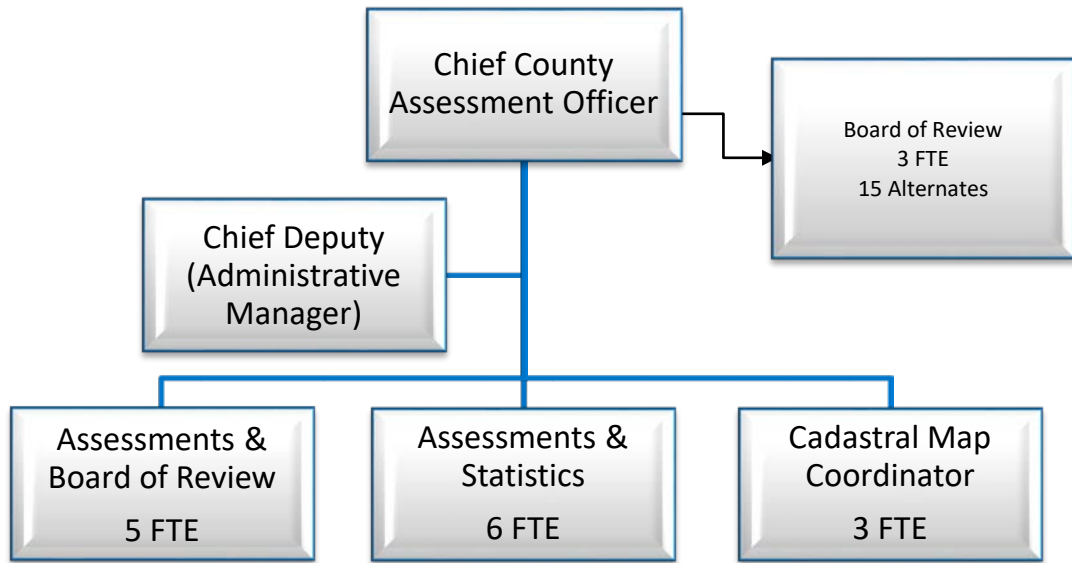
2020 Revenue Budget Analysis:

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.

2020 Expenditure Budget Analysis:

The Supervisor of Assessments employs a staff of 19 full time equivalents, including the Chief County Assessment Officer and the Chief Deputy. The increase in personnel expenses for 2020 Mid-Year is the result of the 2.25% merit increase awarded on 12/1/19. FY20 contractual services budget is representative of a non-quadrennial year.

Department Organization Chart:



Circuit Clerk of Courts (Department 41) 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.

Maintenance & Child Support Collection Fund (370) – 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. The Circuit Clerk records and reports on over \$27 million in Child Support payments annually. These fees 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. Expenditures from this fund must be approved by the Circuit Clerk.

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

Court Document Storage Fund (371) – 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 \$25 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. 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 & development, and personnel.

Department: 41 – CIRCUIT CLERK OF THE COURTS

Circuit Court Automation Fund (372) – 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 \$25 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. Expenditures from this fund 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.

Circuit Clerk Operation and Admin Fund (373) – 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.

Circuit Clerk Electronic Citation Fee Fund (374) – 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.

Circuit Clerk of Courts (Department 41) All Funds

Functions: **MANDATED BY STATE STATUTE**

- **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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2019 Highlights:

- ✓ Revised Chapter 2.56 of the McHenry County Code of Ordinances and iJustice case management software to meet new statutory requirements under the Criminal and Traffic Assessment Act which went into effect July 1, 2019. Changes implemented, which greatly streamline how fines and fees are assessed, meet McHenry County Strategic Plan: Leadership and Governance, Goal 1, making ordinances and policies clear and easily interpreted.
- ✓ Replaced the antiquated system of mailing paper court files when cases are ordered transferred to another jurisdiction with an electronic case transfer process, both reducing employee time spent on the task and drastically shortening the time required to transfer a case, while also meeting McHenry County Strategic Plan: Organizational Advancement & Services, Goal 4, Objective A, improving service and efficiency through the use of technology.
- ✓ Eliminated case file jackets for Small Claims, Law Magistrate, Arbitration, Municipal Corporation and Order of Protection case types for 2019 case filings, which reduced office supply expense and increased office efficiency, eliminating the need for filing in these case types, meeting McHenry County Strategic Plan: Organizational Advancement & Services, Goal 4, Objective A, improving service and efficiency through the use of paperless technology
- ✓ With the cooperation of the 22nd Circuit judiciary, culminated a multi-year, multiple phase project, and finally eliminated the use of paper files in all courtrooms, increasing the efficiency of both the Court and the Circuit Clerk's office, while meeting McHenry County Strategic Plan: Organizational Advancement & Services, Goal 4, Objective A, improving service and efficiency through the use of paperless technology.

Department: 41 – CIRCUIT CLERK OF THE COURTS

2020 Goals and Objectives:

- To ensure the availability and long-term viability of court records, request proposals for redundant data & document storage at an off-site location.
- Eliminate 2020 case file folders for Contempt of Court, Chancery, Eminent Domain, Family, Law, Mental Health, Misc. Remedy, Probate and Tax case types, to reduce file folder expense and staff time spent filing, while also reducing the Court's use of paper and further meeting McHenry County
- Develop program which allows attorney access to court calendar from Circuit Clerk website for scheduling, to reduce the number of phone calls to Circuit Clerk switchboard.
- Work with the SAO and County arresting agencies to automate the arrest warrant process.

CLERK OF THE CIRCUIT COURT FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fines and Forfeitures	858,428	969,906	926,000	490,145	958,000
Fees and Charges for Services	2,776,241	2,816,981	3,088,800	1,437,882	3,061,750
Interest Income	27,170	65,471	47,000	39,026	78,000
Total Revenue	\$3,661,839	\$3,852,358	\$4,061,800	\$1,967,053	\$4,097,750
Personnel Services	1,889,603	1,865,440	1,834,549	854,212	1,815,823
Contractual Services	12,946	8,411	14,450	6,988	12,050
Commodities	23,425	16,662	18,550	7,035	13,550
Total Expense	\$1,925,973	\$1,890,514	\$1,867,549	\$868,236	\$1,841,423

2020 Revenue Budget Analysis:

Effective July 1, 2019, all criminal and traffic assessments as well as civil filing fees will be changing throughout the State in accordance to Public Act 100-987, the Criminal and Traffic Assessment Act. This act modifies the Clerks of the Circuit Court Act, specifically section 705 ILCS 105/27.1b. Changes include: New Filing Fees (civil and criminal), Fee waivers for both criminal and civil matters, new criminal and traffic schedule assessments and new financial sentencing orders on criminal and traffic matters. The revenue is the best estimate of the new fees.

2020 Expenditure Budget Analysis:

The employees decertified with the Metropolitan Alliance of Police Union and negotiations are currently on going with AFSCME. The FY2020 budget reflects a small merit estimate, but will be finalized once the contract is approved.

MAINTENANCE & CHILD SUPPORT COLLECTION FUND 370

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	85,517	82,334	85,000	41,431	85,000
Interest Income	572	1,634	1,200	1,195	2,000
Total Revenue	\$86,089	\$83,968	\$86,200	\$42,625	\$87,000
Personnel Services	(9,158)	62	-	-	-
Contractual	-	60,000	80,000	80,000	80,000
Fund Balance Enhancement	-	-	6,200	-	7,000
Total Expense	-\$9,158	\$60,062	\$86,200	\$80,000	\$87,000

Department: 41 – CIRCUIT CLERK OF THE COURTS

Fund 370 continued- 2020 Revenue Budget Analysis: Revenues have remained stable because of collection efforts by a third party.

2020 Expenditure Budget Analysis: Computer software maintenance is the only expense, personnel was moved to other funds in 2017 because there was not enough revenue.

DOCUMENT STORAGE FUND 371

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	484,587	492,491	550,000	241,135	600,000
Interest Income	1,061	3,888	2,000	3,374	6,800
Total Revenue	\$485,648	\$496,379	\$552,000	\$244,509	\$606,800
Personnel Services	171,508	137,536	113,489	45,829	107,850
Contractual Services	291,919	216,696	329,000	216,998	415,000
Capital Outlay	-	-	-	-	25,000
Fund Balance Enhancement	-	-	109,511	-	58,950
Total Expense	\$463,427	\$354,232	\$552,000	\$262,826	\$606,800

2020 Revenue Budget Analysis: There is a projected increase in fees due to the Criminal and Traffic Assessment Act.

2020 Expenditure Budget Analysis: Personnel Services in the Circuit Clerk’s fiscal year 2020 reduction is due to a change in health insurance premiums. As the Court is moving away from paper court files and many case types are only stored electronically with no paper backup, the integrity and long term viability of the electronic court files is more important than ever. The capital is a one-time supplemental for Azure Disaster Recovery to support the paperless courts.

CIRCUIT COURT AUTOMATION FUND 372

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	508,372	519,639	550,000	244,706	610,000
Interest Income	3,095	6,939	4,000	4,962	10,000
Total Revenue	\$511,466	\$526,578	\$554,000	\$249,667	\$620,000
Personnel Services	178,993	157,783	180,047	58,523	172,030
Contractual Services	205,020	326,000	323,000	148,685	355,549
Capital Outlay	-	-	5,000	-	5,000
Fund Balance Enhancement	-	-	45,953	-	87,421
Total Expense	\$384,013	\$483,783	\$554,000	\$207,208	\$620,000

2020 Revenue Budget Analysis: There is a projected increase in fees due to the Criminal and Traffic Assessment Act.

2020 Expenditure Budget Analysis: Personnel Services in the Circuit Clerk’s fiscal year 2020 reduction is due to a change in health insurance premiums.

Department: 41 – CIRCUIT CLERK OF THE COURTS

CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 373

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	95,680	94,409	105,000	48,891	140,000
Interest Income	883	2,180	1,400	1,403	3,000
Total Revenue	\$96,563	\$96,589	\$106,400	\$50,294	\$143,000
Personnel Services	20,710	18,867	22,819	9,060	23,273
Contractual Services	45,862	33,980	23,000	14,657	27,000
Commodities	29,575	16,371	15,000	11,954	20,000
Capital Outlay	1,729	5,000	25,000	19,175	10,000
Fund Balance Enhancement	-	-	20,581	-	62,727
Total Expense	\$97,876	\$74,218	\$106,400	\$54,847	\$143,000

2020 Revenue Budget Analysis: The revenue projection is consistent with past years' revenue earnings and is also reflective of contracting with a collection firm to collect outstanding fees and fines assigned by the Courts.

2020 Expenditure Budget Analysis: Personnel Services is showing a modest increase for fiscal year 2020 caused by the estimated merit increase of 2.25% awarded on December 1, 2019.

CIRCUIT CLERK ELECTRONIC CITATION FUND 374

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	32,030	30,968	29,000	15,253	48,000
Utilization of Fund Balance	-	-	19,700	-	-
Interest Income	667	625	800	435	1,000
Total Revenue	\$32,697	\$31,594	\$49,500	\$15,688	\$49,000
Contractual Services	41,499	49,325	49,500	40,000	49,000
Total Expense	\$41,499	\$49,325	\$49,500	\$40,000	\$49,000

2020 Revenue Budget Analysis: There is a projected increase in fees due to the Criminal and Traffic Assessment Act.

2020 Expenditure Budget Analysis: The 2020 budget has remained flat and is basically to cover the annual maintenance on the software used in the process and for computer components.

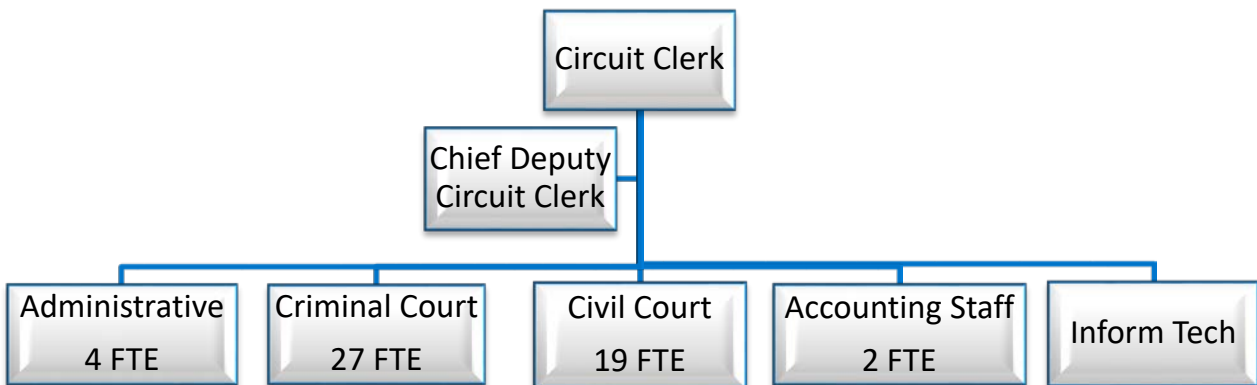
Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
58.00	55.00	55.00

Department: 41 – CIRCUIT CLERK OF THE COURTS

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Traffic (TR) Cases Filed	41,556	41,000	15,808	41,000
Ordinance (OV) Cases Filed	2,434	2,400	1,001	2,400
Small Claims (SC) Cases Filed	3,076	3,218	1,347	3,300
Orders of Protection Issued	1,334	1,350	523	1,400
Number of disposed Civil cases with self-represented litigants	2,157	2,000	829	2,050
Orders for Waiver of Court Fees Entered	561	600	199	675
Notices sent to defendants who failed to appear for traffic court dates	7,485	6,844	2,678	6,300
Customer Service calls answered by switchboards	38,055	36,000	14,963	29,000

Department Organization Chart:



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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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. **County Board Function**
- **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.
- **Accounting/Reporting:** responsible for assuring compliance of all accounting rules in adherence with Generally Accepted Accounting Principles (GAAP) or standards as set by the Government Accounting Standards Board (GASB); review the internal control structure and makes recommendations for establishing new controls; reconciliation of the County’s general ledger; recording, depreciating and actively tracking of Capital Assets; Single Audit and other grant-related reporting, Quarterly Financial Reports, Continuing Financial Disclosure on County debt issuances, IRS required reporting.

2019 Highlights:

- ✓ Developed and presented a balanced FY 2018/19 Budget that achieved the County Board’s goal of continued property tax relief without an impact on services or programs.
- ✓ Facilitated an update of 2017-2020 Strategic Plan and development of new action items.

Department: 18 – COUNTY ADMINISTRATION

2019 Highlights (continued):

- ✓ Developed and launched *McHenry County 24/7* which links the County's performance to the goal of operating at the lowest tax levy in the strategic plan.
- ✓ Developed and administered the Valley Hi Rebate program and engaged a consultant to study the financial and market viability of expanding Valley Hi to add a dementia unit.
- ✓ Completed the implementation of a new County-wide financial software.
- ✓ Coordinated township dissolution considerations.
- ✓ Examined possible models for an Administrative Adjudication System.

2020 Goals and Objectives:

- Redefine an economic development program to meet the goals and objectives established by the County Board.
- Provide staff support to the Complete Count Committee.
- Successfully on-board a new Finance Director.
- Prepare the County organization for township dissolution discussion/debate.
- Initiate the replacement of the Countywide HRIS/payroll system.
- Update the Comprehensive Economic Development Strategy (CEDS) in collaboration with Boone and Winnebago Counties.

COUNTY ADMINISTRATION FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	1,555	1,528	3,400	763	1,700
Revenue Total	\$1,555	\$1,528	\$3,400	\$763	\$1,700
Personnel	681,192	699,189	778,618	367,272	818,891
Contractual	142,140	146,579	176,825	55,838	176,730
Commodities	8,855	8,783	12,655	6,458	12,660
Expense Total	\$832,187	\$854,551	\$968,098	\$429,569	\$1,008,281

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
9.64	9.64	9.75

2020 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. The Fees and Charges for Services represent departmental cross charges for payroll services.

2020 Expenditure Budget Analysis:

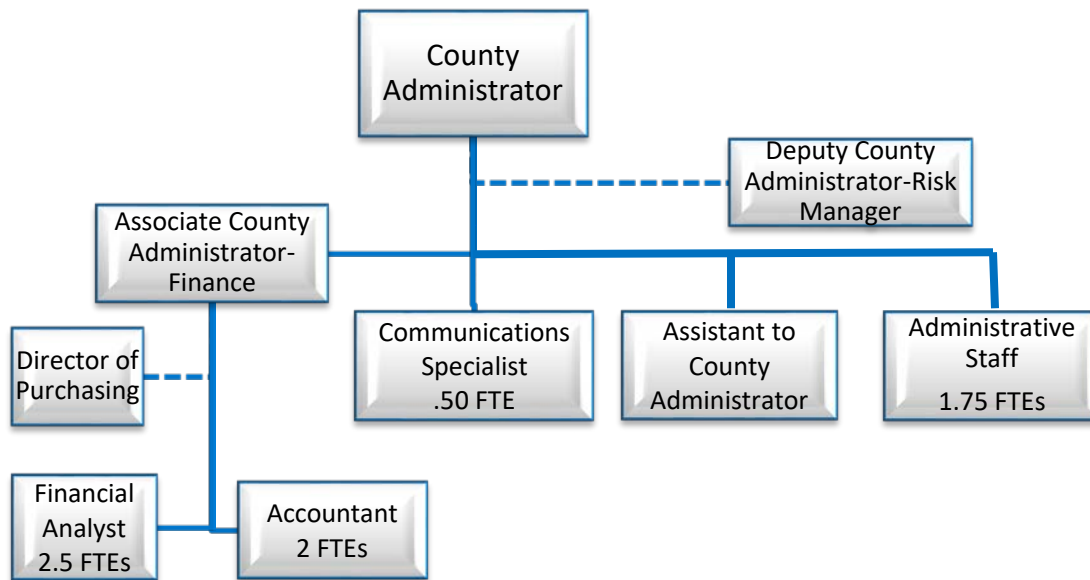
Personnel Services is the main costs for County Administration, representing 81% of the department's 2020 budget. The personnel budget shows an increase due to the reclass of the Intern to a full time position as Assistant to the County Administrator. In 2018, the responsibility of the County's financial reporting was moved from the elected County Auditor's office to County Administration. Two full time positions were moved to County Administration with the change in reporting responsibilities. Contractual Services consists of payroll services for the entire county and contractual printing, association dues, telecommunications and training.

Department: 18 – COUNTY ADMINISTRATION

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.

Department Organization Chart:



RISK MANAGEMENT (Department 19) Liability Insurance Fund (203) – 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.

Economic Development Fund (302)

Department Created By: Repurpose the Revolving Loan Fund to the Economic Development Fund R-201909-12-211

Classification – General Government

Background: 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. In FY2020 (R-201909-12-211), no new loans will be issued. The outstanding loans will still be collected, but the money in this fund will be used for economic development opportunities determined by the Board.

Functions:

- **Economic Growth:** Promote economic growth and job creation in McHenry County.

Liability Insurance and Economic Development Funds

Department: 19 – RISK MANAGEMENT

2019 Highlights:

- ✓ The McHenry County Board once again confidently reduced through abatement the Loss Prevention and Protection Fund property tax levy for the 2018 tax year due to the department's careful analyses of pending claims, established reserves, liabilities and program operating costs.
- ✓ Facilitated the replacement of the camera system at the County Administration Building to improve coverage, video quality and aid in the investigation of claims/incidents.
- ✓ Promoted pro se settlements for workers' compensation claims which controls the claim cost for the County and is fair to the employee.
- ✓ Initiated the development of a formal safety program to promote awareness and foster a culture of safety among the County employee population. (TBC)
- ✓ Transitioned to a new Third Party Administrator for workers' compensation claims.

2020 Goals and Objectives:

- Conduct a full appraisal of County facilities and assets to determine the current insurable value and ensure that the appropriate level of property coverage is obtained.
- Provide accident/incident investigation and workers' compensation process training to supervisory staff to improve claim determinations and administration.
- Institute a formal safety program and monthly safety messaging program.
- Explore self-insurance for Valley Hi due to the shrinking public sector nursing home market, increasing difficulty to obtain insurance and significant increases.

LIABILITY INSURANCE FUND FISCAL YEAR 2020 BOARD APPROVED BUDGET

LIABILITY INSURANCE FUND 203

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Property Taxes	1,246,760	249,697	1,250,000	-	-
Utilization of Fund Balance	-	-	2,465,376	-	3,467,171
Interest Earnings	43	188	-	70	-
Misc. Income	880,158	571,351	440,620	-	480,991
Revenue Total	\$2,126,962	\$821,236	\$4,155,996	\$70	\$3,948,162
Personnel	1,218,805	1,214,756	1,412,926	562,037	1,120,604
Contractual	1,458,969	2,118,748	2,701,470	1,158,345	2,807,108
Commodities	20,346	4,855	16,600	519	17,450
Capital Outlay	-	16,712	25,000	-	3,000
Expense Total	\$2,698,120	\$3,355,071	\$4,155,996	\$1,720,901	\$3,948,162

ECONOMIC DEVELOPMENT FUND 302

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	-	400	1,000	-	200
Utilization of Fund Balance	-	-	102,552	-	395,066
Interest Earnings	39,957	43,732	44,948	19,809	42,234
Revenue Total	\$39,957	\$44,132	\$148,500	\$19,809	\$437,500
Contractual	-	-	10,000	677	189,000
Debt Service	-	-	125,000	-	245,000
Operating Trnsfrs	-	-	13,500	-	3,500
Expense Total	\$0	\$0	\$148,500	\$677	\$437,500

Department: 19 – RISK MANAGEMENT

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
11.96	11.96	8.80

2020 Revenue Budget Analysis:

Fiscal years 2018, 2019 and 2020 are illustrative of the proactive planned reductions to the property tax levy request for the Liability Insurance Fund to slowly reduce the fund reserve to the balance recommended by the County's Insurance Brokers. Other income encompasses the cross charging of premiums and workers' compensation claims processed for the Division of Transportation and Valley Hi Nursing Home.

2020 Expenditure Budget Analysis:

During the development of the FY20 budget, a time study was completed in order to determine the true amount of time that State's Attorney staff was spending on risk management. The split percentage to the liability insurance fund was reduced by 3.91 FTEs. Increases to FTEs include 50% of a Chief Information Security Officer and 25% of an Administrative Specialist. Contractual Services includes the Loss Fund and Reserve, Premiums for Specific Insurance, Property Claims Paid, Premium on Excess Insurance, and Legal Services.

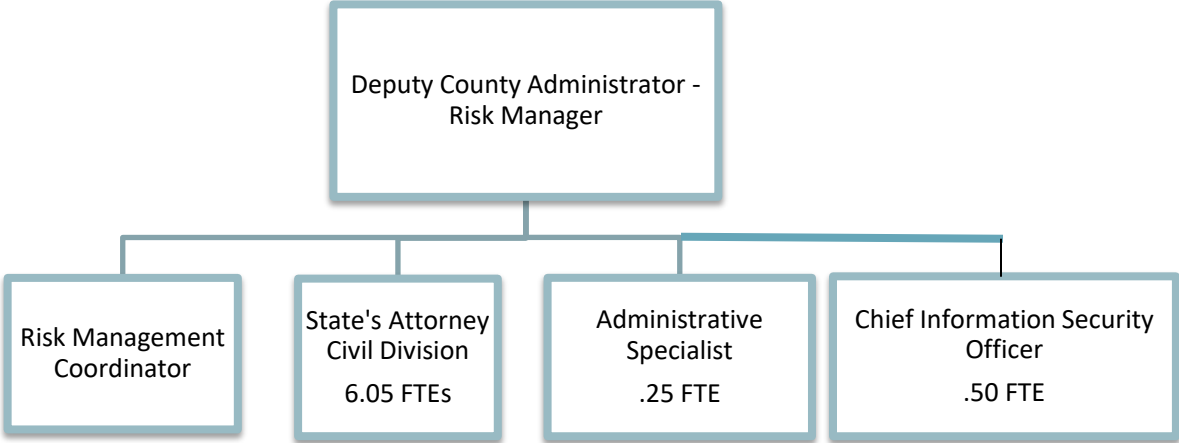
Economic Development - Beginning in FY2020, this fund will transition from the Revolving Loan Fund to the Economic Development Fund. No new loans will be issued and the fund balance will be used to promote all aspects of economic development in McHenry County.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Distinct Causality, Property, Workers' Comp, Specialty Insurance Policies Bound for County	14	15	15	15
New Tort Lawsuits Filed Against the County	9	7	4	8
Tort Lawsuits Settled/Closed	15	11	8	6
New Auto Claims Filed	26	30	19	25
Total Auto Claims Settled/Closed by TPA	6	8	12	12
Total Auto Claims Settled/Closed In-House	20	22	5	21
Workers' Comp Claims Filed	39	60	51	60
Total WC Claims Settled/Closed by TPA ¹	8	50	42	50
Total WC Claims Settled/Closed In-House	26	20	9	5
New Property Claims Filed	1	2	0	4
Total Property Claims Settled/Closed	1	2	0	4
Total Property Claims Settled/Closed In-House	1	2	0	3
Training Sessions Conducted	2**	1	0	4
Policies/Procedures Developed or Revised	4	4	2	4

Settled/Closed refers to claims that have been reported and/or resolved in the reporting year. This can include claims that were opened in previous years and is not necessarily limited to the new claims opened in the reporting year.

Department: 19 – RISK MANAGEMENT

Department Organization Chart:



COUNTY AUDITOR (Department 11) General Fund

Mission Statement: It is the mission of the McHenry County Auditor's Office to provide quality, cost-effective financial and independent auditing services to the citizens of the County through the major functions of: 1) continuous internal audit program based upon the performance of an annual risk assessment, and 2) an accounts payable program involving quality reviews and policy compliance of vendor invoices presented for approval and payment. These processes are designed to assist all members of the County Board, Elected Officials and Department Directors.

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

Classification – General Government

Background: State statute sets the duties of the auditor to include maintaining a continuous internal audit program and to audit all claims against the county.

Functions: **MANDATED BY STATE STATUTE**

- **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 reports and 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.

2019 Highlights:

- ✓ Implemented requisition and purchase order electronic approval process to comply with statute.
- ✓ Successfully learned, implemented and trained departments on D365 in regards to the AP functions.
- ✓ Identified and resolved actions that went against County Policy in regards to exempt employees.
- ✓ Promoted the Fraud, Waste and Abuse “Be a Hero” campaign with website, posters and flyers.
- ✓ As a result of a Wire Transfer audit, the County increased its insurance coverage over cybersecurity.
- ✓ Participated in final stage of Phase I of the D365 project to ensure AP was timely / accurately completed.
- ✓ Created a going green “Be a Hero and Go Green” program with education tips to help reduce waste such as paper, office supplies and County purchases.

2020 Goals and Objectives:

- Monthly educational articles on Fraud, Waste and Abuse to County employees and supervisor. Coordinated with HR for supervisor trainings on relevant topics.
- Effective evaluations of Internal Controls following implementation of D365 and recent changes.
- Performance of robust risk based internal audits based on department questionnaires.
- Increased communication of articles and quantity of internal audit reports to the applicable committees.
- Efforts on establishing strong rapport with County departments as a value added consultant.
- Involvement with the D365 project and continued process and system enhancements.
- Document a Fraud, Waste and Abuse hotline process/flowchart on how tips are handled.
- Look for opportunities to effectively leveraging technology when performing internal audits.
- County-wide audits by reviewing/auditing the IT function and Cyber risks.
- Review Travel and Business policy for efficiencies and recommendations.

Department: 11 – COUNTY AUDITOR

**COUNTY AUDITOR
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel	384,401	274,546	261,333	133,752	264,026
Contractual	5,831	2,852	5,700	1,336	5,950
Commodities	6,685	3,618	8,000	332	7,700
Expense Total	\$396,916	\$281,016	\$275,033	\$135,419	\$277,676

Full Time Equivalents History:

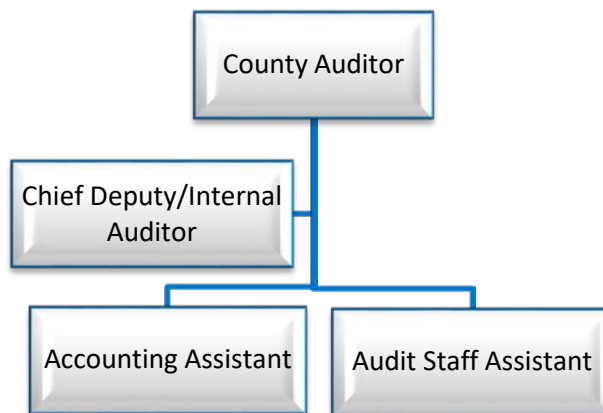
FY 2018	FY 2019	FY 2020
6.0	4.0	4.0

2020 Expenditure Budget Analysis:

In 2018, the responsibility of the County’s financial reporting was moved from the elected County Auditor’s office to County Administration. Two full time positions were moved to County Administration with the change in reporting responsibilities. (R-201804-12-082)

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Invoices Audited/Processed	21,985	27,000	13,500	28,000
Invoice Errors Identified-Savings	\$11,561	\$165,000	\$160,683	\$12,000
Quarterly Financial Reports Complete	4	4	1	4
Invoice Turnaround Days after receipt by Auditor	2.2	2.5	30 min	30 min
Internal Audit Risk Assessment/Annual Audit Plan Created	Yes	Yes	Yes	Yes
Monthly Check Registers	12	12	6	12

Department Organization Chart:



COUNTY BOARD (Department 12) 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 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. The business of the Board is divided into the following eight standing committees; Finance and Audit, Human Resources, Law & Government, Liquor & License; Internal Support and Facilities; Planning, Environment & Development; Public Health & Community Services; and Transportation.

Functions: **MANDATED BY STATE STATUTE**

- **Budget** – It is the responsibility of the County Board to adopt 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.

2019 Highlights:

- ✓ Adopted a program to rebate \$15M in surplus funds from Valley Hi to Homestead properties.
- ✓ Abated dollars from the county government property tax levy and further reduced the available levy without reducing services.
- ✓ Welcomed seven new County Board members and two returning County Board members.
- ✓ Streamlined the governance process by reducing the number of County Board Committees and increasing the committee membership from seven to eight members.
- ✓ Transferred all non-dedicated subdivision roads to the applicable townships.
- ✓ Engaged a consultant to conduct a financial and market analysis to consider adding a dementia unit onto Valley Hi.
- ✓ Updated the 2017-2020 McHenry County Strategic Plan.

Department: 12 – COUNTY BOARD

2020 Goals and Objectives:

- Develop financial strategies to fund the capital plan and general government services in anticipation continued property tax relief.
- Initiate the process to develop the 2020-2024 Strategic Plan.
- As part of the commitment to reduce property taxes, explore all opportunities for local government consolidation.
- Contingent on a determination to proceed, initiate architecture, design and engineering work for a Valley Hi Dementia Unit.

**COUNTY BOARD
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Licenses & Fees	109,455	106,958	111,000	106,695	111,000
Fees & Charges for Service	655,209	625,766	610,400	320,974	640,000
Misc. Income	18,420	15,175	22,600	7,507	15,000
Revenue Total	\$783,084	\$747,899	\$744,000	\$435,176	\$766,000
Personnel	631,387	552,029	551,947	270,000	552,515
Contractual	50,170	59,648	62,950	23,370	62,450
Commodities	21,814	18,409	24,950	(3,929)	23,750
Expense Total	\$703,372	\$630,086	\$639,847	\$289,441	\$638,715

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
25.00	25.00	25.00

2020 Revenue Budget Analysis:

The County Board generates revenue through the issuance of liquor licenses to establishments located in the unincorporated areas of the County; amusement licenses which are required of businesses in the unincorporated areas that earn revenue from video gaming, dart boards, pool tables, etc.; and cable television franchise fees. These revenues are fee based with no discussion of fee increases in the near future. Revenues have a slight increase, affected only by the number of businesses applying for and receiving liquor and amusement licenses.

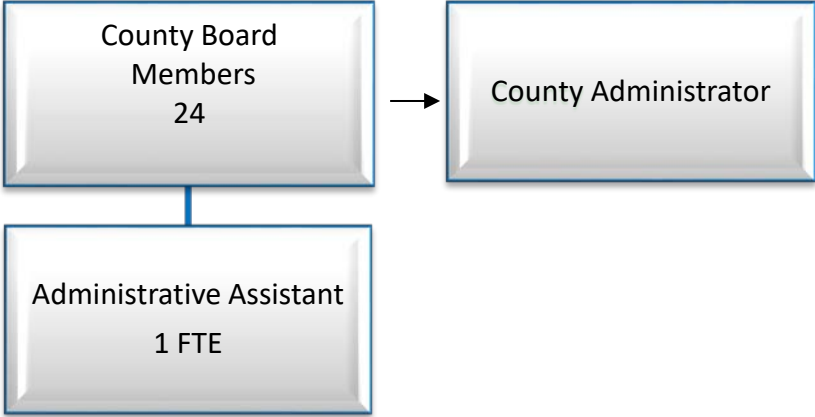
2020 Expenditure Budget Analysis:

The personnel budget for the County Board represents the salaries paid to the twenty-four (24) board members and one administrative support staff position. In November of 2016, the first elected Chairman at large was voted into office by the residents of the County, changing the management representation of the Board. The Elected Chairman is not considered a member of the County Board and therefore is accounted for in a separate department (07).

Performance Indicators: The County Board is elected to serve in the capacity of policy makers and guardians of the assets and funds of the citizens its represents. The budget document itself represents the overall performance of the County, which is a direct reflection on the performance of the County Board.

Department: 12 – COUNTY BOARD

Department Organization Chart:



COUNTY BOARD CHARIMAN (Department 07) 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: *County Citizen approved referendum*

Classification – General Government

Background: On August 20, 2013 the County Board of McHenry County, Illinois approved Resolution R-201308-12-177 requesting the submission of a question of public policy to the electors of McHenry County regarding the method of selection of the County Board Chair. The binding question was submitted to and approved by the qualified electors at the general primary election held on March 18, 2014. The County's first four year elected Chairman was sworn into office in December, 2016.

Functions:

- To provide Policy Leadership and guide the direction of the County Board.
- Day to day liaison with County Administration
- Shall determine and establish the agenda for all regular meetings of the County Board after consulting with the Chairmen of the County Board's committees.
- May establish special committees and designate special assignments as deemed necessary.
- Serves as the Liquor Commissioner of the unincorporated areas of the County.
- Shall annually present the State of the County Address.
- As an elected at large Board Chairman, the Chairman is not considered a member of the County Board and is only allowed to vote in order to break a tie.

2019 Highlights:

- ✓ Lead the County Board in its efforts to rebate \$15M in surplus funds from Valley Hi to Homestead property tax payers.
- ✓ Lead the County Board to reduce County property taxes by 11.2% with no impact on county services in furtherance of the overall goal to provide real and meaningful property tax relief to McHenry County.
- ✓ Increased transparency of County governance by implementing video streaming for County Board Committees meeting.
- ✓ Organize the Complete County Committee to ensure an accurate 2020 census count is achieved.
- ✓ Secured state and federal funding assistance for infrastructure improvements within the Rt. 23 / I90 corridor.

2020 Goals and Objectives:

- Build on 2018 and 2019 property tax levy relief and lead the effort for further reductions.
- Collaborate with other local units of government in McHenry County to lower the tax burden and eliminate duplication of services.
- Work with local governments in McHenry County to eliminate unnecessary barriers to job creation, and work with surrounding counties to promote business development.
- Further pursue initiatives to make County government more open, transparent, and responsive.
- Position McHenry County to absorb township services in the event of a successful dissolution referendum.
- Initiate efforts to develop the McHenry County 2020 – 2024 Strategic Plan.

Department: 07 – COUNTY BOARD CHAIRMAN

**COUNTY BOARD
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel	-	135,296	136,041	68,243	138,658
Contractual	-	871	3,750	316	3,750
Commodities	-	3,407	6,600	2,155	6,500
Expense Total	\$0	\$139,574	\$146,391	\$70,714	\$148,908

Full Time Equivalents History:

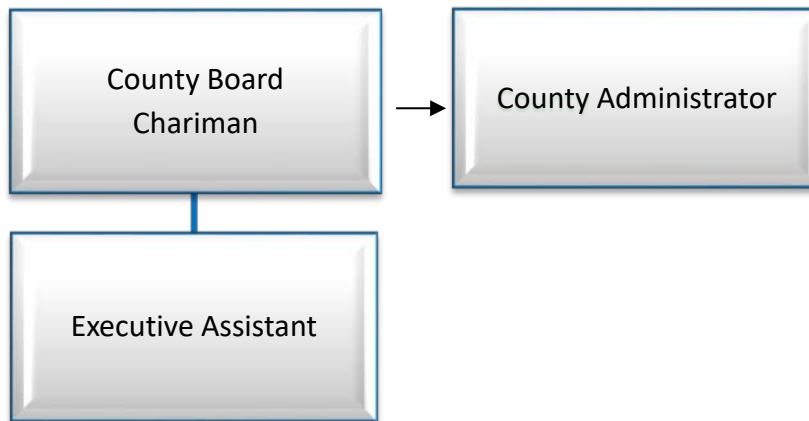
FY 2018	FY 2019	FY 2020
2.00	2.00	2.00

2020 Expenditure Budget Analysis:

The personnel budget for the County Board represents the salaries paid to the County Board Chairman and one executive assistant position. In fiscal year 2018 a new department (department 07) was created for the Chairman to account for the activities of the office causing a reduction in the County Board budget (department 12).

Performance Indicators: N/A

Department Organization Chart:



COUNTY CLERK (Department 14) 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. 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 (55 ILCS 5/Div. 3-2) Counties Code & Illinois Compiled Statutes (10 ILCS 5) Election 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. 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: MANDATED BY STATE STATUTE

- **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

- **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.

Automation Fund (230)

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.

COUNTY CLERK (Department 14) General and Automation Funds

2019 Highlights:

- ✓ New Chief Deputy – Nineteen years of County Clerk experience.
- ✓ Cyber Navigator program completion – State-provisioned program charged with the assessment of the County's ability to defend against and recover from Cyber Attack.

Department: 14 – COUNTY CLERK

2019 Highlights (continued):

- ✓ ICN (Illinois Century Network) connection – Provides an additional level of protection and isolation from potential cyber-attacks.
- ✓ Asset management system – Implemented system to track the state and whereabouts of critical technological assets.
- ✓ One P1ace Management System - Knowledge management, scheduling, project tracking and general communication system implemented for Clerk's staff.
- ✓ Election system upgrades – Security and performance upgrades implemented.

2020 Goals and Objectives:

- RFP for voter registration system – Looking for a system with a more comprehensive range of tools, integration with other systems, etc.
- 2020 Presidential primary and general elections – Plan and execute what may come to be known as the most contentious, politically charged and technologically challenging elections in our time.

COUNTY CLERK FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	225,264	217,562	235,000	93,437	210,000
Governmental	69,300	303,430	29,250	27,360	93,150
Interest Earnings	4,963	5,972	7,500	2,867	15,000
Total Revenue	\$299,527	\$526,964	\$271,750	\$123,664	\$318,150
Personnel	659,362	695,996	634,370	342,941	787,952
Contractual	854,302	1,375,426	790,650	708,617	1,416,891
Commodities	22,029	12,559	9,750	7,314	27,315
Capital Outlay	17,900	6,464	5,000	-	38,805
Total Expense	\$1,553,593	\$2,090,445	\$1,439,770	\$1,058,872	\$2,270,963

AUTOMATION FUND 230

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	13,618	28,816	13,000	13,684	28,000
Interest Income	586	918	400	688	900
Total Revenue	\$14,204	\$29,734	\$13,400	\$14,372	\$28,900
Contractual Services	34,331	10,500	-	-	11,300
Commodities	2,906	-	-	-	68
Capital Outlay	18,550	-	1,000	7,963	-
Fund Balance Enhancement	-	-	12,400	-	17,532
Total Expense	\$55,787	\$10,500	\$13,400	\$7,963	\$28,900

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
19.00	15.00	17.00

Department: 14 – COUNTY CLERK

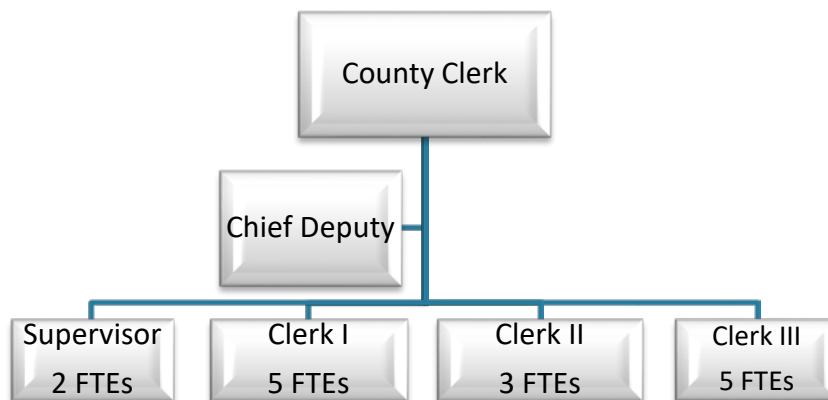
2020 Revenue Budget Analysis:

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. 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.

2020 Expenditure Budget Analysis:

The County Clerk's Office employs a staff of 17 full time equivalents, including the County Clerk and Chief Deputy Position. In FY2018, this department joined the AFSCME union, per contract they are awarded a 2.25% merit on 12-1-19. The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The increase in Contractual Services and Commodities is reflective of the projected costs required for the 2020 presidential election.

Department Organization Chart:



COUNTY CORONER (Department 31) 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 were sheriff; and the interests, consanguinity, partiality or prejudice of the sheriff shall not be cause for a change of venue.

Functions: **MANDATED BY STATE STATUTE**

- **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 the operator or a suspected operator of a motor vehicle, or a pedestrian 16 years of age or older, the coroner shall require that a blood specimen 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.
- **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.

Coroner Special Fund (303) – 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, supplies and expenses needed in the daily operations of the Coroner's Office.

COUNTY CORONER (Department 31)
General and Special Funds

2019 Highlights:

- ✓ Actualize the relationship between the forensic dentistry program at UIC and the McHenry County Coroner's Office for cross training of deputy coroners and master's program candidates from UIC.
- ✓ Implement electronic case file generation to minimize errors and improve work product.
- ✓ Expand unpaid intern program to assist with moving closed case files from paper to electronic copies.
- ✓ Develop intern training program of future deputy coroners to insure qualified, well vetted individuals to replace more senior deputies upon retirement.
- ✓ Explore future schedule changes in staffing to decrease personnel costs.
- ✓ Begin process of requiring all investigators to obtain American Board of Medical-Legal Death Investigators (ABMDI) certification within specified period of employment.

2020 Goals and Objectives:

- Successful interim leadership by the Sheriff's office after mid-year retirement by elected Coroner.

COUNTY CORONER
FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Interest Earnings	9,000	9,000	9,000	-	9,000
Total Revenue	\$9,000	\$9,000	\$9,000	\$0	\$9,000
Personnel	362,465	354,303	309,487	162,464	338,254
Contractual	143,845	113,983	129,050	27,366	129,550
Commodities	4,837	8,296	9,132	1,367	8,600
Total Expense	\$511,147	\$476,582	\$447,669	\$191,197	\$476,404

CORONER'S SPECIAL FUND (303)

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	64,474	64,507	64,000	38,178	64,000
Utilization of Fund Balance	-	-	42,620	-	45,297
Governmental	9,191	4,477	4,477	-	-
Interest Earnings	1,136	2,208	400	1,344	2,200
Misc. Income	-	3,228	-	-	-
Total Revenue	\$74,801	\$74,420	\$111,497	\$39,522	\$111,497
Personnel	-	9,732	9,797	3,780	9,797
Contractual	42,733	30,855	81,700	2,567	81,700
Commodities	6,906	5,061	11,000	2,117	11,000
Operating Trnsfrs	9,000	9,000	9,000	-	9,000
Total Expense	\$58,639	\$54,648	\$111,497	\$8,464	\$111,497

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
5.84	5.84	5.84

Department: 31 - COUNTY CORONER

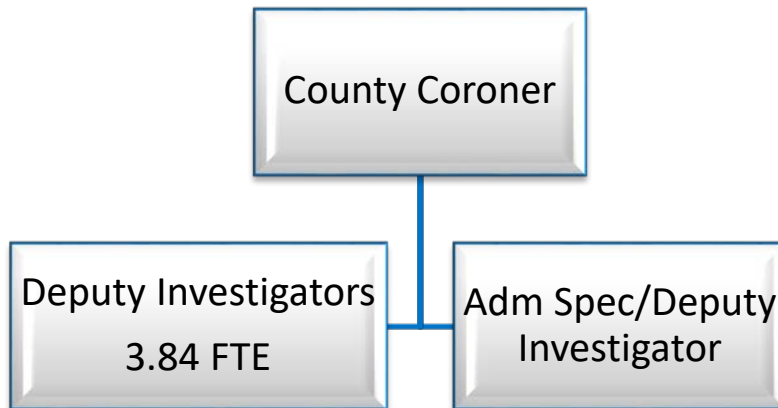
2020 Revenue Budget Analysis:

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 to be deposited into a special account 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 annually for the general fund. An agreement between the County Board and the County Coroner to transfer the same amount each year to the general fund to help defray the department's operating costs was achieved and is accounted for under Operating Transfers In.

2020 Expenditure Budget Analysis:

After the retirement of the Coroner, the Sheriff's department is managing until a new Coroner can be appointed or elected. The Sheriff has made some staffing changes to improve efficiencies, including restructure the call schedule and reclassing a Deputy Coroner to a Chief Deputy Coroner.

Department Organization Chart:



COUNTY RECORDER (Department 15) 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: **MANDATED BY STATE STATUTE**

- **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 redaction of social security numbers on the office's computer system and on the web to help eliminate the possibility of inappropriate use; 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, or telephone call if a document is recorded in their name.
- **Data Access** – The County Recorder maintains and offers three options for searching records on line: 1.) Laredo offers customers 24/7 access to McHenry County land records and images at their location; 2.) Tapestry 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, offering images and printing of the documents in the future for added transparency.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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-seven (177) years of document information and images that can be securely searched and printed both in-house and online within seconds.

Automation Fund (232) – Funded by Fees Established by State Statute and 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.

**COUNTY RECORDER (Department 15)
General and Recorder Automation Funds**

2019 Highlights:

- Eliminated Recorder by combining elected positions - County Clerk/Recorder.
- Implemented Predictable Fee Schedule
- New credit card merchant with no costs to the County.
- Print various types of documents for County Departments.
- Physical move of Office.
- Electronic return of recorded documents savings to County - \$4,560
- Reduced document turnaround time to less than one day
- Increased electronic submission of documents to >50%

2020 Goals and Objectives:

- Maintenance Projects
- Exploration of "Pin-driven county"
- Increase Property Fraud Alert subscribers by 10%
- Increase eRecord percentage to >63%

**MCHENRY COUNTY RECORDER
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

General Fund (100)

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	2,575,080	2,906,603	2,575,000	1,175,750	2,475,000
Fees and Charges for Services	1,024,294	926,920	1,020,231	402,445	921,000
Total Revenue	\$3,599,374	\$3,833,523	\$3,595,231	\$1,578,195	\$3,396,000
Personnel Services	571,090	449,387	314,007	105,443	227,036
Contractual Services	12,560	13,456	9,375	2,451	8,160
Commodities	1,730,662	1,773,257	1,738,667	475,384	1,732,000
Total Expense	\$2,314,312	\$2,236,099	\$2,062,049	\$583,279	\$1,967,196

Automation Fund (232)

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	716,082	678,127	510,250	195,868	341,000
Utilization of Fund Balance	-	-	338,132	-	367,204
Interest Earnings	21,115	41,053	25,000	28,018	53,000
Misc. Income	270	-	2,000	-	-
Total Revenue	\$737,469	\$719,184	\$875,382	\$225,892	\$761,204
Personnel	244,645	279,842	630,416	232,927	518,738
Contractual	193,440	190,028	215,500	94,761	213,000
Commodities	1,815	12,547	29,466	1,891	29,466
Capital Outlay	136,961	-	-	-	-
Total Expense	\$576,861	\$482,417	\$875,382	\$329,579	\$761,204

Department: 15 – COUNTY RECORDER

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
17.00	18.00	14.00

2020 Revenue Budget Analysis:

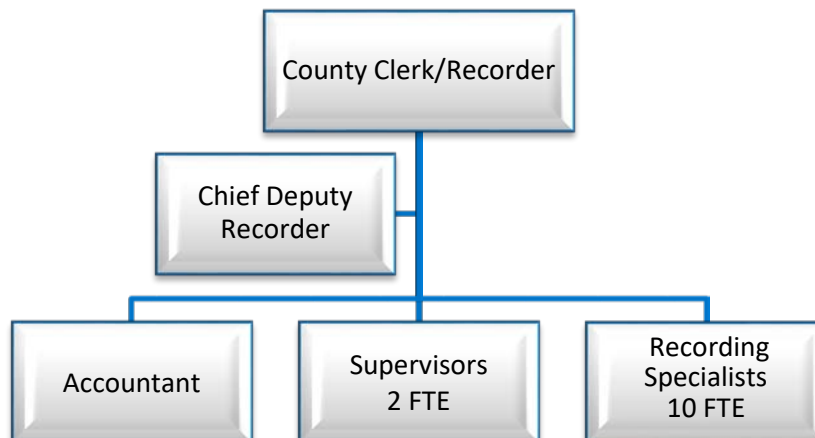
Revenues generated through the McHenry County Recorder's Office are based on fees established by State Statute and the County Board for the recording of legal documents and other instruments and for certified copies of records.

2020 Expenditure Budget Analysis:

The County Recorder employs a staff of 14 full time equivalents. In FY2019, a referendum was passed, eliminating the Elected County Recorder. The function was combined with the elected County Clerk. The County Clerk/Recorder has done an exception job utilizing technology to improve efficiencies. The majority of the commodities expense is for the purchase of tax transfer stamp, which is offset by revenue.

Performance Indicators	2018 Actual	2019 Projected	2019 Mid Year	2020 Projected
Number of Documents Recorded/Indexed/Re-Key Verified	50,336	48,000	22,532	48,000
Percentage of Electronic Recordings	42%	45%	58%	65%
Number of Real Estate Transfer Declarations	7,537	6,400	2,955	6,400
Number of Plats Recorded	21	15	17	15
Number of Counter Customers Served	11,901	12,000	6,883	10,000
Number of Rejected Documents – Paper	2,111	750	1,291	2000
Number of Rejected Documents - ERecord	1,487	550	1,615	4000
Number of Pages Scanned & Imaged	280,608	300,000	118,310	250,000
Number of Copies	155,485	130,000	68,564	150,000
Number of New Property Fraud Alert (PFA) Subscribers	365	500	130	400

Department Organization Chart:



COUNTY SHERIFF (Department 32) 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: **MANDATED BY STATE STATUTE**

- **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: (A)** The Corrections Division is responsible for the detaining of individuals arrested and awaiting court proceedings; incarcerated individuals serving a sentence; and **(B)** 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 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.

Functions: **OPTIONAL SERVICE PROVIDED BY DEPARTMENT**

- **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 Sustained Traffic Enforcement Grant allows the sheriff's department to conduct special enforcement for impaired driving mobilizations and/or occupant mobilizations.

DUI Conviction Fund (350) – 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.

Department: 32 – McHENRY COUNTY SHERIFF

Inmate Welfare Fund (360) – Funded by Revenue from Commissary Sales

Department Division Created By: McHenry County Sheriff

Background: Prior to FY2015 this account was handled as a decentralized account and not reported on the books of the County since State Statute clearly states the collection and expending of the fund is strictly under the direction of the Sheriff. With the election of Mr. Prim as County Sheriff, the account has now been established on the County's book of record, but maintains complete oversight by the Sheriff's Department. The Inmate Welfare Fund is funded by sales of approved items to the County Jail Inmates and their families with funds held within their established account.

Functions: the Jail maintains a commissary system to provide detainees the ability to purchase approved items that are not supplied by the jail.

COUNTY SHERIFF (Department 32) General, DUI Conviction and Inmate Welfare Funds

2019 Highlights:

- ✓ Provided active assailant presentations and site security assessments to many businesses and organizations throughout the County. Some examples of these are Unilock, Options and Advocacy, and the McHenry County Islamic Center.
- ✓ The Corrections Division developed and implemented a "late day" shift to address eliminating the increasing overtime hours. The new shift has proven to be a success by reduction in overtime hours and costs with realized savings of 35%-45% to the Sheriff's budget.
- ✓ Completed the McHenry County Narcotics Task Force work area. This project remodeled the original work release program into office space to accommodate this multijurisdictional task force, without utilizing any general fund dollars. This team now has appropriate space and a secured confidential area to complete their tasks.
- ✓ Implemented a countywide Station Alerting Program to assist in dispatching Fire/EMS calls more efficiently.
- ✓ Detective Quick, a twelve (12) year veteran of the McHenry County Sheriff's Office was recently elected President of the Illinois Juvenile Officers Association (IJOA).
- ✓ The Sheriff's Traffic Unit (which was implemented two years ago) was awarded first place in its category (101-250 sworn Deputies) from the Illinois Chiefs of Police State wide Traffic Safety Challenge. This award is based on the department's policies, training, recognition, public education and enforcement.

2020 Goals and Objectives:

- The Sheriff's Office is refine and enhance their referral process between our Sheriff Social Worker and local social service agencies to help expedite citizens in need of mental health services.
- The Sheriff's Correctional facility needs to have the inmate showers resurfaced. This project is on the County's capital improvement plan and continues to be addressed. The showers range from ten (10) to twenty five (25) years old and are in fair to poor condition.
- The Sheriff's Records Division will review archive storage processes for both electronic and paper documents address storage reduction and more efficient document retrieval.
- The Sheriff continues to work with local law enforcement, Federal legislators and the County's Federal Legislative Lobby Group to secure local partnerships, funding and or grants for a new regional multi-jurisdictional training facility.

Department: 32 – McHENRY COUNTY SHERIFF

**COUNTY SHERIFF
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

General Fund 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fines and Forfeitures	22,008	32,099	25,000	500	27,500
Fees and Charges for Services	1,708,106	1,178,794	1,279,573	885,497	1,484,180
Intergovernmental	8,971,619	10,788,622	9,552,017	2,521,238	10,323,882
Other Income	5,762	5,066	1,000	2,087,811	-
Total Revenue	\$10,707,494	\$12,004,580	\$10,857,590	\$5,495,046	\$11,835,562
Personnel Services	28,731,321	29,935,308	31,310,762	14,200,216	31,349,239
Contractual Services	2,878,512	3,036,357	3,111,364	1,451,890	3,254,885
Commodities	781,602	754,228	814,170	426,345	966,788
Capital Outlay	335,177	252,722	41,500	98,692	106,625
Total Expense	\$32,726,612	\$33,978,615	\$35,277,796	\$16,177,143	\$35,677,537

DUI Conviction Fund 350

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fines and Forfeitures	43,434	56,993	35,010	-	27,000
Fees and Charges for Services	-	-	-	-	50,000
Total Revenue	\$43,434	\$56,993	\$35,010	\$0	\$77,000
Contractual Services	150	3,221	5,000	-	7,000
Commodities	10,132	28,558	20,000	-	20,000
Fund Balance Enhancement	-	-	10,010	-	50,000
Total Expense	\$10,282	\$31,779	\$35,010	\$0	\$77,000

Inmate Welfare Fund 360

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	377,804	489,897	460,000	48,813	515,000
Interest Income	5,279	13,288	4,000	9,387	19,000
Total Revenue	\$383,083	\$503,184	\$464,000	\$58,200	\$534,000
Contractual Services	130,106	107,239	123,000	50,862	98,700
Commodities	110,153	114,742	210,000	50,360	322,700
Capital Outlay	24,860	-	46,000	-	46,000
Fund Balance Enhancement	-	-	85,000	-	66,600
Total Expense	\$265,119	\$221,981	\$464,000	\$101,222	\$534,000

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
371.93	371.93	371.93

Department: 32 – McHENRY COUNTY SHERIFF

2020 Revenue Budget Analysis:

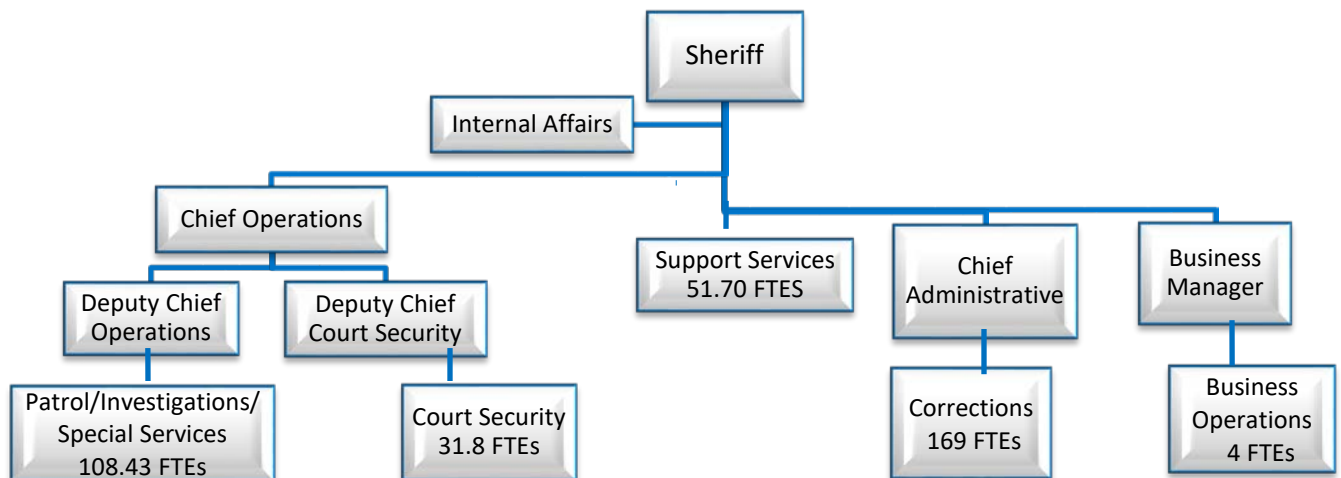
Fees & Charges for Services and Fines are showing an increase from what was projected in 2019. This increase is due to a restructure of the court fees - (705 ILCS 135/) Criminal and Traffic Assessment Act. The continued growth in the Intergovernmental revenue projection is derived by the Sheriff's ability to accept additional illegal immigrants from the U.S. Immigration and Custom Enforcement Agency under the Department of Homeland Security for holding in the County's jail as part of the Federal Inmate Bed Rental Program. This program does not commit the County to provide a certain number of beds each day. The Sheriff in reducing employee headcount and maintaining a high daily census that can be serviced by the reduced headcount has made the program be more advantageous for the County.

2020 Expenditure Budget Analysis:

Personnel increases are from the union step increases and non-union merit increase. A major portion of contractual services is for inmate healthcare, inmate food service, vehicle repair and maintenance and training. The Capital Outlay budget is projected SCAAP grant dollars to be received that are required to be spent on needs for the Jail.

Performance Indicators:	2016 Actual	2017 Actual	2018 Actuals	2019 YTD	2020 Projections
Communications Division - Calls Dispatched	59,368	59,762	64,957	32,387	68,000
Records Division - Reports & Citations Processed	19,194	21,280	27,912	12,908	27,500
Garage (Fleet) - County Vehicles Maintained	279	279	279	279	279
Court Security - Individuals Screened	474,724	454,814	402,299	121,853	443,946
Court Security - Prohibited Items Recovered	4,671	5,300	6,542	2,137	5,504
Corrections Bureau - Average Daily Jail Population	404.74	437	473	462	469
Corrections Bureau - Intake of Federal Contract Prisoners	2,558	2,602	2,565	925	2,300

Department Organization Chart:



MERIT COMMISSION (Department 28)
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: On January 13, 1970 the County Board of McHenry County, Illinois passed an Ordinance creating and establishing a Sheriff’s Department Merit Commission in the County of McHenry consisting of three members who serve six year terms. In 1994 the County Board amended the Ordinance to increase membership on the commission to five members.

Functions: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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

2019 Highlights – N/A

2020 Goals and Objectives – N/A

**MERIT COMMISSION
 FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel Services	2,682	2,554	4,150	2,006	4,000
Contractual Services	18,286	32,846	46,600	27,198	46,600
Commodities	209	207	550	(10)	550
Total Expense	\$21,177	\$35,608	\$51,300	\$29,194	\$51,150

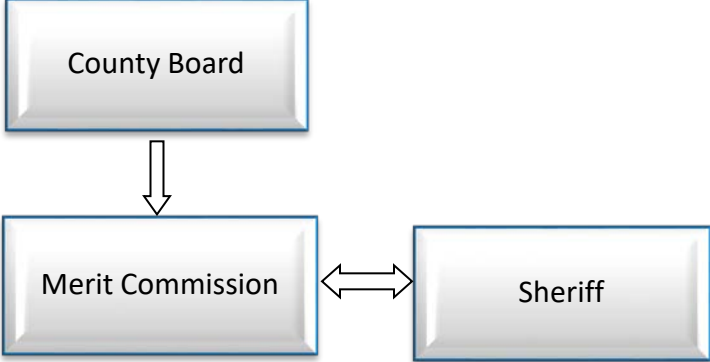
Full Time Equivalent History – N/A

2020 Expenditure Budget Analysis:

The Merit Commission as an oversight commission is to ensure a fair and unbiased hiring and promoting practice within the Sheriff’s department. It is responsible for creating an eligibility list for merited deputies through the testing of new recruits, for providing testing for promotions into higher ranking levels, and for holding hearings on disciplinary actions brought against an officer. Expenditures are determined on the testing need for recruitments.

Department: 28 – McHENRY COUNTY MERIT COMMISSION

Department Organization Chart:



COUNTY TREASURER (Department 17) 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: **MANDATED BY STATE STATUTE**

- **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 is accountable for over 80 bank accounts 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.
- **Investment Portfolio** – The County Treasurer per Illinois State Statute (30 ILCS 235/2.5) is accountable for the Investment Portfolio of all County funds. The Treasurer maintains 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 Treasurer has revised the County's investment policy to include not only Certificates of Deposit, but also low risk, high quality investment grade bonds and muni's of various durations to increase the County's yield on investments while maintaining the necessary cash flow.
- **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.
- **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.

Automation Fund (233) – Funded by Fees 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: 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 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.

Department: 17 – McHENRY COUNTY TREASURER

Passport Service Fund (300) – 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

COUNTY TREASURER (Department 17) General, Automation and Passport Funds

2019 Highlights:

- ✓ The County's investment portfolio increased interest earnings by over \$230,000 in 2019 through the Treasurer's investment policy to minimize the County's share of property taxes as defined in the Strategic Plan.
- ✓ Prior to the County's implementation of the new financial software (Microsoft D365), the Treasurer's Office was responsible for recording cash receipts for all County departments in the financial system. The new system has decentralized the cash receipt process to the departments and the Treasurer's Office developed written procedures and held trainings for individual County departments to record their own cash receipts in Microsoft D365.
- ✓ Began working with banks to integrate bank account activity into D365 for account reconciliation in an effort to eliminate the use of additional software systems.

2020 Goals and Objectives:

- Advocate with special fund department heads in understanding the Treasurer's investment portfolio to maximize returns on special fund investment earnings.
- Complete the integration of the new investments software (Sympro) with Microsoft D365.
- Streamline the County's new financial software within the Treasurer's functions.

MCHENRY COUNTY TREASURER FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	1,148,924	1,240,973	1,101,000	(8,149)	1,252,000
Interest Income	547,449	1,047,658	1,200,000	554,974	1,615,000
Total Revenue	\$1,696,373	\$2,288,631	\$2,301,000	\$546,825	\$2,867,000
Personnel Services	564,043	525,035	512,236	257,167	527,321
Contractual Services	43,245	19,700	6,500	4,720	6,700
Commodities	6,850	5,395	5,250	5,232	5,050
Operating Transfers Out	40,000	40,000	-	-	-
Total Expense	\$654,138	\$590,130	\$523,986	\$267,118	\$539,071

Department: 17 – McHENRY COUNTY TREASURER

TREASURER AUTOMATION FUND 233

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	109,218	94,889	110,000	22,249	110,000
Utilization of Fund Balance	-	-	-	-	11,702
Interest Income	6,340	12,701	11,000	7,436	15,000
Total Revenue	\$115,558	\$107,591	\$121,000	\$29,684	\$136,702
Personnel Services	-	58,915	57,674	29,950	77,302
Contractual Services	9,684	35,440	53,500	19,540	53,500
Commodities	2,155	2,840	5,900	-	5,900
Fund Balance Enhancement	-	-	3,926	-	-
Total Expense	\$11,839	\$97,196	\$121,000	\$49,490	\$136,702

PASSPORT SERVICES FUND 300

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	134,286	108,993	140,000	60,523	125,000
Utilization of Fund Balance	-	-	-	-	2,740
Interest Earnings	3,783	7,815	6,500	4,701	9,500
Total Revenue	\$138,069	\$116,808	\$146,500	\$65,224	\$137,240
Personnel Services	64,539	67,794	66,805	36,384	121,090
Contractual Services	495	-	6,650	-	6,650
Commodities	4,028	1,082	9,500	1,387	9,500
Fund Balance Enhancement	-	-	63,545	-	-
Total Expense	\$69,062	\$68,876	\$146,500	\$37,771	\$137,240

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
14.00	14.00	13.00

2020 Revenue Budget Analysis:

Revenues generated through the McHenry County Treasurer’s Office are from two sources: 1.) Fees and Charges for Services, which represents penalties and fees collected on the sale of delinquent taxes at the end of each year, and 2.) Interest Income, which is revenue earned on County funds held by banking and investment institutions. With the Treasurer’s new investment portfolio program, interest income is projected to continue growing.

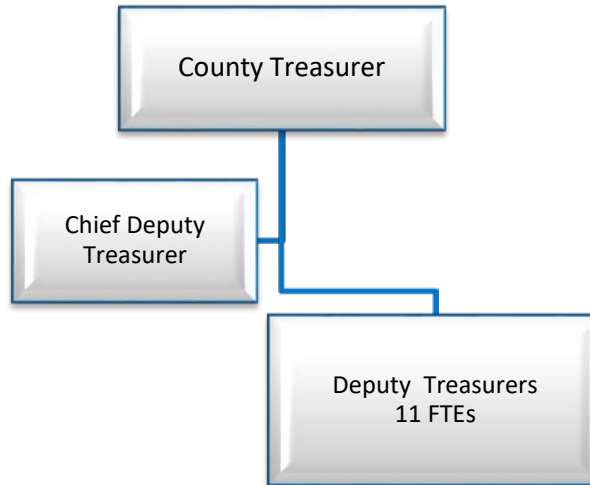
2020 Expenditure Budget Analysis:

The McHenry County Treasurer’s Office employs a staff of 13 full time equivalents (FTE), including the Treasurer and the Chief Deputy. There are 3 employees paid from the Treasurer’s special funds and in 2020 the benefits were moved from the general fund and into the special funds that has the employees.

Department: 17 – McHENRY COUNTY TREASURER

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Number of Parcels Billed	138,809	138,047	138,047	138,500
Total Property Taxes Collected:				
County	\$71,839,960	\$69,764,974	\$3,796,471	\$68,000,000
Townships or Road Districts	\$24,392,838	21,721,237	1,379,305	21,500,000
Cities, Villages, Towns	69,624,891	68,228,692	3,630,362	68,500,000
School Districts	568,047,199	574,975,239	27,868,237	580,000,000
Special Districts	\$98,923,355	104,864,204	8,745,604	105,500,000
Number of Parcels Sold at Tax Sale	1,124	1,150	0	1,200
Number of Senior Deferrals	143	122	122	130
Deposits/Wire Transfers Processed & Recorded	20,962	21,200	10,581	21,500
Transfers/ACH's Processed	12,010	12,500	6,235	12,800
Number of New Passport Applications Processed	2713	2720	1352	2730
Investment Interest Earned	\$882,730	\$716,000	\$358,904	\$750,000

Organization Chart:



COURT ADMINISTRATION (Department 42) 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. 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: **MANDATED BY STATE STATUTE**

- **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 administrative duties in the circuit. 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.
- **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 oversight.

Law Library Fund (375) – 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.

Special Courts Fund (376) – 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, Mental Health Court, Drug Court, and Domestic Violence 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. Program funding is through a 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 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.

COURT ADMINISTRATION (Department 42) General, Special Courts and Law Library Funds

2019 Highlights:

- ✓ In partnership with the Circuit Clerk of the Court successfully implemented E-Record in the Civil Division of the Court. This allows judges and attorneys to rely on the electronic images of documents rather than paper files. All of the courtrooms of the 22nd Judicial Circuit have become “file-less” courtrooms. Judges rely upon electronic images of documents via the Circuit Clerk of the Court’s case management system, iJustice, via integration with the county wide document management system OnBase, or the electronic bench solution, aiSmartBench
- ✓ The Civil Justice Improvement project was officially closed after successful implementation due in large part to judicial stakeholders, judges, team members and the National Center for State Courts. The project was successful in reducing the time to disposition in the majority of civil cases. All of the civil courtrooms now have Standing Orders and cases are actively managed.
- ✓ The Court internally developed the Guardianship Accounting Program (GAP), which will aid individuals who have been appointed guardians in providing information to the court in a consistent manner. Greater information will allow the Court to better oversee those individuals who are most vulnerable to financial exploitation. Members of the 22nd Circuit and the Circuit Clerk of the Court’s Office will be presenting this software at the National Court Technology Conference in September 2019.

2020 Goals and Objectives:

- Establish a collaborative pathway with County Administration for the renovation of courtrooms 357, 358, 359, and 360.
- Evaluate Jury Management Software in order to improve efficiencies of juror management.
- Fully integrate updated McHenry County Specialty Court software with the Circuit Clerk of the Court and 22nd Judicial Circuit Department of Probation and Court Services in order to provide better services in the Drug Court, Mental Health Court and DUI Court programs.

Department: 42 – COURT ADMINISTRATION

**COURT ADMINISTRATION
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	164,107	163,172	160,000	83,950	160,000
Intergovernmental	50,000	-	-	14,363	-
Total Revenue	\$214,107	\$163,172	\$160,000	\$98,313	\$160,000
Personnel Services	610,648	648,288	657,965	351,479	683,897
Contractual Services	683,348	632,892	623,800	326,994	651,800
Commodities	54,045	65,851	72,000	23,298	68,000
Total Expense	\$1,348,041	\$1,347,031	\$1,353,765	\$701,771	\$1,403,697

LAW LIBRARY FUND 375

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	177,195	176,987	173,000	84,809	170,000
Intergovernmental	-	15,000	-	-	-
Interest Income	260	1,091	600	743	1,000
Total Revenue	\$177,455	\$193,078	\$173,600	\$85,552	\$171,000
Personnel Services	86,877	81,844	72,050	41,447	77,007
Contractual Services	385	8,980	7,600	4,508	8,500
Commodities	62,899	69,923	81,400	28,158	81,200
Fund Balance Enhancement	-	-	12,550	-	4,293
Total Expense	\$150,161	\$160,747	\$173,600	\$74,113	\$171,000

SPECIAL COURTS FUND 376

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fines and Forfeitures	4,695	3,720	3,000	2,062	-
Fees and Charges for Services	174,123	171,516	161,500	118,065	200,000
Utilization of Fund Balance	-	-	59,309	-	133,145
Intergovernmental	355,136	396,729	472,825	177,871	339,916
Total Revenue	\$533,954	\$571,965	\$696,634	\$297,998	\$673,061
Personnel Services	422,052	440,920	402,171	179,628	493,217
Contractual Services	121,118	248,010	278,213	160,487	54,273
Commodities	25,939	30,289	16,250	18,325	36,309
Capital	-	18,415	-	14,646	-
Fund Balance Enhancement	-	-	-	-	89,262
Total Expense	\$569,110	\$737,634	\$696,634	\$373,086	\$673,061

Department: 42 – COURT ADMINISTRATION

Full Time Equivalent History:

FY 2018	FY 2019	FY 2020
19.00	23.00	23.00

2020 Revenue Budget Analysis:

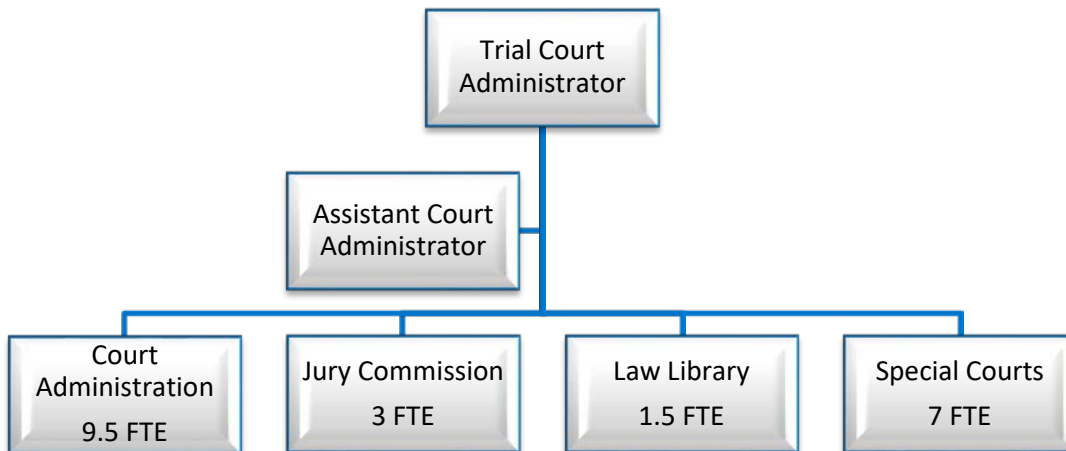
Fees and Charges for Services for Court Administration are generated through fees charged on cases brought before the courts.

2020 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. The Personnel Services budget increase is caused by the addition of two new positions funded by grants.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Number of Jury Trials Held	60	50	23	55
Number of Cases Filed	58,282	55,000	26,515	55,500
Number of Self Represented Litigants helped in the Self Help Center	2,843	2,700	964	2,900

Department Organization Chart:



COURT SERVICES (Department 43) 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: **MANDATED BY STATE STATUTE**

- **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 (377) – Funded by Court Fees

Fund Created By: *Illinois State Statute 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.

Function:

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

COURT SERVICES (Department 43) General and Probation Service Fee Funds

2019 Highlights:

- ✓ Court Services supported the County's strategic plan for Leadership and Governance initiative (Goal 2, Objective B and Goal 3, Objective A) by reorganizing the department which resulted in a reduction of 4 positions without layoffs or terminations. This was accomplished by redefining roles, consolidating duties and reallocating workloads.
- ✓ Re-organized department of Court Services in order to respond to workload inequity between "Juvenile" and "Adult" officers, on-going legislative changes (e.g. bail bond reform act, AOIC's Probation contact standards), and increased costs of administering a union contract.

Department: 43 – COURT SERVICES

2019 Highlights (continued):

- ✓ Led the way at the County and State level by advancing the use of Evidence Based Practices, focusing on the County's strategic plan related to Organizational Advancement & Services (Goal 1 & 2). Examples include:
 - Delivery of Cognitive Behavioral Therapy was improved by increasing certified trained staff and expanding variety and frequency of client groups to serve a wider population. Evidence supports that these groups result in a measurable reduction of criminal behavior.
 - Developed quality assurance - based policy and procedures supporting evidence - based initiatives such as EPICS II. This resulted in increased efficacy of service delivery.
 - Recognized as leaders in the State in regards to EPICS II, McHenry County Probation was sought out by Lake County Probation to provide training assistance and ongoing consultation in their implementation of EPICS II.
- ✓ Enhanced Court Services case management system (R2) to better support data driven decision-making in 2019 and beyond.

2020 Goals and Objectives:

- Court Services will support the County's strategic plan for Organizational Advancement and Services (Goal 1, Objective A) by focusing on Leadership Development through the use of internal and external training. Enhancing skill sets with new and existing managers to be applied in our dynamic and re-organized work environment.
 - Communication training utilizing Crucial Conversations curriculum
 - Organized Labor Relations training through Illinois Public Employer Labor Relations Association
 - Personal/individual leadership development through utilization of outside consultants
- Court Services will support the County's strategic plan for Economic and Workforce development (Goal 2, Objective B) by focusing on staff development through the use of internal and external training to address caseload redistribution as well as to meet the state mandated, annual 20 hour continued training requirement.
 - Continued cross-training in the various aspects of Adult and Juvenile casework to further support the organizational change of combined (Adult & Juvenile) caseload which occurred in 2019
 - Ongoing training in order to sustain and enhance employee skill-sets in their interactions with clients, the court system and the public.
- Court Services will support the County's strategic plan for Leadership & Governance, (Goal 4, Objective A) by continuing to enhance our case management system (R2). This will allow for greater efficiency and customer service, takes great steps towards improving our business processes.
 - Full integration of the data management system (R2) with AOIC mandated risk assessment & case management application
 - Take steps toward becoming a paperless agency through the implementation of operational and process automation (e.g. Document automation, kiosk for client interfacing, e-filing, etc.)

Department: 43 – COURT SERVICES

**COURT SERVICES
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	550	14,089	21,500	26,643	21,900
Intergovernmental	985,549	1,528,760	1,027,788	45,479	1,503,332
Interest Income	-	82	-	-	-
Total Revenue	\$986,099	\$1,542,931	\$1,049,288	\$72,122	\$1,525,232
Personnel Services	2,409,012	2,305,651	2,363,100	1,155,168	2,392,098
Contractual Services	475,000	481,005	497,000	154,942	482,000
Commodities	17,849	30,954	16,490	16,467	21,500
Total Expense	\$2,901,862	\$2,817,610	\$2,876,590	\$1,326,577	\$2,895,598

PROBATION SERVICE FEE FUND 377

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Revenues					
Fees and Charges for Services	312,182	312,552	378,500	168,696	436,500
Utilization of Fund Balance	-	-	98,665	-	27,175
Intergovernmental	29,500	-	-	-	-
Interest Income	4,020	7,653	5,000	4,473	7,500
Other Income	6,641	-	-	-	2,500
Total Revenue	\$352,343	\$320,205	\$482,165	\$173,169	\$473,675
Personnel Services	63,658	-	-	-	-
Contractual Services	271,451	220,228	391,000	57,391	342,500
Commodities	59,451	54,411	91,165	16,785	101,175
Capital Outlay	-	-	-	-	30,000
Operating Transfers Out	16,217	-	-	-	-
Total Expense	\$410,778	\$274,638	\$482,165	\$74,176	\$473,675

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
49.00	45.00	44.00

2020 Revenue Budget Analysis:

The main share of revenue is generated under Intergovernmental and consists of salary reimbursement from the State of Illinois for the probation officers. The County's reimbursement for FY 2020 falls short in covering the total costs of the probation officers salaries and benefits, leaving the County to fund the difference. Fees and Charges for Services represent the decision by the County Board to eliminate the Electronic Monitoring/Drug Testing (EMDT) Fund (58) due to its inability to sustain a fund balance. The

Department: 43 – COURT SERVICES

2020 Revenue Budget Analysis – (continued):

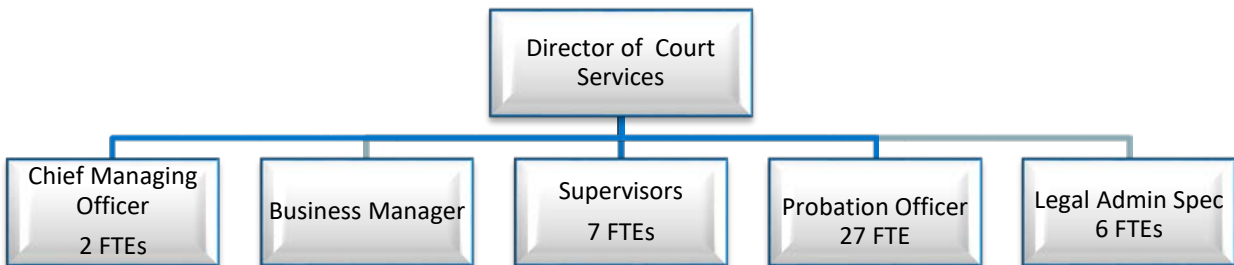
revenue and expense is now being split between the Court Services General Fund and Probation Service Fee Fund budgets and will be continually monitored to ensure costs do not place undue financial burdens on these two funds.

2020 Expenditure Budget Analysis:

In 2017 the probation officers and support staff signed to join the ASCME (American Federation of State, County and Municipal Employees) Union and the personnel expense reflects the negotiated contractual increase.

	2018	2019	2019	2020
Performance Indicators:	Actual	Projected	Mid-Year	Projected
# of Supervised Offenders	1498	1410	1103	1410
% of offenders supervised that are in full compliance with the terms of probation. National average for offenders in full compliance is 84% based on a 2016 US Courts Annual Report.	91%	87%	93%	90%
Offenders sent to DOC for probation violation*	17	10	12	31
% offenders <u>found in violation</u> sent to DOC based on the violation	1.1%	.7%	1.1%	2.1%

Department Organization Chart:



Division of Transportation (Department 82)

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 rural, suburban and urban roadways within McHenry County. The MCDOT conducts maintenance, planning, engineering and construction services on these County Highways. The County also undertakes safety, capacity, and operational projects which includes engineering and construction. Additional statutory duties relate to the township road districts. MCDOT also has oversight of the Planning Liaison Program responsible for administering the federally mandated Council of Mayors STP Program.

Note to Reader: *The following funds and related budgets fall under the Division of Transportation and are serviced by the employees of this Department, and therefore, the following Functions, Highlights, Goals and Objectives, Full time equivalents and Performance Measures represent the total department, and are not accounted for under each individual fund.*

Highway Fund (205)

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 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.

Matching Fund (206)

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.

Bridge Fund (207)

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.

Department: 82 - Division of Transportation

RTA Sales Tax Fund (260)

Fund Created By: McHenry County Board Resolution R-201705-12-115, on 5/16/17.

Background: The RTA Sales Tax is a .75% tax on all sales in the collar counties of DuPage, Kane, Lake, McHenry and Will and a 1.25% tax on all sales in Cook County. One-third of the collar county (.025%) proceeds are awarded back to the County where the tax is collected to be spent only on transportation and/or public safety.

Motor Fuel Tax Fund (261)

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.

Co Option Motor Fuel Tax Fund (262)

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 (Department 82) – All Funds

Functions: **MANDATED BY STATE STATUTE**

- **Road Project Construction - Planning/Oversight:** Prepare plans, specifications and estimates for all roadways, bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such roadways, 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:** Illinois Compiled Statutes 605 ILCS 5 Illinois Highway Code – Section 6-701.1 from Chapter 121 Paragraph 6-701.1. Give written approval for traffic control devices to be placed on township roads in conformance to the State Manual and Specifications per the requirements of Section 11-304 of the Illinois Vehicle Code (625 ILCS 5/11-304).
- **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.
- **Highway Improvement:** Develop and maintain a Five-Year Transportation Improvement Program along with a pavement preservation program by resurfacing and performing crack filling.

Department: 82 - Division of Transportation

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Maintenance of Equipment:** Maintain and operate a fleet of 141 vehicles and equipment to provide continuous year-round maintenance on 217 centerline miles/ 525 lane miles and 52 bridges on the County Highway system.
- **MCRide Transit Services:** Develop transit performance measures consistent with County transit needs and County transit goals and objectives. In collaboration with Pace, provide more efficient use of buses and standardization of services.
- **Facilitates County's Adopt-a-Highway Program:** Currently the County has 161 groups enlisted covering 74% of the County Highways to help keep McHenry County clean.
- **Permitting:** Review requests and issue permits, for County highway access to properties that serve both public and private use; for installation of utilities and other facilities within a County Highway right-of-way; and review, approve or disapprove plats for properties abutting a County highway.

2019 Highlights:

- ✓ Initiated Phase I Preliminary Engineering on six (6) County and Township bridge rehabilitation projects (Hunter, Johnson, Kishwaukee Valley, Millstream, Thayer, and White Oaks).
- ✓ Initiated Phase I Preliminary Engineering for the Algonquin Road Flashing Yellow Arrow project.
- ✓ Completed Phase II Design Engineering on two (2) County and Township bridge rehabilitation projects (O'Brien and Union Roads).
- ✓ Completed construction on the following projects: River Road at Dowell Road roundabout, Deerpass Road Bridge, Union Road Bridge and O'Brien Road Bridge.
- ✓ Stage I work for southbound Randall Road and eastbound Algonquin Road.
- ✓ County Board approved the FY 2020-2024 Transportation Program.
- ✓ Completed the pavement preservation program by resurfacing 36 lane miles of County Highways.
- ✓ The Adopt-A-Highway program has 154 groups enrolled, adopting over 73% system.
- ✓ The MCRide system provided a total of 107,000 trips.
- ✓ Coordinated through Municipal Partnering Initiative (MPI) group for the shared contracted services for pavement markings, street sweeping, and finish mowing.
- ✓ Single cut mowing reducing visibility issues along with observance of the Monarch Butterfly shortage awareness issue and to reduce costs.
- ✓ Cleaned out 500 manholes to ensure proper maintenance for safety and performance of the County's storm water sewer system.
- ✓ Completed multi year program updating all County Highway curve signs to improve safety.
- ✓ Completed the snow plow truck capital plan analysis study to reduce costs.
- ✓ Created performance measure to provide an initial field response time in less than 24 hours to residential service work orders at least 95% of the time.
- ✓ Created an all-liquid test route for winter operations reducing salt usage by 38%.
- ✓ Transferred jurisdiction of approximately 20 of the 24 miles of Nondedicated Subdivision Roads to local agencies.

2020 Goals and Objectives:

- Initiate Phase I Preliminary Engineering on 4 Township bridge rehabilitation projects (Allendale, Flat Iron, Harmony, and West Solon Roads).
- Initiate Phase I Preliminary Engineering for the Walkup Road/Crystal Lake Road Flashing Yellow Arrow project.
- Initiate Phase I Preliminary Engineering for the Charles Road Corridor Safety Project and Virginia Road complete streets project.
- Complete Phase II Design Engineering for the Kishwaukee Valley Road bridge project.
- Complete Phase II Design Engineering for the Algonquin Road Flashing Yellow Arrow project.
- Complete Feasibility Study for the Ackman Road Corridor Complete Street project.
- Completed bi-annual inspection of 110 of 133 County and Township bridges.
- Initiate Sub-regional Bicycle and Pedestrian Plan study.

Department: 82 - Division of Transportation

2020 Goals and Objectives – continued:

- Complete construction on the following projects: Rehabilitation for the Carls Road and Streit Road Bridges, Flashing Yellow Arrow Safety projects funded Highway Safety Improvement Program (HSIP) funding along Algonquin Road and at the Wilmot Road intersection with Main Street.
- Complete the FY 2021-2025 Five-Year Transportation Program.
- Initiate a performance measure to perform preventative maintenance on the County fleet within an average of 300 miles over the manufacturers' recommendation at least 90% of the time.
- Research vehicle leasing for light duty trucks.

DIVISION OF TRANSPORTATION FISCAL YEAR 2020 BOARD APPROVED BUDGET

HIGHWAY FUND 205

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	6,438,176	5,701,329	6,555,268	314,730	5,873,600
Licenses and Permits	95,173	84,502	86,000	62,486	86,000
Fees and Charges for Services	149,080	126,485	80,000	2,964	80,000
Utilization of Fund Balance	-	-	1,110,366	-	2,357,451
Intergovernmental	481,468	63,449	101,417	32,700	101,417
Interest Income	41,908	58,319	35,000	17,275	35,000
Other Income	43,806	134,774	66,000	10,704	66,000
Operating Transfer	8,088,881	-	-	-	-
Total Revenue	\$15,338,492	\$6,168,859	\$8,034,051	\$440,858	\$8,599,468
Personnel Services	5,143,287	5,264,493	5,407,199	2,263,916	5,847,824
Contractual Services	3,136,007	428,303	609,213	249,303	618,140
Commodities	721,040	643,624	789,300	305,884	805,598
Capital Outlay	1,379,408	541,668	1,007,000	354,834	1,167,600
Operating Transfer	5,937,909	-	-	-	-
Total Expense	\$16,317,651	\$6,878,088	\$7,812,712	\$3,173,937	\$8,439,162*

*\$160,306 maintenance expense paid from Facilities Management – Department 16

2020 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 85% of the projected fund revenue for fiscal year 2018. The remaining 15% is derived from issuing permits, reimbursements from the State and interest income.

2020 Expenditure Budget Analysis:

The intent of the Highway Fund per State Statute is to provide for the operations of the department, including personnel, equipment, facilities, etc. Personnel Services reflect the salaries and benefits for each County Board approved position within the department. Employees of the road and maintenance division are labor contract employees whose contract was approved in fiscal year 2019. Contractual Services includes expenses for Commercial and Property Casualty Insurance, Maintenance Agreements, Telecommunications, Repair & Maintenance to Building and Grounds, Highway Maintenance Contracts, and Computer Program Maintenance. Commodities cover projected costs for Equipment Parts, Fuel, Oil and Grease, and Highway Materials. Capital Outlay is for the purchase of Machinery & Equipment and Vehicles. The operating transfer was eliminated in FY2017 when the RTA income and expense was moved out of this fund.

Department: 82 - Division of Transportation

COUNTY MATCHING FUND 206

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	1,802,769	1,696,931	1,837,507	93,689	1,653,483
Utilization of Fund Balance	-	-	-	-	1,826,517
Intergovernmental	40,649	-	-	-	-
Interest Income	120,124	144,515	60,000	75,582	120,000
Total Revenue	\$1,963,542	\$1,841,446	\$1,897,507	\$169,272	\$3,600,000
Contractual Services	(12,291)	1,278,408	-	113,326	-
Capital Outlay	3,609,236	4,431,029	1,737,507	154,006	3,600,000
Fund Balance Enhancement	-	-	160,000	-	-
Total Expense	\$3,596,945	\$5,709,437	\$1,897,507	\$267,332	\$3,600,000

2020 Revenue Budget Analysis:

The Matching Fund has a property tax levy as established by State Statute with a maximum rate of .05% of assessed valuation. As with all MCDOT Funds, when a new project is approved and started, the Division of Transportation encumbers the whole projected cost up front to ensure sufficient funding will be available to cover all costs of the project until completed.

2020 Expenditure Budget Analysis:

Contractual Services represents the projected costs for Engineering, Consultants for new projects and Maintenance Contracts to maintain completed projects.

COUNTY BRIDGE FUND 207

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	498,736	499,169	500,000	27,080	452,395
Utilization of Fund Balance	-	-	18,000	-	297,605
Intergovernmental	751,920	-	560,000	-	560,000
Interest Income	26,851	49,304	13,000	25,699	40,000
Total Revenue	\$1,277,507	\$548,473	\$1,091,000	\$52,779	\$1,350,000
Contractual Services	372,807	384,962	891,000	33,258	1,300,000
Capital Outlay	342,727	626,624	200,000	-	50,000
Total Expense	\$715,534	\$1,011,586	\$1,091,000	\$33,258	\$1,350,000

2020 Revenue Budget Analysis:

The Bridge Fund has a separate property tax levy as established by the State Statute with a maximum rate of .05% of assessed valuation. Utilization of Fund Balance represents the projected draw against the reserve for new projects. Intergovernmental is the projected amount of State Government reimbursement on completed projects.

2020 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 bridge repair. Please see the Division of Transportation's Capital Improvement Program to view the five year program.

www.co.mchenry.il.us/county-government/departments-j-z/transportation

Department: 82 - Division of Transportation

RTA SALES TAX FUND 260

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Other Taxes	-	-	-	-	11,682,000
Utilization of Fund Balance	-	-	-	-	1,640,515
Governmental	-	-	-	-	1,410,000
Interest Earnings	-	-	-	-	70,000
Misc. Income	-	-	-	-	20,000
Total Revenue	\$0	\$0	\$0	\$0	\$14,822,515
Contractual Services	-	-	-	-	5,282,000
Capital Outlay	-	-	-	-	9,540,515
Total Expense	\$0	\$0	\$0	\$0	\$14,822,515

2020 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 2020 Tax Revenue is a projection based on current and past performance and accounts for the 2% administrative fee implemented by the State of Illinois for issuing the warrant/check in order to assist the State in addressing their financial woes.

2020 Expenditure Budget Analysis:

The County policy on the use of the RTA Sales Tax collected states these funds will be utilized for transportation road projects or public safety. Prior to 2020, the revenue for this fund was in department 99. The dollars were then transferred to department 82 to cover the cost of the road projects. In FY2020 the decision was made to record the revenue directly to department 82, eliminating the operating transfers in and out.

MOTOR FUEL TAX FUND 261

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	4,746,386	5,432,077	5,000,000	1,809,270	8,000,000
Utilization of Fund Balance	-	-	920,776	-	3,485,000
Intergovernmental	152,694	79,030	182,000	-	445,000
Interest Income	62,215	104,930	32,000	58,632	90,000
Total Revenue	\$4,961,294	\$5,616,037	\$6,134,776	\$1,867,902	\$12,020,000
Personnel Services	153,975	157,675	161,616	80,461	170,000
Contractual Services	3,866,056	2,911,632	4,273,160	199,231	7,085,000
Commodities	169,786	(39,441)	-	(33,044)	-
Capital Outlay	2,811,533	2,243,926	1,700,000	534,802	4,765,000
Total Expense	\$7,001,350	\$5,273,792	\$6,134,776	\$781,450	\$12,020,000

2020 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.

Department: 82 - Division of Transportation

Motor Fuel Tax Fund (continued) - 2020 Expenditure Budget Analysis:

The County has elected to use the Illinois Association of County Engineer's/Illinois Department of Transportation's recommended salary schedule to determine the County Engineer's annual salary and has agreed that the minimum salary shall be at least ninety-five percent (95%) of the recommended salary. In return, the State allows for the payment of the County Engineer's salary from 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 2020.

COUNTY OPTION MOTOR FUEL TAX FUND 262

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Other Taxes	4,707,671	4,616,725	4,700,000	1,060,312	4,600,000
Utilization of Fund Balance	-	-	4,339,680	-	-
Governmental	118,892	-	270,000	-	-
Interest Earnings	94,197	138,646	50,000	87,277	150,000
Misc. Income	-	-	-	18,893	-
Total Revenue	\$4,920,760	\$4,755,371	\$9,359,680	\$1,166,481	\$4,750,000
Contractual Services	2,683,767	1,844,403	2,735,842	249,238	2,946,000
Commodities	767,515	856,697	923,838	569,875	981,000
Capital Outlay	3,216,431	3,303,388	5,700,000	158,775	500,000
Fund Balance Enhancement	-	-	-	-	323,000
Total Expense	\$6,667,713	\$6,004,488	\$9,359,680	\$977,889	\$4,750,000

2020 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 holding fairly consistent. 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.

2020 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.

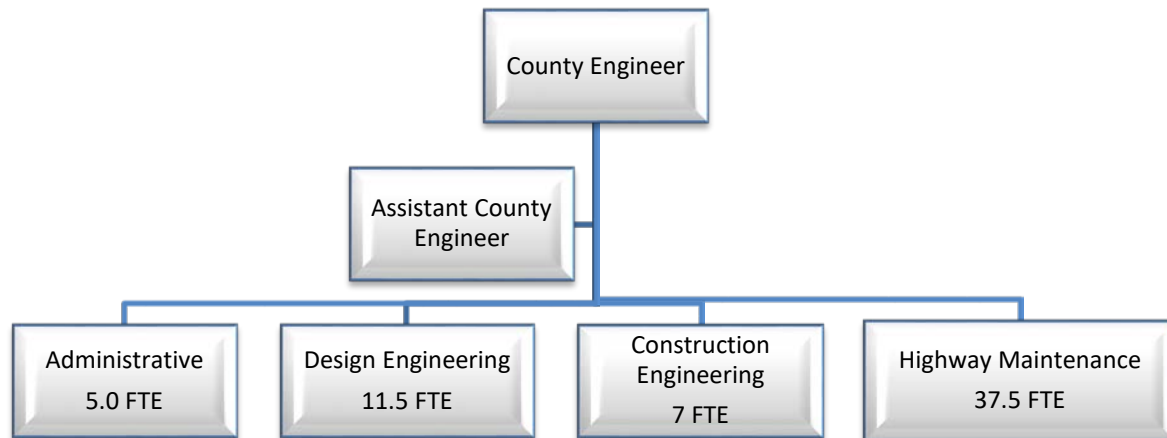
Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
63.00	63.00	63.00

Department: 82 - Division of Transportation

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
<u>Maintenance</u>				
Pavement Striping (Contracted)	606 mi	680 mi	0 mi	700 mi
Street Sweeping (Contracted)	560 mi	640 mi	0 mi	640 mi
One-Cut ROW Mowing (1 Round ~ 830 miles) ¹	5,810 mi	5,810 mi	830 mi	5,810 mi
Boom ROW Mowing (1 Round ~ 415)	830 mi	830 mi	415 mi	830 mi
Finish Mowing (1 Round ~ 45 miles)	495 mi	495 mi	135 mi	495 mi
Shoulder Grading (1 Round ~ 410 miles)	820 mi	820 mi	205 mi	820 mi
<u>Engineering/Construction</u>				
Roadway Improvement Projects				
<i>Design</i>	3	3	2	5
<i>Construction</i>	1	1	1	1
Intersection Improvement Projects				
<i>Design</i>	2	2	0	2
<i>Construction</i>	1	1	1	1
Bridge Projects				
<i>Design</i>	14	8	3	10
<i>Construction</i>	5	3	3	2
<u>Other</u>				
MCRide Cost per Trip	\$20.42	\$20.30	\$20.30	\$20.00
MCRide Patrons (trips)	111,912	100,000	30,759	110,000
MCRide Service Area (% of County residents)	66%	70%	70%	75%
Adopt-a-Highway (% Roadway Network)	75%	74%	74%	75%

Department Organization Chart:



EMERGENCY MANAGEMENT AGENCY (Department 34) General Fund

Mission Statement: *Provide resources to the community to develop a Culture of Preparedness against natural, man-made and technological hazards through education, training, and partnership programs and by providing resource coordination, expertise and leadership before and during a disaster.*

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: **MANDATED BY STATE STATUTE**

- **Emergency Operation Planning** – 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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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 is responsible for educating, developing, conducting, or facilitating emergency management training and education programs 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.

2019 Highlights:

- ✓ Maintained Illinois Emergency Management Agency Accreditation by submitting the Illinois Capability Assessment and Threat Analysis tool *and* conducting the required exercises in accordance with the Homeland Security Exercise and Evaluation Program. Exercises focused on Catastrophic Incidents/Recovery Coordination, Resource Coordination, Social Media tabletop, Cyber preparedness and response, *and* EOC Activation Exercise(s).
- ✓ Improved emergency plans that effectively took into consideration those with access and functional needs through the entire emergency management process.

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

2019 Highlights (continued):

- ✓ Elevated our schools preparedness with one on one and multi-district events to :
 - Ensure schools have a comprehensive emergency plan
 - Participated and assisted in exercises at various schools, among them Cary, McHenry, Marengo, Harvard school districts, throughout the year.
 - Hosted a School Summit which explored the latest in school preparedness techniques / processes and state mandates.
- ✓ Completed the Tactical Interoperable Communications Plan Update which will provide an interoperable communications matrix and guidance to all public safety, municipal, township, and public works entities.
- ✓ Implemented a new volunteer division, “Emergency Operations Center Support”, to ensure the EOC is at optimum operating status and county staff has full support during emergency operations.
- ✓ Activated the EOC for the severe winter weather (severe cold) multiple times.
- ✓ Supported McHenry County College in completing their L0363 Multi-Hazard Emergency Management for Higher Education conducted by the FEMA Emergency Management Institute.

2020 Goals and Objectives:

- Maintain Illinois Emergency Management Agency Accreditation by submitting the updated Emergency Operations Plan and the Illinois Capability Assessment and Threat Analysis tool *pe*; and conducting the required exercises in accordance with the Homeland Security Exercise and Evaluation Program. Exercises will focus on Catastrophic Incidents/Recovery Coordination, Resource Coordination, Social Media tabletop, Cyber preparedness and response, and EOC Activation and operation Exercise(s).
- Elevate our schools preparedness with one on one and multi-district events to :
 - Ensure schools have a comprehensive emergency plan
 - Participate in exercises at various schools throughout the year
 - Host a School Summit, which will explore the latest in school preparedness techniques / processes and state mandates.
- Complete the Continuity of Operations (COOP) and Continuity of Government planning per the new requirements of the Illinois Administrative Code.
- Complete the Short Term Recovery Plan as mandated by the new requirements of the Illinois Administrative Code.

EMERGENCY MANAGEMENT AGENCY FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	825	825	825	-	825
Intergovernmental	49,737	154,680	75,000	76,668	115,396
Total Revenue	\$50,562	\$155,505	\$75,825	\$76,668	\$116,221
Personnel Services	242,554	243,566	241,629	121,135	248,331
Contractual Services	18,499	21,284	19,000	19,947	22,900
Commodities	46,147	37,692	29,380	7,435	31,176
Capital Outlay	4,995	50,815	-	572	33,500
Total Expense	\$312,196	\$353,357	\$290,009	\$149,088	\$335,907

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
4.00	4.00	4.00

2020 Revenue Budget Analysis:

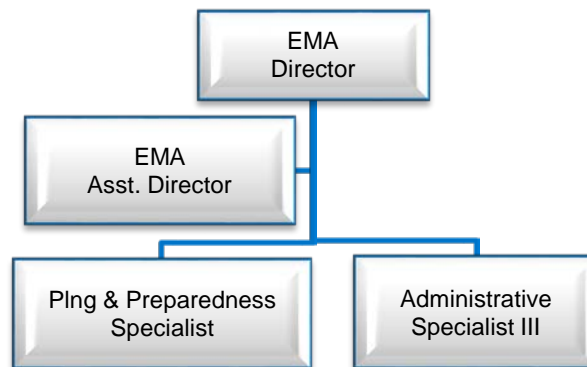
As reflected in the above revenue budget table under fees and charges for services, EMA collects an annual tower maintenance fee from the McHenry County Fire Chiefs for hosting and maintaining their equipment on the county’s communication tower. Intergovernmental represents grant funds received through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

2020 Expenditure Budget Analysis:

The 2020 Personnel Services reflects a small increase due to the merit awarded on 12/1/19. The FY2020 budget includes a \$39,396 modification to the Illinois Emergency management Agency Performance Grant #18EMAMCHEN, increasing capital and commodities.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid Year	2020 Projected
Number of Volunteers	80	75	90	80
EMA Staff Training Sessions	66	40	27	40
Volunteer Training Sessions	134	80	95	80
Community Presentations/Outreach	13	10	13	10
Disaster Exercises (Intergovernmental & County)	2	10	4	10
Mutual Aid Response (SAR, Rehab, EMA, EMAT, MABAS, Weather)	15	20	14	20
Emergency Management Development (Coordinating Council)	6	8	3	6
Technical Advisory Assistance for Municipal & Township Gov (EOP, ETSB, Fire Chief’s)	30	15	9	20
Event Coordination (Incident Action Plan, Communications)	9	5	3	5
Develop/Revise COOP, EOP, Hazard Mitigation & School Plans	2	10	6	12

Department Organization Chart:



EMERGENCY TELEPHONE SYSTEM BOARD (Department 29) ETSB Fund (801)

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 member board with representation from each of six Public Safety Agencies in the county. There is also representation of the McHenry County Police Chief's Association, the McHenry County Fire Chief's Association, the McHenry County Emergency Management Agency (EMA), and an appointed citizen.

Functions: MANDATED BY STATE STATUTE

- **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.

2019 Highlights:

- ✓ Completed upgrade of TriTech Inform Records Management and Reporting System, JAIL Management System, and Field Based Reporting applications preventing disruption of computer based applications utilized by eighteen (18) law enforcement agencies and McHenry County Corrections within McHenry County.
- ✓ Installed and implemented a Next Generation Ready 9-1-1 System (hardware and software) in the three (3) McHenry County Public Safety Answering Points by December 1, 2019. (ETSB STC 5-16)
- ✓ Implemented Text to 9-1-1 functionality within McHenry County allowing the ability to text 9-1-1 to report emergencies and receive an emergency response.

2020 Goals and Objectives:

- Implementation of radio communication interoperability where the three (3) PSAPs have radio communication with each of the forty-two (42) Public Safety agencies within McHenry County. (ETSB STC 5-N2)
- In collaboration with the County of McHenry, extend fiber connectivity to the City of Crystal Lake and Southeast Emergency Communications. (ETSB STC 5-N1)
- Assist McHenry County Police and Fire agencies utilizing the StarCom radio system with annual maintenance fees. (ETSB STC 5-N2).

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

**EMERGENCY TELEPHONE SYSTEMS BOARD
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

EMERGENCY TELEPHONE SYSTEMS BOARD FUND 801

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Revenues					
Interest Earnings	-	(596,014)	-	-	-
Fees & Charges for Service	2,549,577	4,582,697	3,300,000	750,315	4,500,000
Governmental	-	-	-	870,169	-
Interest Earnings	37,568	79,454	52,000	58,814	120,000
Misc. Income	-	-	-	74	-
Operating Trnsfrs	377,855	-	-	-	-
Revenue Total	\$2,965,000	\$4,066,136	\$3,352,000	\$1,679,372	\$4,620,000
Personnel	475,018	441,297	489,491	171,917	536,518
Contractual	3,725,552	1,394,830	1,654,240	1,187,504	1,573,650
Commodities	68,129	57,492	92,100	48,085	67,100
Capital Outlay	760,880	608,587	-	-	25,000
Depreciation	457,288	-	-	-	-
Operating Trnsfrs	377,855	-	-	-	-
Fund Balance Enhancement	-	-	1,116,169	-	2,417,732
Expense Total	\$5,864,722	\$2,502,206	\$3,352,000	\$1,407,506	\$4,620,000

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
6.00	6.00	6.00

2020 Revenue Budget Analysis:

The ETSB receives 100% of its funding through 9-1-1 surcharge, distributed by the State of Illinois Central Management Services. The ETSB has faced a number of challenges over the last decade in regards to funding. It has been an uphill battle with State Legislators to acknowledge and accept that the 9-1-1 System throughout the State of Illinois is grossly underfunded. 9-1-1 professionals, and the State Chapters of Illinois NENA and Illinois APCO, have jointly introduced legislation on a near yearly basis, in an attempt to secure funding opportunities. Great strides have taken place within the last five (5) years resulting in a statewide 9-1-1 surcharge increase to \$0.87, and most recently in July of 2017, the passing of legislation increasing the surcharge to \$1.50 to begin on January 1, 2018, with a sunset of December 31, 2020. **(50 ILCS 750/20).**

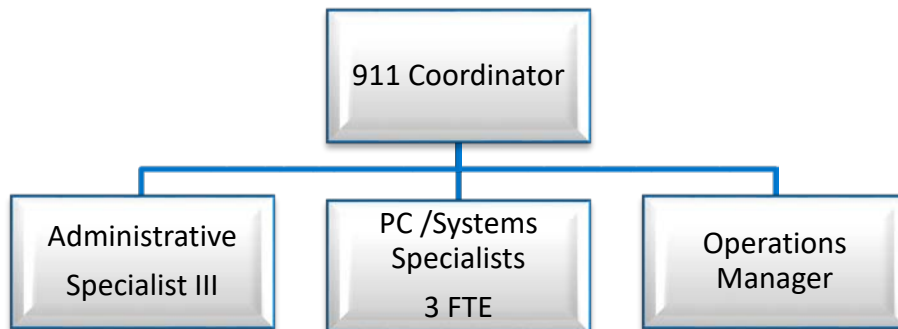
2020 Expenditure Budget Analysis:

The Personnel Services projected increase is caused by an increase in health insurance premiums to offset claims cost and a 2.25% merit awarded on 12-1-19. The contractual services reduction is from a maintenance agreement ending for NG911. Fund Balance Enhancement is occurring due to a reduction in projected operating expenses and an increase in projected operating revenue.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Public Safety Answering Points (Dispatch Centers) Supported by ETSB Services	3	3	3	3
911 Wireless Calls Processed	84,660	75,000	32,054	80,000
911 Landline Calls Processed	19,341	20,000	8,336	20,000
Non-Emergency Incoming Calls Processed (alarm, admin, etc.)	286,548	320,000	119,854	285,000
Number of Police Incidents Dispatched (*includes traffic stops)	214,653	205,000	85,457	215,000
Number of Fire Incidents Dispatched	37,212	35,000	15,576	37,500
Police Agencies Supported by ETSB Services	26	26	26	26
Fire Agencies Supported by ETSB Services	16	16	16	16
Number of ETSB Help Desk Tickets Processed	3,079	3,500	1,011	3,000

Department Organization Chart:



FACILITIES MANAGEMENT (Department 16) 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 716,000 square feet are maintained between 20 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, 500 Russel Court Facility, Out Storage Buildings K1 and K2) to the Public Health – Animal Control Building located in Crystal Lake.

Functions: FUNCTIONS PROVIDED BY COUNTY BOARD

- **Building and Grounds** – The Facilities Management Department is responsible for the repair and maintenance performed on County owned facilities including: Housekeeping/custodial functions; repairs to roofs, windows, floors, plumbing, electrical, mechanical systems, furniture and fire life safety. The department's responsibilities extend to grounds maintenance - including mowing, trimming, irrigation, plant beds, parking lot repairs and resurfacing; and snow and ice removal from sidewalks and parking areas.
- **Equipment Maintenance** – Utilizing a web-based maintenance program, over 1,000 pieces of mechanical equipment are scheduled for and have preventive maintenance performed throughout the year by Facilities Management Maintenance Techs. Over 10,500 work orders are electronically submitted annually by County Departments. These work orders are addressed and performed by Maintenance Techs in a timely fashion.
- **Conference Rooms** – Facilities is responsible for the setup 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 environmentally safe products in its cleaning processes, continually searching and implementing energy efficient strategies and equipment to reduce the cost of energy consumption and is proud of having 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 18,000 boxes containing 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 in a timely manner, 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.
- **Project Management** – Facilities Management handles in-house remodel projects when possible and manages the five-year asset preservation program. Included in this is the establishment of budgets, timelines and specifications. Once a Capital project has been approved, Facilities works with purchasing staff, suppliers and contractors to deliver the specified project.

Highway Fund (205) – 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 Division of Transportation Facility (including housekeeping, parking lot, and lawn care) and is appropriated budget through the Highway Fund to accomplish these duties.

Valley Hi Enterprise Fund (800) – Funded by 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.

FACILITIES MANAGEMENT (Department 16) General and Facilities for Dept of Transportation and Valley Hi Funds

2019 Highlights:

Strategic Plan item, Quality Infrastructure Goal 4, Address short and long-term capital and facility needs.

- Completed Phase II, the SW portion of the Government Center Parking Lot Rehabilitation Project.
- Completed construction of the Narcotics office build out.
- Completed the upgrades to the Government Center and Jail Fire Alarm systems.
- Completed Phase of Department of Health and Administration Building renovations on schedule and under budget.
- Converted the site lighting at Valley Hi and McDOT to LED, this will save energy and improve reliability and lighting quality.
- Converted 104, 320W HID lamps to 100W Led in the Jail, this interior lighting change will save energy and improve lighting quality.
- Converted 350 fixtures in the jail to low water flow devices saving over 1 million Gallons of water annually, this will save in excess of \$40,000.
- Using internal resources, FM retrofitted existing florescent lighting fixture to LED, broke down, stored, cleaned, installed and rewired office cubicles from the Recorders into the new Environmental Health suite. This repurposing saved \$55,000 in project expense while keeping the material from entering the waste stream.

Leadership and Governance, Goal 2 - Objective D: Assess and analyze County process.

- Using Commonwealth Energy and Nicor Public Sector resources, FM coordinated third party reviews of HVAC related equipment. The purpose of this commissioning is to review how major equipment is sequenced and operating compared to best practices. This process not only identifies opportunity, but allows staff to learn from outside resources.
- Worked with IT and the Health Department to establish proper electronic records indexing for use in managing electronic records.
- Coordinated with the Illinois State Archives to move historical Coroner inquest and investigation index books to the Illinois Regional Archives for preservation and digitization.

Department: 16 – FACILITIES MANAGEMENT

2020 Goals and Objectives:

Strategic Plan Item, Quality Infrastructure, Goal 4 – Address short and long term capital and facility needs.

- Plan for and complete Phase III of the Government Center West parking lot rehabilitation project.
- Solicit pricing for and complete the Demolition of Annex B.
- Solicit pricing for and complete the replacement of the tank farm that serves the brine storage needs at the McDOT facility.
- Solicit pricing for and complete Phase III of the Building Envelope Rehabilitation project.
- Investigate and retrofit existing plumbing fixtures with low water rate technology at multiple County owned facilities.

Strategic Plan Item, Organizational Advancement, Goal 2, Use Data Driven Decision Making

- Implement new Capital Planning software. This will improve forecasting and provide resiliency as well as capturing institutional knowledge and enhancing succession planning.
- Coordinate with the local Records Commission to update the record retention schedules for County Departments as needed.
- Reduce Staffing by one FTE. By challenging ourselves to look at the open Capital Project Manager position as an opportunity to review how we estimate, communicate and document capital projects. This gap will be filled by assigning certain components of responsibility to other staff, offloading some of the work to consultants, and using software to capture and forecast capital project information.

FACILITIES MANAGEMENT FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	10,130	12,229	20,268	-	-
Utilization of Fund Balance	-	-	-	-	48,231
Governmental	31,816	-	-	-	21,709
Misc. Income	1,380	1,386	-	6,233	-
Operating Trnsfrs	8,784	8,785	-	-	-
Revenue Total	\$52,110	\$22,399	\$20,268	\$6,233	\$69,940
Personnel	1,159,056	1,213,226	1,234,063	559,945	1,165,043
Contractual	1,528,853	1,497,084	1,741,016	699,882	1,870,182
Commodities	106,835	85,897	94,482	27,128	92,794
Capital Outlay	-	-	-	-	47,245
Expense Total	\$2,794,743	\$2,796,206	\$3,069,561	\$1,286,955	\$3,175,264

HIGHWAY FUND 205

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel	37,759	50,102	62,538	23,027	55,450
Contractual	135,461	228,751	156,301	59,503	102,318
Commodities	2,485	2,500	2,500	-	2,538
Capital Outlay	36,950	732	-	-	-
Expense Total	\$212,655	\$282,085	\$221,339	\$82,530	\$160,306

Department: 16 – FACILITIES MANAGEMENT

VALLEY HI ENTERPRISE 800

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel	159,853	157,737	163,589	66,588	159,144
Contractual	73,725	85,765	193,905	41,903	148,860
Commodities	101	49	280	82	50
Expense Total	\$234,379	\$244,251	\$361,974	\$108,573	\$314,854

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
33.00	33.00	32.00

2020 Revenue Budget Analysis:

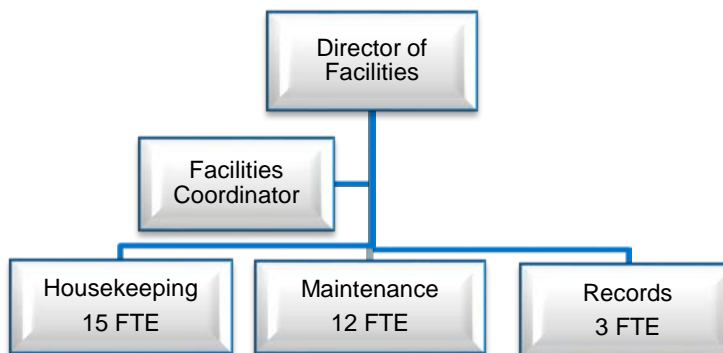
In the revenue budget shown above, intergovernmental are from providing housekeeping services to the Workforce Network and ETSB departments. Utilization of Fund Balance is to account for projected expenditures from the Green Fund in fiscal year 2020.

2020 Expenditure Budget Analysis:

2020 Personnel Services make up 40% of the department's operating budget and represents the costs for merit adjustments for non-union employees and labor contract adjustments for the union employees. In 2020 the Project Manager Position was eliminated due to vacancy. The Director of Facilities will be utilizing new software that will allow him to manage projects going forward. The increase in Contractual Services accounts this new software and an increase in utility expense. Commodities cover costs of paper and cleaning materials for the whole organization.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Work orders completed by FM	12,049	12,050	5,873	12,050
Preventative WO Completed On Time	97.75%	98%	98.75%	98%
Tenant Requests Completed On Time	97.5%	98%	97.5%	98%
Inspections Completed on Time	99.5%	98%	95%	98%
Copy paper distributed – ream = 500 sheets	17320	15600	7650	15400
New records units Archived	1711	1750	932	1700
Records units Purged by Archives	1124	1243	1088	1200

Department Organization Chart:



GEOGRAPHIC INFORMATION SYSTEMS (Department 65) GIS Fund (234)

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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **Core GIS Databases:** Develop and maintain the geographic information system for McHenry County, including administering and developing the parcel base data, tax district data, critical facility data, topography data, contracting for County-wide Digital Aerial Photography to enhance base maps, the development and governing of a logical enterprise based GIS interactive web applications to allow public and organizational 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. Provide technical support to other County Departments and the public utilizing the County's GIS information. Review and enhance regional GIS coordination and data sharing with other governmental agencies for emergency response initiatives, comprehensive analysis, data driven decision support, and collaboration.
- **GIS Services:** Track sex offender residency compliance, conduct crime analysis, provide critical mapping support during emergencies, create maps for court cases, and produce required cadastral maps used by County Assessors, Realtors, Title Companies, and the general public. Conduct database creation in enterprise GIS for other departments and provide support for maintenance of core GIS data by County Departments. Provide special GIS analysis and map production for departments, other governmental agencies, fire districts, and the general public. Develop and maintain interactive maps to provide transparency and ease of access to public information. These interactive maps include Athena (Property Search Viewer), PlanDev (Land Use and Zoning Information), Crime Viewer, Construction Zone Viewer, TIF Viewer (Tax Increment Finance), Historic Document Viewer, and Non-dedicated Subdivision Road Viewer.

2019 Highlights:

- ✓ Completed 2018 aerial flight, including the quality control on 3,297 images received from vendor. Completed updates for all GIS interactive maps to reflect 2018 imagery and can be viewed by the public.
- ✓ Launched McHenry County Bicycle and Park Trail interactive map with McDOT. This interactive map displays bicycle routes and other related features such as bicycle shops.
- ✓ Completed Boundary and Annexation Survey (BAS) project with United States Census Bureau. Staff reviewed discrepancies of municipal boundaries in GIS and provided analysis to Census Bureau.

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

2019 Highlights (continued):

- ✓ Worked with the Assessments and County Clerk Offices to ensure all updates were completed prior to rolling to new tax year within their six week goal. There were a total of 383 parcel updates completed to the map.
- ✓ Partnered with the Health Department to track influenza illnesses in schools on a weekly basis.
- ✓ Worked with Fiscal Choice Consulting to conduct a fee study for the GIS Recording fee.
- ✓ Created interactive map for County Clerk to review polling locations.
- ✓ Completed incident mapping and demographic analysis for the Woodstock Fire Department for the last three years.
- ✓ Completed incident mapping for Animal Control for over 23,000 locations for the past two years.
- ✓ Completed creation of entire building footprint layer for McHenry County that includes over 168,000 structures.
- ✓ Worked with the Corrections Department to create jail floor plan.
- ✓ Created new various maps for internal and outside agencies including McHenry County Sheriff's Office, State's Attorney Office, County Clerk, Environmental Health Department, Emergency Management Agency, Huntley Fire Department, Village of Hebron, Nippersink Watershed, Nunda Fire, Barrington-Countryside Fire, Dorr Township, McHenry County School District 15, and the Grafton Township Assessor.

2020 Goals and Objectives:

- Complete Integration of crash data from the Sheriff's Office and create a "Crash Viewer" to allow users to perform analysis.
- Complete all parcel updates successfully for deeds recorded in 2019 within six weeks of receiving documents from the Assessment Department.
- Migrate all County GIS software from ArcGIS 10.5.1 to ArcGIS 10.7.1. This includes updating all desktops within county departments, servers, and applications.
- Assist departments with additional GIS integration, analysis, map production, and creation of interactive maps to improve efficiency, reduce cost, and provide additional information to the public.
- Enhance existing web applications including Parcel Viewer, Zoning and Land Use Viewer, Crime Viewers, Construction Viewer, Sex Offender Viewer, TIF Viewer, Animal Control Viewer, EMA Potential Flood Map, Bicycle Viewer, and Historic Document Viewer.

GEOGRAPHIC INFORMATION SYSTEMS FUND FISCAL YEAR 2020 BOARD APPROVED BUDGET

GEOGRAPHIC INFORMATION SYSTEMS FUND 234

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	712,702	669,349	668,900	278,730	997,500
Utilization of Fund Balance	-	-	310,674	-	163,479
Interest Earnings	12,059	15,851	14,000	6,273	12,000
Revenue Total	\$724,761	\$685,200	\$993,574	\$285,003	\$1,172,979
Personnel	584,645	602,281	605,474	262,503	634,879
Contractual	413,413	433,823	349,050	191,742	499,050
Commodities	36,800	37,644	39,050	18,448	39,050
Expense Total	\$1,034,858	\$1,073,747	\$993,574	\$472,693	\$1,172,979

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
6.00	6.00	6.00

2020 Revenue Budget Analysis:

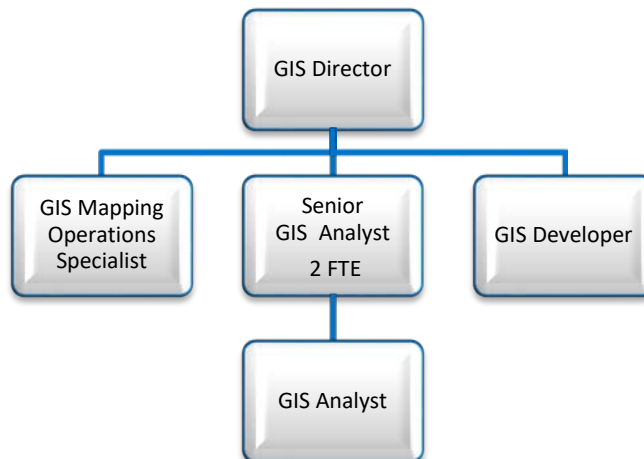
On September 17, 2019 the County Board with Resolution R-201909-65-214 authorized an increase in the GIS fee from \$15.00 to \$24.00 on the filing of every instrument, paper, or notice for record. The projected revenue growth is reflective of movement in the local housing market. Utilization of Fund Balance is to offset the one time supplemental awarded for the aerial photography.

2020 Expenditure Budget Analysis:

The GIS department's Personnel Service budget reflects represents the merit award granted by the county board on December 1, 2019 and also includes projected increase in healthcare premiums. In FY2020 a one-time \$150,000 supplemental was awarded for the aerial photography.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid_Year	2020 Projected
Number of Parcels Maintained in GIS	148,661	148,492	149,039	149,139
Number of Data Sharing Partners	325	345	339	355
Number of Maps Created	1,183	1,260	630	1,250
Number of GIS Web Applications	13	15	14	17
Number of visits to Athena Parcel Viewer Website	164,520	158,000	79,164	165,000
Number of visits to PlanDev Viewer Website	26,184	25,000	12,285	26,000

Department Organization Chart:



MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51) 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.

Animal Shelter Fund (391) – 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 received 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.

Health Scholarship Fund (392) – 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 received 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.

MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51) General – Animal Shelter and Health Scholarship Funds

Functions: FUNCTIONS PROVIDED BY BOARD OF HEALTH

- **Health Administration:** Disseminates public information by means of written and electronic media. Conducts all budgeting and accounting functions for the department. Coordinates staff development, training and certifications to ensure a qualified and competent health department workforce. 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.

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

- **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, Vaccine for Children (VFC) Compliance, Lead screening and case management, Tobacco Free Communities, Clinic Programs, Communicable Disease, Health Promotion, Emergency Response and Illinois Breast & Cervical Cancer Program. McHenry County Health Department offers a variety of clinics to the public including: Hearing & Vision Screening for Children, HIV/AIDS Prevention and Testing, Immunizations, TB Control, Flu Clinics, Cardiovascular Screening and Chronic and Communicable Disease Control.
- **Environmental Health:** Performs construction/installation plan reviews, inspections, and complaint responses (including illness outbreak investigations) for food establishments, onsite wastewater treatment systems, drinking water wells and subdivisions. Performs water well sampling and surface water (public beaches) analysis for chemical and biological parameters. Performs inspections of Illinois Environmental Protection Agency (IEPA) permitted solid waste facilities, issues permits to Municipal Solid Waste Haulers, and responds to complaints regarding open dumping, accumulation or improper storage or handling of garbage, rubbish or junk, including open burning of waste or landscape waste. Implements the county's Solid Waste Management Plan and promotes activities to maximize the diversion of solid waste from sanitary landfills. Responds to complaints of public health concerns including noxious weeds, disease vectors, housing, and indoor air quality. Performs inspections of Illinois Department of Public Health permitted and registered body art and tanning facilities. Provides public education to the general public regarding environmental health issues.
- **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.

2019 Highlights:

- ✓ Following a nationwide search, the Board of Health successfully hired a new Public Health Administrator.
- ✓ The Administration Division expanded Vital Records to the Crystal Lake office allowing the public access to certified birth and death certificates.
- ✓ Facilitated well attended electronics, tire, battery and paper recycling events for county residents in partnership with the Environmental Defenders of McHenry County, McHenry County Division of Transportation and local townships and municipalities. Over one-hundred-twenty-five (125) tons of residential and open dumped tires were collected and recycled.
- ✓ Admin and Division of Environmental Health moved into its new office located in the Administration Building without any interruption to services. The close proximity to the Department of Planning & Development will benefit residents working on projects involving both departments.
- ✓ Successful program reviews of Food Protection, Potable Water, Private Sewage, Public Beach and Water Laboratory by the Illinois Department of Public Health without any deviations.
- ✓ Received Wise Woman grant from IDPH to provide early detection of risk factors and health behavior change intervention services for cardiovascular disease.
- ✓ With the increase in measles cases in the United States and other vaccine preventable diseases, IDPH provided additional funding under the Local Health Protection grant to increase vaccination efforts.
- ✓ Received Opioid Surveillance grant from IDPH to develop system of data collection from multiple community partners and resources to identify concerns and develop targeted interventions.
- ✓ Host 10 animal microchip clinics at a variety of onsite and offsite locations throughout the county.
- ✓ The Veterinary Division cared for 26 horses impounded or owner relinquished due to Humane Care for Animal Act violations and/or public safety concerns. All 26 horses were rehomed to rescues or private parties.

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

2020 Goals and Objectives:

- The Board of Health will develop a strategic plan that will address short and long term goals.
- The Department will begin preparations for the national Public Health Accreditation.
- Facilitate online permitting in all Environmental Health programs.
- Expand electronic inspection capabilities to private sewage and potable water installations.
- Update the Environmental Health webpage to increase ease of use and daily relevance for county residents.
- Move Nursing Division clinics from Building B to Building A.
- Submit cohort data and receive the Centers for Disease Control and Prevention recognition for the Diabetic Prevention Program.
- Reorganize Nursing Division to address current and future Public Health trends, such as opioid epidemic, vaccine preventable diseases, and sexually transmitted infections.
- Implement a process to educate the public/veterinarians on the requirements for cat vaccination.
- To increase the Counties disposition option for cats, design and implement a Barn Cat program.

HEALTH DEPARTMENT FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Licenses and Permits	594,862	580,482	587,500	443,701	597,500
Fines and Forfeitures	40,392	55,093	52,500	24,751	52,500
Fees and Charges for Services	1,321,487	1,275,987	1,262,080	649,641	1,362,080
Non-Cash Revenues	272,981	267,956	300,000	-	300,000
Intergovernmental	2,368,237	2,039,335	2,615,526	1,874,435	2,022,314
Interest Income	7	25	-	16	-
Total Revenue	\$4,597,966	\$4,218,877	\$4,817,606	\$2,992,544	\$4,334,394
Personnel Services	4,923,281	4,494,396	4,923,839	2,200,358	4,882,586
Contractual Services	425,997	475,967	592,493	219,254	611,565
Commodities	232,936	308,615	424,436	120,500	410,124
Non-Cash Expenditures	243,712	278,154	300,000	-	300,000
Total Expense	\$5,825,926	\$5,557,132	\$6,240,768	\$2,540,112	\$6,204,275

ANIMAL SHELTER FUND 391

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	3,483	5,424	2,500	2,726	2,500
Utilization of Fund Balance	-	-	9,400	-	9,400
Interest Income	247	512	100	308	100
Total Revenue	\$3,729	\$5,937	\$12,000	\$3,033	\$12,000
Contractual Services	1,586	2,316	4,000	1,425	5,000
Commodities	2,740	-	8,000	-	7,000
Total Expense	\$4,326	\$2,316	\$12,000	\$1,425	\$12,000

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

HEALTH SCHOLARSHIP FUND 392

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Utilization of Fund Balance	-	-	3,000	-	3,000
Interest Income	19	71	100	44	100
Total Revenue	\$19	\$71	\$3,100	\$44	\$3,100
Contractual Services	-	-	3,100	-	3,100
Total Expense	\$0	\$0	\$3,100	\$0	\$3,100

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
106.86	103.00	101.75

2020 Revenue Budget Analysis:

Revenues for Licenses and Permits and Fines and Forfeitures are generated through required services and include Septic and Well permitting, Septic and Well evaluations, Sight Evaluations, Food Service Preparation and Cleanliness, Water Testing, etc. Fees and Charges represent fees collected for providing Nursing Services, requested Reporting, Vital Records, Health Screenings, Lab Services, Inspections, Animal Control Tags, Animal Pick Up, etc. Non-Cash is the value of vaccines received by the Illinois Department State Health Agencies, while Intergovernmental represents the many grants received by the Health Department to help defray the costs of providing several of the services requested.

2020 Expenditure Budget Analysis:

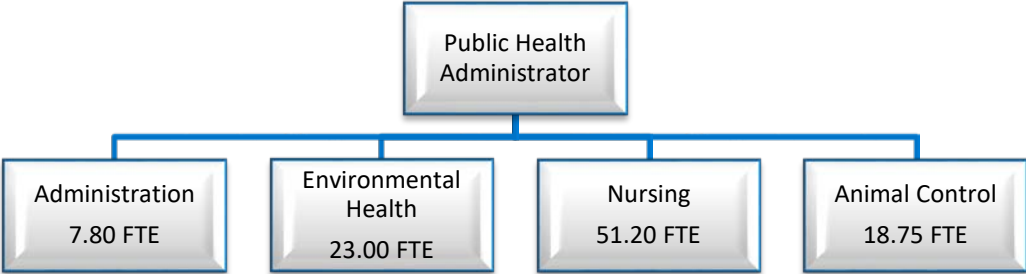
The reduction in Personnel Services is attributable to the loss of a grant (the Administrator determined that services were duplicated). This is offset slightly by the merit awarded on 12-1-19. Non-Cash represents the use of the vaccines received by the Illinois Department State Health Agencies.

Revenue for both the Animal Shelter and Health Scholarship Funds are donations.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Food establishment inspections	4,599	4,600	2,087	4,750
Solid waste activities	749	750	300	750
Potable water supply activities	959	650	250	650
Public consultations	6,249	6,500	2,500	6,500
Animals vaccinated and registered	60,600	61,700	55,600	60,000
Animals adopted/transferred	511	500	202	500
Volunteer hours (Division)	3,780	4,100	1,699	3,700
Animal bite reports	571	500	250	500
Animals shelter activities (strays, lost, relinquished, adopted)	3,800	3,800	1,700	3,800
WIC program caseload total	3702	4,338	2,053	4,000
Breast and cervical cancer caseload	625	550	527	660
Reportable illnesses investigated	4,332	3,209	1,189	3,100
Child Vaccines Administered	7,536	6,280	1,443	6,250
STD Testing/Treatment	683	455	155	550
Vision Screenings	8,200	8,100	2,982	8,000
Hearing Screenings	12,000	11,500	4,316	10,500
Heart Age Screenings	800	750	77	100
Wellness Screenings	400	400	149	325

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Department Organization Chart:



HUMAN RESOURCES (Department 09) 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **Labor Relations:** The Human Resources Director is the County's representative at all collective bargaining negotiations, grievance processing/dispute resolution.
- **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. Trainings made available to all employees of the County include EEOC, Anti-Harassment, ADA, Anti-Discrimination, and other trainings to keep the organization in compliance with local state and federal laws.
- **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, Dental, Vision and Accident Insurance Programs, Family Medical Leave, Military Leave, and other leaves of absence.
- **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.

2019 Highlights:

- ✓ Reorganized to better serve applicants, employees and departments. Face to face meetings were conducted with every department head to discuss increased opportunities for partnership/support. Addresses Board Goal/Objective to improve recruitment and retention.
- ✓ Represented the County in 7 Collective Bargain Agreement (CBA) processes (Animal Control, Coroner, Circuit Clerk, Deputies, Corrections, DOT and Facilities)
- ✓ Coordinated county-wide activities for Public Service Recognition Week.
- ✓ Intensified supervisor trainings program to include: 6 webinars, three classroom meetings/trainings, and one book reading/discussion (5 Languages of Appreciation).
- ✓ Conducted 2019 Employee Survey (including 2 employee forums) and 2019 Supervisor Feedback Survey. Always looking for room for improvement.

Department: 09 – HUMAN RESOURCES

2020 Goals and Objectives:

- Work with Payroll to establish a new HRIS/Payroll system, to be effective 1/1/2021.
- Transition all paper Employee Files to electronic files prior to 1/1/2021.
- Conduct background investigations on all new employees for departments that do not do the investigations on their own.

**HUMAN RESOURCES
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel Services	263,489	267,951	279,342	140,447	243,188
Contractual Services	154,390	98,273	170,644	38,720	134,150
Commodities	4,253	3,121	6,250	2,648	8,105
Capital	-	-	-	-	13,000
Total Expense	\$422,131	\$369,345	\$456,236	\$181,815	\$398,443

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
4.00	4.00	3.75*

*Total of 6.0 FTEs are split between HR and Employee Benefits

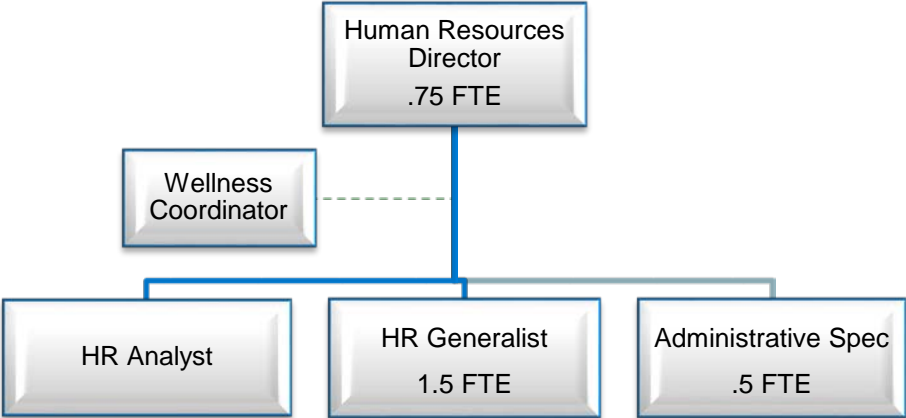
2020 Expenditure Budget Analysis:

There are a total of 6 FTEs total, split between Human Resources and Employee Benefits (Dept. 8). In FY2020, the split changed to reflect the increased work of the HR staff in benefits. The decrease in personnel is offset by an increase in department 8. The contractual services for outside legal counsel has been dramatically reduced by the hiring an in house attorney in the State’s Attorney’s Office. In FY2020, HR was awarded a one-time supplemental award for capital office improvements needed to improve privacy and confidentiality at workstations.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Vacant Positions Posted	150	125	90	115
New Hires Processed	220	220	115	200
FSA and HSAs processed	225	260	265	280
Unemployment Claims filed	20	20	5	10
Total participants in 457, Percent of Active Participants	272 / 26%	270 / 26%	266 / 26%	270 / 26%
EEs using IMRF Additional Voluntary Contributions	160	175	183	190

Department: 09 – HUMAN RESOURCES

Department Organization Chart:



EMPLOYEE BENEFITS (Department 08) Employee Benefits Fund (850)

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 2016 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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 three (3) main coverage types, HMO, 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 Human Resources.
- **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.

2019 Highlights:

- ✓ Outsourced a majority of tasks related to Family Medical Leaves to TASC. All supervisors were provided training on their legal responsibilities: County-wide, Departmental, Divisional, and Individual.
- ✓ Moved Dental plan from BCBS to MetLife with improved plan benefits and lower premiums.
- ✓ Organized McHenry County event participation to support our campaign “Creating a Culture of Caring”: Human Race team supporting United Way, 45 people helping “Stuff the Duffel”, supporting a yard clean-up for Senior Services, collected 193 jars of peanut butter for the food pantry.
- ✓ Increased participation in PUSH from 253 in 2018 to 318 in 2019 and added A1C testing from Health Dept.
- ✓ Sponsored installation of the Zagster bike rack, with \$3,000 in free rides available to staff.
- ✓ Moved HSA/FSA administration from Wameworks/ADP to Discovery Benefits.
- ✓ Increased level of utilization management of prescriptions through ExpressScripts, which reduced premium increases by 1.4%.
- ✓ HR Director was elected to the Executive Committee of IPBC.

Department: 08 – EMPLOYEE BENEFIT FUND

2020 Goals and Objectives:

- Increase participation in PUSH, our county-wide wellness program, from 293 to 350.
- Expand access to PUSH program to employees who have opted out of County insurance.
- Conduct a Dependent Audit. The last audit was conducted in 2015.
- Add a smoking Cessation program to our Wellness Program Lineup.
- Reinststitute the Tuition Reimbursement Program and expand to include Student Loan Repayment. Addresses Board Goal/Objective to improve recruitment and retention.

**EMPLOYEE BENEFIT FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

EMPLOYEE BENEFIT FUND 850

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	3,923,968	3,825,301	-	(2,143)	-
Utilization of Fund Balance	-	-	612,731	-	977,295
Interest Income	39,395	42,431	38,000	14,140	29,000
Operating Transfers In	16,292,410	12,600,294	15,219,861	6,915,573	16,986,143
Total Revenue	\$20,255,773	\$16,468,026	\$15,870,592	\$6,927,571	\$17,992,438
Personnel Services	68,322	77,231	81,551	34,132	175,170
Contractual Services	19,356,260	19,126,449	15,784,741	8,430,253	17,812,968
Commodities	1,474	782	4,300	477	4,300
Total Expense	\$19,426,057	\$19,204,462	\$15,870,592	\$8,464,862	\$17,992,438

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
1.00	1.00	2.25*

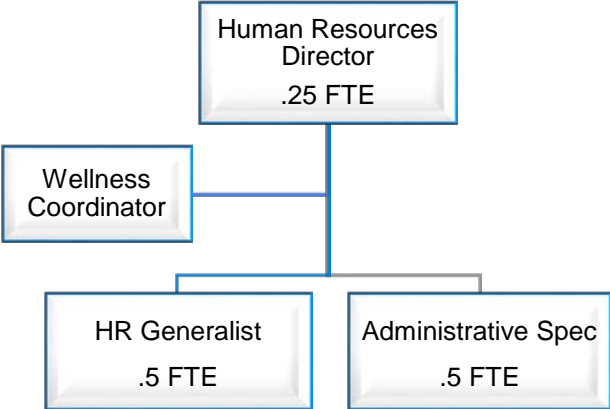
*Total of 6.0 FTEs are split between HR and Employee Benefits

2018 Revenue Budget Analysis: Fees and charges as shown in the above table represent the employee and special revenue funds employer contributions for the health and dental insurance. Transitioning to the Intergovernmental Personnel Benefits Cooperative assisted the County in managing how quickly employee contribution rates will escalate. Operating Transfers In represents the amount of County contributions from general fund departments. As part of the negotiated labor contract with Local 150 for the Facilities and the Division of Transportation Departments, the County agreed to allow the two employee groups to leave the County Health Insurance Plan and move to Local 150's program.

2018 Expenditure Budget Analysis: There are a total of 6 FTEs total, split between Employee Benefits and Human Resources (Dept. 9). In FY2020, the split changed to reflect the increased work of the HR staff in benefits. The increase in personnel is offset by a decrease in department 9. Contractual Services represent the projected healthcare claims to be incurred, IPBC Administrative Costs, the County's contribution to HSAs' for employees choosing the High-Deductible PPO Plan, the cost of the Life Insurance Plan, and contractual services for COBRA and ACA reporting.

Department: 08 – EMPLOYEE BENEFIT FUND

Department Organization Chart:



INFORMATION TECHNOLOGY (Department 20) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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: 1,660 workstations/laptops; 209 MFP's(multi-function printers)/Printers; 576 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.

2019 Highlights:

- ✓ Dynamics 365 Finance System went live on December 3, 2018.
- ✓ Completed multi-function device (copy, print, scan) rollout.
- ✓ Partnered with Human Resources to develop electronic Payroll Advice, including electronic sign-off.
- ✓ Implemented weekly Cyber Security Tips email to raise visibility of employee's role in protecting the County network and data.
- ✓ Completed annual Network Security Audit with all County Departments.
- ✓ Designed and implemented County Information Technology Disaster Recovery site.
- ✓ Configured and tested new Data Loss Prevention software to prevent sensitive data leaks through email.

Department: 20 – INFORMATION TECHNOLOGY

2019 Highlights - Continued:

- ✓ Implemented Animal Control security camera system, and expanded Circuit Clerk's existing security camera footprint.
- ✓ Implemented Targeted Attack Protection software to detect, mitigate, and block advanced malware threats that target County employees through email.
- ✓ Implemented County Board Committee Meeting video streaming.
- ✓ Worked closely with County Administration/Board on the Valley Hi Rebate online application form and FAQ's.
- ✓ Implemented new Login Requests and Delete Login Requests forms on the Employee Resource Center.
- ✓ Implemented eDiscovery in the State's Attorney's Office with outside attorneys.
- ✓ Implemented simulated phishing campaigns to provide continuous Cyber Security training which enables ongoing improvement and drives measurable behavior change.
- ✓ Implemented Department of Homeland Security Cyber Security Hygiene Program to help secure internet-facing systems from weak configuration and known vulnerabilities, and encourage the adoption of modern security best practices.
- ✓ Deployed the Cyber Security Scout Program enabling employees to alert security and incident response teams to suspected phishing emails with the click of a button. This is an important feature for organizations as early reporting of suspicious emails can dramatically reduce the duration and impact of an active phishing attack.

2020 Goals and Objectives:

- Develop, design and implement Dynamics 365 Financial System Dashboard.
- Human Resource Information System/Payroll System procurement and implementation.
- Office 365 migration planning for Office Suite Cloud migration.
- Partner with Planning and Development to implement new Permitting and Licensing module within the Devnet Tax System.
- Conduct Information Technology Risk Assessment.
- Implement D365 CRM (Customer Relationship Management).
- Countywide network refresh
- Implement Video Storage solution for Sheriff's Department and State's Attorney's Office.

INFORMATION TECHNOLOGY FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Operating Transfers In	5,200	5,200	5,200	-	5,200
Total Revenue	\$5,200	\$5,200	\$5,200	\$0	\$5,200
Personnel Services	1,847,313	1,870,157	1,906,934	880,023	1,925,454
Contractual Services	1,035,542	1,183,013	1,170,074	596,793	1,170,074
Commodities	73,904	94,859	74,977	24,369	74,977
Capital Outlay	-	-	165,000	-	17,000
Total Expense	\$2,956,759	\$3,148,029	\$3,316,985	\$1,501,185	\$3,187,505

Full Time Equivalent History:

FY 2018	FY 2019	FY 2020
25.00	25.00	25.50

Department: 20 – INFORMATION TECHNOLOGY

2020 Revenue Analysis:

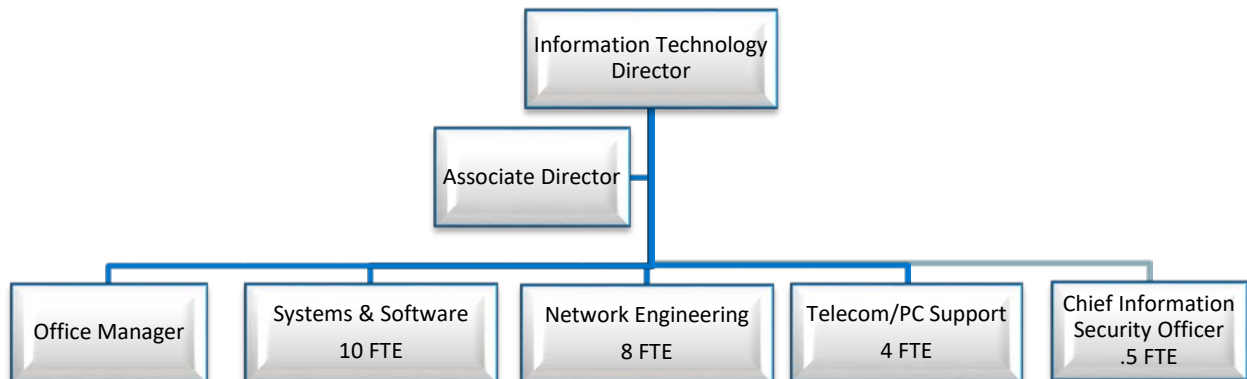
Information Technology falls under the umbrella of County Administration and is considered an internal service department supporting the operations of the organization. A minimal fee is charged to the Mental Health Board to offset the cost of supporting their IT systems.

2020 Expenditure Analysis:

The personnel increase is due to a new position, Chief Information Security Officer. Half of this position is included in the Risk Management budget (dept 19). Included under Contractual Services is telecommunication costs for the entire organization, maintenance agreements for software and equipment used throughout the organization.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1,603	1,510	1,597	1,650
Windows Servers Supported & Maintained	257	260	229	250
Linux/ESXi Servers Supported & Maintained	51	56	54	60
Databases Supported & Maintained	496	500	454	440
Firewalls Supported & Maintained	8	8	6	4
Departmental Applications Supported	237	237	237	238
% Network Uptime	99.99	99.99	99.99	99.99
MFPs/Printers/Copiers Supported	223	223	225	225
Active Directory User Accounts	2,635	1,130	1,110	1,150
Active Email Seats	1,414	1,450	1,631	1,675
Help Desk Tickets	13,755	19,000	14,860	16,500

Department Organization Chart:



MCHENRY COUNTY MENTAL HEALTH BOARD (Department 25) MHB Fund (211)

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) IL Community Mental Health Act.*

Classification – Public Health and Welfare

Background: In 1967 the voters of McHenry County established a Community Mental Health Board pursuant to the Community Mental Health Act and chose to levy an annual tax for funding of community mental health facilities and services. The Act encompasses several other broad responsibilities, such as reviewing, evaluation, planning and developing community mental health services and facilities. In carrying out these activities, the McHenry County Mental Health Board stands accountable to the community, and as part of a governing body, must give attention not only to those in most need of mental health and related services, but also to all residents' substance use and developmental disability service needs.

Functions: MANDATED BY STATE STATUTE

- **Reviewing, Evaluating, Planning and Developing Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** In accordance with its mission and the Community Mental Health Act, primary functions of the McHenry County Mental Health Board include planning and development of behavioral health services for residents of McHenry County. In doing so, the McHenry County Mental Health Board participates on and supports various local committees and task forces including but not limited to: Continuum of Care to End Homelessness, Intake Coordinators Committee, Suicide Prevention Task Force, Substance Abuse Coalition, Intellectual and Developmental Disability Task Force and Traumatic Brain Injury Task Force. Furthermore, the McHenry County Mental Health Board requires funded partners to participate on the Network Council and Quality Management Team. With knowledge acquired from partnering with local community consumers and service providers, the Mental Health Board is better situated to utilize resources to target McHenry County's mental illness, developmental disabilities, and substance use prevention, treatment and recovery support service needs.
- **Executing and Maintaining Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** The overall primary function of the McHenry County Mental Health Board is to allocate funding to develop and support the service continuum necessary to provide local residents with mental health, substance use, and developmental disability related services. The McHenry County Mental Health Board strives to model efficient stewardship by promoting best practices and evidenced based practices which translate to increased quality of care and cost effective service delivery. McHenry County Mental Health Board Funding Guidelines allow for allocations in the form of grants, purchase of positions, fee for service, and independent contractor agreements. Service delivery contracts are accompanied by work plans detailing specific outcomes and deliverables to be achieved during the funding period. Outcomes and deliverables are monitored throughout the contract period. Allocation decisions are made in meetings open to the public and they are based on statutory mandates, priorities and defined criteria related to the findings of various needs assessment activities conducted in partnership with the community.
- **Providing and Facilitating Community Education and Training:** The McHenry County Mental Health Board invests in network training programs and seminars aligned with the needs of McHenry County consumers, behavioral health needs of an increasingly diverse population, evidence-based practices, and a rapidly changing healthcare service delivery environment.

Department: 25 – McHenry County Mental Health Board

2019 Highlights:

- ✓ McHenry County Mental Health Board (MHB) received the Community Behavioral Health Association's Ellen T. Quinn Memorial Award for Agency Achievement. The "Award" recognizes novel approaches to the delivery of behavioral health services and efforts toward industry excellence.
- ✓ MHB collaborated with schools to address the mental health needs of area youth through Youth Mental Health First Aid Training (YMHFA). YMHFA is designed to teach adults how to help adolescents (age 12-18) experiencing a mental health/addictions challenges.
- ✓ MHB sponsored a 40-hour Recovery Coach Training workshop training eight attendees to become Illinois Credentialing Board Certified Peer Recovery Support Specialists to facilitate a strengths-based recovery support approach for people with addictions, or in recovery from alcohol, other drugs, or mental health concerns.
- ✓ Satisfied Series 2010-B debt certificates to reduce interest expense and maximize facility use. (County Strategic Initiative: Quality Infrastructure)
- ✓ In partnership with the County Department of Public Health and local healthcare agencies, MHB provided leadership in planning, funding and execution of the 2020 McHenry County Healthy Community Study. (County Strategic Initiative: Leadership & Governance)
- ✓ MHB used data-driven decisions for allocation of resources resulting in maintenance of a comprehensive network of community services and the addition of new services. (County Strategic Initiative: Organizational Advancements and Services)
 - Established an Applied Behavioral Analysis Therapy Program and Autism Resource Center – Driven by FY19 Autism Services Needs Assessment – Referenced in MHB 2018-2020 Three Year Plan
 - Allocated funds to increase Recovery Residence/Sober-Living beds – Referenced in MHB 2018-2020 Three Year Plan
- ✓ Allocated funds for a Year-round Homeless Shelter – Referenced in Continuum of Care to End Homelessness Strategic Plan

2020 Goals and Objectives:

- Achieve CARF International Behavioral Health Network Re-Accreditation.
- Implement a program focusing on frequent users of Crisis/Emergency Services to reduce costly utilization of mainstream systems such as first responders, emergency rooms, etc.
- Implement Substance Use Disorder services to meet gaps in care identified per results of the FY19 McHenry County Substance Use Services Assessment. (County Strategic Initiative: Organizational Advancements and Services)
- Establish Network Core Competency Training to develop essential skills/knowledge related to the delivery of quality behavioral healthcare services for incoming direct service staff employees of MHB Network Providers. (County Strategic Initiative: Economic & Workforce Development)
- Enhance use of Foundant Technologies Grant Management System to improve MHB Network Provider reporting compliance and data collection/evaluation and work with County Dynamics 365 Core Team to create financial reports that meet County/MHB needs.
- Allocate financial and personnel resources to support and explore point-to-point/on-demand transportation options increasing access to behavioral healthcare services. (County Strategic Initiative: Quality Infrastructure) Complete a needs assessment determining service needs and levels of care necessary to effectively serve McHenry County residents with Autism Spectrum Disorder.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

**MCHENRY COUNTY MENTAL HEALTH BOARD
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

MENTAL HEALTH (708) BOARD FUND 211

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	10,871,267	10,381,082	10,900,000	590,294	10,450,000
Utilization of Fund Balance	-	-	2,750,000	-	800,000
Intergovernmental	54,533	49,925	29,135	23,814	-
Interest Income	91,722	168,811	42,400	62,526	150,400
Other Income	82,401	49,186	62,843	48,686	98,406
Total Revenue	\$11,099,923	\$10,649,004	\$13,784,378	\$725,320	\$11,498,806
Personnel Services	820,089	809,425	836,501	362,494	851,203
Contractual Services	9,603,424	10,339,440	10,529,281	3,617,213	10,547,103
Commodities	78,871	50,339	96,800	39,513	68,800
Capital Outlay	-	73,341	-	-	15,000
Operating Transfers Out	419,953	413,573	2,321,796	2,296,418	16,700
Total Expense	\$10,922,337	\$11,686,117	\$13,784,378	\$6,315,638	\$11,498,806

Full Time Equivalent History:

FY 2018	FY 2019	FY 2020
10.67	10.67	10.67

2020 Revenue Budget Analysis:

The projected Tax Revenue in the above table is the requested levy amount by the Mental Health Board and is reduced in FY2020 to help the County's overall tax levy. MHB is budgeting Utilization of Fund Balance as it strives to maintain needed services and respond to emergent needs during a time of uncertainty caused by the state budget issues and potential changes in federal healthcare coverage.

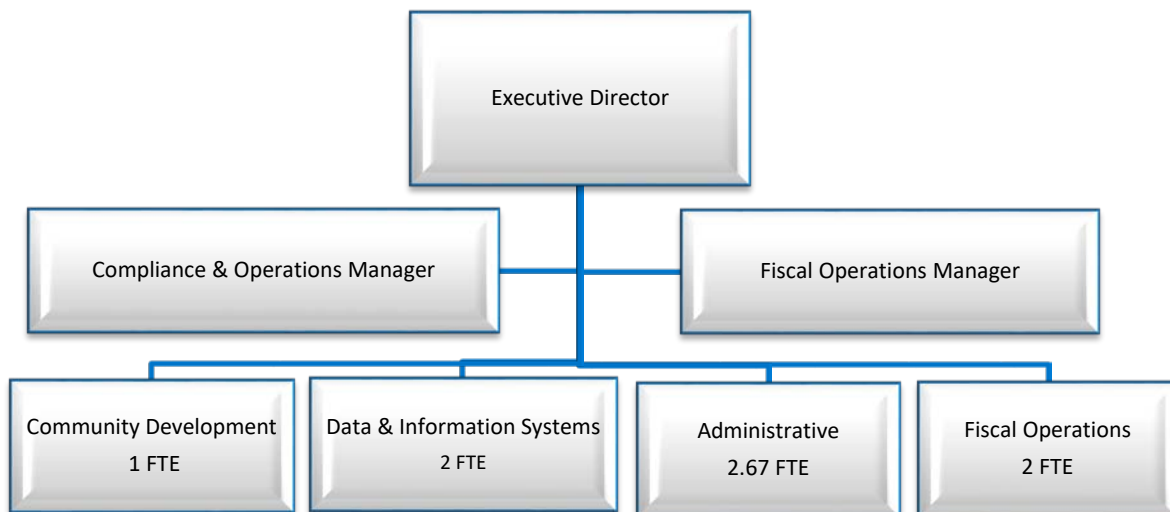
2018 Expenditure Budget Analysis:

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. This debt was issued for a fifteen year period with payoff completed on December 15, 2024, but was paid off in FY2019 to save interest.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Dollars allocated to client/community mental illness, developmental disability, and substance abuse needs	\$10,047,277	\$10,119,241	\$4,052,278	\$10,567,977
# of McHenry County work plans supported with local MHB funds	89	80	74	80
# of MHB work plans receiving Compliance Audits	110	80	71	100
% measureable outcomes achieved within programs supported with local MHB funds	72%	75%	81%	75%
Consumer satisfaction rate within programs supported with local MHB funds	91%	90%	95%	90%
# of evidence-based practices utilized within programs supported with local MHB funds	32	32	36	36
# of MHB coordinated, supported, and hosted Trainings offering Continuing Education Credits to local professionals	24	20	9	24
# of attendees at MHB coordinated, supported, and hosted Trainings offering Continuing Education Credits	1332	1000	405	1250
# of QPR™ Suicide Prevention Trainings	48	45	27	54

Organization Chart:



**NON-DEPARTMENTAL (Department 90) – GENERAL OPERATIONS
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 2020.

Functions:

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

2019 Highlights: N/A

2020 Goals and Objectives: N/A

**DEPARTMENT 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees & Charges for Service	101,460	102,833	108,500	-	108,500
Utilization of Fund Balance	-	-	1,159,080	-	-
Governmental	200	-	-	-	-
Interest Earnings	(53,158)	(143,547)	-	(28,549)	-
Misc. Income	159,068	57,452	424,377	26,416	20,000
Operating Trnsfrs	151,577	312,460	2,248,329	2,241,129	-
Total Revenue	\$359,147	\$329,198	\$3,940,286	\$2,238,996	\$128,500
Personnel	-	-	1,042,739	-	1,190,000
Contractual	1,423,941	1,580,569	1,953,004	755,547	2,053,634
Commodities	105,624	-	11,350	238	10,350
Capital Outlay	2,730,213	5,359,867	3,997,040	3,553,116	1,691,000
Debt Service	1,782,202	1,052,205	948,439	500,108	795,322
Operating Trnsfrs	20,187,414	10,941,799	13,286,172	7,687,397	14,601,106
Fund Balance Enhancement	-	-	5,422,752	-	111,460
Total Expense	\$26,229,394	\$18,934,441	\$26,661,496	\$12,496,405	\$20,452,872

Full Time Equivalents History: N/A

2020 Revenue Budget Analysis:

Fees and Charges for Services represent fees collected for the Tax Sale Indemnity on property taxes sold to be used to reimburse citizens in the event their taxes were sold in error. Other Income represents funds generated from the on-line auction proceeds and other miscellaneous charges. Operating Transfers In is for reimbursement of additional remodeling costs to the Treasurer's Office, which was paid off in FY2019.

2020 Expenditure Budget Analysis:

Personnel Services on the above table represent the Non-Union Merit Pool, Contingent Salaries and Allowance for Open Positions which is a hold back of salaries for the General Fund departments based on the budgeted amount for Regular, Part Time and Holiday Wages (Please refer to the budget policy for

Department: 90 – GENERAL OPERATIONS

2020 Expenditure Budget Analysis - continued:

more detail on the Allowance for Open Positions). Contractual is the cost for several maintenance agreements and general fund contingency expenses. Vehicle replacement accounts for 30% of the Capital Outlay Budget with Technology needs making up 22%, the remaining is for capital projects as defined on the long range capital plan. The Debt Service Budget accounts for capital leases on Telephone, MFP's (Multi-Peripheral Printers), Workstations, Laptops, Toughbook's, and Storage Area Network equipment used in the daily functions of the County. Operating Transfers Out accounts for the transfers of funds to the individual debt issuance funds and the transfer to the employee benefit fund for the general fund portion of health insurance.

The following table illustrates the expenditure items covered in this budget:

Budget Category	Description
Personnel Services	Merit Pool - Non-Union Employees
Personnel Services	Contingent - Salaries
Personnel Services	Allowance for Open Positions
Contractual Services	Admin Building Security
Contractual Services	Legislative Events
Contractual Services	Agenda Mgmt
Contractual Services	R1 Planning Council Membership
Contractual Services	Audit & Management
Contractual Services	Maintenance Agreements
Contractual Services	Cooperative Ext. Service
Contractual Services	Convention & Visitors Bureau
Contractual Services	Soil & Water Conservation
Contractual Services	McHenry Cnty Fiber Consort.
Contractual Services	Computer Prgm Maintenance
Contractual Services	Exhumation & Burial Expense
Commodities	Fuel, Oil, and Grease
Commodities	Livestock Claims
Capital Outlay	Capital Projects, Vehicles, Computer Tech., Bldgs. & Land Improv.
Debt Service	Capital Lease Principal and Interest Payments
Operating Transfer Out	Health Insurance Transfer to Benefits

Performance Indicators: N/A

Department Organization Chart: N/A

**NON-DEPARTMENTAL (Department 99)
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, RTA, 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 debt was issued for. The capital project funds account for the actual project cost to ensure costs do not exceed the approved financing source.

The following funds are for the tracking of revenues generated for a specific purpose, and for the expenditures allowed to be funded by these revenues. There are no direct employee costs associated with maintaining these funds and therefore, no 2019 Highlights, 2020 goals and objectives, FTE's, Performance Indicator, nor organization charts are shown.

**DEPARTMENT 99 – NON-DEPARTMENTAL - GENERAL FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Property Taxes	44,313,958	39,726,571	42,260,904	2,043,376	38,050,673
Other Taxes	18,573,963	19,605,212	20,337,500	5,654,714	21,910,257
Interest Earnings	-	(59,084)	-	-	-
Operating Trnsfrs	4,680,259	-	13,500	-	-
Total Revenue	\$67,568,180	\$59,272,699	\$62,611,904	\$7,698,090	\$59,960,930

2020 Revenue Budget Analysis:

The 2020 Tax Revenue projection is showing a net decline over the 2019 tax revenue projections due to a significant decline in the State Income Tax and Replacement Personal Property Tax allocations from the State. It has now been six years since the County Board has allowed the use of the CPI in its tax levy calculation in order to slow the tax burden on the property owners of the County. As previously mentioned, the County has made permanent tax reductions in 2019 and in order to maintain the strength of the funds the CPI may have to be considered in next year's levy.

**DEPARTMENT 99 – ILLINOIS MUNICIPAL RETIREMENT FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

ILLINOIS MUNICIPAL RETIREMENT FUND 201

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Property Taxes	7,779,439	7,636,117	7,800,000	395,335	7,220,000
Other Taxes	131,241	117,567	112,500	18,706	112,500
Interest Income	44,466	107,021	30,000	58,858	30,000
Total Revenue	\$7,955,146	\$7,860,705	\$7,942,500	\$472,900	\$7,362,500
Personnel Services	6,729,374	6,821,533	6,781,922	3,035,145	6,672,989
Fund Balance Enhancement	-	-	1,160,578	-	689,511
Total Expense	\$6,729,374	\$6,821,533	\$7,942,500	\$3,035,145	\$7,362,500

Department: 99 – NON-DEPARTMENTAL

2020 Revenue Budget Analysis:

The Illinois Municipal Retirement Fund (IMRF) is funded by a property tax levy against the assessed valuation of properties in McHenry County and from the Replacement Personal Property Tax allocations (15.35%) as required by State Statute. 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 to ensure the County reflects the total costs of all current and future funding liabilities. The fund reserve was depleted in FY2013 and had to be subsidized by a loan from the General Fund which was and is still reflected on the fund's trial balance as an outstanding liability to the fund. To address this issue, the County Board authorized adjusting the tax levy up, which was offset by a reduction in other levies of the County as allowed under the State Tax Cap (PTELL) Law. With the current fund balance now in the black and getting healthy, the fund should be able to begin making payments to the General Fund in the near future to eliminate the debt.

2020 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 2020 the County's contribution rate increase from 7.90% to 9.60% for Regular IMRF and an increased from 25.27% to 30.27% on SLEP IMRF (Sheriff's Law Enforcement Plan). As discussed in the Revenue Analysis, the Fund Balance Enhancement is representing the amount being added to the fund to strengthen the depleted reserve.

**DEPARTMENT 99 – SOCIAL SECURITY FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SOCIAL SECURITY FUND 202

	2017	2018	2019 Appr	2019	2020
Revenues	Actuals	Actuals	Budget	Actuals 6 Months	Approved
Tax Revenue	3,964,538	3,675,824	3,975,000	197,399	3,495,000
Utilization of Fund Balance	-	-	260,675	-	537,645
Interest Income	28,040	57,656	20,000	29,311	20,000
Total Revenue	\$3,992,577	\$3,733,480	\$4,255,675	\$226,710	\$4,052,645
Personnel Services	3,603,751	3,326,186	4,255,675	1,412,166	4,052,645
Total Expense	\$3,603,751	\$3,326,186	\$4,255,675	\$1,412,166	\$4,052,645

2020 Revenue Budget Analysis:

The Employer Social Security contribution is funded by a property tax levy against the assessed valuation of properties in McHenry County. These funds are restricted for the employer match of this benefit and cannot be used for any other purpose.

2020 Expenditure Budget Analysis:

Personnel Services represents the County's contribution for funding their responsibility of the social security benefit. The merit adjustment awarded to non-union employees and the projected wage increases and retro earnings negotiated in the labor contracts was offset by the elimination of positions in the FY2020 budget net to a small decrease in Personnel Services.

Department: 99 – NON-DEPARTMENTAL

**DEPARTMENT 99 – SERIES 2007A DEBT CERTIFICATE FUND – CLOSED
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2007A DEBT CERTIFICATE FUND 502

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Operating Transfers In	586,069	-	-	-	-
Total Revenue	\$586,069	\$0	\$0	\$0	\$0
Debt Service	586,069	-	-	-	-
Total Expense	\$586,069	\$0	\$0	\$0	\$0

2020 Budget Analysis:

The fund is presented for history only. The 2007A Debt Certificate was issued for the purposes of funding the purchase of the StarCom Communication Radio System to meet the requirements imposed by the Federal Government change in band width.

**DEPARTMENT 99 – SERIES 2008 DEBT CERTIFICATE FUND - CLOSED
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2008 DEBT CERTIFICATE FUND 504

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Revenues					
Operating Transfers In	541,803	541,803	531,150	530,469	-
Total Revenue	\$541,803	\$541,803	\$531,150	\$530,469	\$0
Debt Service	541,803	541,803	531,150	530,469	-
Total Expense	\$541,803	\$541,803	\$531,150	\$530,469	\$0

2020 Budget Analysis:

This fund is presented for history only. 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.

**DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2010A DEBT CERTIFICATE FUND 505

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Revenues					
Operating Transfers In	758,778	742,328	198,913	193,663	205,303
Total Revenue	\$758,778	\$742,328	\$198,913	\$193,663	\$205,303
Debt Service	758,778	742,328	198,913	193,663	205,303
Total Expense	\$758,778	\$742,328	\$198,913	\$193,663	\$205,303

Department: 99 – NON-DEPARTMENTAL

2020 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 2020.

**DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES (RECOVERY ZONE) - CLOSED
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2010B DEBT CERTIFICATE FUND 506

	2017	2018	2019 Appr	2019	2020
Revenues	Actuals	Actuals	Budget	Actuals 6 Months	Approved
Operating Transfers In	405,969	399,588	2,316,596	2,296,418	-
Total Revenue	\$405,969	\$399,588	\$2,316,596	\$2,296,418	\$0
Debt Service	405,969	399,588	2,316,596	2,296,418	-
Total Expense	405,969	399,588	2,316,596	2,296,418	\$0

2020 Budget Analysis:

This fund is presented for history only. 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 debt was issued as Recovery Zone Facility Bonds, allowing for a reimbursement of 45% of the interest paid on the debt from the Federal Government. Currently with the sequestration in place, the Federal Gov't has reduced the reimbursement by 7.3%. This debt was issued for a fifteen year period with payoff completed on December 15, 2024. This debt was paid early, in December 2019 to reduce interest costs.

**DEPARTMENT 99 – SERIES 2012 A&B DEBT CERTIFICATE FUND - REFUNDING
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2012 A&B DEBT CERTIFICATE FUND 507

	2017	2018	2019 Appr	2019	2020
Revenues	Actuals	Actuals	Budget	Actuals 6 Months	Approved
Operating Transfers In	359,637	358,387	356,083	340,013	354,862
Total Revenue	\$359,637	\$358,387	\$356,083	\$340,013	\$354,862
Debt Service	359,637	358,387	356,083	340,013	354,862
Total Expense	\$359,637	\$358,387	\$356,083	\$340,013	\$354,862

2020 Budget Analysis:

The Series 2012 A&B Debt Certificates were issued for refunding the 2003A, 2003B and 2005 Series Debt Certificates in order to achieve a projected cost savings of over \$400,000 in interest. 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 2020.

Department: 99 – NON-DEPARTMENTAL

**DEPARTMENT 99 – SERIES 2015 DEBT CERTIFICATE FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SERIES 2015 DEBT CERTIFICATES FUND 508

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Operating Transfers In	\$6,607,368	\$101,218	\$685,750	\$640,450	\$675,334
Total Revenue	\$6,607,368	\$101,218	\$685,750	\$640,450	\$675,334
Debt Service	6,607,368	101,218	685,750	640,450	675,334
Total Expense	\$6,607,368	\$101,218	\$685,750	\$640,450	\$675,334

2020 Budget Analysis:

In fiscal year 2015 the 2006-A and 2007-B debt certificates were refunded with the Series 2015 Debt Certificate issuance, utilizing the same repayment schedule while saving taxpayers over an estimated \$1,000,000 in debt interest. The Payment Schedule for principal and interest was established at the time to give the County a reprieve by eliminating the principal payment in FY2018 in the event the economy had worsen or other unforeseen constraints had arisen. The FY2018 Debt Service Budget is for interest due only. The 2007-B principal (\$11,535,000) was paid off in December of 2016. The 2006-A principle (\$4,220,000) will be paid off in December of 2021. The Revenue and Expenditure Budgets represent the interest only payment due in fiscal year 2020.

PLANNING AND DEVELOPMENT (Department 10) 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.
- **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 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.

Community Development Fund (290) – Funded by Federal Funding/ 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- Administer, plan, and make recommendations to the Community Development and Housing Grant Commission 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.

Expedited Permit Fund (301) – 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: FUNCTIONS OF COUNTY BOARD

- 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

PLANNING AND DEVELOPMENT (Department 10) General - Community Development and Expedited Permit Funds

2019 Highlights:

- ✓ Used DevNet permit system to generate workload (volume) and productivity reports to improve permit and petition review processes and customer service furthering the County Board strategic plan goal to promote the use of empirical data.
- ✓ Initiated Fox River Corridor Plan Phase 3 addressing topics such as natural resource protection, water quality, access, parks and recreation, and sensitive economic development for the segment of the river from Burtons Bridge to the Johnsborg area.(pending)
- ✓ Demolished two abandoned residential structures in Hebron and Wonder Lake utilizing IHDA and CDBG grant funding.
- ✓ Updating the Water Resources Action Plan (WRAP), researched emerging issues, and by conducted monthly stakeholder meetings.
- ✓ Purchased nine floodplain properties and demolished six repetitively flood-damaged homes located near Nippersink Creek utilizing Federal Hazard Mitigation Grant Program funding and transferred the open space to the McHenry County Conservation District. (pending)
- ✓ Solicited projects and awarded wetland restoration funds to the McHenry County Conservation District for the Goose Lakes Lowlands and Eskers Project
- ✓ Developed and implemented an interagency policy with the Department of Health and the Sheriff's Office for addressing County Ordinance violations caused by persons who exhibit hoarding behavior.
- ✓ Completed conversion of historic building, well, septic, and zoning petition files from microfilm to digital media making them available to county staff and the public through the On-Base document management system and allowing the Department to eliminate the microfilm reader. (pending)
- ✓ Community development neighborhood revitalization strategy for the City of Harvard which will channel additional federal and private funding to address the needs of the at risk population.
- ✓ Completed Plan to End Homelessness 2019-2022 for McHenry County Continuum of Care to End Homelessness.
- ✓ Submitted Lead Hazard Reduction Program Grant requesting up to \$2.25 million in response to the 72% increase in the number of elevated lead level cases in children under six years of age in McHenry County
- ✓ Amending UDO to address recreational cannabis, school impact fees, other emerging topics, and technical clarifications.
- ✓ Submitted submission for the Insurance Services Office's (ISO) Building Code Effectiveness Grading program, which influence property insurance rates.

Department: 10 – PLANNING & DEVELOPMENT

2020 Goals and Objectives:

- Complete implementation of DevNet on-line permitting and field inspection automation, furthering the County Board strategic plan goals for facilitating paperless technology to improve efficiency, transparency and customer service on-line services and paperless processes.
- Complete Fox River Corridor Plan Phase 3 addressing topics such as natural resource protection, water quality, access, parks and recreation, and sensitive economic development for the segment of the river from Burtons Bridge to the Johnsburg area.
- Demolish two to three additional abandoned residential structures utilizing CDBG grant funding.
- Complete the comprehensive update of the Water Resources Action Plan (WRAP).
- Apply for funding and initiate additional floodplain buy-outs in the Nippersink canoe launch, Nippersink Estates (with Nunda Township), and/or Orchard Heights neighborhood(s) depending on funding availability.
- Adopt UDO text amendments addressing recreational cannabis, school impact fees, other emerging topics, and technical clarifications.
- Explore and implement alternative court procedures for addressing code violations caused by hoarding behavior in conjunction with Court Administration, State's Attorney Office, Environmental Health, and Animal Control.
- Complete a new Analysis of Impediments to Fair Housing for McHenry County
- Complete the 2020-2024 Consolidated Plan for Community Development
- Develop at least one Neighborhood Revitalization Strategy Area (NRSA) within the County
- Scan issued permits making them available to county staff and the public through the On-Base document management system and allowing department to eliminate the Cardex rotating file system.
- Complete community development neighborhood revitalization strategy for the City of Harvard which will channel additional federal and private funding to address the needs of the high-risk low to moderate income population of the community.
- Complete Analysis to Impediments to Fair Housing plan in order for the County to continue to receive Federal community development funding.

PLANNING AND DEVELOPMENT FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017	2018	2019 Appr	2019	2020
Revenues	Actuals	Actuals	Budget	Actuals 6 Months	Approved
Licenses and Permits	509,255	712,014	455,000	285,650	510,000
Fines and Forfeitures	30,321	42,030	22,000	26,079	40,000
Fees and Charges for Services	22,329	152,414	28,000	32,831	29,450
Utilization of Fund Balance	-	-	184,305	-	11,400
Intergovernmental	22,475	-	-	9,800	-
Interest Income	506	1,071	150	1,195	100
Misc Income	-	500	-	-	-
Total Revenue	\$584,886	\$908,028	\$689,455	\$355,554	\$590,950
Expenditures					
Personnel Services	1,222,701	1,313,219	1,348,323	626,303	1,355,880
Contractual Services	171,999	158,902	412,917	168,836	305,714
Commodities	21,289	27,962	52,085	12,382	50,135
Capital Outlay	-	-	-	384,133	-
Total Expense	\$1,415,990	\$1,500,084	\$1,813,325	\$1,191,654	\$1,711,729

Department: 10 – PLANNING & DEVELOPMENT

COMMUNITY DEVELOPMENT BLOCK GRANT FUND 290

	2017	2018	2019 Appr	2019	2020
	Actuals	Actuals	Budget	Actuals	Approved
				6 Months	
Revenues					
Intergovernmental	1,898,867	1,340,880	2,348,518	454,248	4,634,901
Other Income	-	3,210	5,000	46,706	75,000
Total Revenue	\$1,898,867	\$1,344,090	\$2,353,518	\$500,954	\$4,709,901
Expenditures					
Personnel Services	215,494	215,814	278,948	103,880	500,571
Contractual Services	1,649,254	1,121,791	1,995,041	294,152	4,102,772
Commodities	34,120	40,253	79,529	6,324	82,858
Capital	-	-	-	-	23,700
Total Expense	\$1,898,867	\$1,377,859	\$2,353,518	\$404,355	\$4,709,901

EXPEDITED PERMIT FUND 301

	2017	2018	2019 Appr	2019	2020
	Actuals	Actuals	Budget	Actuals	Approved
				6 Months	
Revenues					
Fees and Charges for Services	4,128	723	20,000	-	20,000
Total Revenue	\$4,128	\$723	\$20,000	\$0	\$20,000
Expenditures					
Contractual Services	4,128	723	20,000	-	20,000
Total Expense	\$4,128	\$723	\$20,000	\$0	\$20,000

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
26.00	26.00	26.00

2020 Revenue Budget Analysis:

Licenses & Permits, Fines & Forfeitures, and Fees & Charges for Services are all projecting slight increases based on increased request for services and the revenues being collected in FY2020. The FY 2019 & FY2020 Utilization of Fund Balance budget represented the use of funds specifically collected for the purpose of Wetland Restoration.

Community Development Block Grant is a federal grant. In FY2020, the department requested and received a \$2.2 million dollar grant from HUD for Lead Hazard reduction.

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.

2020 Expenditure Budget Analysis:

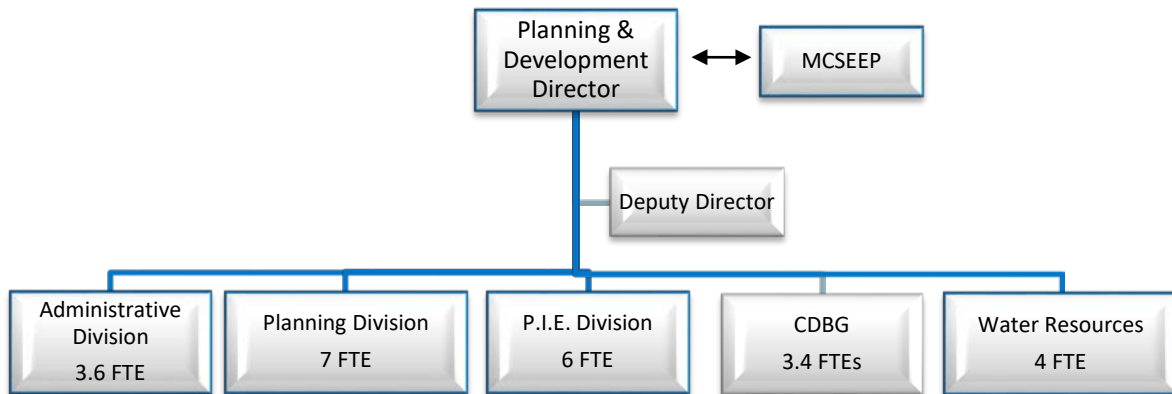
As shown in the above budget summary, personnel expenses reflect the merit increase issued on 12/01/19 by the County Board. The Contractual Services reduction is the result of having no defined or set Wetland Restoration Project at the time of the FY2020 budget approval.

Community Development Block Grant expenses include 20% for administrative expense and the remaining is granted agencies.

Department: 10 – PLANNING & DEVELOPMENT

Performance Indicators:	2018 Actual	2019 Projected	2019 As of 5/31/19	2020 Projected
New Single Family Residential Permits	49	48	25	50
All Other Building Permits	898	800	396	800
Stormwater Only Permits	127	120	43	
# Permit Reviews / % Completed in 14 days	NA	NA / 90%	749 / 82%	1,000/90%
Temporary Use Permits	49	25	9	20
Zoning Petitions	66	40	19	40
Zoning Buildability Letters	36	40	11	25
Requests for Compliance Cases	831	800	339	800

Department Organization Chart:



PUBLIC DEFENDER (Department 44) 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: MANDATED BY STATE STATUTE

- **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.

Public Defender Automation Fund (380)

Department Created By: *(705 ILCS 135/) Criminal and Traffic Assessment Act.*

Classification: Judicial

Background: The statute restructured court fees.

PUBLIC DEFENDER (Department 44) General and Automation Funds

2019 Highlights:

- ✓ Pro-actively worked in reducing recidivism and long term caseloads by facilitating qualifying defendants into the Drug Court, Mental Health Court, and Domestic Violence Court.
- ✓ Managed 73% (33 of 45 active cases) of the cases in Mental Health Court and 92% (44 of 48 active cases) of the cases in Drug Court ultimately providing cost savings to the judicial system and the taxpayers of the County.
- ✓ As an active contributing partner to the special courts, the department considers the graduation of 80% (4 of 5 discharges) of Mental Health Court cases and 75% (6 of 8 discharges) of Drug Court cases in FY 2019 an indication of success for the services provided by the Public Defender Department.
- ✓ Assigned to and disposed of over 4,700 criminal defendants and resolved over 8,400 criminal charges during 2019, assisting the Circuit Court in reducing and managing the case load of the Courts.

Department: 44 – PUBLIC DEFENDER

2020 Goals and Objectives:

- Improve the ongoing integration of the Public Defender’s Justware case management system with the State’s Attorney and the Circuit Clerk to exchange additional information electronically.
- Utilize technology in overall communication between the parties by digital correspondence between the State’s Attorney, Circuit Clerk, and clients at no cost to the taxpayer.
- Maintain relations with other Justice partners in the reduction of recidivism and long term caseloads by facilitating qualifying candidates into the Drug Court, Mental Health Court, and Domestic Violence Court.
- Proactively work with the State’s Attorney on the reduction of recidivism by encouraging qualified candidates into the newly established DUI court.

**PUBLIC DEFENDER
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	19,363	18,724	25,000	8,183	25,000
Intergovernmental	101,411	100,821	101,955	43,271	105,480
Total Revenue	\$120,775	\$119,545	\$126,955	\$51,454	\$130,480
Expenditures					
Personnel Services	1,017,621	1,099,640	1,071,073	537,914	1,092,264
Contractual Services	6,160	7,273	10,550	573	10,550
Commodities	5,733	6,652	9,929	2,914	9,929
Total Expense	\$1,029,514	\$1,113,565	\$1,091,552	\$541,402	\$1,112,743

PUBLIC DEFENDER AUTOMATION FUND 380

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	-	-	-	-	1,500
Total Revenue	\$0	\$0	\$0	\$0	\$1,500
Expenditures					
Fund Balance Enhancement	-	-	-	-	1,500
Total Expense	\$0	\$0	\$0	\$0	\$1,500

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
15.00	16.00	16.00

2020 Revenue Budget Analysis:

It is at the discretion of the Courts (Judges) in setting the fees to be assessed for representation of an indigent defendant who has come before their bench. The Chief Judge is asked to remind all Judges of their responsibility to assign fees based upon the defendant’s ability to pay. The Fees and Charges for Services budget is a reflection of the Judges assessments. The County follows Illinois State Statute

Department: 44 – PUBLIC DEFENDER

2020 Revenue Budget Analysis - continued:

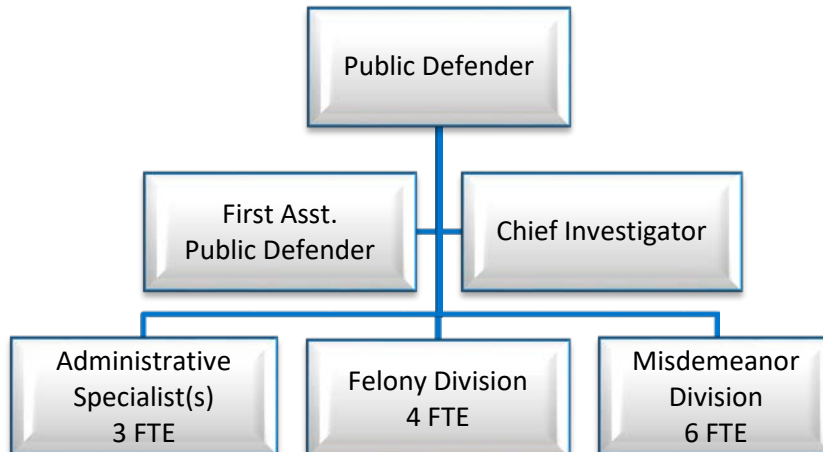
55ILCS 5/3-4007 in meeting the requirements to receive the 66 and 2/3% reimbursement of the Public Defender’s salary which is reflected under Intergovernmental. The reader should also note that the State reimbursement of County expenditures under the Sexually Violent Persons Commitment Act (725 ILCS 207/1 et seq.) is now being funded and is also reported under Intergovernmental.

2020 Expenditure Budget Analysis:

The Public Defender has done an excellent job in adhering to the County Board Policy of a maintenance budget (Contractual Services & Commodities). The department has maintained its’ budget requests at the same level for five years, bringing in actual expenses at or under the County Board approved funding. In response to the State of Illinois Bail Reform Act, an additional public defender was added.

Performance Indicators:	2018 Actual	2019 Projected	2019 As of 5/31/19	2020 Projected
Court Appointed Defendants	4,787	4,700	1,857	4,900
Disposed # of Adult Felonies	2,072	2,000	855	2,200
Disposed # of Adult Misdemeanors	5,802	6,500	2,830	7,000
Disposed # of Juveniles	434	450	140	450
Disposed Other Appointed Matters (i.e. Paternity, Contempt, Involuntary Commitment, Extraditions, etc.)	19	30	8	25
Investigation in Field	1,159	1,200	519	1,300
Investigator Client Interviews	3,000	3,400	1,800	3,800

Departmental Organization Chart:



PURCHASING (Department 06) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Bid Process:** The Director of Purchasing and/or Buyer work with departments to obtain specifications for purchases (goods or services) exceeding a threshold of \$30,000. 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.

2019 Highlights:

- ✓ Provided D365 Training to all Offices and Departments.
- ✓ Completed training on "When Bad Things Happen to Bids" and Front Office Customer Service.
- ✓ Technology improvements for the mail room were reviewed to find cost and time saving options.
- ✓ Transparency and Efficiency updates to the Purchasing Ordinance were implemented 8-1-19, after County Board approval.
- ✓ D365 policy documents for Vendor Management and Procurement have been started.

Department: 06 - PURCHASING

2020 Goals and Objectives:

- Increase Training and Education in Best Management Practices for Purchasing and the mailroom.
- Implement technology for package tracking in mail room.
- Onboard new Purchasing Specialist I.
- Complete and implement D365 purchasing and vendor management policies.
- Coordinate 2020 Vendor Fair with McHenry County Community College and McHenry County Council of Governments.

**PURCHASING
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Personnel Services	284,226	288,175	310,361	153,803	317,117
Contractual Services	13,350	13,442	17,298	6,239	22,850
Commodities	374,323	415,064	424,335	241,712	418,750
Total Expense	\$671,899	\$716,681	\$751,994	\$401,754	\$758,717

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
6.50	6.50	6.50

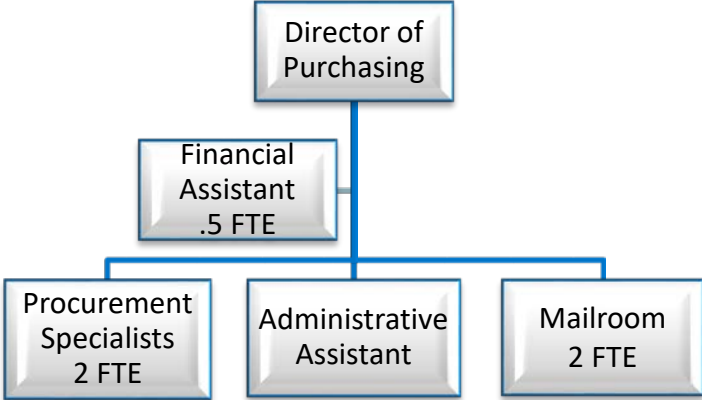
2020 Expenditure Budget Analysis:

The Purchasing Department employs a staff of 6.5 full time equivalents, including the Director of Purchasing. The increase in the personnel budget is reflective of the merit awarded in 2020. Legal Notices and Publications, Postage Machine Lease and maintenance on equipment are the majority of costs under the Contractual Services Budget, while projected postage costs of \$410,000 in the Commodities Budget accounts for the entire County's postage expenditure.

Performance Indicators:	2018 Actual	2019 Projected	2019 As of 5/31/19	2020 Projected
Purchase Orders Issued	1,620	2,200	914	1,800
Bids/RFPs/RFQs Conducted	88	75	32	75
Total Joint Purchasing Contract Participation	15	35	15	20
Total Outgoing Mail (units)	495,999	450,000	260,747	496,000
Total Quotes Requested	268	450	218	300
% of Departments Reporting Positive Experience Working with Purchasing	53%	65%	In Progress	85%
Hits on Purchasing Bid/RFP/RFQ Website*	13,393	21,000	8,608	16,000

Department: 06 - PURCHASING

Department Organization Chart:



REGIONAL OFFICE OF EDUCATION (Department 21) 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: **MANDATED BY STATE STATUTE**

- **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.

Regional Office Education Fund (936) – Funded by Fingerprinting Fees

Fund Created By: *Resolutions R-201611-21-331 of the McHenry County Board*

Classification – General Government

Background: On November 15, 2016 the County Board established the Regional Office Education Fund to account for external fingerprinting services.

Function:

- Track and account revenue from local school districts for external fingerprinting services provided by the ROE.

REGIONAL OFFICE OF EDUCATION (Department 21) General and Fingerprinting Funds

2019 Highlights:

- ✓ A complete redesign of the ROE QuickBooks accounting system to meet State Standards.
- ✓ In collaboration with McHenry County IT, Truancy developed an on-line database with remote access through Sharepoint.

Department: 21 – REGIONAL OFFICE OF EDUCATION

2019 Highlights - continued:

- ✓ Drug Free Community Coordinator worked closely with County Coroner, to ensure thorough testing of overdose deaths. The extensive testing helped to identify the specific pathogen. Together, they were able to accurately maintain a census of the substance trend and lethal nature of drug use in McHenry County. To date, numbers maintained by the Drug Free Coordinator and the Coroner show a significant decline in deaths over past years.
- ✓ A comprehensive census of truancy in McHenry County through contacting individual schools. These numbers are more accurate than state collected numbers. To date, the truancy officer has calculated that 17% of McHenry County students have problems with truancy.
- ✓ Sponsored a Leadership of Greater McHenry County high school student.
- ✓ Graduated four Regional Safe School High School students. One who is attending Marquette University and two of whom have since enlisted in the armed forces.

2020 Goals and Objectives:

- Address the urgency of remediating the high rate of student absenteeism in McHenry County.
- Explore ways to directly promote student leadership and excellence.
- Educate students and community on vape pens and Juul and the dangers of use.
- Prepare parents, students and community for the legalization of marijuana. Work with McHenry County Zoning, city councils, and those licensed to have dispensaries to secure locations in minor-safe zones in the community.

REGIONAL SUPERINTENDENT OF SCHOOLS FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Intergovernmental	115,640	127,587	160,811	50,900	162,035
Total Revenue	\$115,640	\$127,587	\$160,811	\$50,900	\$162,035
Personnel Services	231,004	238,689	209,567	70,629	169,085
Contractual Services	30,777	31,055	38,870	27,136	51,444
Commodities	21,113	13,280	32,200	8,687	31,750
Fund Balance Enhancement	-	-	3,000	-	3,000
Total Expense	\$282,894	\$283,024	\$283,637	\$106,452	\$255,279

EDUCATION (FINGERPRINTING) FUND 936

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Intergovernmental	102,542	75,349	74,800	28,569	75,000
Interest Income	375	746	600	530	1,000
Total Revenue	\$102,917	\$76,094	\$75,400	\$29,099	\$76,000
Personnel Services	10,218	11,035	13,000	3,695	12,572
Contractual Services	57,435	55,995	59,000	14,731	59,300
Commodities	53	26	400	-	1,000
Fund Balance Enhancement	-	-	3,000	-	3,128
Total Expense	\$67,706	\$67,056	\$75,400	\$18,425	\$76,000

Department: 21 – REGIONAL OFFICE OF EDUCATION

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
7.30	6.70	6.90

2020 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 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.

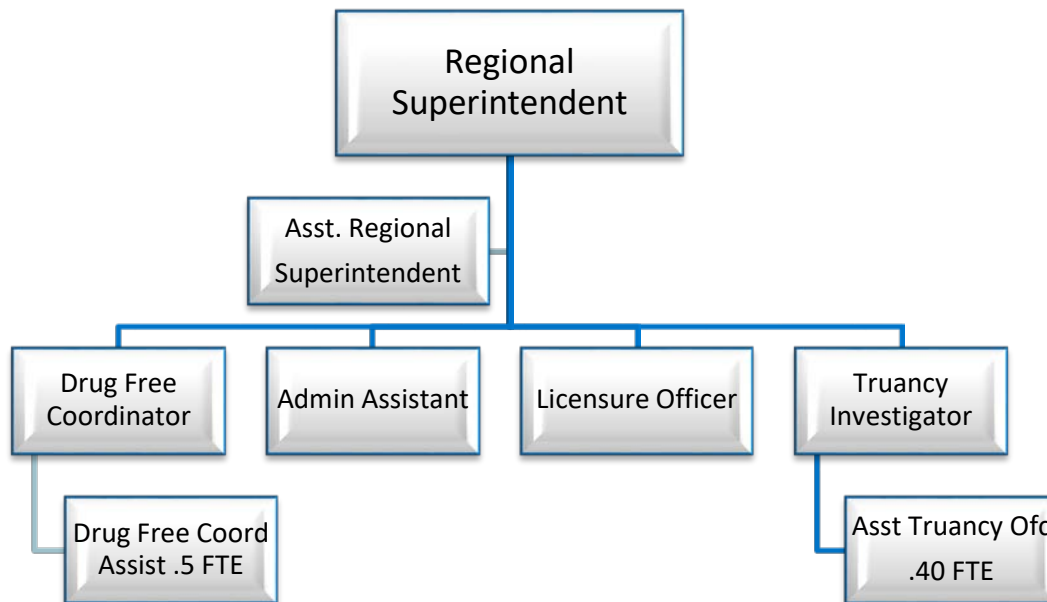
Fingerprinting fund has a sustainable revenue stream through the external fingerprinting services it provides to all people working within or for the local school districts. Prior to 2017, these funds were maintained in a decentralized account.

2020 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. The above personnel services line item reflects the merit adjustment awarded to supporting staff. The Regional Superintendent and Assistant Superintendent are State employees. A position supporting bookkeeping was eliminated and the function will be performed by a contract service. A .5 FTEs was added to support the grant. Fund balance enhancement is for the Drug Free Community grant, which is expended over a five year period.

The Fingerprinting Fund Personnel Services budget is the projected amount of a part time truancy assistant. Truancy cases have increased 104% since 2013 and additional personnel is required to perform the Illinois statutory duties as to truancy. Contractual services is the cost to perform the fingerprinting.

Department Organization Chart:



SENIOR SERVICES GRANT COMMISSION (Department 23) Senior Services Fund (209) – 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.

2019 Highlights:

- ✓ Reviewed and awarded 15 grant applications from agencies within McHenry County who provide services to County Senior Citizens.

2020 Goals and Objectives:

- Provide supportive social services designed to prevent the unnecessary institutionalization of elderly residents
- Provide for the operation and equipment for senior citizen centers
- Provide social services to senior citizens
- Provide for transportation vehicles or services for senior citizens

Department: 23 – SENIOR SERVICES GRANT COMMISSION

**SENIOR SERVICES
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

SENIOR SERVICES FUND - 209

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	1,640,695	1,357,777	1,645,000	89,086	1,645,000
Utilization of Fund Balance	-	284,296	-	-	-
Interest Income	9,886	33,930	10,000	19,501	15,000
Operating Transfers In	-	15,857	15,442	-	17,606
Total Revenue	\$1,650,581	\$1,691,860	\$1,670,442	\$108,587	\$1,677,606
Personnel Services	12,710	15,544	15,192	5,960	16,838
Contractual Services	1,715,912	1,579,519	1,655,000	396,926	1,660,000
Commodities	-	61	250	-	768
Total Expense	\$1,728,622	\$1,595,124	\$1,670,442	\$402,886	\$1,677,606

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.

2020 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 2017, 2018, 2019 and 2020 the County Board opted out of taking the CPI growth allowed under the Property Tax Limitation Law (PTELL) in order to contain the county tax liability placed upon its residents. The fiscal year 2020 revenue reflects these decisions. The administration of the Senior Services Grant Commission is divided between County Administration and the Community Development Division of the County. An operating transfer to the Senior Services Fund from the General Fund is necessary to cover the time spent in supporting the Commission by Community Development employees.

2020 Expenditure Budget Analysis:

The contractual services expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2020. The personnel services and commodities are funded by an operating transfer in from the general fund. This is being done to account for administering the program by Community Development Division staff within Planning & Development.

Fund Organization Chart: N/A

MCHENRY COUNTY STATE'S ATTORNEY (Department 45)

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: MANDATED BY STATE STATUTE

- **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.

IL Criminal Justice Authority Fund (291) – Funded by IL Criminal Justice 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.

SAO – Records Automation Fund (379) – 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.

MCHENRY COUNTY STATE'S ATTORNEY (Department 45) General, ILCJA & Automation Funds

2019 Highlights:

- ✓ Conducted in-house Continuing Legal Education Programs by presenting CLE and Law Enforcement training courses which has saved funds by reducing the number of costly out-of-office course attendance while giving attorneys a broader range of relevant education topics
- ✓ Succeeded with our aggressive prosecution of the most serious crimes which present safety concerns for the community.
- ✓ Met our goal of offering dispositions focused on rehabilitation of offenders in crimes involving first-time offenders and persons with mental health concerns
- ✓ Sought Drug Induced Homicide charges against 15 defendants for Drug Overdose Deaths which occurred in McHenry County utilizing our Drug Asset Forfeiture Funds to pay for additional costs to prosecute these cases
- ✓ Addition of a DUI Court which is a post-plea program for 3rd, 4th and 5th time offenders – the offenders must plead guilty, be accountable for their actions and commit to an intensive treatment program while on probation
- ✓ Managed several worker's compensation cases in-house and will continue the transition into more complicated cases which adds to reduction of outside attorney costs
- ✓ Defended the county in several high-profile, high-publicity federal litigation cases, all with satisfactory and positive results during fiscal year 2019
- ✓ Assisted the preparation and application for and was awarded \$98,417 from the IL Criminal Justice Information Authority (Drug Grant) which decreases SAO payroll
- ✓ Resolved thirteen of seventeen condemnation cases related to the Randall Road widening
- ✓ Worked with Purchasing to reduce the number of contracts reviewed by the SAO, by using templates, from 87 during fiscal year 2018 to 32 during the first 6 months of fiscal year 2019

2020 Goals and Objectives:

- Strive to pursue justice through offering dispositions which focus on rehabilitation of offenders when possible in cases which warrant this type of disposition.
- Maximize the SAO's program of reviewing all overdose related deaths and coordinating with law enforcement regarding potential prosecutions related to the suppliers of drugs that ultimately caused the deaths of the end users with the added goal of seeing continued decrease in the number of drug related deaths in McHenry County
- Expand the First Offender Program into the "Deferred Prosecution Program" allowing diversion for a greater range of minor and non-violent offenders

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

2020 Goals and Objectives – continued:

- Continue working with the Purchasing Dept on their use of templates for smaller, less complicated contracts. We reduced the number of contracts reviewed during fiscal year 2018 from 87 to 32 during the first six months of fiscal year 2019
- Reduce the number of “files” opened to handle routine or minor research and opinion matters which will reduce the amount of manpower needed to open, manage and close files
- Maximize the reductions in the amount of monies paid to outside counsel for labor, employment, worker’s compensation, grievance and planning and zoning matters
- Resolve, through trial or settlement, the remaining four condemnation cases related to the widening of Randall Road

STATE’S ATTORNEY FISCAL YEAR 2020 BOARD APPROVED BUDGET

GENERAL FUND 100

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	78,535	92,281	86,500	48,538	89,000
Intergovernmental	177,477	170,803	199,308	78,208	202,800
Total Revenue	\$256,012	\$263,084	\$285,808	\$126,746	\$291,800
Personnel Services	2,711,464	2,652,807	2,646,766	1,362,335	2,824,963
Contractual Services	159,816	139,129	160,650	85,626	161,250
Commodities	36,707	31,768	41,500	18,994	40,900
Total Expense	\$2,907,987	\$2,823,704	\$2,848,916	\$1,466,955	\$3,027,113

ILCRIMINAL JUSTICE AUTHORITY FUND 291

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Intergovernmental	66,715	98,417	98,417	49,208	98,417
Interest Income	248	746	-	1,060	-
Total Revenue	\$66,963	\$99,163	\$98,417	\$50,268	\$98,417
Personnel Services	66,715	98,417	98,417	-	98,417
Total Expense	\$66,715	\$98,417	\$98,417	\$0	\$98,417

STATE’S ATTORNEY RECORDS AUTOMATION FUND 379

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Fees and Charges for Services	22,078	21,849	25,000	10,864	20,000
Interest Income	128	218	50	265	200
Total Revenue	\$22,206	\$22,067	\$25,050	\$11,130	\$20,200
Contractual Services	15,650	19,002	-	-	-
Fund Balance Enhancement	-	-	25,050	-	20,200
Total Expense	\$15,650	\$19,002	\$25,050	\$0	\$20,200

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
57.00	56.10	56.00

2020 Revenue Budget Analysis:

Fees and Charges for Services projected to be collected during the fiscal year are generated by the First Offender Program, Warrants/Summons, and States Attorney Fees. These fees are projected to stay flat due to the case filings in the courts being down. 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.

2020 Expenditure Budget Analysis:

Personnel services make up the majority of the State’s Attorney’s budget in fiscal year 2020 and although there is a reduction in FTEs, personnel increased. In 2019, 9.96 FTEs from the Civil Division were paid from the Tort Fund (department 19). After a time study, it was determined that 5.05 FTEs would be paid by the Tort fund in FY2020.

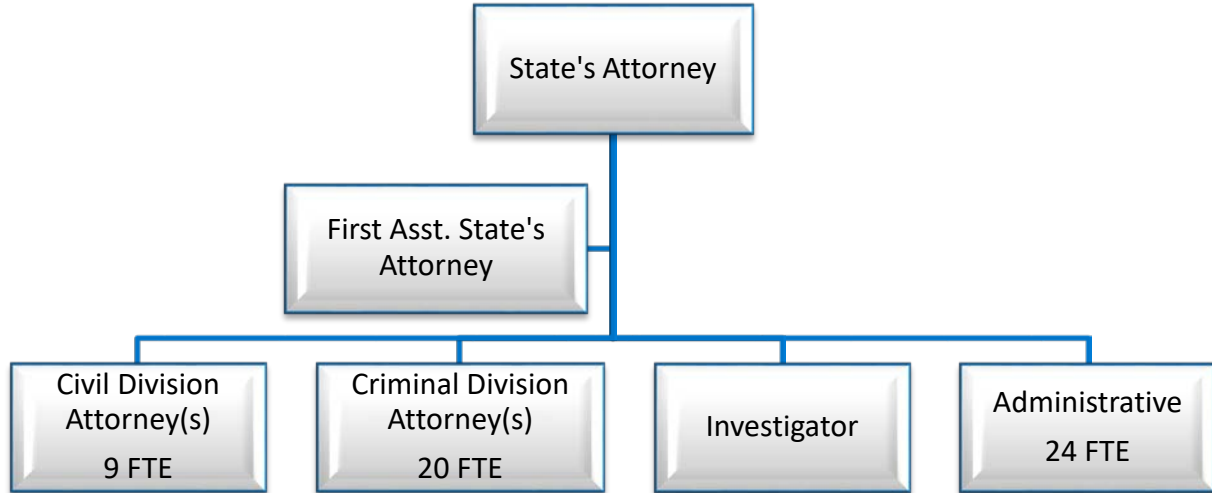
IL Criminal Justice Authority grant covers salaries only for 1.5 FTE attorney and a percentage of one administrative assistant.

The State’s Attorney Automation Fund has had a reduction on revenue, so the FY2020 annual software maintenance will be covered by the general fund. This fund will be reevaluated each year to determine when it can pay the maintenance.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
New Civil Division assignments opened	342	300	145	300
Legal Opinions issued for County Departments	65	80	39	80
FOIA Requests responded to	55	50	22	70
County Contracts reviewed	87	75	32	75
Civil Litigation Cases	124	140	63	130
County Ordinance Violations	753	700	314	700
Felony Adult Offenders charged	1245	1000	386	800
Misdemeanor Adult Offenders charged	1754	1700	874	1600
Juvenile Offenders under 18 charged	192	200	74	150
Abuse and Neglect Petitions filed	88	85	36	75
Jury Trials	25	32	16	35

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

Department Organization Chart:



**TUBERCULOSIS CARE AND TREATMENT (Department 24)
TB Care and Treatment Fund (210) – 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: FUNCTIONS HEALTH/TB BOARD ESTABLISHED

- **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.

2019 Highlights:

- ✓ The department without additional staffing handled the increase in TB testing.

2020 Goals and Objectives:

- 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.

**TB CARE & TREATMENT FUND
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

TB CARE & TREATMENT FUND - 210

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	249,368	174,756	250,000	9,479	175,000
Fees and Charges for Services	4,185	5,159	6,000	1,433	6,000
Utilization of Fund Balance	-	-	82,502	-	153,629
Intergovernmental	124	292	-	116	-
Interest Income	3,884	6,110	5,025	2,639	5,025
Total Expense	\$257,561	\$186,317	\$343,527	\$13,667	\$339,654
Personnel Services	241,602	247,857	268,927	100,114	265,054
Contractual Services	31,891	47,755	55,550	19,500	55,375
Commodities	7,922	9,389	19,050	2,683	19,225
Total Revenue	\$281,416	\$305,000	\$343,527	\$122,297	\$339,654

Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
3.75	3.75	3.75

2020 Revenue Budget Analysis:

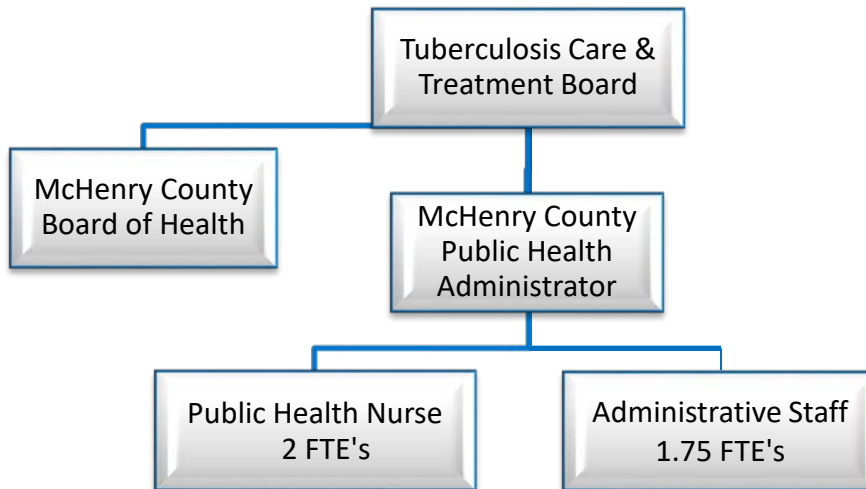
The tax levy for the Tuberculosis Care and Treatment Fund is one of twelve levies that make up the County’s extended tax rate on the equalized value of property, and is the main revenue source for the fund.

2020 Expenditure Budget Analysis: The FY 2020 Expenditure budget for the TB Fund is projected to remain flat.

Performance Indicators:

	2018 Actual	2019 Projected	2019 Mid- Year	2020 Projected
TB Testing/Diagnostics	877	835	436	850
TB Treatment (Active/Latent)	33	30	9	20

Department Organization Chart:



VALLEY HI NURSING HOME (Department 61) Valley Hi Enterprise Fund (800)

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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Quality Health Care:** The mission of Valley Hi Nursing and Rehab is to Care for Those Least Able to Care for Themselves, to provide quality Clinical and Therapeutic care to the residents ranging in acuity including short-term Medicare Part A therapies, Hospice care, and skilled long term nursing care. The County provides this quality of care through highly trained and professional RN's, LPN's, Certified Nursing Assistants, and support staff including.
- **Rehabilitation Care:** Valley Hi provides rehabilitation therapies to its long term residents allowing the residents to attain and maintain the highest possible quality of life and independence as much as possible. In addition, Valley Hi offers short term rehabilitation therapy programming including 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 in the community following their therapy program.
- **Standards:** Valley Hi Nursing and Rehab is known in the Community not only for the quality care provided, but also its reputation for being a clean and homelike supportive environment, its respectful and professional staff, its vast activity programming and special events and the quality of food being served.

2019 Highlights:

- ✓ Adjusted the operational and financial approaches of the facility to account for changes including implementation of Phase 3 of the CMS Requirements of Participation and implementation of the Illinois Medicaid Managed Care Program, and the implementation of the new Medicare reimbursement system (effective 10-1-2019)
- ✓ Used the developed financial sustainability tool in conjunction with the results of the management audit conducted by Management Performance Associates (MPA) to evaluate different case mix, revenue, and tax levy scenarios to ensure economic sustainability and establish appropriate reserve levels as part of the ongoing discussion on Valley Hi's long term sustainability
- ✓ Initiated a market feasibility study to determine the viability of expansion to include a certified Dementia unit, potentially increasing the overall bed count at Valley Hi based on the information obtained through the MPA management audit.
- ✓ Completed projects within the Capital Improvement and Asset Preservation Plan, by replacing the aging facility bus, improving courtyard drainage and refreshing of plantings, and refreshing the painting and appearance of the resident dining areas

Department: 61 – VALLEY HI NURSING HOME

2019 Highlights – Continued:

- ✓ Added modules to the electronic medical record (EMR) and clinical software including real-time data analytics to facilitate faster responses to changes in resident conditions and improve upon resident care and clinical outcomes
- ✓ Initiated the development of a Strategic Marketing Plan to identify areas to target for programming and enhance referrals for short-term Medicare Part A therapy and skilled nursing programming using information obtained in the MPA management audit.
- ✓ Contracted with Consonus for therapy and related services, bringing new enhanced therapy programming and equipment to Valley Hi resulting in improved therapy outcomes and specialized therapy programming increasing Medicare Part A reimbursement.

2020 Goals and Objectives:

- Monitor the State Medicaid reimbursement program, Illinois Managed Care and other health care delivery changes and respond accordingly
- Monitor the Federal Medicare reimbursement and proposed fundamental changes planned for 10-1-2019, changes related to the Affordable Care Act, and other health care delivery changes and respond accordingly
- Expand therapy programming to include specialized rehab programs for Valley Hi residents to enhance overall wellbeing and quality of life and improve clinical outcomes
- Work with the County Board and MPA to identify the feasibility of expansion to provide a certified Dementia program
- Finalize the Strategic Marketing Plan and implement an aggressive Medicare Part A marketing campaign to improve overall short-term census levels to new targets established through the MPA management audit and County Board resolutions
- Per the County Strategic Plan, evaluate opportunities for future operational savings including public / private partnerships
- Reduce agency staffing and overtime costs by continuing to aggressively recruit and implement the Retention Program as well as monitor and adjust wages per the market to remain competitive.

VALLEY HI NURSING HOME ENTERPRISE FUND FISCAL YEAR 2020 BOARD APPROVED BUDGET

VALLEY HI ENTERPRISE FUND 800

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Tax Revenue	9,981	0	10,000	545	10,000
Fees and Charges for Services	3,157,586	3,579,465	3,150,000	2,336,460	3,580,000
Utilization of Fund Balance	-	-	1,443,178	-	1,203,713
Intergovernmental	6,799,125	6,691,698	6,715,000	2,615,213	7,560,000
Interest Income	549,236	901,820	750,000	374,798	400,000
Other Income	16,275	23,302	15,000	13,320	20,000
Total Revenue	\$10,532,203	\$11,196,285	\$12,083,178	\$5,340,336	\$12,773,713
Personnel Services	8,252,534	7,835,750	8,327,619	3,125,216	8,842,874
Contractual Services	1,896,684	1,824,224	2,140,285	707,896	2,201,835
Commodities	1,079,648	1,028,831	1,109,000	509,958	1,167,950
Capital Outlay	17,460	23,568	130,000	54,000	236,000
Depreciation	431,097	429,952	-	-	-
Debt Service	-	23,608	18,500	8,809	17,000
Total Expense	\$11,677,424	\$11,165,935	\$11,725,404	\$4,405,879	\$12,465,659*

*\$308,054 maintenance expense budgeted in Facilities Management – Department 16

Department: 61 – VALLEY HI NURSING HOME

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
139.57	140.93	140.93

2020 Revenue Budget Analysis:

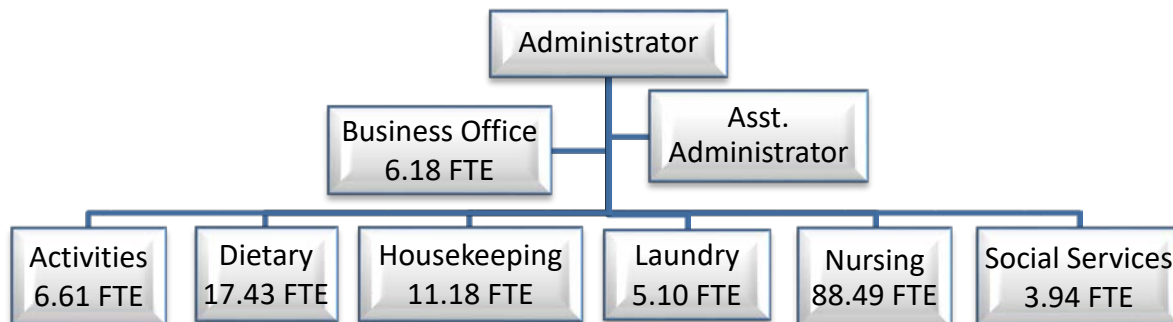
The citizens of McHenry County approved by referendum a tax levy for the construction, maintenance and operations of the Nursing Home in 2002. The reserves of the fund are strong and the levy has been a target of political discussions for the past several years. While the fund reserves are strong, the amount levied is minimal to protect the financial tools that will be needed in the future. With the financial condition of the State and the proposed cuts to Medicaid Reimbursement Rates, it is estimated that the current fund reserve will be depleted within a five year period. Fees and Charges for Services are generated by private pay residents, hospice residents, and the amount of contribution for care owed by the Medicaid residents (Social Security, Pensions, Private Insurance, etc.). Intergovernmental includes reimbursement from the Federal Medicare and State Medicaid Programs. New investment strategies by the Treasurer have increased the interest income significantly.

2020 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. In FY2020 the employees decertified with the union that represented them, SEIU. The employees now receive the non-union merit increase. Portions of Contractual Services and Commodities are variable and reflect slight increases based on a projected increase number of admissions. Debt Service accounts for the telephony lease held by the County with a portion charged to Valley Hi based on service and equipment provided.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Total Admissions	86	85	57	90
Average Daily Census	116	118	117	110
Average Daily Medicare Part A Census (Includes Medicare-like insurance)	10.5	15	13.5	20
Average Daily Case Mix – Medicaid (Medicaid pending is not included)	50%	60%	55.3%	57%
Average Daily Case Mix – Medicare Part A (includes Medicare-like insurance)	9%	10%	11.5%	15%
Average Daily Case Mix – Private Pay (Includes Medicaid Pending)	40%	30%	32.3%	25%
Average Daily Case Mix – Other Pay Sources (includes insurance, HMO, managed care)	1%	>1%	1%	3%

Department Organization Chart:



VETERANS ASSISTANCE COMMISSION (Department 22) VAC Fund (208)

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 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.

BUS FUND (309)

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 VAC is currently using PACE buses through a program administered by PACE. Recent expenditures from the fund have been for maintenance on the vehicles.

VETERANS ASSISTANCE COMMISSION (Department 22)

VAC and Bus Funds

2019 Highlights:

- ✓ The VAC will exceed 420 new VA disability and pension claims submitted to the Veterans Benefits Administration.
- ✓ The VAC had distributed 4,000 service surveys at the end of 2018. The response was over 12.5%. The goal of the survey was to identify what the VAC was doing correctly and identify service gaps.
- ✓ A concern raised in the survey was the desire for greater communication of VAC services offered, benefits available to veterans and their eligible family members, and changes to VA Benefits. The VAC is working with a media service to better address the need for a multimedia solution.
- ✓ Survey respondents also addressed a need for Respite Assistance. The Commission approved development of a Caregiver Respite Veterans Assistance program to be implemented in cooperation with Senior Advocates. With final approval from the Commission, the 'CRVA' program can be launched no later than January 2020.
- ✓ Per 2018 VA Expenditures Report, McHenry County had the highest gross claim dollar increase (\$2.14M) in the State.
- ✓ Per the 2012 agreement, the VAC continues to accept reduced taxpayer funding while it spends down its excess surplus. The VAC anticipates spending in excess of \$40,000 of its reserve by year end which will reduce the VAC reserve fund from the high of approximately 26 months to 5.3 months beginning in 2020 which is in line with County goals.
- ✓ The VAC hosted the Vet Center on a weekly basis to provide mental health services.

2020 Goals and Objectives:

- Meet or exceed goal of 450 new claims submitted to the US Department of Veterans Affairs, and maintain the capacity to address claims issues for any applicant with questions or concerns. Federal monies awarded to our veterans and/or eligible family members is typically used to purchase goods and services locally benefiting the local economy. Additionally, some dependents of veterans receive education benefits from the VA.
- Address the local need for assistance to care givers of disabled veterans and/or their spouses who served prior to 9/11. This will fill a service gap identified by the 2018 survey.
- Working closely with the VA and TLS Veterans, create, and implement a local campaign to address the veteran suicide issue. This is in response to recent data regarding suicide in McHenry County not previously shared with the Agencies.
- Provide monthly Multimedia presentations covering VA benefits information to inform veterans, eligible family members, and those interested in veterans' issues. This is in response to a need expressed by respondents of the 2018 survey.
- Complete discussions and implement plan to have a VAC VSO at the VA Regional Office on select Wednesdays to represent veteran's claims at informal hearings, address client claim issues, and supplement VSO training in association with the newly implemented Appeals Modernization Act and the associated changes to all claims.

Department: 22 – VETERANS ASSISTANCE COMMISSION

**VETERANS ASSISTANCE COMMISSION
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

VETERANS ASSISTANCE FUND - 209

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Property Taxes	399,004	324,485	400,000	21,663	325,000
Utilization of Fund Balance	-	-	198,099	-	254,007
Governmental	-	15,000	-	-	-
Interest Earnings	-	89	-	-	-
Total Revenue	\$399,004	\$339,574	\$598,099	\$21,663	\$579,007
Personnel Services	349,019	329,518	354,849	147,360	363,789
Contractual Services	83,746	87,996	221,950	35,758	192,068
Commodities	11,909	14,801	21,300	5,021	23,150
Capital	8,000	24,368	-	-	-
Total Expense	\$452,674	\$456,684	\$598,099	\$188,140	\$579,007

VETERANS ASSISTANCE BUS FUND – FUND 309

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Interest Income	59	82	60	76	150
Misc Income	4,300	-	750	6,872	750
Total Revenue	\$4,359	\$82	\$810	\$6,948	\$900
Capital	10,000	(2,605)	-	-	-
Fund Balance Enhancement	-	-	810	-	900
Total Expense	\$10,000	-\$2,605	\$810	\$0	\$900

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
5.00	5.00	5.00

2020 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.

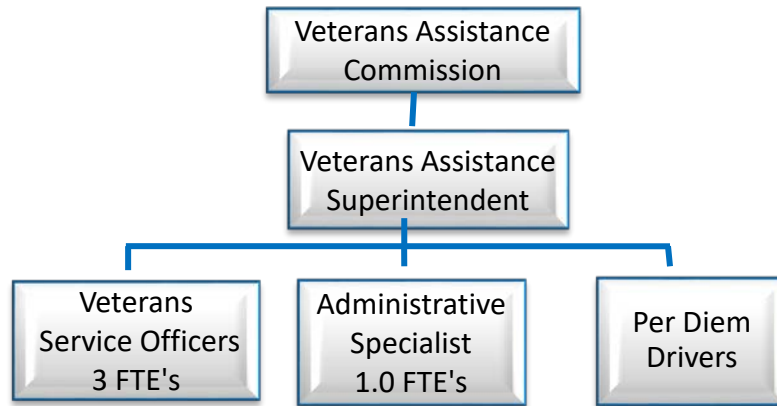
2020 Expenditure Budget Analysis:

The Veterans Assistance Commission Fund employs a staff of 5.0 full time equivalents, including the Superintendent. As shown in the above budget table, the growth in personnel expenses is due to a 2.5% merit increase on December 1, 2019. Contractual Services accounts for the financial assistance to veterans dealing with financial hardships (92%), medical and transportation for veterans (6%), and contractual costs for operations of the department (2%). Fuel costs make up 35% of commodities with the remaining budget covering meeting expenses, mileage, and office supplies.

Department: 22 – VETERANS ASSISTANCE COMMISSION

Performance Indicators:	2018 Actual	2019 Mid-Year	2019 Goal	2020 Projected
New Disability or Pension Claims Submitted to the US Dept. of Veterans Affairs	452	247	425	500***
New VA Claim Dollars Awarded *	\$2,594,377	\$1,301,283	\$2,750,000	\$3,150,000
VA Hospital / Clinic Transports	2408	1399	3900	4000
Client Home Visits	88	28	90	90
Public Education Presentations	32	18	40	40

Department Organization Chart:



WORKFORCE INVESTMENT BOARD (Department 27) WIB Fund (292)

Funded By: The Federal Workforce Innovation and Opportunity Act

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: **FUNCTIONS WORKFORCE INVESTMENT BOARD ESTABLISHED**

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.

2019 Highlights:

- To Helping facilitate the development of the essential workforce and skills needed
 - Procured employability skills workshops for jobseekers: *On-Line Job Search Skills* and *Computer Basics*
 - MCWN with *Workforce Partners of Metropolitan Chicago* and *Tech Services* received a Talent Pipeline and Innovative Solutions grants with a regional focus on transportation, warehouse and logistics.
 - MCWN and the Local Workforce Areas of Northeastern Illinois are promoting a regional Apprenticeship Expansion program to assist local businesses with apprenticeship program information and development. This program will promote apprenticeships to assist businesses recruit, train, and retain skilled workers.
 - MCWN and MCC began a Pre-Apprenticeship Program for At-Risk Young Adults and Returning Citizens. The first cohort saw four individuals successfully complete the six week training program and were able to use a CNC machine to fabricate a part to NIMS specifications.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

2019 Highlights- Continued:

- To Helping to attract, grow, and retain millennial talent
 - MCWN will sponsored a Welding Skills Class through the Young Adult Program. Eight young adults, ages 18 – 24, will attend welding classes for 8 – 10 weeks to learn the skills necessary to become an entry level structural welder, earning their Structural Welding Certification from the American Welding Society. Classes were provided through the First Institute Mobile Welding program. Thank you to the McHenry City Public Works Department for being host to the mobile classroom.
- MCWN has negotiated an Memorandum of Understanding (MOU) agreement for WIOA Partner cost and program sharing and service delivery for Program Year 2019 beginning July 1, 2019. Partner cost sharing of Workforce Center infrastructure, operating, and Workforce Board costs recaptures ~\$90,000 that is returned to program services.
- Developed and maintained a balanced, business led, WIOA compliant Workforce Development Board that represents the local business community, made up of members from Manufacturing, Health-Care, Agriculture, Economic Development, Marketing, Education, Labor, and Community Organizations.

2020 Goals and Objectives:

- Supporting the McHenry County Board Strategic Plan, and the Vision and Intent of the Workforce Innovation and Opportunity Act:
 - Assess local business needs to match funding for training to meet those needs
 - Review and update the McHenry County Workforce Network Workforce Development Plan. Also, contribute in the updating of the Regional Workforce Development Plan for Northeast Illinois.
 - Convene business stakeholders to identify and address workforce and economic development of existing and growing industries.
 - Position and promote MCWN Board as facilitator with local employers in developing US DOL Registered Apprenticeships in McHenry County.
 - Participate and contribute to the Community Economic Development Strategy document (CEDS), providing needed Workforce Development data and insight.
 - Recertify the McHenry County Workforce Center for program delivery and physical accessibility for compliance with the Workforce Act.
 - Explore public-private training and education partnerships to improve the skills of the workforce of McHenry County.
 - Partner with workforce development entities and networks, such as MCC and Workforce Network, to identify skills gaps, develop training opportunities to ensure that existing and identified growing industries needs are addressed.
 - Partner with Economic Development and Small Business Administration to develop a strategy to be identified/known as the home of progressive businesses and good places to work and do business.
 - Further research and develop policies to facilitate and encourage a variety of training and education opportunities, including technical and vocational offerings. Encourage vocational training and explore in demand skills in major industries in the County (i.e., Manufacturing, Health Care).
 - Foster an outreach campaign for awareness of the employment opportunities and sought-after skills within the County.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

**McHENRY COUNTY WORKFORCE INVESTMENT BOARD
FISCAL YEAR 2020 BOARD APPROVED BUDGET**

McHENRY COUNTY WORKFORCE INVESTMENT BOARD FUND 292 - DEPT. 27

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Operating Transfers In	-	-	146,558	-	169,152
Total Revenue	\$0	\$0	\$146,558	\$0	\$169,152
Personnel Services	128,898	118,422	126,667	55,803	138,142
Contractual Services	10,330	11,649	13,832	8,449	24,450
Commodities	8,317	7,028	5,513	1,622	5,960
Capital Outlay	-	-	546	-	600
Total Expense	\$147,546	\$137,099	\$146,558	\$65,875	\$169,152

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020
1.75	1.75	1.75

2020 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 Operating Transfer In is shown to offset the cost of operations for WIB.

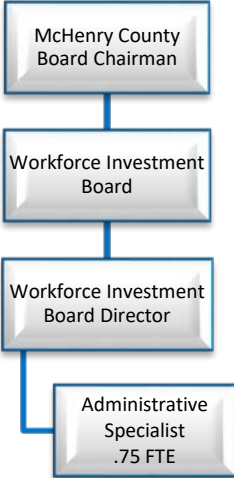
2020 Expenditure Budget Analysis:

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. Personnel Services does account for 1.75 FTEs salary and benefits.

Performance Indicators:	2018 Actual	2019 Projected	2019 Mid-Year	2020 Projected
Meeting Program WIOA Performance Indicators	Met	Meet	Meeting	Meet
Designation of Local Workforce Area	Met	Meet	Meeting	Meet
Certified Local Workforce Development Board	Met	Meet	Meeting	Meet
Certification of Eligible Training Providers and Training Programs	Met	Meet	Meeting	Meet
Develop Local High Demand Occupation List for Training Vouchering	Met	Meet	Meeting	Meet
One-Stop Center Certification	Met	Meet	Meeting	Meet
Memorandum of Understanding executed	Met	Meet	Meeting	Meet
Procurement of One-stop Operator	Met	NA	NA	NA
Successful Department of Commerce Monitoring	Met	Meet	Meeting	Meet
Update and Prepare Annual Labor Report	Met	Meet	Meeting	Meet

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Department Organization Chart:



MCHENRY COUNTY WORKFORCE NETWORK (Department 26) WIB Fund (292)

Funded By: The Federal Workforce Innovation and Opportunity Act

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: FUNCTIONS WORKFORCE INVESTMENT BOARD ESTABLISHED

- **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.

2019 Highlights:

- ✓ Served over 2600 people with their job search needs through services such as job club, job fairs, seminars, mock interviews and resume critiques.
- ✓ Of the individuals who completed services for the 2018 program year (7/1/18-6/30/19), 85% are employed and have an average wage of \$19.84/hour compared to the State average of \$15.41/hour.
- ✓ 114 WIOA eligible customers participated in training for high demand occupations. 40 customers participated in internship programs at 25 worksites in the County.
- ✓ 120 individuals completed work based learning training, such as On the Job Training (OJT), Internships and Incumbent worker training, with employers in the County. This addressed the needs of County employers to develop a skilled workforce from a small talent pool. These programs offset the costs for employer based training and reimbursed County employers over \$219,000.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

2019 Highlights - continued:

- ✓ 55% of grant dollars have been spent on direct training services for individuals and County employers, which exceed the Department of Commerce and Economic Opportunity (DCEO), the State department that administers WIOA grants, requirement that 50% of program dollars be spent on direct training services.
- ✓ On track to exceed 10 out of 11 of the Program Year 2018 WIOA performance goals negotiated with Department of Commerce and Economic Opportunity. The department must meet or exceed all performance goals to ensure eligibility to receive future federal funding.
- ✓ Completed strategic plan for Business Resource Team which resulted in #mchenrycountyworks and streamlined visits to area employers. Local team members from different partners conduct joint visits to target employers.
- ✓ Increased collaboration with regional Apprenticeship Navigators to identify potential apprenticeship opportunities with local employers.
- ✓ Received DCEO Talent Pipeline grant and created a Manufacturing Pre-Apprenticeship training program.
- ✓ Conducted service integration self-assessment with local partners and identified areas for further integration.

2020 Goals and Objectives:

- Partner with McHenry County College and local Economic Development entities in the County to develop training programs to assist with the expansion and retention needs of the County employers.
- Collaborate with regional and local partners in the development of regional and local WIOA service delivery plans.
- Participate in regional Business Resource team activities in effort to streamline services for area employers.
- Review applicants who did not enroll in services to identify potential systematic barriers with the goal of removing barriers and increase enrollments.
- Implement activities to attract and retain young adult talent to address the County's Strategic Plan outlined in the Economic and Workforce Development section.
- Evaluate work based training programs to ensure that employer needs are being met. This will facilitate the development of the essential workforce skills that existing and growing industries need.

MCHENRY COUNTY WORKFORCE NETWORK FISCAL YEAR 2020 BOARD APPROVED BUDGET

MCHENRY COUNTY WORKFORCE NETWORK FUND 292 - DEPT. 26

	2017 Actuals	2018 Actuals	2019 Appr Budget	2019 Actuals 6 Months	2020 Approved
Utilization of Fund Balance	-	-	44,140	-	-
Intergovernmental	2,222,428	1,946,281	1,934,156	1,205,310	2,131,658
Interest Income	1,106	1,904	950	1,180	2,724
Other Income	11,398	16,864	-	-	-
Total Revenue	\$2,234,932	\$1,965,049	\$1,979,246	\$1,206,490	\$2,134,382
Personnel Services	954,137	910,454	1,054,609	366,407	1,120,753
Contractual Services	1,138,397	848,559	744,369	435,179	814,524
Commodities	29,237	32,390	33,710	8,771	29,953
Operating Transfers Out	-	-	146,558	-	169,152
Total Expense	\$2,121,771	\$1,791,403	\$1,979,246	\$810,356	\$2,134,382

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Full Time Equivalents History:

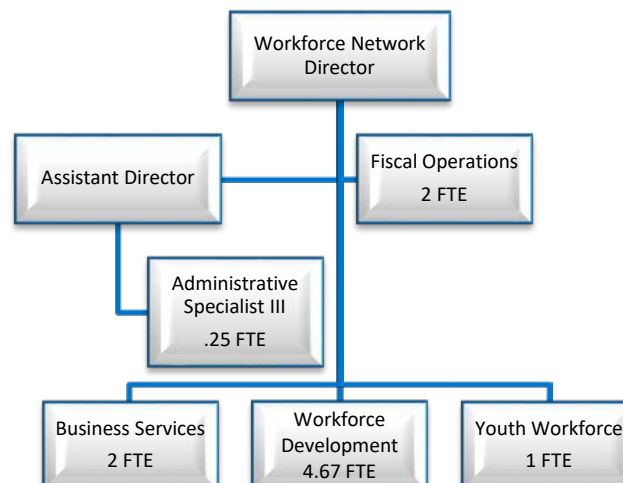
FY 2018	FY 2019	FY 2020
11.92	11.92	11.92

2020 Revenue Budget Analysis: Intergovernmental represents McHenry County Workforce Programs 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. Other Income is generated through leasing office floor space to the Illinois Department of Employment Security.

2020 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 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 292.

Performance Indicators:	2018	2019	2019	2020
	Actual	Projected	Mid-Year	Projected
Participants enrolled in services	276	250	290	275
Customer attending Center events	2900	2500	2649	2600
Employers receiving workforce services	138	40	60	100
Incumbent workers trained	177	90	109	80
Job Seekers trained	129	95	112	120
Workforce Center visitors	3,526	2,700	1,417	2,600
Career Services provided	14,335	25,000	5,126	13,000
Participants employed	162	140	97	150

Department Organization Chart:



County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Board Approved
Full Time
Equivalents

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
05	Chief County Assessment Officer	1.00	1.00	1.00
05	Chief Deputy	1.00	1.00	1.00
05	Administrative Coordinator	1.00	1.00	1.00
05	Appraisal Director	1.00	1.00	1.00
05	Administrative Manager - Assessments & Statistics	1.00	1.00	1.00
05	Administrative Manager & Board of Review	1.00	1.00	1.00
05	Mapping Section Manager	1.00	1.00	1.00
05	Assessment Specialist I	5.00	5.00	4.00
05	Assessment Specialist II	3.00	3.00	3.00
05	Assessment Specialist III	1.00	1.00	2.00
05	GIS/Mapping Tech II	1.00	1.00	1.00
05	GIS/Mapping Tech I	2.00	2.00	2.00
	Total Dept 05 - Supervisor of Assessments	19.00	19.00	19.00
06	Director of Purchasing	1.00	1.00	1.00
06	Procurement Specialist II	1.00	1.00	1.00
06	Procurement Specialist I	0.50	0.50	0.50
06	Administrative Specialist III	-	1.00	1.00
06	Purchasing Administrative Assistant	1.00	-	-
06	Financial Services Associate	1.00	1.00	1.00
06	Mail Clerk	2.00	2.00	2.00
	Total Dept 06 - Purchasing	6.50	6.50	6.50
07	Chairman - County Board	1.00	1.00	1.00
07	Executive Assistant	1.00	1.00	1.00
	Total Dept 07 - County Board Chairman	2.00	2.00	2.00
09	Director of Human Resources	1.00	1.00	1.00
09	Benefits and Operations Manager	-	-	1.00
09	HR Analyst (HR Generalist II)	1.00	1.00	1.00
09	HR Generalist II - Wellness Coordinator	1.00	1.00	-
09	HR Generalist	-	0.50	0.50
09	HR Representative (HR Generalist I)	2.00	1.50	1.50
09	Administrative Specialist I	-	1.00	1.00
	Total Dept 09 - Human Resources	5.00	6.00	6.00
10	Director	1.00	1.00	1.00
10	Deputy Director/Planning Manager	1.00	1.00	1.00
10	Planners	2.00	2.00	2.00
10	ZBA Coordinator	1.00	1.00	1.00
10	Mapping/GIS Tech II	1.00	1.00	1.00
10	Code Enforcement Inspector	1.00	1.00	1.00
10	P&D Administration Manager	1.00	1.00	1.00
10	Administrative Specialists	2.60	2.60	2.60
10	Building Enforcement Officer	1.00	1.00	1.00
10	Plans Examiners	3.00	3.00	3.00
10	Building Inspectors	2.00	2.00	2.00
10	Plumbing Inspector	1.00	1.00	1.00
10	WR Manager/Stormwater Chief Engineer	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
10	Water Resources Specialist	1.00	1.00	1.00
10	Water Resources Engineers	3.00	3.00	3.00
10	CD Administrator	1.00	1.00	1.00
10	CD Specialists	1.00	1.00	1.00
10	CD Procurement Officer/Inspector	1.00	1.00	1.00
10	CD Administrative Specialist	0.40	0.40	0.40
	Total Dept 10 - Planning & Development	26.00	26.00	26.00
11	County Auditor	1.00	1.00	1.00
11	Financial Reporting Manager	1.00	-	-
11	Chief Deputy Internal Auditor	-	1.00	1.00
11	Accountant	1.00	-	-
11	Accounting (Audit) Assistant I	1.00	1.00	1.00
11	Internal Auditor	1.00	-	-
11	Audit Staff Assistant I	1.00	1.00	1.00
	Total Dept 11 - County Auditor	6.00	4.00	4.00
12	Administrative Specialist III	1.00	1.00	1.00
12	County Board Members	24.00	24.00	24.00
	Total Dept 12 - County Board	25.00	25.00	25.00
14	County Clerk/Recorder (2020)	1.00	1.00	1.00
14	Chief Deputy County Clerk	1.00	1.00	1.00
14	Supervisor County Clerk	-	-	2.00
14	Clerk I (Union)	-	5.00	5.00
14	Clerk II (Union)	-	3.00	3.00
14	Clerk III (Union)	-	5.00	5.00
14	Election Administrative Analyst	1.00	-	-
14	Election Administrative Supervisor	1.00	-	-
14	VR Elections Clerk	7.00	-	-
14	Accounts Payable Clerk	1.00	-	-
14	Admin Specialist/Board Secretary	1.00	-	-
14	Bookkeeping/Redemption Clerk	1.00	-	-
14	County Tax Extender	1.00	-	-
14	Imaging/Redemption Clerk	1.00	-	-
14	Tax Extension/Redemption Clerk	1.00	-	-
14	Tax Redemption Clerk	1.00	-	-
14	Vital Records Clerk	1.00	-	-
	Total Dept 14 - County Clerk	19.00	15.00	17.00
15	Recorder (eliminated & combined with County Clerk)	1.00	1.00	-
15	Chief Deputy Recorder	1.00	1.00	1.00
15	Accountant I	1.00	-	-
15	Accountant II	-	1.00	1.00
15	Local Network Analyst	1.00	-	-
15	Recorder Office Supervisor	2.00	2.00	2.00
15	Recorder Project Coordinator	-	1.00	-
15	Recording Specialist I	4.00	5.00	4.00
15	Recording Specialist II	5.00	5.00	4.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
15	Recording Specialist III	2.00	2.00	2.00
	Total Dept 15 - County Recorder	17.00	18.00	14.00
16	Facilities Director	1.00	1.00	1.00
16	Maintenance Manager	1.00	1.00	1.00
16	Housekeeping Coordinator	1.00	1.00	1.00
16	Records Manager	1.00	1.00	1.00
16	Facility Coordinator	1.00	1.00	1.00
16	Maintenance Technician I	6.00	6.00	6.00
16	Maintenance Technician II	4.00	4.00	4.00
16	Maintenance Technician III	1.00	1.00	1.00
16	Records Technician	2.00	2.00	2.00
16	Capital/Project Manager	1.00	1.00	-
16	Custodian I	10.00	9.00	9.00
16	Custodian II	4.00	5.00	5.00
	Total Dept 16 - Facilities Management	33.00	33.00	32.00
17	County Treasurer	1.00	1.00	1.00
17	Chief Deputy Treasurer	1.00	1.00	1.00
17	Deputy Treasurer	12.00	12.00	11.00
	Total Dept 17 - County Treasurer	14.00	14.00	13.00
18	County Administrator	1.00	1.00	1.00
19	Deputy County Administrator (Risk Management)	1.00	1.00	1.00
18	Assoc. County Administrator - Finance	1.00	1.00	1.00
18	Senior Accountant	1.00	1.00	1.00
18	Senior Financial Analyst	1.00	1.00	1.00
18	Accountant III	1.00	1.00	1.00
18	Payroll Administrator	1.00	1.00	1.00
18	Financial Associate	0.50	0.50	0.50
18	Admin. Spec I	1.00	1.00	1.00
18	Admin. Spec III	1.00	1.00	1.00
18	Administrative Intern	0.64	0.64	-
18	Assistant to County Administrator	-	-	1.00
18	Communications Specialist	0.50	0.50	0.50
19	Risk Management Specialist	1.00	1.00	1.00
	Total Dept 18/19 - County Administration/Risk Mgmt	11.64	11.64	12.00
20	Director, Information Technology	1.00	1.00	1.00
20	Associate Director, Information Technology	1.00	1.00	1.00
20	I.T. Administration Manager	1.00	1.00	1.00
20	Chief Information Security Officer	-	-	1.00
20	Network Manager II	1.00	1.00	1.00
20	I.T. Project Manager	1.00	1.00	1.00
20	Database Administrator	1.00	1.00	1.00
20	Assistant Database Administrator	1.00	1.00	1.00
20	Business Analyst	1.00	1.00	1.00
20	Network Engineer	2.00	2.00	2.00
20	Senior Network Engineer I	3.00	3.00	3.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
20	Senior Network Engineer II	2.00	2.00	2.00
20	Information Technology Specialist	3.00	3.00	3.00
20	Systems Analyst I	1.00	1.00	1.00
20	Systems Analyst II	5.00	5.00	5.00
20	Sharepoint Administrator	1.00	1.00	1.00
	Total Dept 20 - Information Technology	25.00	25.00	26.00
21	Accounting Coordinator	1.00	-	-
21	Licensure Officer	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	1.00	1.00	1.00
21	Coordinator - Drug Free Community Grant	-	0.50	0.50
21	Truancy Investigator	1.00	0.80	1.00
21	Truancy Assistant	0.30	0.40	0.40
21	Administrative Specialist II	1.00	1.00	1.00
	Total Dept 21 - Reg Superintendent of Schools	5.30	4.70	4.90
22	Dispatcher/Clerk	1.00	1.00	1.00
22	Superintendent	1.00	1.00	1.00
22	Veterans Service Officer	3.00	3.00	3.00
	Total Dept 22 - Veteran's Assistance	5.00	5.00	5.00
24	Public Health Nurse - TB	2.00	2.00	2.00
24	Administrative Tech II - TB	1.75	1.75	1.75
	Total Dept 24 - Tuberculosis Care	3.75	3.75	3.75
25	Executive Director Mental Health	1.00	1.00	1.00
25	Fiscal Operations Manager	1.00	1.00	1.00
25	Compliance/Quality Assurance Manager	1.00	1.00	1.00
25	Data & Information Services Manager	1.00	1.00	1.00
25	Accountant II	1.00	1.00	1.00
25	Accounting Assistant	0.67	0.67	0.67
25	Administrative Specialist II	2.00	2.00	2.00
25	Database Administrator/Medicaid Coordinator	1.00	1.00	1.00
25	Executive Administrative Assistant	1.00	1.00	1.00
25	Program Monitor & Training Assistant	1.00	1.00	1.00
	Total Dept 25 - Mental Health Board	10.67	10.67	10.67
26	Accounting Assistant II	1.00	1.00	1.00
26	Administrative Specialist III	0.25	0.25	0.25
26	Administrative Specialist I	0.67	-	-
26	Assistant Director	1.00	1.00	1.00
26	Director of Workforce Network	1.00	1.00	1.00
26	Team Lead - Youth Workforce Development Sp	1.00	1.00	1.00
26	Workforce Office Fiscal Manager	1.00	1.00	1.00
26	Workforce Development Specialist	6.00	6.00	6.00
	Total Dept 26 - Workforce Network	11.92	11.25	11.25

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
27	Director of Workforce Investment	1.00	1.00	1.00
27	Administrative Specialist III	0.75	0.75	0.75
	Total Dept 27 - Workforce Investment Board	1.75	1.75	1.75
29	E-911 Coordinator	1.00	1.00	1.00
29	Administrative Specialist III	1.00	1.00	1.00
29	IT Dept Business Analyst	1.00	1.00	1.00
29	Operations Manager	1.00	1.00	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	6.00	6.00	6.00
31	County Coroner	1.00	1.00	1.00
31	County Intern	0.36	0.36	0.36
31	Deputy Coroner/Investigator	3.48	3.48	3.48
31	Secretary/Deputy Coroner	1.00	1.00	1.00
	Total Dept 31 - County Coroner	5.84	5.84	5.84
32	Sheriff	1.00	1.00	1.00
32	Major/Undersheriff	-	-	1.00
32	Chief of Administration	1.00	1.00	-
32	Chief of Corrections	-	-	1.00
32	Chief of Operations	1.00	1.00	1.00
33	Business Manager	1.00	1.00	1.00
32	CALEA Manager	1.00	1.00	1.00
32	Administrative Specialist I	-	-	1.00
32	Administrative Specialist II	1.32	1.32	1.32
32	Administrative Specialist III	6.00	6.00	6.00
32	Auto Tech - Union	4.00	4.00	4.00
32	Boatman, Marine Patrol	5.43	5.43	5.43
32	Clerk II - Union	11.00	11.00	11.00
32	Clerk III	4.00	4.00	3.00
32	Communications Coordinator/Supervisor	2.00	2.00	2.00
32	Communications Systems Coordinator	1.00	1.00	1.00
32	Corrections Lieutenant	4.00	4.00	4.00
32	Corrections Officer	147.00	147.00	147.00
32	Corrections Sergeant	15.00	15.00	15.00
32	Corrections Sergeant - I.T.	1.00	1.00	1.00
32	Court Security Assistant Deputy Chief	1.00	1.00	1.00
32	Court Security Officer	28.00	28.00	28.00
32	Court Security Officer - Non-Union	1.80	1.80	1.80
32	Custodian	4.00	4.00	4.00
32	Custodian Supervisor - Non-Union	1.00	1.00	1.00
32	Deputy	71.00	71.00	80.00
32	Deputy Chief	3.00	3.00	2.00
32	Deputy Sheriff Lieutenant	6.00	6.00	6.00
32	Deputy Sheriff Sergeant	14.00	14.00	14.00
32	Detective	9.00	9.00	-
32	Fleet Operations Manager	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
32	Office Administrative Manager	1.00	1.00	1.00
32	Process Server	5.00	5.00	5.00
32	Radio Dispatcher	17.00	17.00	17.00
32	Records/Civil Process/Warrants Supervisor	1.00	1.00	1.00
32	Social Worker	1.00	1.00	1.00
32	Summer Intern	0.38	0.38	0.38
	Total Dept 32 - County Sheriff	371.93	371.93	371.93
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 Mgmt Agency	4.00	4.00	4.00
41	Clerk of Circuit Court	1.00	1.00	1.00
41	Chief Deputy, Clerk of Circuit Court	1.00	1.00	1.00
41	Accounting Assistant II	1.00	1.00	1.00
41	Accounting Coordinator	1.00	1.00	1.00
41	Administrative Specialist III	1.00	1.00	1.00
41	CC IT/Integrated Justice Manager	-	1.00	1.00
41	Circuit Clerk IT Manager	1.00	-	-
41	Circuit Clerk Manager	2.00	2.00	2.00
41	Court/Courtroom Specialist I	26.00	26.00	26.00
41	Court/Courtroom Specialist II	12.00	11.00	11.00
41	Court/Courtroom Specialist III	5.00	5.00	5.00
41	Fiscal Operations Manager II	1.00	1.00	1.00
41	GUI Designer	1.00	1.00	1.00
41	Integrated Justice Manager	1.00	-	-
41	Lead Court/Courtroom Specialist	2.00	2.00	2.00
41	Lead Court/Courtroom Specialist	1.00	1.00	1.00
41	Senior GUI Designer	1.00	-	-
	Total Dept 41 - Clerk of the Circuit Court	58.00	55.00	55.00
42	Court Administrator	1.00	1.00	1.00
42	Deputy Court Administrator	1.00	1.00	1.00
42	Jury Coordinator	1.00	1.00	1.00
42	Administrative Specialist II	3.00	3.00	3.00
42	Judicial Administrative Technician I	2.00	2.00	2.00
42	Research Attorney	1.00	1.00	1.00
42	Interpreter	3.00	3.00	3.00
42	Business Analyst	-	1.00	1.00
42	Civil Justice Case Manager	-	1.00	1.00
42	FVCC Local Coordinator	-	0.50	0.50
42	Law Librarian II	1.00	1.00	1.00
42	Self Help Navigator	1.00	0.50	0.50
	<u>Speciality Courts</u>			
42	Director of Special Projects	1.00	1.00	1.00
42	Specialty Court Case Manager	1.00	1.00	1.00
42	Mental Health Court Nurse	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
42	Mental Health Court Clinician	1.00	1.00	1.00
42	Drug Court Clinician	1.00	1.00	1.00
42	DUI Court Clinician	-	1.00	1.00
42	Administrative Assistant	-	1.00	1.00
	Total Dept 42 - Court Administration	19.00	23.00	23.00
43	Director	1.00	1.00	1.00
43	Chief Managing Officer	2.00	2.00	2.00
43	Operations Manager	1.00	1.00	1.00
43	Supervisors	6.00	6.00	7.00
43	Probation Officer - Mental Health Court	1.00	-	-
43	Probation Officer - Drug Court	2.00	-	-
43	Probation Officer - Pre Trial	2.00	-	-
43	Juvenile Probation Officers - Home Detention	2.00	-	-
43	Adult Probation Officers - Standard	15.00	-	-
43	Juvenile Probation Officers - Standard	9.00	-	-
43	Court Services Assistant I	1.00	-	-
43	Legal Adm. Specialist II	4.00	-	-
43	Adm. Specialist III	3.00	-	-
43	Probation Officer (Union)	-	28.00	27.00
43	Legal Adm. Specialist (Union)	-	7.00	6.00
	Total Dept 43 - Probation & Court Services	49.00	45.00	44.00
44	Public Defender	1.00	1.00	1.00
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	5.00	5.00
44	Principal Public Defender Attorney - Juvenile	1.00	1.00	1.00
44	Senior Public Defender Attorney - Criminal	1.00	1.00	1.00
44	Senior Public Defender Attorney - Principal	2.00	2.00	2.00
44	Senior Supervisor Public Defender Attorney	2.00	2.00	2.00
	Total Dept 44 - Public Defender	15.00	16.00	16.00
45	State's Attorney	1.00	1.00	1.00
45	First Assistant	1.00	1.00	1.00
45	Assistant State's Attorney	7.00	8.00	8.00
45	Principal State's Attorney	5.50	6.50	5.85
45	SAO Administrative Manager	1.00	1.00	1.00
45	Senior State's Attorney	9.00	6.00	6.00
45	Supervisor State's Attorney	3.50	4.50	3.15
45	Division Chief	2.00	2.00	3.00
45	Chief Investigator	1.00	1.00	0.50
45	Investigator	2.00	1.10	1.50
45	Lead Supervisor State's Attorney	2.00	2.00	3.00
45	Legal Administrative Specialist I	13.50	8.00	8.00
45	Legal Administrative Specialist II	1.50	7.00	7.00
45	Legal Administrative Supervisor	3.00	3.00	3.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
45	Victim//Witness Coordinator	2.00	2.00	2.00
45	Administrative Specialist/Front Desk	2.00	2.00	2.00
	Total Dept 45 - State's Attorney's Office	57.00	56.10	56.00
51	Administrator	1.00	1.00	1.00
51	Director of Environmental	1.00	1.00	1.00
51	Director of Nursing	1.00	1.00	1.00
51	Assistant Director of Nursing	1.00	1.00	1.00
51	Accountant II	1.00	1.00	1.00
51	Admin Specialist III	1.00	-	-
51	Admin Tech II/Office Assistant II	4.25	4.25	3.25
51	Administrative Manager	1.00	1.00	1.00
51	Administrative Spec III	1.00	1.00	1.00
51	Administrative Supervisor	1.00	-	-
51	Animal Control Officer I	7.00	7.00	7.00
51	Community Information	0.80	0.80	0.80
51	Epidimologist	1.00	1.00	1.00
51	Health Educator/ Volunteer Coordinator	3.80	3.10	3.10
51	Health Prog Coordinator	7.00	7.00	7.00
51	Health Prog Tech	2.65	-	-
51	Kennel Tech I	2.50	2.50	2.50
51	Kennel Tech II	1.00	1.00	1.00
51	Public Health Nurse	13.00	12.75	12.35
51	Summer Intern	0.38	0.75	0.75
51	V/H Technician	2.00	2.00	2.00
51	Family Case Manager/FCM assistant	4.60	4.60	4.00
51	Accounting Assistant I	1.00	1.00	1.00
51	Accounting Assistant II	1.00	1.00	1.00
51	Administrative Specialist I	17.95	18.30	18.05
51	Administrative Specialist II	2.05	2.70	2.70
51	Clinical Patient Navigation Specialist	-	1.00	1.00
51	Emergency Prep & Response Facilitator	1.00	1.00	1.00
51	Environmental Health Practitioner	9.80	11.80	11.80
51	Field Staff Supervisor	2.00	2.00	2.00
51	Groundwater Protection Specialist	1.00	-	-
51	Intern	0.38	-	-
51	Lead Animal Control Officer	1.00	1.00	1.00
51	Office Assistant II	0.50	0.50	0.50
51	Potable Water Program Specialist	0.60	0.60	0.60
51	Public Health Nurse	0.75	-	-
51	Solid Waste Program Manager	1.00	1.00	1.00
51	Staff Development Coordinator	1.00	1.00	1.00
51	Vet Assistant Manager	-	-	1.00
51	Vet Division Manager	1.00	1.00	1.00
51	Volunteer Coordinator	1.00	1.00	1.00
51	WIC Nutritionist	4.85	4.35	4.35
	Total Dept 51 - Health Department	106.86	103.00	101.75

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
61	Nursing Home Administrator	1.00	1.00	1.00
61	Nursing Home Assistant Administrator	1.00	1.00	1.00
61	Director of Nursing	1.00	1.00	1.00
61	Assist. Director of Nursing	2.00	1.00	1.00
61	Director Of Social Services	1.00	1.00	1.00
61	Accountant II	1.44	1.44	1.44
61	Accounting Assistant II	-	1.88	1.88
61	Activity Assistant	5.12	5.12	5.12
61	Activity Coordinator	0.94	-	-
61	Activity Director	-	0.94	0.94
61	Admin Spec I	3.46	3.46	3.46
61	Admissions Coordinator	1.00	1.00	1.00
61	Business Office Associate	1.88	-	-
61	Care Plan Coordinator	1.00	1.00	1.00
61	Certified Nursing Assist. II	1.94	1.94	1.94
61	Certified Nursing Asst. I	49.70	51.06	51.06
61	Clinical Nurse Liaison	1.00	1.00	1.00
61	Cook	1.94	1.94	1.94
61	Coordinator of Dietary Clinical Services	1.00	-	-
61	Coordinator of Dietary Meal Production	1.00	-	-
61	Custodian	3.76	3.76	3.76
61	Dietary Director	-	2.00	2.00
61	Employee Development Coordinator	-	1.00	1.00
61	Food Service Assistant	10.61	10.61	10.61
61	Food Service Worker	2.88	2.88	2.88
61	Front Desk Associate	2.20	2.20	2.20
61	Housekeeper	6.42	6.42	6.42
61	Housekeeping Supervisor	1.00	1.00	1.00
61	Laundry Worker	5.10	5.10	5.10
61	LPN	5.83	5.83	5.83
61	Medical Records Coord	0.94	0.94	0.94
61	Office Assistant I	0.88	0.88	0.88
61	Personnel Coordinator	0.94	0.94	0.94
61	Psych. Social Aide	0.94	0.94	0.94
61	Registered Nurse	19.65	19.65	19.65
61	Rehab Coord	1.00	1.00	1.00
	Total Dept 61 - Valley Hi Nursing Home	139.57	140.93	140.93
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	1.00	1.00	1.00
65	Sr. Database Administrator	1.00	1.00	1.00
65	GIS Project Manager	1.00	1.00	1.00
	Total Dept 65 - Geographic Inform Service	6.00	6.00	6.00
82	Accounting Coordinator	2.00	2.00	2.00
82	Administrative Specialist II	-	-	-
82	Assistant County Engineer	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2017-18 FTE	2018-19 FTE	2019-20 FTE
82	Assistant Maintenance Superintendent	1.00	1.00	1.00
82	Construction Engineer I	3.00	3.00	3.00
82	Constructn Engineer II	2.00	2.00	2.00
82	Construction Manager	1.00	1.00	1.00
82	Communications Specialist	0.50	0.50	0.50
82	Data/Communications Specialist	1.00	1.00	1.00
82	Design Engineer	1.00	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	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
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	Planning Liaison	1.00	1.00	1.00
82	County Engineer	1.00	1.00	1.00
	Total Dept 82 - Division of Transportation	63.00	63.00	63.00
	Grand Total	<u>1,148.73</u>	<u>1,138.06</u>	<u>1,133.27</u>

County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Capital Improvement
Program

County of McHenry Capital Improvement Plan

The McHenry County Capital Improvement Plan (CIP) identifies capital projects, facility improvements, asset preservation needs, anticipated equipment needs, modernization upgrades and system improvements for a multi-year period. The term 'capital improvement projects' encompasses projects related to the County's physical assets and facilities along with acquisitions and operational enhancements that require a significant investment or capital outlay.

Projects identified in the CIP are those expected to exceed \$100,000 in expenditure and have a useful life in excess of five years. By this nature, a strategic approach to their scheduling, coordination and financing is required to responsibly address those needs without adversely impacting operational budgets. Normal replacement of vehicles or equipment, normal maintenance and minor remodeling or improvements costing less than \$100,000 are not included in the CIP. In addition, the Capital Improvement Plan is not intended to address all projects or operational needs for the County or reoccurring expenditures. Rather, this plan is intended to focus on and prioritize significant capital expenditures required for the preservation, improvement and replacement of the public buildings and related equipment, communication systems, technology infrastructure, system hardware & software and major equipment purchases.

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.
- Promotes discussion of projects based on their own merit without the pressures of other Operating Budget concerns and encourages use of alternative means to fund projects.
- Considers the effect on future Operating Budgets and Fund Reserves after the project is completed.
- Allows management to begin planning/strategic budgeting for future capital expenses.

Major capital projects can take several years to complete, with both funding and design/construction occurring in phases over multiple fiscal years. Unlike operating revenues, capital improvement projects typically require a one-time funding allocation for a given project. This approach to funding allows the County of McHenry to more tactically consider the allocation of non-recurring revenues to finance these projects.

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 in a comprehensive and systematic manner. 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 to enable the McHenry County Board strategically determine the method of financing for each project. As illustrated under the debt management section of this document, the County's debt margin has been managed well with debt outstanding (debt applicable to the limit) at 0% of its legal debt limit. The concern for the County Board is not with issuing additional debt to fund these needed projects, but with committing funding sources for the payments against new debt while trying to manage declining fund reserves, declining revenues, high property taxes, and the cost of inflation.

In September 2019, the McHenry County Board reviewed the currently capital plan which established a summary of capital projects for 2018-2024 to identify necessary future capital projects. Since then, the summary has been updated to reflect revisions to project scope for certain projects and actual costs based on bid results. The following table reflects the updated summary of projects:

		Established Funding Sources													
		GC Parking Lot Carryover from Res 2017-02- 99-046 and S2-2373-353 encumbered from FY 2017 Budget	Annex A / Admin R201801-90-001 - \$135,000 R201810-90-242 = \$3,112,535	ERP System R201709-90-219 = \$46,9193 2017-18 Enc roll	Fund Reserve Reduction - six to five month **	ETSFB Reimb & Grant	RTA Sales Tax	Grant Funding	Capital Budget sourced from expired debt obligations per R- 201806-12-128	IMRF repayment to General Fund in FY 2020	Recorder Automation Fund	TBD			
Green = Actual Cost / Exp	Yellow = Estimate														
FY 2018 (Actual Expenditure)		\$ 2,343,428	\$ 3,247,535	\$ 4,082,277	\$ 7,500,000	\$ 571,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		Encumbered amounts reside in GF FB ←													
Finance Software	\$ 2,233,904			\$ 2,233,904	\$ 2,233,904							0			
Parking Lot Phase 1	\$ 1,907,113	\$ 1,907,113			\$ 1,907,113							0			
Admin/Annex A Reconfiguration	\$ 189,100		\$ 189,100		\$ 189,100							0			
Election Equipment Replacement	\$ 2,145,063				\$ 2,145,063							0			
Sheriff Radio Room Remodel	\$ 388,964					\$ 388,964						0			
MCGC Building Envelope Rehab P2	\$ 255,836				\$ 255,836							0			
Expenditure SubTotal	\$ 7,119,980	\$ 1,907,113	\$ 189,100	\$ 2,233,904	\$ 6,731,016	\$ 388,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
BALANCE to Carry Forward					\$ 768,984	\$ 182,036									
					\$ 7,631,016	Additional FYE18 Fund balance amount over 5 month reserve									
					\$ (1,600,000)	Less expired debt committed to capital			Expired debt						
					\$ (1,854,415)	Less encumbrance balance not spent in FY19			Reallocated						
FY 2019		Encumbrances remaining \$ 436,315 \$ 3,058,435 \$ 1,842,703			Encumbered amounts reside in GF FB			\$ 4,945,585	\$ 182,036	\$ 2,241,200	\$ 59,400	\$ 1,600,000	\$ -	\$ 1,400,000	\$ -
Finance Software	Encumbr Roll \$ 577,669			\$ 577,669	\$ 577,669									0	
Admin/Annex A	Encumbr Roll \$ 2,688,544		\$ 2,629,144		\$ 2,629,144			\$ 59,400						0	
Parking Lot Phase 2	Encumbr Roll \$ 276,225	\$ 276,225			\$ 276,225									0	
Parking Lot Phase 2	2019 Funding \$ 1,465,030							\$ 1,465,030						0	
MCSO/EMA Portable Radio Repl	\$ 2,241,200						\$ 2,241,200							0	
Sheriff Radio Room Remodel	\$ 49,669					\$ 49,669								0	
IT - Nexus and Closet Switch Repl	\$ 2,326,482				\$ 926,482							\$ 1,400,000		0	
Expenditure SubTotal	\$ 9,624,819	\$ 276,225	\$ 2,629,144	\$ 577,669	\$ 4,409,520	\$ 49,669	\$ 2,241,200	\$ 59,400	\$ 1,465,030	\$ -	\$ 1,400,000	\$ -	\$ -		
BALANCE to Carry Forward		\$ 160,090	\$ 429,291	\$ 1,265,034	\$ 536,065	\$ 132,367			\$ 134,970						
		Encumbrances remaining \$ 160,090 429291 0							\$ 2,100,000						
FY 2020		Encumbered amounts reside in GF FB			\$ 536,065	\$ 132,367	\$ -	\$ 2,234,970	\$ 1,250,000						
Annex B Building Demolition	\$ 135,000								\$ 135,000			0			
Admin/Annex A	Encumbr Roll \$ 343,362		\$ 343,362		\$ 343,362							0			
Parking Lot Phase 3	Encumbr Roll \$ 160,090	\$ 160,090			\$ 160,090							0			
Parking Lot Phase 3	2020 Funding \$ 585,331							\$ 585,331				0			
MCGC 3rd Fl Civil Courtroom Rehab (2)	\$ 264,000							\$ 264,000				0			
Jail Sallyport/Shower Resurfacing	\$ 334,000					\$ 132,367		\$ 201,633				0			
MCGC Building Envelope Rehab	\$ 332,000							\$ 332,000				0			
MCGC MEP System Rehab - Desg Eng	\$ 35,000							\$ 35,000				0			
Admin P&D Office Reconfig	\$ 100,000							\$ 100,000				0			
HR Information System	\$ 650,000							\$ 650,000				0			
New Payroll System	\$ 600,000							\$ 600,000				0			
Expenditure SubTotal	\$ 3,538,783	\$ 160,090	\$ 343,362		\$ 503,452	\$ 132,367	\$ -	\$ -	\$ 2,182,633	\$ 720,331	\$ -	\$ -			
BALANCE to Carry Forward			----- Projects closed out -----		\$ 32,613	\$ -	\$ -	\$ -	\$ 52,337	\$ 529,669	\$ -	\$ -			

										2,300,000		
FY 2021										\$ 2,352,337	\$ 529,669	
2nd Fl Sheriff Carpet Rehab	\$ 192,000									\$ 192,000		0
MCGC Building Envelope Rehab	\$ 332,000									\$ 332,000		0
500 Russel Roof Rehab	\$ 210,000									\$ 210,000		0
MCGC 3rd FL Civil Courtroom Rehab (2)	\$ 264,000									\$ 264,000		0
MCGC MEP System Rehab	\$ 520,000									\$ 520,000		0
MCGC 3rd Fl Court Office Carpet Rehab	\$ 135,000									\$ 135,000		0
Anx A Roof / Ext Rehab - Design	\$ 44,000									\$ 44,000		0
Expenditure SubTotal	\$ 1,697,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697,000	\$ -	\$ -
BALANCE to Carry Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,337	\$ 529,669	\$ -

										\$ 1,600,000		
FY 2022										\$ 2,255,337	\$ 529,669	
MCGC Building Envelope Rehab	\$ 332,000									\$ 332,000		0
Anx A Roof / Ext Rehab - Construction	\$ 750,000									\$ 750,000		0
CLPH Bldg Env & Roof - Design	\$ 35,000									\$ 35,000		0
Expenditure SubTotal	\$ 1,117,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,117,000	\$ -	\$ -
BALANCE to Carry Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,337	\$ -	\$ -

										\$ 3,400,000		
FY 2023										\$ 4,538,337	\$ 529,669	
MCGC Building Envelope Rehab	\$ 664,000									\$ 664,000		0
CLPH Bldg Env & Roof	\$ 478,000									\$ 478,000		0
Admin Rooftop HVAC Unit Rehab	\$ 400,000									\$ 400,000		0
500 Russel Parking Lot - Design	\$ 20,500									\$ 20,500		0
CLPH Parking Lot - Design	\$ 32,000									\$ 32,000		0
Admin Bldg Roof Rehab - Design	\$ 52,000									\$ 52,000		0
Expenditure SubTotal	\$ 1,646,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,646,500	\$ -	\$ -
BALANCE to Carry Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891,837	\$ 529,669	\$ -

										\$ 3,400,000		Per Chr Skala, \$3.4M cont as capital funding stream
FY 2024										\$ 6,291,837		
MCGC Building Envelope Rehab	\$ 664,000									\$ 664,000		0
500 Russel Parking Lot - Construction	\$ 207,000									\$ 207,000		0
CLPH Parking Lot - Construction	\$ 642,000									\$ 642,000		0
Admin Bldg Roof Rehab - Construction	\$ 743,000									\$ 743,000		0
Admin Parking Lot Design	\$ 104,000									\$ 104,000		0
Expenditure SubTotal	\$ 2,360,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,360,000	\$ -	\$ -
BALANCE to Carry Forward		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,931,837	\$ -	\$ -

TOTAL 2019-2024	\$ 19,984,102	\$ 436,315	\$ 2,972,506		\$ 4,912,972	\$ 182,036	\$ 2,241,200	\$ 59,400	\$ 10,468,163	\$ 720,331	\$ 1,400,000	\$ -
------------------------	----------------------	-------------------	---------------------	--	---------------------	-------------------	---------------------	------------------	----------------------	-------------------	---------------------	-------------

Notes:

out of
\$ 14,400,000
allocated

Transportation Infrastructure – Capital Program

The projects listed below represent a summary level of The County’s Division of Transportation’s five year improvement program and long range transportation plan. The plan in its entirety can be viewed on the County’s website at <https://www.mchenrycountyil.gov/county-government/departments-j-z/transportation/transportation-plans-programs/five-year-transportation-program>

2020-2024 Program Highlights

2020-2024 Program Highlights The McHenry County 2020-2024 Five Year Transportation Program includes \$197.3 million in project expenditures, including:

- \$46.8 million for capacity and operational changes to Randall Road to complete stage 1 and begin stage 2 (\$36.8 million from the County).
 - \$26.7 million for County roadway pavement preservation and resurfacing.
 - \$5.4 million from the County to complete the Route 23 at I-90 interchange
 - \$15.2 million for the provision of MCRide dial-a-ride service for McHenry County (\$3.6 million from the County.)
 - \$3.4 million for the Nondedicated Subdivision Road Construction Program.
- Project

2020-2024 Program Development

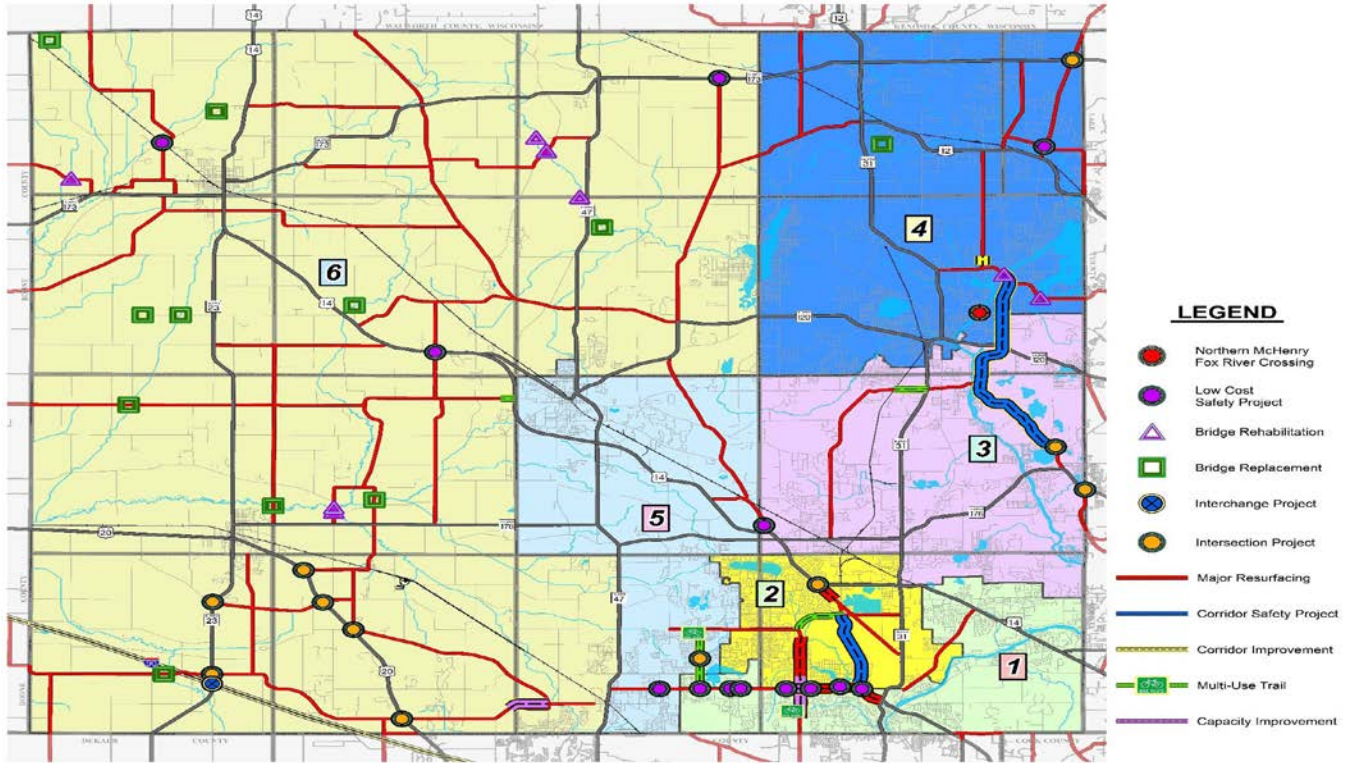
In updating the 2020-2024 Program, system preservation projects (general maintenance, bridge improvements and replacement, pavement preservation) are the highest funding priorities. System modernization (safety, operational improvements) is a secondary priority. System expansion projects (highway capacity) are programmed after funding is designated for preservation and modernization. These priorities reflect the fact that the McHenry County Division of Transportation is a full service transportation agency. It provides planning, engineering, construction management, capital investments, and operational support to address the demands of maintaining the transportation network in McHenry County in a safe and efficient manner.

Anticipated Expenditures

Program Type	McHenry County	State	Federal	Local/Other	Total
County Highway Maintenance Program	\$15.2	\$0.0	\$0.0	\$0.0	\$15.2
County Highway Pavement Preservation	\$26.7	\$0.0	\$0.0	\$0.0	\$26.7
County and Township Bridge Program	\$12.6	\$0.9	\$18.6	\$0.0	\$32.1
Public Safety and Health	\$5.5	\$0.3	\$3.1	\$0.0	\$8.8
County Highway Operational and Capacity Program	\$45.7	\$0.0	\$10.0	\$1.6	\$57.3
State Highway Program	\$5.5	\$2.2	\$7.7	\$0.0	\$15.4
Bicycle, Pedestrian, and Transit Program	\$21.4	\$0.0	\$4.0	\$8.9	\$34.3
Miscellaneous Program	\$7.1	\$0.0	\$0.4	\$0.0	\$7.5
Grand Total	\$139.7	\$3.4	\$43.7	\$10.5	\$197.3

Table 1: Programmed Expenditures 2020-2024, by Program Type (in Millions)

Locations Map



County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Debt Management

DEBT MANAGEMENT

Introduction

The County of McHenry's debt profile is exclusively comprised of debt certificates with all payments being serviced through the County's operating budget. Various identified revenue streams including the Jail Bed Rental Program, RTA Sales Tax, and the Retailers' and Service Occupation Taxes have been committed to fund certain debt service payments with the County's general fund (corporate fund) reserve pledged as the final security and means of payment on the outstanding debt. The County has no outstanding bonded debt with payments tied to a tax levy for payment. The debt over the past 15 years has been methodically issued for the purchase or construction of new facilities and land, renovating facilities, enhancing technology, improving the County's infrastructure, and the early refunding of prior debt issued. Issuance of debt is managed in compliance with the County's Debt Issuance Policy as presented in the Financial Policies section of this document.

Debt Rating

In fiscal year 2015 the County issued \$15,755,000 in debt to refund the Series 2006 and 2007-B Debt Certificates within the same original retirement period, realizing a net savings of more than \$1,000,000 over the remaining period of the debt. Moody's Investors Services reviewed and assigned a rating of Aaa to the Refunding Debt Certificates, Series 2015-A based on the County's outstanding issuer rating and the Aaa rating on the County's outstanding general obligation limited tax (GOLT) debt certificates.

Moody's Investor Service has ranked the County's credit position as "exceptional" and its Aaa rating is above the U.S. counties median of Aa2. The County of McHenry is only one of 3 counties in the State of Illinois to maintain the Aaa debt rating, the highest rating available, allowing the County 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.

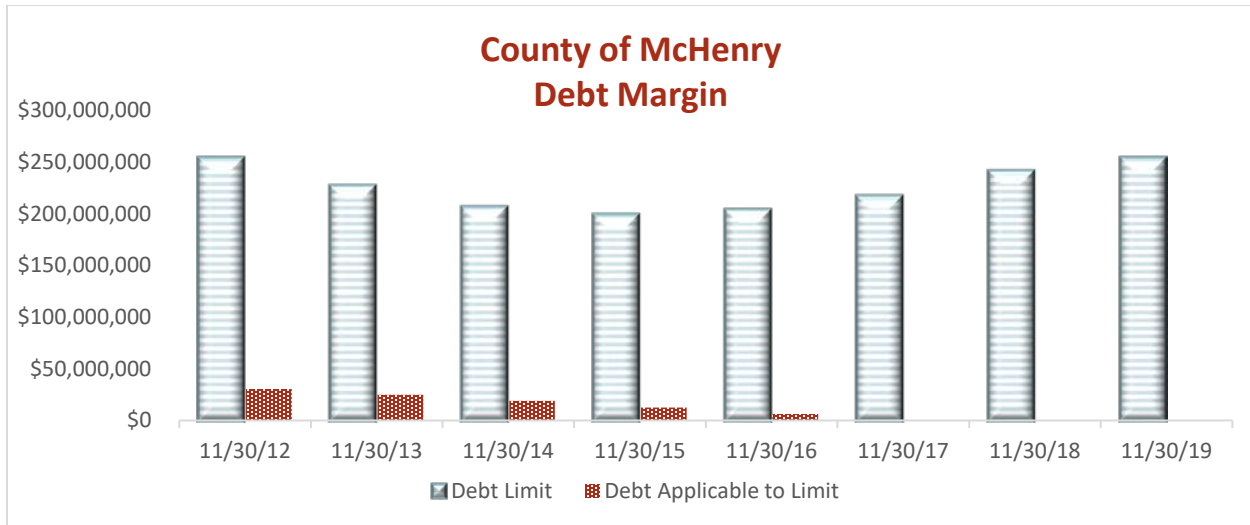
Per State Statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County Courthouse, Jail, or other necessary County buildings and for the accommodation thereof (50 ILCS 405 – Local Government Debt Limitation Act).

The 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 while maintaining the original debt payoff schedule. During Fiscal Year 2019 the County completed payments on The Series 2010B Debt Certificate which was issued for the purposes of financing the construction of a building expansion for the McHenry County Mental Health Board. The debt was issued as Recovery Zone Facility Bonds, allowing for a reimbursement of 45% of the interest paid on the debt from the Federal Government.

The desire of the County Board is to develop other ways to raise revenue and reduce costs in order to meet the pending capital needs of the organization while maintaining the required services. The fiscal year 2020 budget does not account for any new issuance of debt.

Debt Margin

The following table is an eight year representation of the County's legal debt limit compared to the County's outstanding debt applicable to the limit. In fiscal year 2020, The County has no debt applicable to the debt limit (*budget completed prior to fiscal year end and audit completion*).



As stated earlier, the County's legal debt margin is based on a formula using the assessed valuation (2019 levy year) and debt limitation factor of 2.875% as set by the State of Illinois. The following table represents a three year history of the County legal debt margin.

Legal Debt Margin Information – Last Three Fiscal Years

	2017	2018	2019
Debt Limit	\$217,305,310	\$241,432,554	\$254,117,775
Less: total debt applicable to limit	0	0	0
Legal Debt Margin	\$217,305,310	\$241,432,554	\$254,117,775
Total debt applicable to limit as a % of debt limit	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed Valuation (2019 tax year)	\$8,923,058,487
Debt Limitation (2.875% of assessed valuation) (1)	<u>\$256,537,932</u>
Debt Outstanding:	
Debt Certificates	\$2,690,000
Capital Leases	\$960,972
Subtotal	<u>\$3,650,972</u>
Less: Debt not subject to limitation	<u>\$3,650,972</u>
Total debt applicable to limit	\$0
Debt Limit Margin	<u>\$256,537,932</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 2019 data based on unaudited information.

**County of McHenry
Schedule of Capital Leases
As of December 1, 2019**

Lease	Lease Description	Principal As Of 12/01/19	FY 2020 Principal Due	FY 2020 Interest Due	FY 2020 Total Payment	Principal As Of 11/30/20	FY 2020 Funding Source
Multi-Function Peripheral Lease	102 Ricoh Multi-Function Peripheral devices – 5 year Lease commencing 12/01/19. Principal at inception: \$412,750.	\$412,750	\$82,550	\$8,762	\$91,312	\$330,200	General Fund
2015 HP Desktop Lease	815 Personal Computers, 331 Laptops – Replacement Lease for County – 5 Year w/annual interest rate @ 3.71%. Lease commencing May, 2015. Principal at inception: \$1,372,411.13.	\$4,500	\$4,500	\$160	\$4,660	\$0	General Fund
2015 HP Tough Book Lease	63 Panasonic Tough book Laptop computers for the Sheriff's patrol squads – 5 Year w/annual interest rate @ 3.51%. Lease commencing May, 2015. Principal at inception: \$318,288.60.	\$108,318	\$38,316	\$3,283	\$41,599	\$70,002	General Fund
2016 HP Tough Book Lease	26 Panasonic Toughbook Laptop computers for the Sheriff's patrol squads – 5 Year w/annual interest rate # 2.369%. Lease commencing October, 2016. Principal at inception: \$118,908.00	\$48,638	\$22,681	\$2,227	\$24,908	\$25,957	General Fund
2016 Storage Area Network Lease	2 HPE StoreServe 8400 Storage Area Network Arrays with 342 TB of Storage – 5 Year w/annual interest rate @ 3.02%	\$875,490	\$440,172	\$4,855	\$445,027	\$435,318	General Fund with Option for Debt Service
Server	Server Lease	\$2,105,366	\$421,074	\$19,099	\$440,173	\$1,684,292	General Fund
TOTAL CAPITAL LEASES		\$3,555,062	\$1,009,293	\$38,386	\$1,047,679	\$2,545,769	

**County of McHenry
Schedule of Debt Service
As of December 1, 2019**

Debt	Debt Description	Principal As of 12/01/19	FY 2020 Principal Payment	FY 2020 Interest Payment	FY 2020 Total Payment	Principal As of 11/30/20	FY 2020 Funding Source	Debt Expiration Date
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. 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.	\$200,000	\$200,000	\$4,500	\$204,500	\$0	General Fund	12/15/19
Debt Certificate 2012-B	\$4,245,000 due in annual installments of \$310,000 to \$1,245,000 beginning in 2014. Used to refund Series 2003-A and advance refund Series 2005-A debt certificates.	\$1,085,000	\$330,000	\$24,650	\$354,650	\$755,000	General Fund	01/15/22
Debt Certificate 2015-A	\$15,755,000 issued of which \$11,535,000 will be retired on 12/30/16, and annual installments of \$540,000 to \$615,000 beginning in 2016 with a final balloon of \$1,320,000 on 12/30/21 for the remaining balance. Used to refund the 2006 and 2007-B debt certificates, realizing the County a savings of more than \$1,000,000 in debt interest.	\$2,530,000	\$595,000	\$80,175	\$675,175	\$1,935,000	General Fund	12/30/21
Total Debt Service		\$3,815,000	\$1,125,000	\$109,325	\$1,234,325	\$2,690,000		

County of McHenry, Illinois
Fiscal Year 2020 Budget



County of McHenry
Fund Reserves

County of McHenry

Projected Ending Fund Balances

The projected ending fund balance schedule is based on estimated revenues and expenditures for fiscal year 2019 and approved revenues and expenditures for fiscal year 2020. The overall fund reserves for fiscal year 2020 are projected to decline by \$14,204,171, with the majority of decline in the five (5) funds, listed below:

Fund	Decline in Projected Fund Reserve	% of Fund Decline from 2019
203 - Liability Insurance Fund	\$3,467,171	44.66%
205 - Highway Fund	\$2,357,451	118.77%
206 - Matching Fund	\$1,826,517	20.27%
260 - RTA Sales Tax - County Portion	\$1,640,515	9.63%
261 - Motor Fuel Tax Fund	\$3,485,000	44.69%
Total	\$12,776,654	

The Division of Transportation Funds - Vary each year depending on the new road projects slated to begin or be completed within the new fiscal year. The RTA Sales Tax Fund has been designated by the County Board to be utilized to support the County's five year transportation program. The County Board's Transportation Committee allowed for additional capital items to be purchased for equipment and vehicles out of the Highway Fund in order to catch the Division up with its capital replacement schedule.

Tort Fund - Is also reflecting a decline in fund reserves by the end of fiscal year 2020. The County has had an analysis done on the Tort Liability Fund by an outside actuarial firm, who has reported the fund reserve is greater than needed, and therefore an intentional lowering of the tax levy rate was approved by the County Board as part of the FY20 budget.

Major & Non Major Funds

A brief narrative of each major fund and summary of the non-major funds and their projected ending 2018 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 0.11% decrease in fund balance by the end of fiscal year 2020, this is due to the tax abatement. The general fund has done an excellent job maintaining most expense categories, specifically personnel. Despite union and non-union wage adjustments, and health insurance increases, the general fund has maintained minimal increases in personnel over the past several year. This is accomplished by improved technology, finding efficiencies and eliminating vacated positions. Going forward there will be more pressure on this fund for capital improvements and other unexpected expenses on aging infrastructure due to the County Board's limited growth in tax levies and the desire to continue the tax abatements. There is slightly less pressure on the general fund due to a projected increase in non-property tax revenue.

Illinois Municipal Retirement Fund – The Illinois Municipal Retirement Fund (IMRF Fund) accounts for expenditures for municipal retirement expenses for the County's employees. Prior to 2016, the fund had a

deficit and was being temporarily financed by an advance from the general fund. The advance is non-interest bearing, with repayments in 2019 and 2020.

Mental Health Fund – The McHenry County Mental Health Board has gone through many changes over the past five years. With the elimination of grant funded programs by the Federal and State Government, 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. In FY2020 the Mental Health Board reduced its levy by \$450,000 as part of the County's overall tax levy reduction strategy.

Non-Major Funds - In the aggregate, non-major funds will see a decrease in projected fund balance ending in 2020 of 19.58%, of which the majority is attributed to the funds listed in the table above. In addition, the Social Security, County Recorder Automation and Economic Development funds have seen a large decrease. In F2019, the Elected County Clerk/Recorder agreed to pay for technology upgrades from the automation fund. In FY2020 the Revolving Loan Fund was changed to the Economic Development Fund. The County Board determined that more budget should be allocated to economic development initiatives throughout the County.

Other effects on fund balances are:

1. Property tax reduction that is now permanent (based on 3 year look back PTELL rules).
2. Capital asset preservation program with fund balance identified as potential sources of revenue.
3. The County Board's decision to not take the allowed CPI growth.

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.

Property Tax Extension Limitation Law

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 6 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.

County of McHenry
Projected Ending Fund Balances
as of November 30, 2020

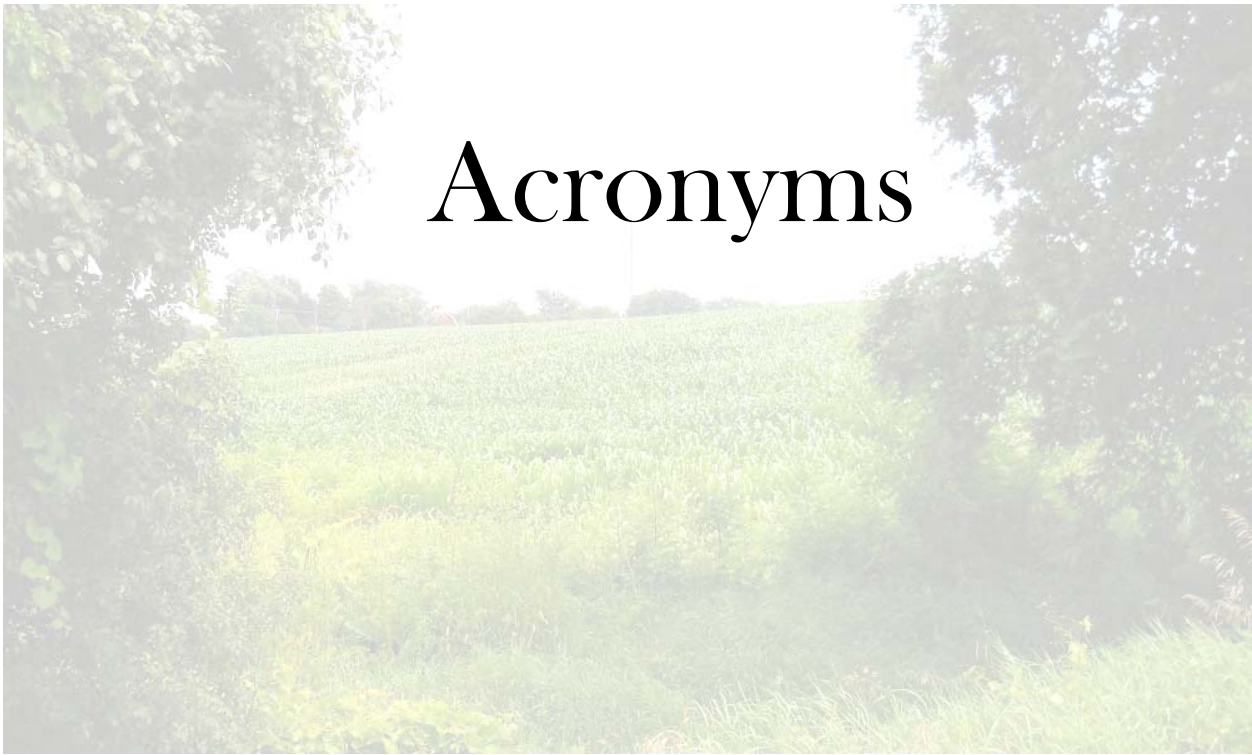
Fund No.	Fund Description	FY2018 Ending Fund Reserve	FY2019 Estimated Year End Revenue	FY2019 Estimated Year End Expense	FY2019 ⁽¹⁾ Estimated Fund Reserve	FY2020 Projected Revenues	FY2020 Projected Expenses	FY2020 Projected Fund Reserve
100	General (Corporate) Fund	\$53,012,975	\$91,638,253	\$93,583,296	\$51,067,932	\$90,770,001	\$90,715,172	\$51,122,761
<u>MAJOR SPECIAL REVENUE FUNDS</u>								
201	Ill Municipal Retirement Fund	\$2,841,980	\$7,582,693	\$6,812,433	\$3,612,240	\$7,362,500	\$6,672,989	\$4,301,751
211	Mental Health (708) Board	\$9,487,484	\$11,144,014	\$14,088,482	\$6,543,016	\$10,698,806	\$11,498,806	\$5,743,016
<u>NON-MAJOR SPECIAL REVENUE FUNDS</u>								
260	RTA Sales Tax - County Portion	8,051,475	\$15,734,425	\$6,749,835	\$17,036,065	\$13,182,000	\$14,822,515	\$15,395,550
208	Veterans Asst Commission Fund	309,643	\$399,209	\$421,236	\$287,616	\$325,000	\$579,007	\$33,609
390	Veterans Asst Comm Bus Fund	5,738	\$4,371	\$0	\$10,109	\$900	\$0	\$11,009
202	Social Security Fund	3,607,425	\$3,707,874	\$3,342,294	\$3,973,005	\$3,515,000	\$4,052,645	\$3,435,360
263	McDot RTA Sales Tax Fund	4,865,919	\$6,046,742	\$10,961,436	(\$48,775)	\$0	\$0	(\$48,775)
205	Highway Fund	3,215,576	\$6,180,163	\$7,410,834	\$1,984,905	\$6,242,017	\$8,599,468	(\$372,546)
261	Motor Fuel Tax Fund	5,424,381	\$5,545,409	\$3,172,155	\$7,797,634	\$8,535,000	\$12,020,000	\$4,312,634
206	Matching Fund	7,676,631	\$1,924,482	\$591,453	\$9,009,660	\$1,773,483	\$3,600,000	\$7,183,143
207	County Bridge Fund	2,504,228	\$790,287	\$604,804	\$2,689,711	\$1,052,395	\$1,350,000	\$2,392,106
262	Co Option Motor Fuel Tax Fund	9,040,958	\$4,544,663	\$1,956,714	\$11,628,908	\$4,750,000	\$4,427,000	\$11,951,908
210	TB Care & Treatment Fund	307,053	\$184,627	\$276,126	\$215,554	\$186,025	\$339,654	\$61,925
291	Ill Criminal Justice Auth Fund	2,313	\$101,471	\$98,417	\$5,367	\$98,417	\$98,417	\$5,367
377	Probation Service Fee Fund	389,097	\$329,173	\$229,272	\$488,998	\$446,500	\$473,675	\$461,823
376	Special Courts Fund	149,648	\$670,543	\$769,934	\$50,257	\$539,916	\$583,799	\$6,374
378	EMDT Fund	110	\$0	\$0	\$0	\$0	\$0	\$0
303	Coroner's Fund	126,352	\$67,637	\$68,819	\$125,170	\$66,200	\$111,497	\$79,873
350	DUI Conviction Fund	191,145	\$34,626	\$4,281	\$221,489	\$77,000	\$27,000	\$271,489
370	Maint/Child Support Collection	112,931	\$75,613	\$80,000	\$108,544	\$87,000	\$80,000	\$115,544
375	Law Library Fund	61,688	\$194,203	\$151,427	\$104,464	\$171,000	\$166,707	\$108,757
371	Circuit Court Doc Storage Fund	319,272	\$577,196	\$378,115	\$518,353	\$606,800	\$547,850	\$577,303
372	Circuit Court Automation Fund	446,950	\$610,224	\$399,728	\$657,446	\$620,000	\$532,579	\$744,867
373	Circuit Clerk Oper & Admin Fund	135,043	\$139,281	\$69,272	\$205,052	\$143,000	\$80,273	\$267,779
234	Geographic Info Systems	790,910	\$668,251	\$1,105,544	\$353,617	\$1,009,500	\$1,172,979	\$190,138
374	Circuit Clerk Ele Citation Fund	38,043	\$91,282	\$40,000	\$89,325	\$49,000	\$49,000	\$89,325
379	State's Attorney Automation Fund	22,590	\$17,864	\$0	\$40,454	\$20,200	\$0	\$60,654
380	Public Defender Automation Fund	-	\$1,204	\$0	\$1,204	\$1,500	\$0	\$2,704
360	Inmate Welfare Fund	923,890	\$754,426	\$200,511	\$1,477,805	\$534,000	\$467,400	\$1,544,405
230	Cnty Clerk Automation Fund	65,031	\$34,251	\$11,944	\$87,339	\$28,900	\$11,368	\$104,871
231	Cnty Clerk Registry Auto Fund	-	\$5	\$0	\$5	\$0	\$0	\$5
232	Co Recorder Automation Fund	2,632,437	\$505,691	\$2,114,597	\$1,023,531	\$394,000	\$761,204	\$656,327
233	Co Treasurers Automation Fund	767,661	\$123,287	\$100,432	\$790,516	\$125,000	\$136,702	\$778,814
300	Treas Passport Services Fund	471,024	\$116,512	\$73,932	\$513,605	\$134,500	\$137,240	\$510,865
936	ROE Fingerprinting	44,249	\$51,161	\$64,294	\$31,117	\$76,000	\$72,872	\$34,245
391	Animal Shelter Fund	30,438	\$6,113	\$1,739	\$34,812	\$2,600	\$12,000	\$25,412
209	Senior Services	1,836,036	\$1,688,594	\$1,693,364	\$1,831,266	\$1,677,606	\$1,677,606	\$1,831,266
292	McHenry Co Workforce Network	311,846	\$2,005,998	\$1,987,644	\$330,200	\$2,303,534	\$2,303,534	\$330,200
290	Comm Develop Block Grant Fund	(33,542)	\$1,431,056	\$1,392,314	\$5,199	\$4,709,901	\$4,709,901	\$5,199
301	Expedited Permit Fund	(648)	\$0	\$0	(\$648)	\$20,000	\$20,000	(\$648)
203	Liability Insurance Fund	10,529,397	\$417,127	\$3,183,214	\$7,763,310	\$480,991	\$3,948,162	\$4,296,139
302	Revolving Loan Fund	1,964,345	\$43,422	\$677	\$2,007,091	\$42,434	\$437,500	\$1,612,025
392	Health Scholarship Fund	5,724	\$98	\$0	\$5,822	\$100	\$3,100	\$2,822

County of McHenry
Projected Ending Fund Balances
as of November 30, 2020

Fund No.	Fund Description	FY2018 Ending Fund Reserve	FY2019 Estimated Year End Revenue	FY2019 Estimated Year End Expense	FY2019 ⁽¹⁾ Estimated Fund Reserve	FY2020 Projected Revenues	FY2020 Projected Expenses	FY2020 Projected Fund Reserve
<u>NON-MAJOR DEBT SERVICE FUNDS</u>								
504	Series 2008 Debt Certificates	\$0	\$530,469	\$530,469	\$0	\$0	\$0	\$0
505	Series 2010A Debt Certificates	\$0	\$198,913	\$198,913	\$0	\$205,303	\$205,303	\$0
506	Series 2010B Debt Certf	\$0	\$2,296,418	\$2,296,418	\$0	\$0	\$0	\$0
507	Series 2012B Debt Certificates	\$0	\$355,437	\$355,437	\$0	\$354,862	\$354,862	\$0
508	Series 2015 Debt Certificates	\$0	\$685,318	\$685,318	\$0	\$675,334	\$675,334	\$0
<u>INTERNAL SERVICE FUND</u>								
850	Employee Benefit Fund	\$4,232,845	\$17,432,605	\$14,754,039	\$6,911,411	\$17,015,143	\$17,992,438	\$5,934,116
<u>MAJOR ENTERPRISE FUND</u>								
800	Valley Hi	\$49,396,131	\$11,833,983	\$11,298,609	\$49,931,506	\$11,570,000	\$12,773,713	\$48,727,793
<u>NON-MAJOR ENTERPRISE FUND</u>								
801	Emerg Telephone Systems Board	\$9,129,016	\$4,439,192	\$2,551,763	\$11,016,445	\$4,620,000	\$2,202,268	\$13,434,177
<u>NON-MAJOR PERMANENT FUNDS</u>								
701	Working Cash I Fund	\$335,779	\$5,297	\$0	\$341,076	\$4,800	\$4,800	\$341,076
702	Working Cash II Fund	\$475,354	\$7,499	\$0	\$482,853	\$6,800	\$6,800	\$482,853
<u>NON-MAJOR PROJECT FUND</u>								
100	Financial System ERP	\$0	\$0	\$1,007,483	(\$1,007,483)	\$0	\$0	(\$1,007,483)
990	Valley Hi Excess Tax	\$0	\$15,125,000	\$8,592,476	\$6,532,524	\$0	\$0	\$6,532,524

(1) Fiscal Year 2019 is based on unaudited numbers and does not account for year end audit/ journal entries.

County of McHenry, Illinois
Fiscal Year 2020 Budget



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

CDOT	Chicago Department Of Transportation	CVHT	Congested Vehicle Hours of Travel
		CVMT	Congested Vehicle Miles of Travel
CD-ROM	Compact Disc-Read Only Memory	CY	Calendar Year
CDRS	Coordinated Demand Response Transit Service	CZMA	Coastal Zone Management Act
CE	Categorical Exclusion		
CEA	Council of Economic Advisers		
CEDS	Comprehensive Economic Development Strategy		
CEO	Chief Executive Officer		
CERCLA	Comprehensive Environmental Response, Compensation and Liability Act		
CES	Cooperative Extension Service		
CEU	Continuing Education Units		
CFO	Chief Financial Officer		
CFR	Code of Federal Regulations		
CFSAN	National Center for Food Safety and Applied Nutrition		
CGL	Commercial General Liability		
CHAMPVA	Civilian Health and Medical Program of the Veterans Administration		
CHAS	Comprehensive Housing Affordability Strategy		
CIC	Consumer Information Center		
CIO	Chief Information Officer		
CIS	Citizen and Immigration Services		
CLTL	Center Left Turn Lane		
CM	Case Management		
CMAP	Chicago Metropolitan Agency for Planning		
CMAQ	Congestion Mitigation and Air Quality Funds		
CMS	Centers for Medicare and Medicaid Services		
COB	Close Of Business		
COBRA	Comprehensive/ Consolidated Omnibus Budget Reconciliation		
COCS	Cost of Community Service		
COG	Council of Governments		
COLA	Cost-of-Living Adjustments		
COP	Certificate of Participation		
CORI	Commercial, Office, Research, Industrial		
COW	Committee of the Whole		
CPS	Child Protective Services		
CPSC	Consumer Product Safety Commission		
CRA	Community Reinvestment Act		
CRL	County Reinsurance Limited		
CRP	Conservation Reserve Program		
CSAP	Center for Substance Abuse Prevention		
CSB	Community Services Board		
CSG	Council of State Governments		
CSE	Child Support Enforcement		
CSO	Combined Sewer Overflow		
CTA	Chicago Transit Authority		
CWA	Clean Water Act		
CVHD	Congested Vehicle Hours of Delay		

D

DARE	Drug Abuse Resistance Education
DCCA	Department of Commerce & Community Affairs
DCEO	Department of Commerce and Economic Opportunity
DD	Developmental Disability
DD	Dually Diagnosed
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
DHS	Department of Human Services
DINC	Double Income No Children
DL	Driver's License
DMS	Dispatch Management System
DOA	Department of Agricultural
DOB	Date of Birth
DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of Interior
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
DPC	Disaster Planning Committee
DUI	Driving Under the Influence
DWI	Driving While Intoxicated

E

EA	Environmental Assessment
EAP	Employee Assistance Program
EAS	Emergency Alerting System
EAS	Essential Air Services
EBT	Electronic Benefit Transfer
EC	Enterprise Community
ECA	Bureau of Educational and Cultural Affairs
ECAB	Employees' Compensation Appeals Board
ECAD	Environmental Class of Action Determination
ECOSOC	Economic and Social Council
EDA	Economic Development Administration
EDI	Electric and Social Council
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Committee
EIS	Environmental Impact Statement
EITC	Earned Income Tax Credit
EMA	Emergency Management Agency
EMAIL	Electronic Mail

Government Acronyms

EMS	Emergency Medical Services	FNMA	Federal National Mortgage Association
EMT	Emergency Medical Technician	FNS	Food and Nutrition Services
EOB	Explanation of Benefits	FOIA	Freedom of Information Act
EOC	Emergency Operations Center		Finding of No Significant Impact
EOP	Emergency Operations Plan	FONSI	
EPA	Environmental Protection Agency	FPA	Facility Planning Area
EPP	Environmentally Preferable Purchasing	FPG	Federal Poverty Guidelines
		FR	Federal Register
EP&R	Emergency Preparedness and Response	FREP	Fox River Ecosystem Partnership
		FRMP	Federal Revenue Maximization Program
EQIP	Environmental Quality Incentive Program	FSA	Family Support Act
ERIS	Employment Retirement Income Security Act	FSET	Food Stamp Employment and Training Program
ERS	Economic Research Service	FSS	Family Self-Sufficient
ESA	Endangered Species Act	FTA	Federal Transit Administration
ESL	English as a Second Language	FTC	Federal Trade Commission
ETI	Economically Targeted Investment	FTE	Full Time Equivalent Employee
ETP	Employee Training Period	FTP	File Transfer Protocol
EZ	Empowerment Zone	FT/PT	Full Time/Part Time
		FUPC	Fixed Unit Price Contract
		FWC	Fish and Wildlife Service
		FY	Fiscal Year

F

FAA	Federal Aviation Administration
FACA	Federal Advisory Committee Act
FAIR	Federal Agriculture Improvement and Reform Act
FASB	Financial Account Standards Board
FAST	Families Achieving Self-Sufficiency Together
FAU	Federal Aid Urban Route
FAX	Facsimile
FCC	Federal Communications Commission
FDA	Food and Drug Administration
FDIC	Federal Deposit Insurance Corporation
FEC	Federal Election Commission
FEIN	Federal Employer Identification Number
FEMA	Federal Emergency Management Agency
FFS	Fee For Service
FDGS	Federal Geographic Data Committee
FHA	Federal Housing Administration
FHWA	Federal Highway Administration
FIC	Federal Information Center
FICA	Federal Insurance Contributions Act
FIFO	First In First Out
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FIPS	Federal Information Processing Standards
FIRM	Flood Insurance Rate Maps
FJC	Federal Judicial Center
FLPMA	Federal Land Policy and Management
FLSA	Fair Labor Standards Act
FMAP	Federal Medical Assistance Percentage
FMIS	Financial Management Information System
FMLA	Family and Medical Leave Act
FMR	Fair Market Rent

G

GA	General Assistance
GAAFR	Governmental Accounting, Auditing, and Financial Report
GAAP	Governmental Accepted Accounting Principals
GAGAS	Generally Accepted Governmental Accounting Standards
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GATT	General Agreement on Tariff and Trade
GCPF	Grade Crossing Protection Fund
GED	General Equivalency Diploma
GFOA	Government Finance Officers Association
GIS	Geographical Information
GL	General Liability
GNMA	Government National Mortgage Association
GO	General Obligation
GPERF	General Purpose External Financial Statement
GPM	Gallons Per Minute
GPO	Government Printing Office
GPRA	Government Performance Results Act
GPS	Global Positioning System
GWPP	Groundwater Protection Program

H

HAVA	Help America Vote Act
HazMat	Hazardous Material

Government Acronyms

HBP	Highway Bridge Program Funds	IHRIM	International Association of Human Resources Information Management
HHS	Department of Health and Human Services	IJR	Interchange Justification Report
HIP	McHenry County Five Year Highway Improvement Program	IL	Illinois
HIPAA	Health Insurance Portability and Accountability Act	ILCS	Illinois Compiled Statutes
HMDA	Home Mortgage Disclosure Act	ILPEA	Illinois Environmental Protection Agency
HMO	Health Maintenance Organization	ILRS	Illinois Labor Relations Board
HMTA	Hazardous Materials Transportation Act	IMRF	Illinois Municipal Retirement Fund
HOME	HOME Investment Act	IMS	Infrastructure Management System
HOPWA	Housing Opportunities for Persons With AIDS	INS	Immigration and Naturalization Service
HOV	High Occupancy Vehicle	IPA	Independent Practice Association
HPC	Historic Preservation Commission	IPMA	Intergovernmental Personnel Management Association
HR	Human Resources/Home Relief	IRCA	Immigration Reform and Control Act
HRMAC	Human Resources Management Association of Chicago	IRS	Internal Revenue Services
HSA	Health Savings Account	ISGS	Illinois State Geologic Survey
HSIP	Highway Safety Improvement Program Funds	ISOO	Information Security Oversight Office
HTML	Hypertext Markup Language	ISTEA	Intermodal Surface Transportation Enhancement Act of 1991
HTTP	Hypertext Transfer Protocol	ISTHA	Illinois State Toll Highway Authority
HUD	Housing & Urban Development	ISWS	Illinois State Water Survey
HAVC	Heating Ventilation and Air Conditioning	IT	Information Technology
		ITA	Individual Training Account
		ITE	Institute of Transportation Engineers
		ITEP	Illinois Transportation Enhancement Program
		ITS	Intelligent Transportation System
		IVHS	Intelligent Vehicle Highway System

I

I-9	Immigration and Naturalization Services Form
IADL	Instrumental Activity of Daily Living
IAP	Indoor Air Pollution
IAPPO	Illinois Association of Public Procurement Officials
IBNR	Incurred But Not Reported
ICC	Illinois Commerce Commission
ICE	Immigration Corrections Enforcement
ICF	Intermediate Care Facility
ICMA	International City/County Management Association
IDB	Industrial Development Bond
IDEA	Individuals with Disabilities Education Act
IDHR	Illinois Department of Human Rights
IDNR	Illinois Department of Natural Resources
IDNR-OWR	IDNR-Office of Water Resources
IDOT	Illinois Department of Transportation
IDS	Intersection Design Study
IEMA	Illinois Emergency Management Agency
IEPA	Illinois Environmental Protection Agency
IFB	Invitation For Bid
IFP	Invitation For Proposal
IGA	Intergovernmental Agreement
IGT	Intergovernmental Transfers
IHRA	Illinois Human Resources Association

J

JAG	Justice Advocate General
JARC	Job Access Reverse Commute Funds
JSCS	Joint Center for Sustainable Communities
JT	Jurisdictional Transfer of roadway
JULIE	Joint Utility Location Information for Excavators

K

KREP	Kishwaukee River Ecosystem Partnership
------	--

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
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
MABAS	Mutual Aid Box Alarm System
MACT	Maximum Achievable Control Technology
MBDA	Minority Business Development Agency
MBE	Minority Business Enterprise
MCC	McHenry County College
MCCD	McHenry County Conservation District
MCCOG	McHenry County Council Of Government s
MCCOM	McHenry County Council of Mayors McHenry County Division of
MCDOT	Transportation
MCEDC	McHenry County Economic Development Corporation
MCH	Maternal and Child Health
MCL	Maximum Containment Level
MCSWCD	McHenry County Soil & Water Conservation Service
MEP	Mechanical, Electrical, and Plumbing
MFT	Motor Fuel Tax
MPG	Miles Per Gallon
MGD	Million Gallons Per Day
MH	Mental Health
MICA	Mentally Ill Chemical Abuser
MIS	Management Information System
MOA	Memorandum Of Agreement
MOE	Maintenance Of Effort
MOU	Memorandum Of Understanding
MPC	Metropolitan Planning Council
MPH	Miles Per Hour
MPO	Metropolitan Planning Organization
MR	Mental Retardation
MRB	Mortgage Revenue Bond
MRF	Materials Recovery/Recycling Facility
MSA	Metropolitan Statistical Area
MSAG	Master Street Address Guide
MSW	Municipal Solid Waste
MSW	Masters In Social Work

MUCTD	Manual on Uniform Traffic Control Devices
-------	---

N

NABCO	National Association of Black County Officials
NACA	National Animal Control Association
NACA	National Association of County Administrators
NACAP	National Association of County Aging Programs
NACBHD	National Association of County Behavioral Health Directors
NACCA	National Association of County Civil Attorneys
NACCED	National Association for County Community/ Economic Development
NACCHO	National Association of County and City Health Officials
NACE	National Association of County Engineers
NACHFA	National Association of County Health Facility Administration
NACHSA	National Association of Human Resources Administrators
NACIO	National Association of County Information
NACO	National Association of Counties
NACO	National Association of Counties
FSC	Financial Services Center
NACP	National Association of County Planners
NACRC	National Association of County Recorders, Election Officials and Clerks
NACS	National Association of County Surveyors
NACTFO	National Association of County Treasurers and Finance Officers
NAFTA	North American Free Trade Agreement
NAHCO	National Association of Hispanic County Officials
NALBOH	National Association of Local Boards of Health
NARA	National Archives and Records Administration
NASA	National Aeronautics and Space Administration
NATAT	National Association of Town and Townships
NATO	North Atlantic Treaty Organization
NAVPLG	National Association of Volunteer Programs in Local Governments
NCCAE	National Council of County Association Executives
NCECE	National Council of Elected County Executives
NCGA	National Council on Government

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

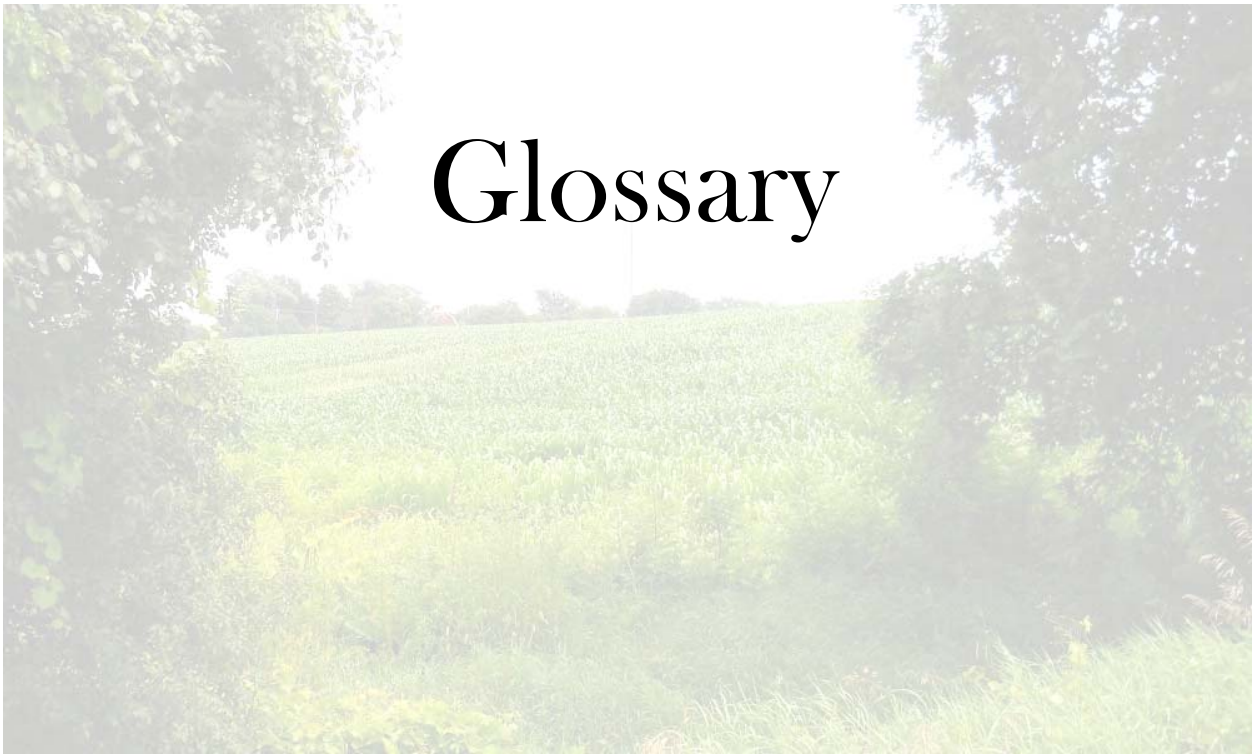
Y

YSB	Youth Service Bureau
YTD	Year To Date

Z

ZBA	Zoning Board of Appeals
-----	-------------------------

County of McHenry, Illinois
Fiscal Year 2020 Budget



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.

ARBITRAGE:

The simultaneous buying and selling of securities, currency, or commodities in different markets or in derivative forms in order to take advantage of differing prices for the same asset.

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.

COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY (CEDs):

Aims to unify the public and private sectors through the development of a targeted strategy to expand and strengthen local and regional economies. Such plans often identify important industrial clusters and then consider ways in which to boost the competitiveness of these industries, such as workforce development needs and priority infrastructure projects.

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 ABATEMENT:

A temporary reduction or elimination of property taxes. Tax abatements have several functions and goals. They reduce the cost of living in a given location for a temporary period of time, making some locations more appealing to homebuyers and builders. In addition, tax abatements stimulate the local economy by encouraging new home construction and renovation to existing homes.

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%).