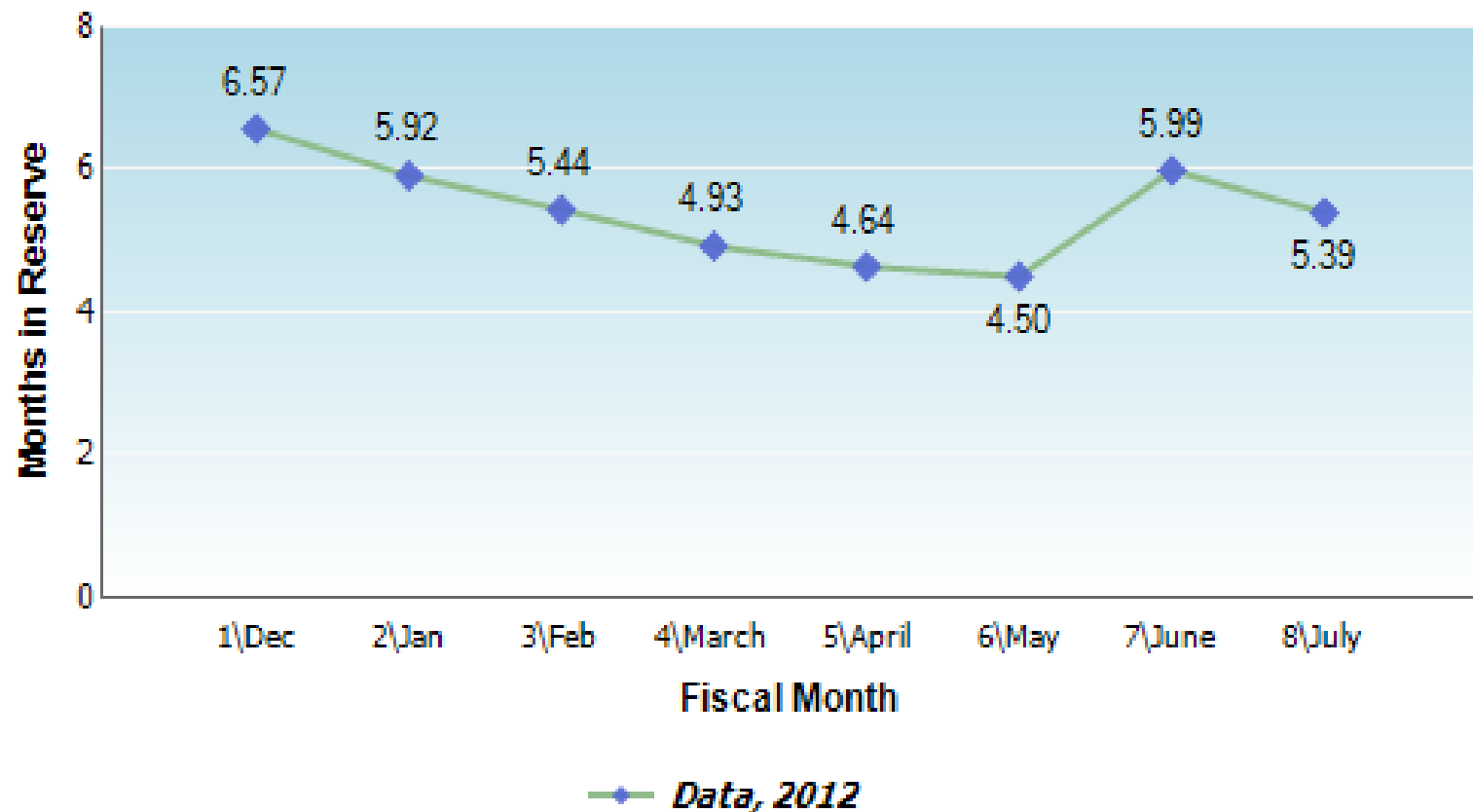


# Budget Presentation


September 4, 2012

# County of McHenry General Working Fund Reserve As of July 31, 2012

General Fund Months in Reserve Year to Date



FY

2012 

# County of McHenry

## General Fund Revenues YTD

### As of July 31, 2012

Green Flag &gt;= 66.67


















Yellow Flag &lt; 66.67 and &gt;= 61.67

Red Flag &lt; 61.67

**Total Budget General Fund**

\$90,144,702

**General Fund Revenue Analysis**

Obj Lvl 3	Obj Lvl 3 Title	Original Appropriation	Adj.'s to Approp.	Adjusted Appropriation	% of Budget	Actual Revenue	Under/(Over)	% Received
7010	Property Taxes	\$36,405,000		\$36,405,000	40.39 %	\$18,570,875	\$17,834,125	 51.01 %
7030	Sales Tax	\$1,881,000		\$1,881,000	2.09 %	\$1,310,228	\$570,772	 69.66 %
7035	1/4 Cent Sales Tax	\$6,580,000		\$6,580,000	7.30 %	\$4,769,083	\$1,810,917	 72.48 %
7038	Local Use Tax	\$1,000,000		\$1,000,000	1.11 %	\$661,988	\$338,012	 66.20 %
7040	State Income Tax	\$5,625,000		\$5,625,000	6.24 %	\$4,109,753	\$1,515,247	 73.06 %
7050	Replacement Pers Prop Tax	\$625,000		\$625,000	0.69 %	\$527,205	\$97,795	 84.35 %
7105	Tax Transfer Stamps	\$1,200,000		\$1,200,000	1.33 %	\$795,234	\$404,766	 66.27 %
7615	Fines	\$1,088,500		\$1,088,500	1.21 %	\$701,913	\$386,587	 64.48 %
8030	Circuit Clerk Fees	\$3,480,000		\$3,480,000	3.86 %	\$2,252,119	\$1,227,881	 64.72 %
8060	Recording Fees	\$1,150,000		\$1,150,000	1.28 %	\$730,751	\$419,249	 63.54 %
8280	Pen & Fees/Delinq Taxes	\$1,800,000		\$1,800,000	2.00 %	(\$2,500)	\$1,802,500	 -0.14 %
9405	Federal Government Grants	\$2,504,051	\$153,542	\$2,657,593	2.95 %	\$1,722,615	\$934,978	 64.82 %
9410	Federal Government - Other	\$11,500,000		\$11,500,000	12.76 %	\$6,548,287	\$4,951,713	 56.94 %
9440	State Government - Salary Reim	\$923,581		\$923,581	1.02 %	\$661,952	\$261,629	 71.67 %
9990	UTILIZATION OF FUND BALANCE	\$1,861,710	\$850,363	\$2,712,073	3.01 %		\$2,712,073	 0.00 %
9991	ENCUMBRANCES FROM PRIOR YEAR		\$3,008,569	\$3,008,569	3.34 %		\$3,008,569	 0.00 %
9997	All Other Revenue	\$8,292,411	\$215,975	\$8,508,386	9.44 %	\$5,069,136	\$3,439,250	 59.58 %
<b>Total</b>		<b>\$85,916,253</b>	<b>\$4,228,449</b>	<b>\$90,144,702</b>	<b>100.00 %</b>	<b>\$48,428,639</b>	<b>\$41,716,062</b>	

FY

2012

# County of McHenry

## General Fund Expenditures YTD

### As of July 31, 2012

Green Flag &lt;= 66.67

Yellow Flag &gt; 66.67 and &lt;= 71.67

Red Flag &gt; 71.67

**Total Budget General Fund**

\$90,144,702

**General Fund Expenditure Analysis**

Obj Lvl 3	Obj Lvl 3 Title	Appn Budget	Adj.'s to Approp.	Adjusted Appropriation	Enc/Preenc	Actual Expenditures	Balance	% of Budget Expended
3010	Regular Salaries	\$46,734,082		\$46,734,082		\$29,708,687	\$17,025,395	🟢 63.57 %
3020	Part Time Salaries	\$1,162,318	\$37,287	\$1,199,605		\$701,794	\$497,811	🟢 58.50 %
3040	Over Time Salaries	\$1,201,966	\$39,399	\$1,241,365	\$0	\$708,797	\$532,568	🟢 57.10 %
4026	HCP Transfer to ISF	\$11,591,110		\$11,591,110		\$6,124,907	\$5,466,203	🟢 52.84 %
4105	Light & Power	\$1,027,753		\$1,027,753		\$407,914	\$619,839	🟢 39.69 %
4130	Maintenance Agreements	\$768,541		\$768,541	\$92,911	\$464,029	\$211,602	🟢 60.38 %
4142	Health Care of Prisoners	\$1,728,116		\$1,728,116	\$485,305	\$1,215,296	\$27,515	🟡 70.32 %
4321	Computer Program Maint	\$732,572	\$75,506	\$808,078	\$130,240	\$465,458	\$212,380	🟢 57.60 %
4395	Food Service	\$800,000		\$800,000	\$323,723	\$476,145	\$132	🟢 59.52 %
5160	Fuel, Oil, and Grease	\$629,206	\$7,255	\$636,461	\$67,698	\$414,328	\$154,435	🟢 65.10 %
5220	Tax Transfer Stamps	\$800,000		\$800,000		\$600,000	\$200,000	🔴 75.00 %
6050	Computer Technology/Equipment...	\$300,000	\$2,088,137	\$2,388,137	\$1,450,556	\$475,264	\$462,318	🟢 19.90 %
6700	Operating Transfer Out	\$4,520,069	\$422,663	\$4,942,732		\$4,820,342	\$122,390	🔴 97.52 %
9998	All Other Expenditures	\$13,920,520	\$1,558,202	\$15,478,722	\$1,772,057	\$7,335,368	\$6,371,297	🟢 47.39 %
<b>Total</b>		<b>\$85,916,253</b>	<b>\$4,228,449</b>	<b>\$90,144,702</b>	<b>\$4,322,489</b>	<b>\$53,918,329</b>	<b>\$31,903,884</b>	







# FY13 Budget Progress to date

- Four Budget Task Force Meetings
- Significant Update to Budget Policy for FY13
  - Target set for “no growth” or “very limited” growth on the levy
  - Non-union wage increase established

# FY13 Budget Progress to date

- County Administration met with all Offices & Departments
- Review revenue and expense projections
- Maintain “Maintenance Budgets”
- All Offices & Departments present Budgets to Committees
  - Supplemental requests also presented

# Tax Revenue Projections

- Property Taxes 
- 1% Sales Tax 
- ¼% Sales Tax 
- Local Use Tax 
- State Income Tax 
- PPRT 
- Inheritance Tax 0

# Initial FY13 Projection

- The General Fund budget looks to be about \$86.8 million
- The FY12 General Fund was \$85.9 million when originally appropriated
- The current FY13 General Fund Budget has just under \$500,000 available for supplemental requests



# Initial FY13 Projection

- Included:
  - 2.5% non-union wage increase
  - MCCVB
  - Soil & Water
  - Cooperative Extension

# Next Steps....

- Further *refinement* of the numbers is needed
- Meet with Offices & Departments that requested supplementals
- Recommend supplementals on evening of Sept 18
- Review additional budget adjustments with Finance Committee
- Public Display of FY13 Budget on October 16