



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**County of McHenry  
Illinois**

For the Fiscal Year Beginning

**December 1, 2015**

Executive Director

# McHenry County FY2017 Budget

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November 15, 2016

To: Joseph Gottemoller, McHenry County Board Chairman  
Honorable Members of the McHenry County Board  
Citizens of McHenry County

Re: Fiscal Year 2017 Budget Transmittal Letter

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We are pleased to present the proposed Fiscal Year 2017 (FY17) Budget for your consideration and public review. This budget is submitted in accordance with the adopted budget and financial policies of the County and the State of Illinois law. Every elected and appointed official has been engaged in developing this budget for your consideration.

The sources and uses of the budget total \$259,444,818 in revenues and \$259,444,818 in expenditures. This is an increase from the FY16 adopted budget total of \$232,552,455 due to a variety of factors. First, the FY16 Budget when adopted, was the smallest budget adopted in nine years. At the time of adoption, known capital projects were on the horizon, but exact costs and project timing were not yet available. Several of these projects, including the Government Center Roof Replacement, the leasing of two new Storage Area Networks, the additional purchase of a Snow Plow Truck, participation in the Joint County U.S. Geological Survey LIDAR 3D Elevation Program, the purchase and implementation of a next Generation 911 System, the upgrading of the Tritech Software Systems Public Safety Computer Aided Dispatch and the Emergency Telephone Systems Board planned relocation to 500 Russel Court, have now been added to the FY16 budget through emergency appropriations. The FY16 Budget as adjusted, is now in excess of \$272,800,000. Secondly, the FY17 Budget as presented includes several new transportation projects that were not accounted for in the FY16 Budget.

A better measure of McHenry County's ongoing cost control efforts is the General Fund. The appropriated FY16 General Fund budget was \$88,618,820, while the FY17 General Fund budget is currently proposed to be \$91,739,586 as illustrated in the table below. While the proposed FY17 General Fund has grown by nearly \$3,121,000, it is important to note that \$2,820,000 has been added to the General Fund to continue work on the County's Capital Plan. Additionally, the revenue generated by the Jail Bed Rental program is anticipated to remain strong with an additional \$850,000 in projected revenue for FY17. This additional revenue has been used to reduce the utilization of fund balance, or general fund reserves. If capital expenses are backed-out of the FY17 General Fund budget, the General Fund budget would be smaller than the FY16 appropriated General Fund budget. This is a reflection of the costs control steps, which are largely personnel related, that the Board has directed and the organization has carried out.

Table 1- General Fund Expenditures by Category

General Fund Category	Proposed FY 2017	Approved FY 2016	Net Change	% of Change
Personnel Services	54,487,535	54,140,085	347,450	1%
Contractual Services	23,829,207	23,850,582	(21,375)	0%
Commodities	4,066,991	4,066,553	438	0%
Capital Outlay	1,809,524	1,807,604	1,920	0%
Non-Cash Expenditures	300,000	300,000	0	0%
Debt Service	1,456,537	1,009,684	446,853	44%
Operating Transfer Out	2,969,792	3,444,312	(474,520)	-14%
Fund Balance Enhancement	2,820,000	-	2,820,000	100%
<b>Total</b>	<b>91,739,586</b>	<b>88,618,820</b>	<b>3,120,766</b>	<b>4%</b>

## CURRENT ENVIRONMENT

The close of FY16 and the beginning of FY17 will be a time of significant change on the County Board. While a number of policy makers will change, McHenry County's financial condition remains strong and the envy of most every county in Illinois. McHenry County is one of the few counties in Illinois to have earned and maintained the Aaa bond rating from Moody's. Additionally, McHenry County now has in place a budget format that earned the Government Finance Officers Association (GFOA) Budget Award the third year in a row for FY16 Budget.

The actions taken in the 2017 Budget represent a continuation of a plan for fiscal sustainability and the County's commitment to delivering high quality services, while keeping taxes low. County Departments continue to drive innovation, use of technology to improve efficiency, and seek collaborative efforts to control spending.

In the key areas directing the development of the budget, the Budget Policy for FY17 changed very little from FY16 and it provided staff with early, clear direction on several key points for the development of this budget.

- A balanced budget is presented.
- Key fund balances are maintained.
- Staff has begun work on projects in the Multi-Year Capital Asset Preservation Program.
- Equity between non-union/union employee compensation increases is maintained.
- The use of inflationary growth in the property tax extension has not been utilized in the FY17 Budget.

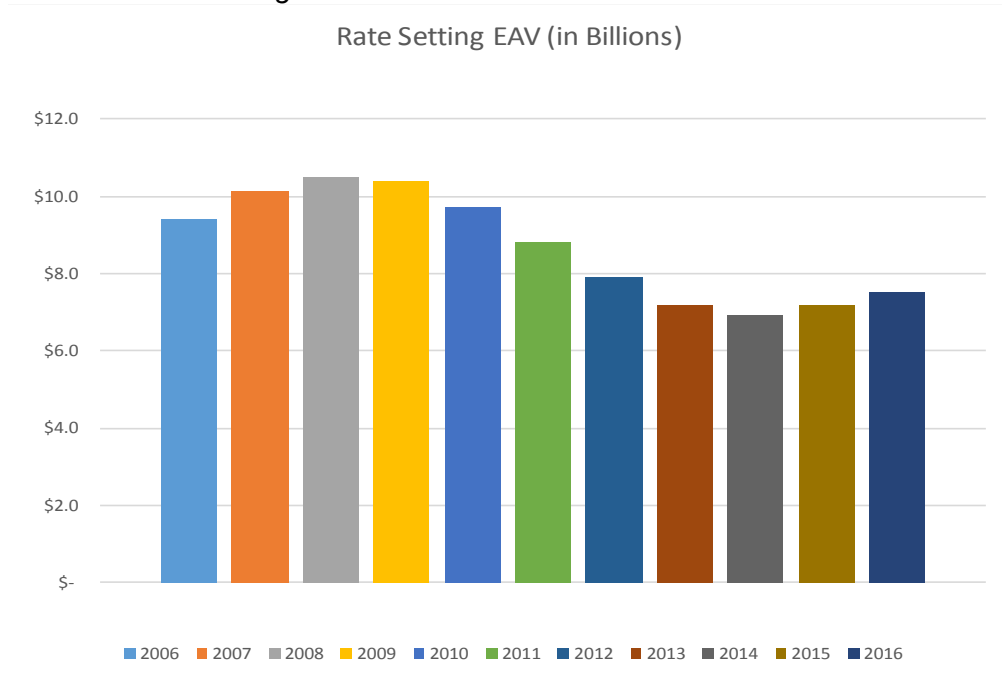
Due to many revenues remaining stagnant and an expectation that staff continue to look for opportunities to control costs, the County has again reduced a number of staff members. Since 2011, the County has eliminated over 200 staff positions. As we head into FY17, the County's operating reserve is again slightly lower than the 6 months identified in the Budget Policy. As noted in the key points for the development of the FY17 budget, the County Board has opted not to collect the CPI growth allowable under the Illinois' Property Tax Extension Limitation Law (PTELL) for the fifth year in a row. The only revenue growth the County will experience from property tax is \$445,373 on "projected new growth" that has not been previously taxed. The only significant revenue increase the County has realized in FY16 is revenue from sales tax, income tax, and video gaming. Most all other revenues have stayed flat or declining. The Federal Jail Bed Rental Program continues on what is essentially a month-to-month basis with staffing being reduced to reflect the number of Federal detainees, while the Sheriff's bed volume of Federal detainees has been very strong in the latter half of FY16.

In this environment of stagnant revenue, the budget as presented has only been adjusted through the natural growth of employee benefits, limited supplemental awards, and transportation and capital projects. In fact, but for capital projects that are anticipated in FY17, the FY17 General Fund Budget is smaller than the FY16 General Fund Budget.

Employee health insurance will continue to be a significant part of the County Budget, but as 2016 comes to a close a new high-deductible PPO health insurance program is being introduced for employees to consider in 2017. The new health insurance will begin in January of 2017 and is anticipated to save both the employee and the employer money, while still providing outstanding health insurance and protection to McHenry County employees and their families. Additionally, the new program should put their healthcare option on a path that is both sustainable and avoids the Affordable Care Act taxes that are anticipated in 2020.

As with all local governments, the County continues to monitor the assessed valuation on property. As illustrated in table 2, the County’s valuation is starting to show signs of rebounding from the low of 2014.

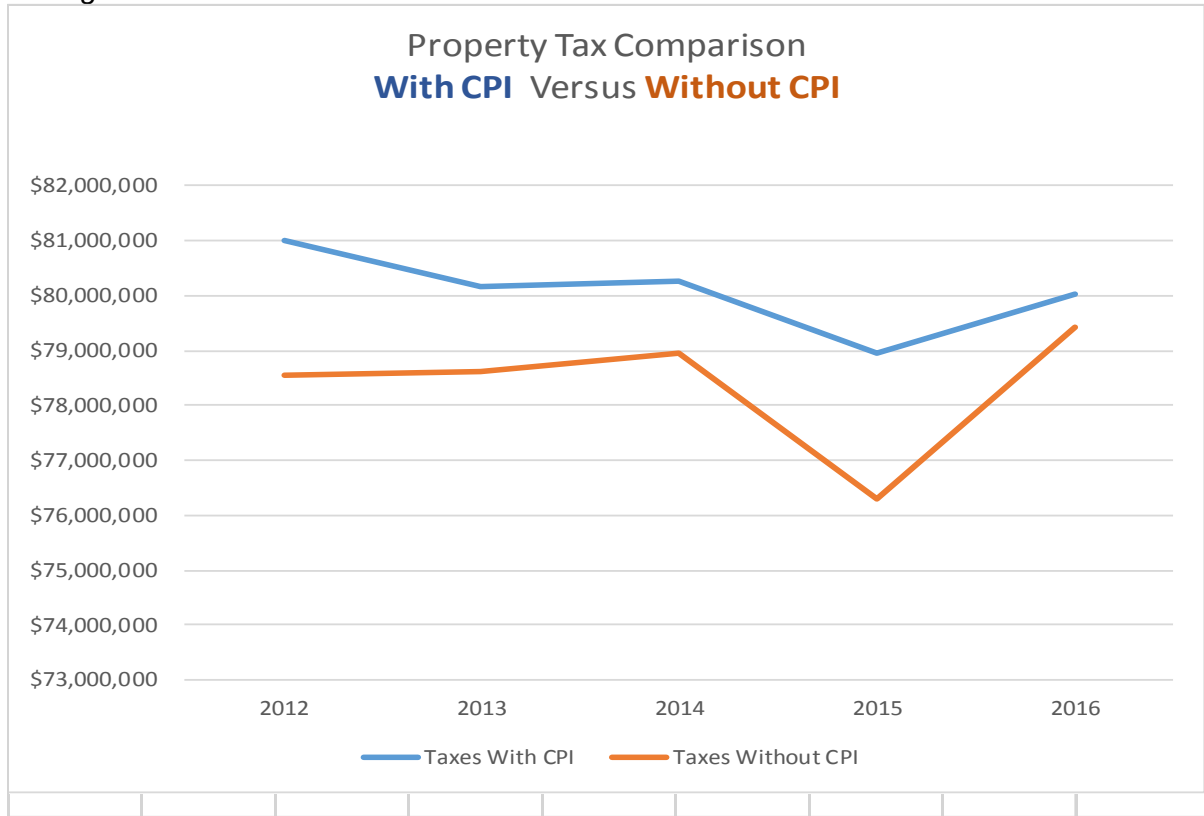
*Table Two – Rate Setting EAV*



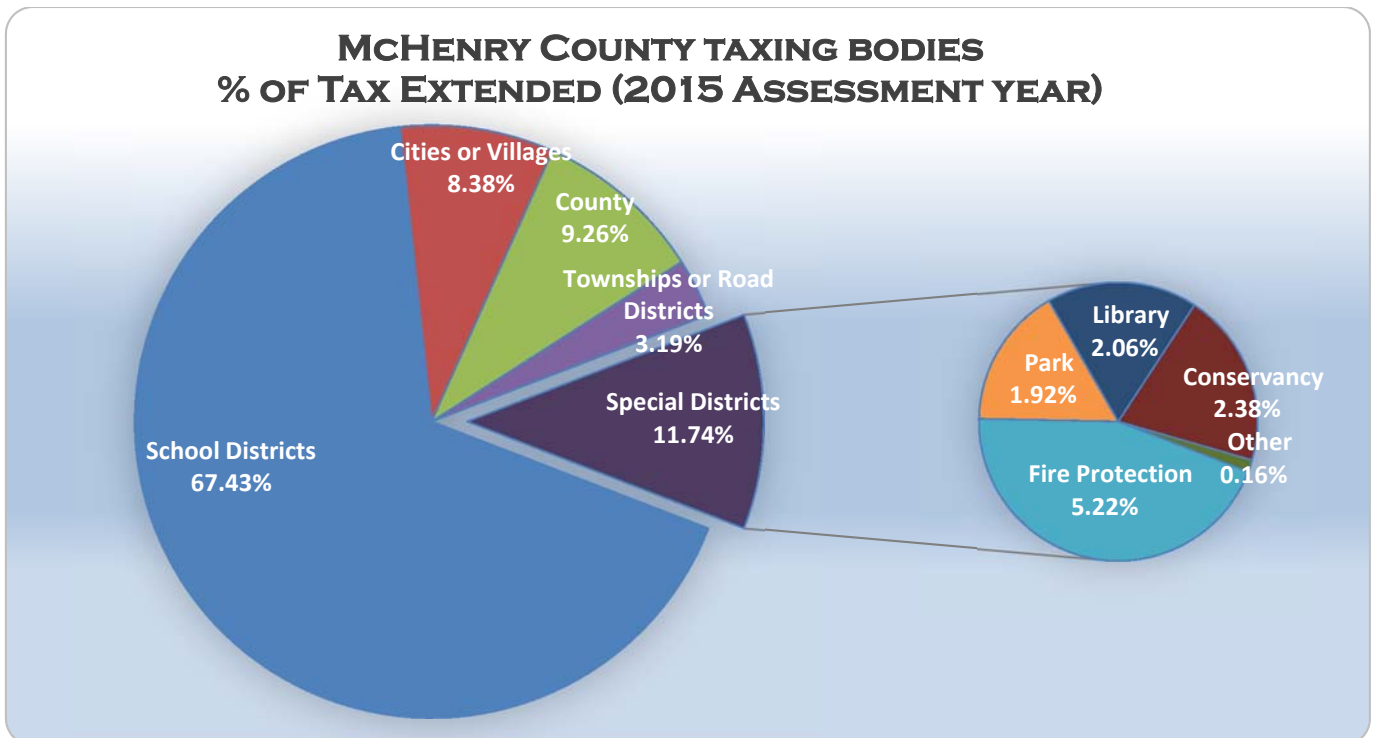
As briefly stated earlier, this is the fifth year in a row the County Board has chosen not to take the allowable inflationary growth in the overall tax extension. Under state law, local governments may levy the same amount as the year prior, plus the rate of inflation or 5%, whichever is less. The County Board may have taken the additional 0.7% (this year’s CPI, or approximately \$700,000), which would have allowed for minor growth in the County’s tax revenue.

The reader should note that for tax levy year 2015 (taxes collected in 2016) the County cut its levy in hopes of stimulating the local economy. For the tax levy year 2016 to be collected in 2017, the County did not pursue the CPI, but the overall levy is higher due to the reinstatement of the one-time reduction in 2015. Per the Illinois Property Tax Extension Limitation Law (PTELL), a governing body is allowed to reduce a levy one year, but must recapture it in the next year or lose the levy all together.

*Savings incurred between CPI and Without CPI*



The following graph shows the distribution percentage of 2015 taxes collected in 2016 to each of the County's taxing bodies:





With half of the County Board members up for re-election or planning on vacating their seat in the November 2016 election, the 2017 Strategic Plan development is being delayed until spring 2017. Once the plan is adopted, it will be available on the County's website: <https://www.co.mchenry.il.us/county-government/departments-a-i/county-board/mchenry-county-strategic-plan>. The previous plan is included in this document.

## **FY16 HIGHLIGHTS**

### **Comprehensive Economic Development Strategy**

McHenry County partnered with Boone and Winnebago counties to develop a Comprehensive Economic Development Strategy (CEDS), which was presented and approved by the County Board. The goals defined by the CEDS Committee were developed in 2016, and will be implemented during 2017.

### **23/90 Interchange**

The Illinois Route 23 and Interstate 90 Interchange project was added to the State Highway Program. Direct access to the interstate in McHenry County will create opportunities to attract business and industry. Memorandums of understanding were completed in 2016 with the Illinois Tollway, the State of Illinois and the City of Marengo. The project will begin when all governing bodies have contributed their funding.

### **New Telephone System**

On December 1, 2015 the County Board approved a five year lease with Meridian Leasing for an Avaya IP Office Telephony Solution including hardware and software support. During 2016 the Information Technology Department installed and programmed 1,356 new telephones across all departments of the County.

### **Replacement of Financial Software**

The current financial software is in need of replacement by the County. The County worked with the Government Financial Officers Association (GFOA) to write the Request for Proposal (RFP) for the purchase. New financial software is being reviewed and the County plans to begin implementation by July of 2017.

### **Install Permitting Software**

The County has reissued the Request for Proposal (RFP) for permitting software. The installation of new permitting software will assist with performance management and the review of P&D items, including zoning petitions, building, stormwater, and temporary use permits. The permitting system will be implemented in early spring of 2018.

### **Roof**

The Government Center / Courthouse roof project was substantially completed at the end of fiscal year 2016, with final completion scheduled for early spring 2017. The project has gone well with very few change orders and is projected to come in at or just under budget.

### **Parking Lot Replacement**

Plans are to develop a RFP to select a Civil Engineering firm in 2017 to conduct core samples of the parking lot to identify the extent of work needed to bring the asphalt parking lot back to good integrity. The Engineering firm will redesign the existing parking lot layout to maximize the number of parking stalls. In addition, the parking lot plans will incorporate the additional parking stalls once Building B is vacated and demolished in the future. Bidding will take place during the winter of 2017, phase one construction will take place starting in the spring of 2018 with phase two starting in the spring of 2019.

### **Health Insurance Program Revisions**

The County is working to understand and respond to potential health care cost increase implications of the Affordable Care Act (ACA). Increasing employee contributions alone will not offset costs, so the County needs to change their plan to drive down utilization costs. Mesriow Financial is assisting the County with developing an employee health care plan to reduce potential future cost increases, while providing a fair level of contribution from employees.

### **Update the 2030 Comprehensive Plan**

In 2010, the McHenry County Board adopted the 2030 Comprehensive Plan to serve as a guide to regional policy and decision making over the course of the next two decades and into the year 2030. The County, working in conjunction with the Regional Plan Commission, conducted a plan update overview. The vision, goals and objectives of the Plan have been revised to reflect current priorities and trends. A complete review and recommended plan was presented to the County Board in 2016.

### **Planning Future of Public Health Facilities**

The County needs to repair the Annex B Facility or relocate the services provided by the Public Health Department. The plan is for a solution to be developed, proposed and approved by the County Board in fiscal year 2017.

## **THE FUTURE – 2017**

Workshops will be conducted with County Board Members in the early spring of 2017 to develop a multi-year strategic plan. As with past plans, it is the hope of County Administration that the Board will elevate the Strategic Plan to a new vision that will provide clear direction for all Board Members, Administration, and staff on how the County will look in five years.

In 2017, the County will pay off two outstanding debts, the 2007A Debt Certificates that were issued for the StarCom Radio System purchase and the 2007B Debt Certificates issued for the Road Improvement Project Fund. These payoffs will provide the general fund with an additional \$568,000 in budget for FY2018 and \$5,937,750 in the transportation budgets.

McHenry County has taken the lead in working with all local municipalities in promoting taxpayer cost savings through shared services. With the recruitment of McCOG (McHenry County Council of Governments) staff, a new initiative “STAR” will be promoted and sponsored by the County during 2017. STAR is an acronym for Streamlining, Transparency, Accountability and Reliability. The main purpose of STAR will be to improve efficiencies, reduce duplication of services and encourage resource planning.

In June, 2016 the County Board approved a robust five year asset preservation/capital improvement plan to assist County Administration in planning for future budgets and the strategic plan. Three (3) of the projects were considered public safety projects and approved by the County Board in October, 2016 to begin in fiscal year 2017. The projects include the replacement of the Jail Electronic Security System, the replacement of the Fire Alarm System in the Government Center, and the purchase of In-Car Video Cameras for the Sheriff Squad Vehicles. Funding for the projects was committed from the Regional Transportation Authority Sales Tax.

Other capital projects slated to begin in fiscal year 2017 include the Government Center Parking Lots, the Government Center Building Envelope, the Implementation of the new ERP Financial Software, and the relocation of Health Department services from Annex B.

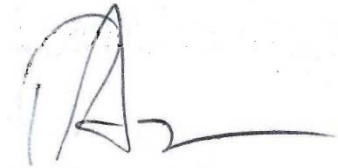
The completion of the remodel of the Russel Court Facility and the relocating of the Emergency Telephone System Board Offices into the facility should be completed in early summer of 2017.

**Acknowledgements**

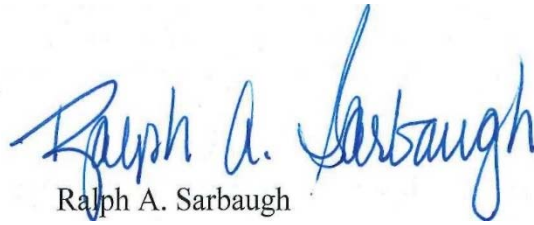
The preparation of the FY17 Budget has been accomplished through the effort and commitment of all McHenry County Elected Officials, Department Heads and members of the County Board. We wish to thank all for their continued support, cooperation and trust.

A link to the FY17 Budget can be found on the County Administration web page at [www.co.mchenry.il.us/county-government/departments-a-i/administration](http://www.co.mchenry.il.us/county-government/departments-a-i/administration).

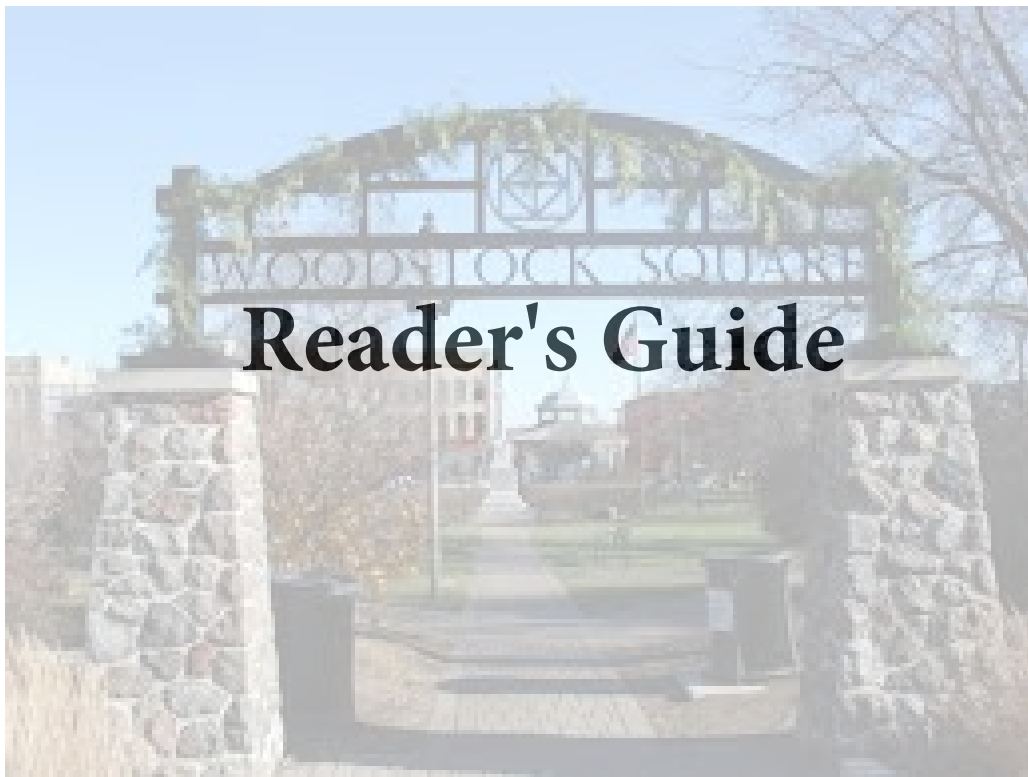
Respectfully submitted,



Peter B. Austin  
County Administrator



Ralph A. Sarbaugh  
Associate County Administrator - Finance



## **READER'S GUIDE TO FISCAL YEAR 2016/2017 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 2016/2017 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.

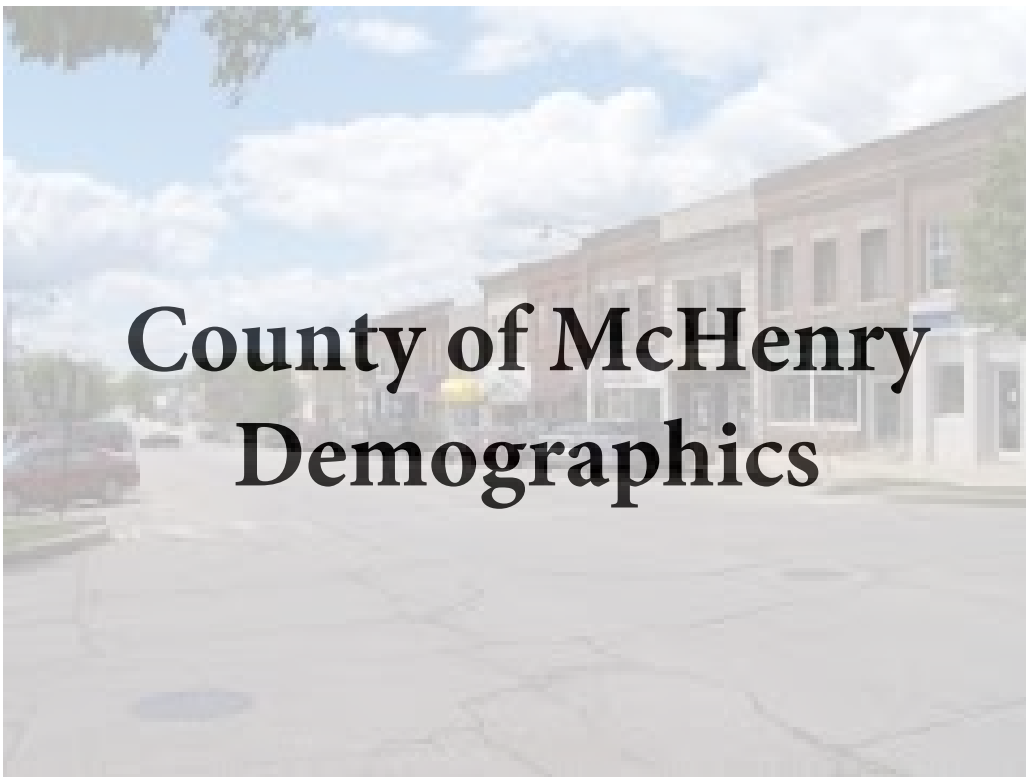
### **OPERATIONS GUIDE**

As an operations guide, each department is presented in alphabetical order. Listed are the 2014 and 2015 actual results, the adopted FY 2016 budget, the FY 2016 ten month actual, and the proposed FY 2017 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 2017 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>



## McHenry County - Demographics



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

Founded in 1836, McHenry County adjoins Wisconsin to the north, Lake County to the east, Boone County to the west and the counties of DeKalb, Kane and Cook to the south. It consists of 603.17 square miles of land, 7.64 square miles of water, and a 2015 population estimate of 307,343 citizens making it the sixth largest county, in terms of population, in the state of Illinois. On the most recent census form, 98.5% of the population reported only one race, with 1.6% of these reporting African-American, and 12.6% Hispanic (of any race). The average household size is 2.79 persons. It is the most populous county in the United States without direct access to an Interstate Highway within its borders.

Manufacturing is the largest of the 20 major sectors. It had an average annual wage per job of \$57,217. Median household income 2011-2015 was \$77,222, above the Illinois median of \$57,574. The homeownership 2011-2015 rate of 80.6% was above the Illinois average of 66.4%. The number of persons below the poverty level was 8.1%, again, below the Illinois average of 13.6%.

The County has a current labor force of 171,719 with 163,133 employed and 8,586 unemployed for an unemployment rate of 5.0% which is less than the Illinois rate of 6.0% and the same as the national rate. The manufacturing section produced 14,972 jobs, healthcare and social assistance at 11,011 and retail trade at 14,141. The County's largest business employers include: Wal-Mart, Centegra Health System, Filtertek, Inc., Kelco Industries, Sage Products, Inc., and Catalent Pharma Solutions. The largest corporate sales were generated by: MWV Calmar Personal Care Office, Aptar Group, Inc., Scot Forge Company, Inc., UniCarriers Americas, and Kraft Foods-Claussen Pickles.

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

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

### Enrollments for School Year 2016-2017

	Public	Private	Specialized
Pre-School	1,419	394	0
K-8 <sup>th</sup> Grade	31,340	2,195	300
High School	16,308	841	82
<b>TOTAL</b>	<b>49,067</b>	<b>3,430</b>	<b>382</b>

**McHenry County Government**



The County Government of McHenry County operates under a 24 member Board made up of four elected members from each of the six County Board districts (two members serve 2 year terms, two members serve 4 year terms) within McHenry County.

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 eight standing committees (seven members per committee, with the exception of Liquor & License which has five) with at least one member from each Board District serving on a committee:

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

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



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

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

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

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

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

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

**County of McHenry  
Fiscal Year 2017  
Local Tax Rates**

County Real Estate Tax (2015 Collected in 2016) .01078148 of 1/3 assessed valuation

State Income Tax 3.75%

Sales Tax

State Sales Tax	5.00%
RTA Sales Tax – County Portion	0.75%
County/City/Village Portion Sales Tax	<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	7.75%
Lakewood	8.00%
McHenry	7.50%

Local Use Tax 6.25%

Motor Fuel Tax

Cents per gallon

State Motor Fuel Tax	19.0
Federal Excise Tax	18.4
County Option Motor Fuel Tax	<u>04.0</u>
Total Motor Fuel Tax	41.4



## STRUCTURE AND HIERARCHY OF THE COUNTY OF MCHENRY

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

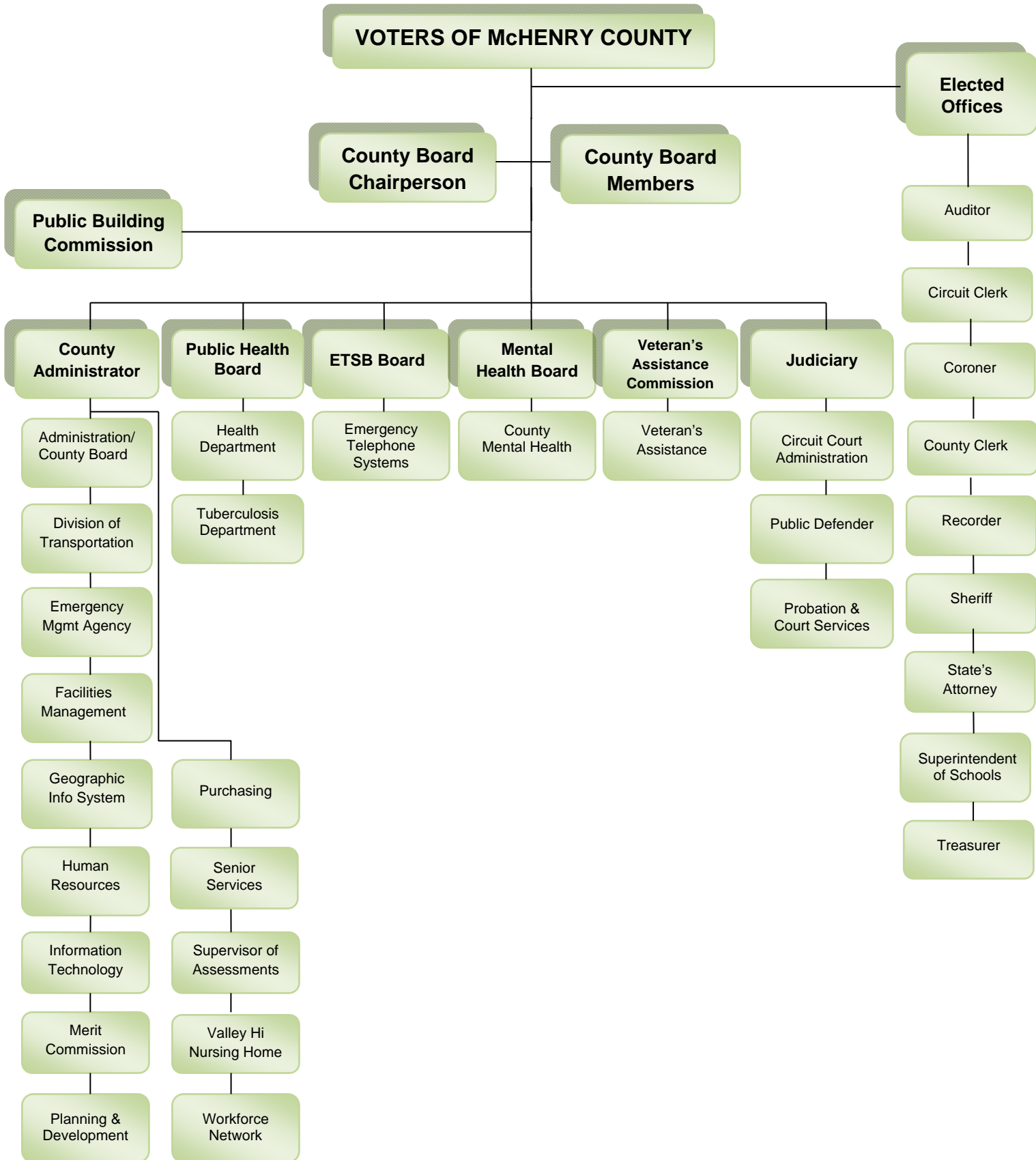
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

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

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

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

# County of McHenry Organizational Chart By County Office



## County of McHenry List of Officers

### COUNTY BOARD MEMBERS

**McHenry County Board Chairperson - Jack D. Franks**  
**McHenry County Board Vice Chairperson - Jeffery Thorsen**

	<u>Term Expires</u>		<u>Term Expires</u>
<b><u>DISTRICT 1</u></b>		<b><u>DISTRICT 4</u></b>	
Yvonne M. Barnes	December 2020	Kay R. Bates	December 2020
Andrew Gasser	December 2018	John D. Hammerand	December 2018
Thomas Wilbeck	December 2020	Craig Wilcox	December 2020
Robert Nowak	December 2018	Charles Wheeler	December 2018
<b><u>DISTRICT 2</u></b>		<b><u>DISTRICT 5</u></b>	
James L. Heisler	December 2018	Paula Yensen	December 2020
Jeffrey Thorsen	December 2020	John P. Jung Jr.	December 2018
Donna Kurtz	December 2018	Michael Rein	December 2018
John Reinert	December 2020	Michael J. Skala	December 2020
<b><u>DISTRICT 3</u></b>		<b><u>DISTRICT 6</u></b>	
Joseph Gottemoller	December 2018	Michele R. Aavang	December 2018
Donald Kopsell	December 2018	Jim Kearns	December 2020
Chris Christensen	December 2020	Mary T. McCann	December 2020
Michael J. Walkup	December 2020	Larry W. Smith	December 2018

### ELECTED OFFICIALS

	<u>Term Expires</u>
Circuit Clerk Katherine Keefe	December 2020
County Auditor Pamela Palmer	December 2020
County Clerk Mary McClellan	December 2018
County Coroner Anne L. Majewski M.D.	December 2020
County Recorder Joseph J. Tirio	December 2020
County Sheriff Bill Prim	December 2018
County Treasurer & Ex-Officio Collector Glenda Miller	December 2018
Superintendent of Schools Leslie Schermerhorn J.D.	December 2018
State's Attorney 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
Associate County Administrator-Finance	Ralph A. Sarbaugh
Administrator of Valley Hi Nursing Home	Thomas J. Annarella
Chief County Assessment Officer	Robert H. Ross A.S.A.
County Engineer / Division of Transportation	Joseph Korpalski, Jr. P.E.
Court Administrator	James "Dan" Wallis
Director of Court Services	Walt J. Pesterfield
Director of Emergency Management Agency	David A. Christensen
Director of Facilities	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	Donald A. Gray
E911 Coordinator	Theresa K. Carlson
Executive Director of McHenry County Mental Health	Scott Block
Public Defender	Mark G. Cook
Public Health Administrator	R. Michael Hill
Superintendent of Veteran's Assistance Commission	Michael A. Iwanicki

# Location is everything.....

## **McHenry County Courthouse & Corrections Facility**

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

Emergency Management Agency (EMA) – Lower Level  
Information Technology – 1<sup>st</sup> Floor  
Mental Health Court Administration – 1<sup>st</sup> Floor  
Public Defender – 1<sup>st</sup> Floor  
State’s Attorney – 1<sup>st</sup> Floor  
Court Services – 2<sup>nd</sup> Floor  
McHenry County Sheriff – 2<sup>nd</sup> Floor  
Circuit Clerk of Courts – 3<sup>rd</sup> Floor Administration, 1<sup>st</sup> Floor Payments  
Court Administration – 3<sup>rd</sup> Floor  
Jury Commission – 3<sup>rd</sup> Floor  
Law Library – 3<sup>rd</sup> Floor



## **McHenry County Government Center – Annex A**

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

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



## **McHenry County Government Center – Annex B**

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

Health Department – Nursing – Main Floor



## **McHenry County 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 – 1<sup>st</sup> Floor  
County Auditor – 1<sup>st</sup> Floor  
County Clerk – 1<sup>st</sup> Floor  
County Recorder – 1<sup>st</sup> Floor  
Veterans Assistance Commission – 1<sup>st</sup> Floor  
County Board Room – 2<sup>nd</sup> Floor  
Conference Rooms – 2<sup>nd</sup> Floor  
County Board/Administration – 2<sup>nd</sup> Floor  
Facilities Management – 2<sup>nd</sup> Floor  
Geographic Information System (GIS) – 2<sup>nd</sup> Floor  
Human Resources – 2<sup>nd</sup> Floor  
Planning & Development – 2<sup>nd</sup> Floor  
Purchasing Department – 2<sup>nd</sup> Floor  
Regional Superintendent of Schools – 2<sup>nd</sup> Floor  
Risk Management – 2<sup>nd</sup> Floor  
Water Resources – 2<sup>nd</sup> Floor



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

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





## **McHenry County Division of Transportation**

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



## **McHenry County Mental Health Board**

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



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

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



## **Valley Hi Nursing Home**

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





# McHenry County 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.

With half of the County Board members up for re-election or planning on vacating their seat in the November 2016 election, the 2017 Strategic Plan development is being delayed until spring 2017. Once the plan is adopted, it will be available on the County's website: <https://www.co.mchenry.il.us/county-government/departments-a-i/county-board/mchenry-county-strategic-plan>. The previous plan is included below.

## **McHenry County 2016 Strategic Plan**

### **MISSION**

Dedicated to providing the highest quality services for McHenry County.

### **VISION**

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

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

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

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

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

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

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

## **I. Leadership and Governance**

### **1. Expand Performance Management / Benchmarking Program**

- Goal: Participate in ICMA Insights benchmarking County-centric pilot program and develop comparative benchmarking metrics and data collection procedures throughout the various departments
- Measurement: Roll out program and begin data collection / reporting in 50% of County Departments by July 2016.

### **2. Develop a Customer Service Pilot Program - Initially, work with the County's internal services (IT, Purchasing, Administration, Facilities) and P&D to develop a program to measure and improve customer service**

- Goal: Identify, review, compare, and evaluate successful county government customer service programs. Collaborate with internal county departments to discuss and develop shared customer service values. Explore the possibility of hosting front-line staff trainings and development opportunities to improve communications and service delivery between departments.
- Measurement: Identify and initiate shared goals to develop a customer service pilot program by February 2016.

### **3. Complete Codification of County Ordinances**

- Goal: Complete the codification project and present it for formal adoption by the County Board.
- Measurement: Codification on line and publically available by June 2016.

### **4. Add Efficiency to Centralized Purchasing**

- Goal: While maintaining compliance with statutory procurement requirements, implement process to expedite vendor selection and the management of contracts.

- Measurement: Reduce the procurement time for routine services and bid purchases through the implementation of a refined commodity catalog in the performance series system by the end of March 2016, which will populate the vendor file, allowing end users the ability to pull current vendors by the type of commodity needed.
  - Measurement: Complete implementation of the Contract Management System by February, 2016 which will allow for the ability to view contracts on line and to send notification to the departments of maturing contracts 90 to 120 days prior to expiration.
5. Review and Analyze Opportunities through Privatization, Shared or Consolidated Services to Create Efficiencies and Taxpayer Savings
- Goal: Partner with other governments to conduct an objective analysis of mandatory services and operational requirements for each function, legal ability to privatize, consolidate or enter into shared services agreements, public benefit and staffing requirements.
  - Measurement 1: Complete the cost savings and efficiency analysis by December 2016.
  - Measurement 2: Update County inventory of contract services, intergovernmental agreements, and identify collaborative and consolidated services opportunities by June 2016.
6. Health Insurance Program Revisions - Partner with employees to control health care costs and respond to potential Affordable Care Act implications.
- Goal: Develop a program of health insurance options and contribution levels that, over a two year period, reduces the overall costs to the County and avoids the Cadillac tax.
  - Measurement: Present a program to the County Board by March 2016.
7. Financial Software
- Goal: Complete the bid specification development, procurement process and software/vendor selection; create a project management plan to oversee implementation.
  - Measurement: Have a procurement process complete, project manager in place, and begin implementation by December 2016.
8. Develop a Strategy for Valley Hi's Long Term Sustainability In Light of Changing Financial and Market Pressures.
- Goal 1: Monitor the long-term healthcare financial and market environment and develop a strategy for financial sustainability based on known, developing or anticipated conditions.
  - Goal 2: Complete the WIPFLI market study and analyze the results/recommendations.
  - Measurement 1: Update the Valley Hi financial model as new financial and market trend information becomes available.
  - Measurement 2: Consider the results and recommendations of the WIPFLI market study and incorporate into the Valley Hi business and financial models as may be deemed appropriate.
  - Measurement 3: On a quarterly basis, provide the findings of the financial modelling and a financial report to the PHHS Committee.

## **II. Quality Infrastructure**

1. Capital Plan - Complete a multi-year capital plan and corresponding financial strategy to address large facility and operational needs.
- Goal: Working with the Facilities Committee, Finance & Audit Committee and through workshops of the County Board, complete a capital plan and financing strategy for County Board consideration.
  - Measurement 1: Convene a joint meeting of the Facilities and Finance & Audit Committee in January 2016.
  - Measurement 2: Conduct one or more workshops with the County Board in February 2016.
  - Measurement 3: Adoption of the capital plan by the County Board in March 2016.

2. Complete Fiber Program installation (Construction should be substantially completed by the end of January 2016).
  - Goal: Establish and activate connectivity between partners.
  - Measurement: Project completion and final billing sent to partners by April 2016.
  - Goal: Upon completion and active connectivity between partners, develop program to allow private access to excess fiber
  - Measurement: Plan for private access in place by November 2016
3. Prepare for Randall/Algonquin Intersection Improvements
  - Goal: Complete property acquisition and commence with utility relocations as soon as practical.
  - Measurement: Complete property acquisition by November 30, 2016.
4. Establish and Define Participation for the 23/90 Interchange
  - Goal: Develop Memorandum of Understanding (MOU) with State and local partners to identify financial participation and proceed with design work.
  - Measurement 1: Prepare an Economic Impact analysis by June 2016.
  - Measurement 2: Analyze all data gathered to determine cost participation by November 2016.
5. Nondedicated Subdivision Roads Construction Program
  - Goal: Develop program procedures for the McHenry County Nondedicated Subdivision Road Construction Program.
  - Measurement: Create policies/procedures by March 1, 2016.

### **III. Stable Environment**

1. Update the 2030 Land Use Plan to Reflect Demographic Trends and Future Land Use Needs. Work in conjunction with the Regional Plan Commission to review and revise the 2030 Land Use Plan to ensure it represents the current vision and land use needs for the County.
  - Goal: Establish Regional Plan Commission and engage key stakeholders to take an active role in the plan review and revision and present a revised 2030 Land Use Plan to the County Board for consideration.
  - Measurement: Constitute the Regional Plan Commission by January 2016; complete review and recommend plan to the County Board by November 2016.
2. Complete Permitting Software Installation
  - Goal: Complete installation of new permitting software; utilize the software to assist with performance measurement of impacted departments and publicize the new capabilities to residents, businesses and the public.
  - Measurement: Continue working with selected vendor to negotiate the software upgrade contract in an effort to complete the installation and implementation by December 2016.
3. Keep Permit Review Time Down - Implement a new building permit and inspection system that will create efficiencies in the permit review process by offering an on-line application process, automatically assigning permit review tasks and monitoring / tracking progress.
  - Goal: Complete 90% of building permit and storm water permit reviews within 10 business days.
  - Measurement: Track and monitor review times to determine compliance with the goal.
4. Refocus Attention on Water Resource Action Plan
  - Goal: Work with NERC to develop a job description, work plan objectives for the Water Resources Manager Position.
  - Measurement: Develop a job description and work plan by June 2016; recruit and staff position contingent upon budgetary review and availability of resources.

### **IV. Economic and Workforce Development**

1. Develop a Program for Private Access to New Fiber Optic Network

- Goal: Upon completion of system, develop available capacity as an economic development asset and revenue source for the Fiber Consortium to maintain the system.
  - Measurement: Establish the utility structure and operating board by December 31, 2016.
2. Comprehensive Economic Development Strategy (CEDS) Next Steps - The CEDS goals and objectives should be integrated into McHenry County's economic development strategy.
    - Goal 1: Formalize a regional economic development partnership with Boone and Winnebago Counties and work collaboratively in pursuit of economic development opportunities for the region.
    - Goal 2: Incorporate the CEDS strategies into the 2030 Land Use Plan update and develop a local CEDS action plan.
    - Measurement 1: Develop regional economic development partnership IGAs with other Counties by June 2016.
    - Measurement 2: Develop a local CEDS Action Plan by August 2016.
  3. Organize a McHenry County Economic Development Summit
    - Goal: Organize and lead an economic development summit for municipalities and stakeholders to discuss trends, challenges, strategies and collaborative opportunities.
    - Measurement: Hold the summit in February 2016.
  4. Formalize Economic Development Incentive Plan
    - Goal: Work with MCEDC to identify and develop incentive programs to recruit and retain businesses in McHenry County.
    - Measurement: Work with MCEDC to develop a property tax abatement program by February 2016.

## **V. Criminal Justice**

1. Support Court Services initiative to institute EPICS / Evidence Based Practices
  - Goal: Monitor and track Court Services utilization of evidence based practices to reduce recidivism rates.
  - Measurement 1: 100% of Probation Officers trained in EPICS with a date of completion of July 2016.
  - Measurement 2: Monthly reports and updates to Law & Justice Committee.
2. Identify Measures for Jail Cost Control
  - Goal: Maintain Corrections staffing levels to match inmate population, review inmate services provided and refine contract bid specifications to reflect only essential operational needs and services.
  - Measurement: Monthly reports and updates to Law & Justice Committee.
  - Measurement: Maintain an inmate carrying cost of \$95 /day or less.
3. New Jail agreement/relationship with Federal Government County and Sheriff to continue negotiations with Federal Government for a jail utilization agreement.
  - Goal: Negotiate a new agreement with US Marshalls and ICE to house Federal inmates.
  - Measurement 1: Conclude negotiations by August 2016.
  - Measurement 2: Monthly reports and updates to Law & Justice Committee.
4. Monitor Jury Fees / Expenses
  - Goal: Monitor jury expenses on an ongoing basis and support the 22nd Judicial Court's measures or practices to keep jury fees down.
  - Measurement: Quarterly reports and updates to Law & Justice Committee.





## **BASIS OF ACCOUNTING/BUDGETING**

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

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

## KEY OPERATING BUDGET ELEMENTS

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### Amending the Budget

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

- **Budget Transfers Between Departments/Funds** – The Liaison Committee for the requesting departments must make a recommendation to the County Board in support of the requested transfer between departments or funds. The County Board must approve said transfer by a 2/3<sup>rd</sup> majority vote (16) of the standing board members. Transfers may not be made from certain special purpose funds to other funds.
- **Emergency Appropriation** – When a new mandated service, program or grant is placed upon or received by a department that will cause the adopted budget to change in total, the department must bring forward a request for an emergency appropriation to their Liaison Committee and the County Board. All emergency appropriations require a 2/3<sup>rd</sup> majority vote (16) of the standing board members.

### Appropriation

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

### Balanced Budget

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

### Budget Control

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

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

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

## **Fund Structure**

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

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

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

## **Fund Types**

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

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

## **REVENUE POLICIES**

### **Sources of Revenue**

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

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

### **One Time Revenues**

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

### **Grants**

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

### **Financial Reserves and Surplus**

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

### **Property Tax**

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

### **User Fees**

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

### **DEBT MANAGEMENT POLICY**

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

### **FISCAL YEAR**

The County's fiscal year is December 1, 2016 through November 30, 2017.

## **INVESTMENTS**

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

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

## **PURCHASING**

All items with an expected value of \$30,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source. Purchases over \$1,000 require three (3) quotes, purchases exceeding \$20,000 require County Board approval, and as mentioned above, purchases of \$30,000 or more must be competitively bid with the noted exceptions from above, and approved by resolution of the County Board. The County of McHenry Purchasing Ordinance establishes the procedures to be followed in all purchasing activities.

## **RISK MANAGEMENT**

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

## **SALARY ADMINISTRATION**

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

McHenry County's Budget Policy immediately following.

## **McHenry County Board Fiscal Year 2017 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 2017 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 2017 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 capture new growth when developing the fiscal year 2017 budget. The CPI increase authorized under PTELL shall not be utilized in the calculation of property tax revenues.
- **Fund Reserves** –The County Board will strive to maintain a 180-day (6 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 180-day goal, a plan will be developed by the Finance and Audit Committee and presented for approval to the County Board to allow for the spending down of the surplus above 180 days. If the fund drops below the 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 180-day level.

- **Vacant Positions** – On October 1, 2002 the County Board approved Resolution R-200210-12-196 authorizing a county wide budget policy on vacant positions. This resolution can be viewed under County Board Records on the County Clerk's web page at:  
<http://www.co.mchenry.il.us/departments/countyclerk/Pages/CountyBoardRecords.aspx>
- **Alternative Service Delivery & Outsourcing** – Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:
  - Outsourcing – the organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.
  - Privatization – the organization sells the operation's assets and walks away from the service responsibility. Eliminates all future cost to the organization.
  - Private/Public Partnership – joint venture where the local unit of government still carries part of the cost, with plans of the private partner taking 100% control at a future date. 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 no later than the 2<sup>nd</sup> Finance and Audit Committee meeting in June.
- **Outside Agency Funding** – The County Board realizes the need to support outside agencies with funding from the County's budget to accomplish goals that directly affect the quality of life in McHenry County. Each requesting agency will meet with and present to the County Administrator their achievements with the prior year funding, how they improved quality of life, and what are the financial implications to their organization if county funding was reduced or eliminated. A presentation to the Finance and Audit committee will also be required prior to budget approval. The County Board does not guarantee any funding levels, unless a contractual agreement with said agency has been approved by the County Board.

- **Priorities** – Direction is hereby given to the County Administrator and Associate County Administrator – Finance to create the fiscal year 2017 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 2017 budget, and should be considered as directives from the County Board.

### **Accounting/Auditing**

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

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

### **Appropriation**

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

### **Balanced Budget**

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

### **Budget Amendment**

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

Budgets may be amended as follows:

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



and forwarding it to the County Administrator or Associate County Administrator – Finance (State’s Attorney Opinion 11/10/99 & 2/01/01).

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

### **Budget Presentation:**

When a department head/elected official has completed the required budget forms and data entry, a meeting will be schedule with the County Administrator and Associate County Administrator – Finance to review and ensure budget policy compliance. Concerns and or issues should be addressed by the department head/elected official at this time. Upon review by County Administration, the budget will be scheduled for presentation to the proper liaison committee. Each liaison committee meeting packet will contain copies of the department’s budget and supplemental requests prior to the scheduled committee meeting for review. No action will be taken on the supplemental requests by the committee (please see Supplemental Request Section for further information). Once all committees have reviewed their respective reporting 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 Transportations funds are depleted to an amount that will jeopardize the daily operations of McDOT, the \$750,000 replacement budget will be revisited with County Administration and the County Board.

### **Capital Budget – Long Term**

The 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 \$20,000) should now be submitted to the Liaison Committee and County Board for approval. Upon approval of the contract or resolution (if required), the Purchasing Department will obtain all necessary signatures, copy the contract, and forward the contract to the vendor with return mailing instructions stating that the completed contract needs to be returned to the Director of Purchasing. Once the completed contract is received, the Purchasing Department will image the contract, submit the original to the County Clerk, and send copies to the requesting Department and the County Auditor.

### **Depreciation**

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

### **EEO-Affirmative Action**

The County Board set a policy (**O-200611-09-107**) that all vendors doing greater than \$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 2017 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 <sup>st</sup> Quartile	Department Head & Human Resources
1 <sup>st</sup> Quartile to Midpoint	County Administrator
Over Midpoint to Maximum	County Board

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

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

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

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

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

**Encumbrance**

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

the financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.

### **Pre-Encumbrance**

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

### **Enterprise Fund**

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

### **Financial Model**

The County Board in fiscal year 2001 instituted the use of a five year financial model to be 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 180-day (6 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 six month goal has been exceeded. If the model projects a future decline below four and a half months of reserve after the completion of the year-end audit, the Finance and Audit Committee will develop an action plan that restores the fund balance to six months reserve.

### **Fixed Assets**

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

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

### **Fiscal Year**

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

### **Fund Balance**

The County will strive to maintain a 180-day (6 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 180-day goal, a spend down plan will be developed and presented by the Finance and Audit Committee and approved by the County Board to allow for the spending down of the surplus above 180 days. If a fund balance drops below the 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 180-day level.

### **Grants**

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs. All new grant

applications (regardless of 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, and the County Auditor for review prior to submitting the application.

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

- 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 a grant award, departments will prepare a resolution and cover memorandum to amend the respective budget.
- A 2/3<sup>rd</sup> vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses **(55 ILCS 5/6-1003)**.
- The term "grant" includes any form of funding or reimbursement for County Services from the State, Federal or third party agencies.
- Grants will be controlled at the operating budget level based on the County's fiscal year.
- The grant "operating-budget" will be periodically reviewed by the County Auditor and the Associate County Administrator - Finance to assure that the revenues and expenditures are consistent with the grant award.
- Renewal grants will be reviewed during the budget process.
- All departments receiving grant funding through various Federal and State agencies, are now required to submit to the Associate County Administrator - Finance a Grant Information Form (which can be accessed from the County intra-net). This form should be completed and returned to the Associate County Administrator - Finance with a copy of the grant application/information upon acceptance of each grant awarded. No grant resolution will be placed on committee agendas without this information being provided first. For all new grants awarded during the County's fiscal year, the above process must be followed. Information submitted will be shared with the Auditor's Office, thus eliminating duplication of effort for the departments. The Grant Information Form requests the following information:
  - Department accepting Grant
  - Who the Grant Information Form was prepared by
  - Grant Title
  - Granting Agency
  - Official Grant Number
  - IFMS (County) Grant Number
  - If flow-through grant, from which federal agency is grant flowing

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

**Internal Control**

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

**Investment**

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

**Merit Increases**

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

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

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

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 1<sup>st</sup> of the new calendar year **(R-200106-12-117)**. The County Board will review and reconsider the rate during periods of volatile pricing. Department budgets may be adjusted to reflect the fluctuation in the mileage rate.

**Position Reclassifications**

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

**Purchase of Government Surplus**

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

### **Purchasing**

All items with an expected value of \$30,000 or greater must be competitively bid (**O-201408-06-027**) with exceptions for professional services or other items as defined in state statutes (**30 ILCS 505-6**). All departments are authorized to make purchases up to \$30,000 (**O-201408-06-027**) as long as the item was included in the appropriated budget and procedures that are described in the Purchasing Ordinance (**O-201408-06-027**) are followed. Individual items that equal or exceed \$20,000 must be brought forward for approval by the Finance and Audit Committee and the County Board even if such items were budgeted for. All general fund capital items will be purchased from the capital budget unless funding is provided through a grant or an outside funding source. Capital purchases to be charged to the FY 2015/2016 budget must be physically on site by November 30, 2016 to be expensed in the fiscal year 2016 budget. All general supply purchases for fiscal year 2016 must be acquired by November 20, 2016. Items acquired after these cutoff dates will be charged to the department's FY 2016/2017 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 2017 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 2017 Budget are as follows:

<b>County Board approves 2017 Budget Policy</b>	<b>May</b>
<b>Budget preparation materials are distributed to departments</b>	May
<b>Departments submit all required budget documents to Finance</b>	May
<b>Departments submit revenue and expense budgets</b>	May
<b>County Administration reviews all preliminary budgets with Departments</b>	June
<b>Standing Committees conduct public hearings on department budgets</b>	July
<b>Preliminary Budget presented to Finance and Audit</b>	August
<b>Preliminary Budget presented to County Board</b>	August
<b>County Board makes budget cuts (if needed)</b>	September
<b>Truth-in-Taxation Hearing (if needed)</b>	September
<b>County Board places balanced draft budget on public display</b>	October
<b>County Board adopts the appropriation and tax levy ordinance / budget</b>	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 2/3<sup>rd</sup> majority vote (16) of the County Board. (Transfers may not be made from certain special purpose funds to other funds).
- Additional (emergency) appropriations or transfers involving personnel and capital categories (after budget adoption) must also be approved by a 2/3<sup>rd</sup> majority vote (16) of the County Board.
- On a quarterly basis, the County Administrator and the Associate County Administrator - Finance will meet with elected officials and appointed department heads to determine if there are shortfalls in revenues or expenditures.
- The County Board has approved encumbrance accounting, which means that in the budget and appropriation process, purchase orders are recorded in order to reserve that portion of the applicable fund balance. Encumbrances outstanding at the end of the fiscal year are reported as reserves of fund balances, and need to be re-appropriated by resolution of the County Board as emergency appropriations to the new fiscal year approved budget in order to complete the purchase transaction. The County Board will consider outstanding encumbrances from the prior fiscal year no later than their first board meeting in February.

## **FINANCIAL STRUCTURE**

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

### **Governmental Funds**

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

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

### **Proprietary Funds**

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

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

## SALARY ADMINISTRATION POLICY

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### I. Purpose

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

### II. Statement of Policy

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

#### A. Position Analysis

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

#### B. Position Descriptions

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

#### C. New Positions

1. A Position Analysis Form must be completed and a position description developed for any new position (not already contained in the current Job Classification System).
2. The completed Position Analysis must be submitted to the Human Resources Department. The information provided will be applied to the established McHenry County Job Evaluation System to determine the appropriate classification of the position. When necessary, the consultants will be utilized to assist in determining the appropriate classification of the position.
3. All new positions should be planned for and submitted to the Human Resources Director and the Associate County Administrator of Finance during the budget process. Priority will be given to requests presented in the context of a reorganization that enhances customer service and/or reduces the cost of doing business. Mid-year requests for new positions will be considered on a case-by-case basis, and must be approved by the

Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the County Board.

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

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

**D. Position Evaluation: Classification System**

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

**E. Salary Structure**

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

**1. Salary Ranges -**

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

**2. Maintenance -**

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

**3. Starting Salaries -**

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

**Hiring Range**

Minimum of Salary Range  
Minimum to 1<sup>st</sup> Quartile  
1<sup>st</sup> 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 (1<sup>st</sup>) quartile of the salary grade. The salary will be determined by the department head, Director of Human Resources, and the County Administrator.

- i. Employees who receive a promotional increase (mid-year adjustment) during the current fiscal year will be limited to the amount of merit increase awarded on December first based on the established merit increases for new hires as approved by resolution of the County Board each year.

**6. Transfers**

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

**7. Demotion**

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

**8. Trainee Status**

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

**9. Reclassification**

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

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

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

**10. Mid-Year Salary Adjustments**

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

**F. Performance appraisals**

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

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

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

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

**G. Merit increase system.**

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

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

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

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

**III. Job Evaluation Review Process**

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



The job evaluation process is as follows:

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

## **MCHENRY COUNTY FIXED ASSET POLICY**

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### **County Board Approved - June 2001**

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

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

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

#### **Criteria for Fixed Asset Capitalization**

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

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

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

#### **Quantity Purchases**

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

#### **Valuation**

1. Fixed assets are to be valued at historical cost or, if that amount is not practicably determinable, at estimated historical cost. The method(s) to be used to estimate historical cost shall be established by the County Auditor.
2. Donated fixed assets shall be valued at the donor's estimated fair market value at the date of gifting or, if unobtainable, through a qualified appraisal.

## Classifications

The fixed assets shall be classified as follows:

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

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

## Fixed Asset Manager

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

## Fixed Assets Additions

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

## Disposal of Fixed Assets

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

### **Transfer of Fixed Assets**

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

### **Missing Equipment**

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

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

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

### **Leased Assets**

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

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

### **Recording Fixed Assets**

#### **Recording Land**

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

#### **Recording Land Improvements**

Land improvements include items such as excavation, non-infrastructure utility installation, driveways; sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building improvements intended to make the land ready for its intended purpose. Land improvements can be further categorized as non-exhaustible and exhaustible.

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

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

### **Recording Buildings**

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

### **Recording Building Improvements**

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

### **Recording Construction in Progress**

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

### **Recording Machinery and Equipment**

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

### **Recording Vehicles**

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

### **Recording Easements**

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

### **Recording Software**

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

However, if there was alteration costs when the software was installed, the combined software and alteration costs are considered part of the capitalized cost if the \$5,000 threshold was exceeded.

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

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

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

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

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

### **Costs Subsequent to Acquisition**

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

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

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

### **Additions**

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

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

## **Improvements and Replacements**

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

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

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

## **Repairs**

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

## **Inventorying Fixed Assets**

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

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

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

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

### **Planning the Inventory**

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



**MCHENRY COUNTY  
DEBT ISSUANCE POLICY  
Amended March 17, 2009**

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**Purpose:**

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

**Policy Statement:**

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

*Task, Duties and Responsibilities:*

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

**Debt Issuance – All Maturities:**

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

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

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

*Planning and Structuring:*

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

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

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

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

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

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

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

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

*Selection of Consultants, Counsel and Underwriters:*

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

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

*Accounting Treatment/GASB 34*

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

*Internal Revenue Service Obligations*

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

*Prevention of Arbitrage*

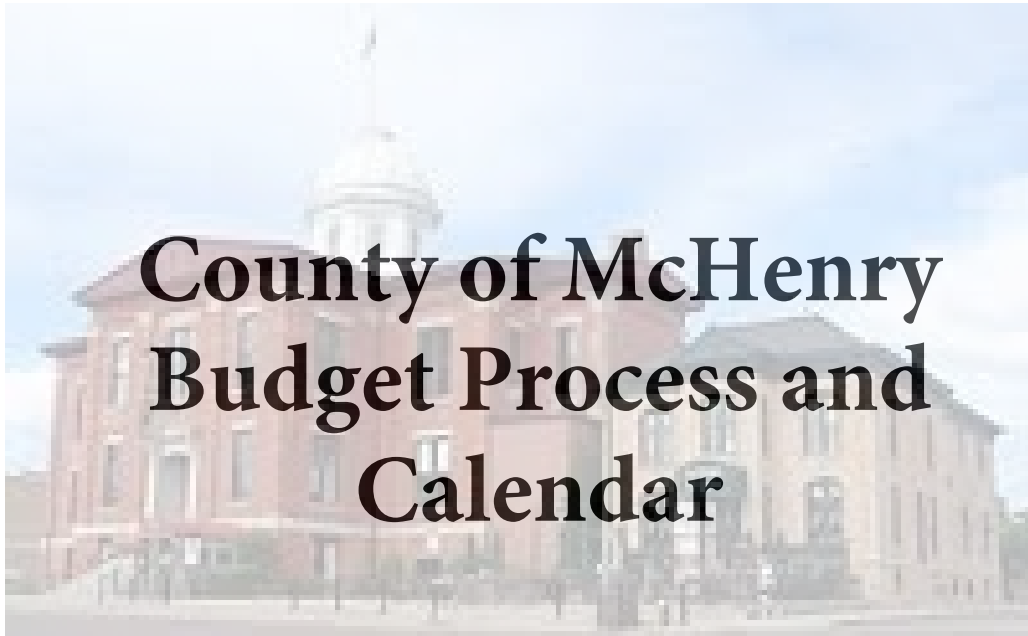
McHenry County shall borrow the funds needed and issue McHenry County debt obligations in advance of the commencement of the Capital Project. Funds shall be invested, as provided statutorily, by the McHenry County Treasurer at market interest and investment rates. All funds obtained from County issued 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



## BUDGET PROCESS

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

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

**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 Associate County Administrator-Finance balances the budget and determines the amount of funds (if any) available for supplemental requests. The County Administrator and Associate County Administrator-Finance prioritize the supplemental requests and provide a recommended list to the County Board. 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 second meeting in November.

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

# MCHENRY COUNTY GOVERNMENT

## 2016-2017 TENTATIVE BUDGET PROCESS CALENDAR

2016

**Dates**

- 05/12/16 Budget Policy moved by Finance Committee to Full County Board for Approval
- 05/16/16 Departmental Budget Folders on the "U" drive (Budget Drive) are available to users (Contain the online Budget Forms)
- 05/17/16 **SCHEDULED BOARD MEETING - P.M.** - Budget Policy moved by Finance Committee to Full County Board for Approval
- 05/19/16 IFMS Budget Module is opened for Departments to start data entry
- 05/19/16 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 2:00 p.m.
- 05/20/16 Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 10:00 a.m.
- 06/07/16 **SCHEDULED BOARD MEETING - A.M.**
- 6/8/16-7/8/16 Departmental Budget Review with County Administrator / Associate County Administrator-Finance
- 06/17/16 **Personnel, Capital and Supplemental request forms are due into County Administration**
- 06/17/16 **Department overview/summary forms are turned into County Administration**
- 06/17/16 **All departmental revenue and expenditure budgets are to be entered into the IFMS Budget Module - Data Entry is Closed**
- 06/21/16 **SCHEDULED BOARD MEETING - P.M.**
- 07/05/16 **SCHEDULED BOARD MEETING - A.M.** Review the McHenry County Budget Development Process
- 07/11/16 **MANAGEMENT SERVICES** - Recorder, Risk Management, GIS
- 07/13/16 **VALLEY HI OPERATING BOARD** - Valley Hi
- 07/13/16 **PUBLIC HEALTH & HUMAN SERVICES** - Mental Health, Workforce Investment Board and Workforce Network
- 07/14/16 **FINANCE** - County Clerk, Assessments, Auditor
- 07/18/16 **LAW & JUSTICE** - Coroner, State's Attorney, Public Defender, Circuit Clerk
- 07/19/16 **SCHEDULED BOARD MEETING - P.M.**
- 07/25/16 **MANAGEMENT SERVICES** - Purchasing, Information Technology
- 07/28/16 **FINANCE** - Treasurer
- 08/01/16 **LAW & JUSTICE** - ETSB, Emergency Management, Court Administration, Court Services
- 08/03/16 **TRANSPORTATION** - Division of Transportation
- 08/04/16 **HUMAN RESOURCES** - Human Resources
- 08/09/16 **Joint Meeting PLANNING & DEVELOPMENT/NERC** - P&D, CDBG, Water Resources, MCSeep
- 08/10/16 **PUBLIC HEALTH & HUMAN SERVICES** - VAC, ROE, Senior Services, Valley Hi, Health Dept
- 08/29/16 **LAW & JUSTICE** - Sheriff, Merit Commission
- 09/01/16 **HUMAN RESOURCES** - Employee Benefit Fund, Social Security Fund, IMRF Fund
- 09/06/16 **SCHEDULED BOARD MEETING - A.M.** Budget Development Update
- 09/20/16 **COMMITTEE CHAIRMAN'S MEETING - Presentation of Recommended Supplementals**  
Public Truth in Taxation Hearing **(IF NEEDED)** / Finance Committee updated with last minute budget changes  
**Black Box Material sent to Northwest Herald for Publication (IF NEEDED)**  
**Publication of Black Box in Northwest Herald should done (IF NEEDED)**
- 09/22/16 **FINANCE** - Non-Departmental
- 10/07/16 **Committee of the Whole** - Discuss Levies and Options for FY2017 Budget
- 10/12/16 All final budget updates are entered and Final Preliminary Budget Book is assembled
- 10/13/16 Finance Committee Reviews Preliminary Budget and approves final supplemental requests
- 10/18/16 **SCHEDULED BOARD MEETING - P.M.**-Fiscal Year 2016-2017 Budget Appropriation and Aggregate Tax Levy on Public Display
- 11/01/16 **SCHEDULED BOARD MEETING - A.M.**
- 11/09/16 Budget Documents, including budget message and summary budget, are completed in final presentation format
- 11/10/16 Budget Presented at Finance Committee to be forwarded on to full County Board for approval
- 11/15/16 **SCHEDULED BOARD MEETING - P.M.** **\*\*Adoption of the FY 2016-2017 Annual Budget & Appropriation Ordinance and Ordinance providing for the Levy of Taxes**



### ORDINANCE

#### **ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2016 THROUGH NOVEMBER 30, A.D., 2017 AS REVISED ON DECEMBER 20, 2016 BY RESOLUTION R-201612-12-403**

**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 2016-2017; and

**WHEREAS**, your Finance and Audit Committee, Associate County Administrator-Finance, and County Administrator, in cooperation with the elected and appointed officials of McHenry County Government and the relevant Standing Committees of the County Board, have compiled the following schedules of expenditures and revenues and do hereby recommend said schedules to this County Board as the Annual Budget and Appropriation Ordinance for Fiscal Year 2016-2017.

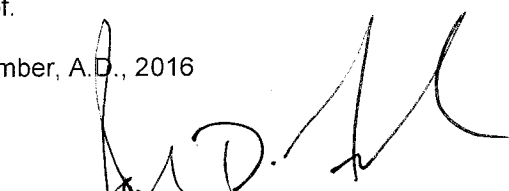
**NOW, THEREFORE BE IT ORDAINED**, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling \$255,252,395 and the schedule of revenues totaling \$255,252,395 hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2016-2017, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2017 and summarized herein for the fiscal period December 1, 2016 through November 30, 2017, 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**, all expenditures made during the fiscal period December 1, 2016 through November 30, 2017 are limited to the amounts specified in the schedules cited herein and all expenditures, payments and appropriations for all county purposes are to be limited by the items of said schedules. The County Treasurer, County Auditor, and the Associate County Administrator-Finance shall be governed by the items in this Ordinance in the audit and payment of the bills; and

**BE IT FURTHER ORDAINED**, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction of the County Board on October 18, 2016 for a period of 29 days for the public inspection thereof.

**DATED** at Woodstock, Illinois this 20<sup>th</sup> day of December, A.D., 2016

  
\_\_\_\_\_  
Jack D. Franks, Chairman  
McHenry County Board

ATTEST:  
  
\_\_\_\_\_  
Mary E. McClellan, County Clerk





**ORDINANCE**

**AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2016 THROUGH NOVEMBER 30, A.D., 2017 AS REVISED ON DECEMBER 20, 2016 BY RESOLUTION R-201612-12-403**

**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, 2016 through November 30, 2017, as hereby revised on December 20, 2016, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **\$79,424,078** 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, **\$44,431,303** for general county purposes, and **\$34,992,775** for other purposes, as required by law, be and the same are hereby levied on all property subject to taxation within the County of McHenry, State of Illinois, as the same is assessed and equalized for tax purposes.

SECTION 3. That the purposes for which said amount of **\$79,424,078** 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 **\$44,431,303** (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 2016 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 2016 all as provided by law, for **GENERAL COUNTY PURPOSES**; and

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

We further recommend that there be levied the sum of **\$6,455,268** for the **HIGHWAY FUND**; and

We further recommend that there be levied the sum of **\$500,000** for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of **\$1,807,507** for the **MATCHING FUND**; and

We further recommend that there be levied the sum of **\$7,800,000** for the **ILLINOIS MUNICIPAL RETIREMENT FUND**; and

We further recommend that there be levied the sum of **\$3,975,000** for the **FEDERAL INSURANCE CONTRIBUTIONS ACT FUND**; and

We further recommend that there be levied the sum of **\$1,250,000** for the **LOSS PREVENTION AND PROTECTION FUND**; and

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

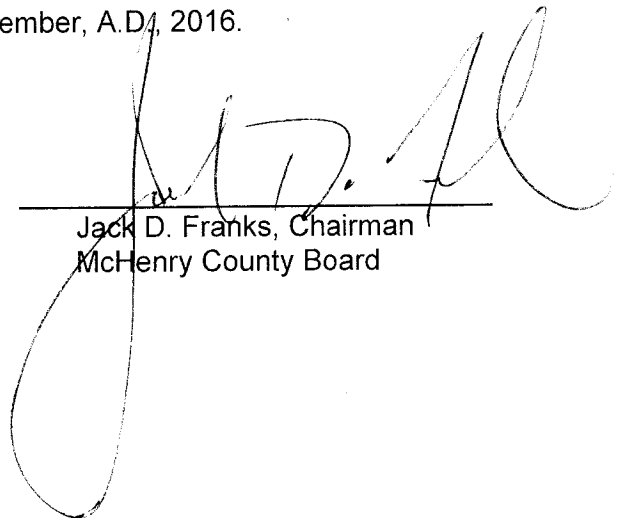
We further recommend that there be levied the sum of **\$250,000** for the **TUBERCULOSIS CARE AND TREATMENT FUND**; and

We further recommend that there be levied the sum of **\$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 the 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 20<sup>th</sup> day of December, A.D., 2016.

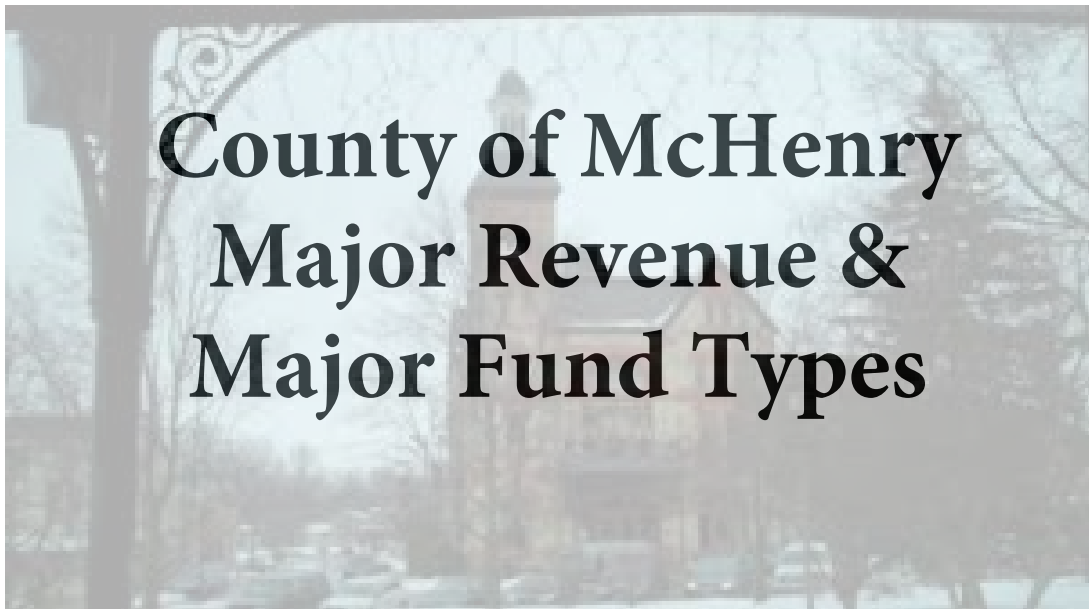


Jack D. Franks, Chairman  
McHenry County Board

ATTEST:



Mary E. McClellan, County Clerk



## **County of McHenry Major Revenue Summary**

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The County of McHenry has seventeen (17) 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. It would rather be pleasantly surprised than horrifically disappointed.

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

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

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

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

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

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

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

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

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

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>10 Mo.</b>	<b>Budget</b>
7010 Property Taxes	\$78,350,972	\$78,510,797	\$78,791,838	\$73,773,527	\$79,424,078
7030 Sales Tax	\$1,994,411	\$2,121,284	\$2,131,996	\$1,435,544	\$1,878,500
7035 1/4 Cent Sales Tax	\$7,409,997	\$7,743,216	\$7,900,013	\$6,095,291	\$8,078,000
7036 RTA Sales Tax - County Portion	\$9,314,212	\$9,712,705	\$9,955,371	\$8,344,484	\$10,154,478
7038 Local Use Tax	\$1,106,792	\$1,256,589	\$1,445,018	\$1,148,299	\$1,603,970
7040 State Income Tax	\$6,234,765	\$6,265,092	\$6,962,600	\$5,065,323	\$6,614,470
7105 Tax Transfer Stamps	\$1,896,811	\$1,833,393	\$2,133,728	\$2,155,493	\$1,900,000
8030 Circuit Clerk Fees	\$2,918,200	\$2,736,646	\$2,557,054	\$2,090,236	\$2,693,000
8090 Other Fees and Charges	\$3,307,014	\$3,218,117	\$3,288,130	\$3,235,288	\$2,995,750
8280 Pen & Fees/Delinq Taxes	\$1,545,528	\$1,553,153	\$1,343,616	(\$2,000)	\$1,500,000
9170 Hospice	\$1,111,690	\$1,060,025	\$1,304,920	\$927,795	\$1,700,000
9180 Private Pay	\$3,000,546	\$3,700,220	\$2,981,166	\$2,185,587	\$2,800,000
9405 Federal Government Grants	\$7,888,010	\$7,915,658	\$6,952,762	\$5,776,111	\$6,535,209
9410 Federal Government - Other	\$8,074,769	\$6,950,997	\$6,459,234	\$5,162,096	\$7,522,650
9415 Federal Government Reimb	\$2,790,620	\$2,599,169	\$2,352,212	\$1,501,841	\$2,325,000
9435 State Government Reimbursements	\$6,276,344	\$6,675,752	\$6,140,994	\$3,896,058	\$7,000,000
9440 State Government - Salary Reim	\$1,236,764	\$1,112,124	\$1,987,159	\$1,433,991	\$1,774,810
	<b>\$144,457,445</b>	<b>\$144,964,937</b>	<b>\$144,687,811</b>	<b>\$124,224,964</b>	<b>\$146,499,915</b>

## **Funds Appropriated In Fiscal Year 2017 By Fund Type and Department**

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The County of McHenry fiscal year 2017 budget is appropriated over fifty-three different funds, and thirty seven unique departments.

The Funds Appropriated in fiscal year 2017 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
- ✓ Forty-One Non-Major Special Revenue Funds
- ✓ Six Non-Major Debt Service Funds
- ✓ One Non-Major Internal Service
- ✓ One Non-Major Enterprise Fund

**COUNTY OF MCHENRY  
FUNDS APPROPRIATED IN FISCAL YEAR 2017  
BY FUND TYPE / DEPARTMENT**

**MAJOR FUNDS**

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

**Fund 15**    **Illinois Municipal Retirement Fund** – Accounts for the liability and funding of the employee pension program.

- Dept. 99 – Non-Department**

**Fund 30**    **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 350**    **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 06 Regional Transportation Authority (RTA) Fund** – Created through legislation allowing the six collar counties of Cook to share in the adjusted rate implemented by the State. Funds are committed for special Transportation Projects.  
**Dept. 99 – Non-Departmental**
- Fund 10 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 11 Veterans Assist. Commission Bus Fund** – Created to accept donations towards the purchase of new vehicles for the VAC.  
**Dept. 22 – Veterans Assistance Commission**
- Fund 16 Social Security Fund** – Mandated by law, accounts for the employer contribution on Social Security and Medicare.  
**Dept. 99 – Non-Departmental**
- Fund 21 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 required by the County, 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 22 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 23 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 24 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 25 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 45 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 52 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 53 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 54 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 55 Electronic Monitoring/Drug Testing Fund (EMDT)** – Accounts for fees (established by the Chief Judge) and costs of maintenance, testing, and incidental expenses related to offenders with a sentence of periodic imprisonment.  
**Dept. 43 – Court Services**
- Fund 56 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 58 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 60 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 61 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 62 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 63 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 64** **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 65** **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**
- Fund 66** **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 67** **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 68** **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**
- Fund 70** **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 71** **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 75** **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 80** **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 81** **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 82** **Regional Office Education Fingerprinting Fund** – Funded by fingerprinting fees, it funds a part-time truancy officer.  
**Dept. 21 – Regional Office of Education**

- Fund 85 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 87 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 90 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 100 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 105 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 320 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. 18 – County Administration/Risk Management**
- Fund 410 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 415 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**

#### NON-MAJOR FUNDS – DEBT SERVICE

- Fund 234 Series 2007-A Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.  
**Dept. 99 – Non-Departmental**
- Fund 240 Series 2008 Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.  
**Dept. 99 – Non-Departmental**
- Fund 242 Series 2010-A Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.  
**Dept. 99 – Non-Departmental**

- Fund 243** **Series 2010-B Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.  
**Dept. 99 – Non-Departmental**
- Fund 244** **Series 2012-B Debt Certificates** – Created Per Ordinance to account for the debt issuance payments and earnings.  
**Dept. 99 – Non Departmental**
- Fund 245** **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 95** **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 310** **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

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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		
	2015	2016		2015	2016		2015	2016	
	Actual	Est. Actual	Budget	Actual	Est. Actual	Budget	Actual	Est. Actual	Budget
<b>Financial Sources</b>									
Tax Revenue	\$61,893,798	\$62,716,895	\$65,546,243	\$7,921,628	\$7,904,988	\$7,919,730	\$10,356,242	\$10,589,326	\$10,900,000
Licenses & Permits	\$1,158,547	\$1,141,373	\$1,037,000	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$943,131	\$989,089	\$1,073,700	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$9,135,586	\$9,123,823	\$9,553,200	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cash Revenues	\$317,867	\$288,645	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$11,766,378	\$12,559,570	\$12,290,858	\$0	\$0	\$0	\$61,996	\$58,823	\$53,889
Interest Income	\$89,776	\$191,677	\$182,500	\$3,932	\$12,890	\$10,000	\$14,019	\$35,643	\$17,150
Other Income	\$1,802,233	\$3,960,014	\$51,000	\$0	\$0	\$0	\$187,799	\$55,878	\$61,760
Operating Transfers In	\$64,220	\$64,600	\$64,185	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$87,171,536</b>	<b>\$91,035,685</b>	<b>\$90,098,686</b>	<b>\$7,925,560</b>	<b>\$7,917,878</b>	<b>\$7,929,730</b>	<b>\$10,620,056</b>	<b>\$10,739,670</b>	<b>\$11,032,799</b>
<b>Financial Uses</b>									
Personnel Services	\$52,431,948	\$52,525,653	\$54,487,535	\$6,832,760	\$6,907,161	\$7,090,557	\$874,545	\$880,714	\$903,256
Contractual Services	\$22,841,486	\$21,163,514	\$23,829,207	\$0	\$0	\$0	\$8,703,292	\$9,108,895	\$11,414,886
Commodities	\$3,506,944	\$3,974,362	\$4,066,991	\$0	\$0	\$0	\$50,383	\$69,988	\$69,700
Capital Outlay	\$4,204,765	\$7,060,492	\$1,809,524	\$0	\$0	\$0	\$0	\$0	\$25,000
Non-Cash Expenditures	\$265,043	\$331,646	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$1,003,113	\$1,814,638	\$1,456,537	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$3,853,500	\$3,487,485	\$2,969,792	\$0	\$0	\$0	\$414,190	\$416,258	\$419,957
<b>Total Financial Uses</b>	<b>\$88,106,799</b>	<b>\$90,357,791</b>	<b>\$88,919,586</b>	<b>\$6,832,760</b>	<b>\$6,907,161</b>	<b>\$7,090,557</b>	<b>\$10,042,410</b>	<b>\$10,475,855</b>	<b>\$12,832,799</b>
<b>Surplus (Deficit)</b>	<b>(\$935,263)</b>	<b>\$677,894</b>	<b>\$1,179,100</b>	<b>\$1,092,800</b>	<b>\$1,010,717</b>	<b>\$839,173</b>	<b>\$577,646</b>	<b>\$263,815</b>	<b>(\$1,800,000)</b>

Note: Surplus would be accounted for as an enhancement to the fund reserve. Deficits 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		
	2016		2017	2016		2017	2016		2017
	Actual	Est. Actual	Budget	Actual	Est. Actual	Budget	Actual	Est. Actual	Budget
<b>Financial Sources</b>									
Tax Revenue	\$36,150,708	\$36,035,524	\$35,187,253	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$78,592	\$105,241	\$91,000	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$20,248	\$35,016	\$30,859	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$4,215,014	\$4,228,873	\$4,348,000	\$0	\$0	\$0	\$7,490,082	\$7,316,276	\$7,868,868
Intergovernmental	\$7,519,619	\$6,757,388	\$6,106,099	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$142,299	\$250,013	\$203,005	\$0	\$0	\$0	\$7,761	\$19,165	\$20,000
Other Income	\$530,105	\$572,634	\$590,954	\$16,496,576	\$0	\$0	\$0	\$0	\$0
Operating Transfers In	\$10,847,255	\$6,908,628	\$22,042,069	\$10,283,219	\$9,739,784	\$9,260,430	\$11,563,380	\$10,604,290	\$12,263,397
<b>Total Financial Sources</b>	<b>\$59,503,840</b>	<b>\$54,893,316</b>	<b>\$68,599,239</b>	<b>\$26,779,795</b>	<b>\$9,739,784</b>	<b>\$9,260,430</b>	<b>\$19,061,223</b>	<b>\$17,939,731</b>	<b>\$20,152,265</b>
<b>Financial Uses</b>									
Personnel Services	\$14,430,530	\$14,410,933	\$15,239,837	\$0	\$0	\$0	\$62,987	\$56,765	\$73,768
Contractual Services	\$21,420,774	\$18,356,035	\$24,570,169	\$148,095	\$0	\$0	\$19,664,805	\$17,573,936	\$20,382,190
Commodities	\$2,269,962	\$2,233,212	\$2,547,690	\$0	\$0	\$0	\$282	\$1,655	\$3,950
Capital Outlay	\$17,458,503	\$7,044,806	\$31,335,300	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$10,397,739	\$10,935,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$89,008	\$39,549	\$207,597	\$26,631,700	\$9,739,784	\$9,260,430	\$0	\$0	\$0
Operating Transfers Out	\$16,927,003	\$12,852,504	\$28,942,134	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$82,993,519</b>	<b>\$65,872,739</b>	<b>\$102,842,727</b>	<b>\$26,779,795</b>	<b>\$9,739,784</b>	<b>\$9,260,430</b>	<b>\$19,728,074</b>	<b>\$17,632,356</b>	<b>\$20,459,908</b>
<b>Surplus (Deficit)</b>	<b>(\$23,489,679)</b>	<b>(\$10,979,423)</b>	<b>(\$34,243,488)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$666,851)</b>	<b>\$307,375</b>	<b>(\$307,643)</b>

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		
	2015 Actual	2016 Est. Actual	2017 Budget	2015 Actual	2016 Est. Actual	2017 Budget
<b>Financial Sources</b>						
Tax Revenue	\$2,993,381	\$0	\$10,000	\$0	\$0	\$0
Fees & Chrgs - Services	\$2,996,605	\$3,333,882	\$2,860,000	\$2,642,296	\$2,629,521	\$2,372,625
Intergovernmental	\$7,281,350	\$6,901,179	\$7,340,000	\$0	\$0	\$0
Interest Income	\$79,450	\$29,149	\$175,000	\$5,617	\$15,457	\$7,500
Other Income	\$18,106	\$22,351	\$17,000	\$40	\$0	\$0
<b>Total Financial Sources</b>	<b>\$13,368,892</b>	<b>\$10,286,561</b>	<b>\$10,402,000</b>	<b>\$2,647,953</b>	<b>\$2,644,979</b>	<b>\$2,380,125</b>
<b>Financial Uses</b>						
Personnel Services	\$7,822,890	\$8,352,243	\$8,356,229	\$351,545	\$417,148	\$486,320
Contractual Services	\$1,734,808	\$1,872,733	\$2,048,359	\$1,710,924	\$1,380,838	\$1,749,805
Commodities	\$990,291	\$1,046,448	\$1,072,175	\$78,055	\$107,125	\$95,000
Capital Outlay	\$0	\$353,641	\$20,000	\$44,812	\$41,349	\$2,500
Depreciation	\$480,806	\$478,068	\$0	\$507,255	\$442,165	\$0
Debt Service	\$260	\$0	\$16,000	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$11,029,055</b>	<b>\$12,103,133</b>	<b>\$11,512,763</b>	<b>\$2,692,591</b>	<b>\$2,388,624</b>	<b>\$2,333,625</b>
<b>Surplus (Deficit)</b>	<b>\$2,339,837</b>	<b>(\$1,816,572)</b>	<b>(\$1,110,763)</b>	<b>(\$44,638)</b>	<b>\$256,355</b>	<b>\$46,500</b>



# Fiscal Year 2017 Budget Summaries All Funds

**FISCAL YEAR 2017  
BUDGET SUMMARY**

<b>Board Approved</b>				
<b>FUND</b>	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
<b>GENERAL FUND:</b>				
Facilities - Energy Rebates / Green Facilities	\$ 5,000	\$ 3,000	\$	\$ (2,000)
Educ. Service Region / Film Library Donation	\$ 0	\$ 0	\$	\$ 0
General Corporate	\$ 88,614,586	\$ 45,364,383	\$ 41,611,303	\$ (1,638,900)
General Corporate - Capital Projects	\$ 0	\$ 0	\$ 2,820,000	\$ 2,820,000
<b>Sub-total:</b>	<b>\$ 88,619,586</b>	<b>\$ 45,367,383</b>	<b>\$ 44,431,303</b>	<b>\$ 1,179,100</b>
<b>SPECIAL REVENUE FUNDS:</b>				
Veterans Asst. Commission Fund	\$ 679,571	\$ 0	\$ 400,000	\$ (279,571)
Veterans Bus Fund	\$ 1,550	\$ 520	\$	\$ (1,030)
Ill Municipal Retirement Fund	\$ 7,090,557	\$ 129,730	\$ 7,800,000	\$ 839,173
Social Security Fund	\$ 4,071,726	\$ 8,000	\$ 3,975,000	\$ (88,726)
RTA Sales Tax - County	\$ 25,137,659	\$ 10,174,478	\$	\$ (14,963,181)
Highway Fund	\$ 30,805,419	\$ 22,948,585	\$ 6,455,268	\$ (5,140,566)
Motor Fuel Tax Fund	\$ 9,845,826	\$ 4,701,292	\$	\$ (5,144,534)
Matching Fund	\$ 9,850,000	\$ 280,000	\$ 1,807,507	\$ (7,762,493)
County Bridge Fund	\$ 2,575,000	\$ 470,000	\$ 500,000	\$ (1,605,000)
Co. Option Motor Fuel Tax Fund	\$ 4,683,000	\$ 4,683,000	\$	\$ 0
Mental Health 708 Board	\$ 12,832,799	\$ 132,799	\$ 10,900,000	\$ (1,800,000)
Dental Care Clinic	\$ 0	\$ 0	\$	\$ 0
TB Care & Treatment Fund	\$ 376,076	\$ 19,625	\$ 250,000	\$ (106,451)
Ill Criminal Justice Authority Grant	\$ 66,715	\$ 66,715	\$	\$ 0
Probation Service Fee Fund	\$ 560,608	\$ 373,000	\$	\$ (187,608)
Special Courts	\$ 436,875	\$ 355,730	\$	\$ (81,145)
EMDT Fund	\$ 45,000	\$ 39,500	\$	\$ (5,500)
Coroner's Fund	\$ 56,500	\$ 59,684	\$	\$ 3,184
DUI Conviction Fund	\$ 25,000	\$ 30,859	\$	\$ 5,859
Inmate Welfare Fund	\$ 345,000	\$ 345,000	\$	\$ 0
Maint/Child Support Collection	\$ 112,471	\$ 115,100	\$	\$ 2,629
Law Library	\$ 205,197	\$ 175,300	\$	\$ (29,897)
Circuit Court Doc Storage Fund	\$ 510,350	\$ 530,350	\$	\$ 20,000
Circuit Court Automation Fund	\$ 556,200	\$ 576,200	\$	\$ 20,000
Circuit Clerk Operations & Administrative Fund	\$ 99,584	\$ 105,600	\$	\$ 6,016
Geographic Info Systems	\$ 974,073	\$ 707,000	\$	\$ (267,073)
Circuit Clerk Electronic Citation Fund	\$ 38,100	\$ 38,100	\$	\$ 0
State's Attorney Records Automation Fund	\$ 50,000	\$ 25,170	\$	\$ (24,830)
County Clerk Automation Fund	\$ 37,500	\$ 14,225	\$	\$ (23,275)
County Clerk Registry Automation Fund	\$ 0	\$ 0	\$	\$ 0
County Recorder Automation Fund	\$ 523,531	\$ 755,000	\$	\$ 231,469
County Treasurer Automation Fund	\$ 45,900	\$ 131,800	\$	\$ 85,900
Treasurer Passport Services Fund	\$ 96,139	\$ 181,000	\$	\$ 84,861
Animal Shelter Fund	\$ 12,000	\$ 2,600	\$	\$ (9,400)
Regional Office of Education Fund	\$ 13,418	\$ 40,250	\$	\$ 26,832
Senior Services Fund	\$ 1,785,244	\$ 17,244	\$ 1,645,000	\$ (123,000)
McHenry County Workforce Network	\$ 2,307,055	\$ 2,248,203	\$	\$ (58,852)
Community Development Block Grant Fund	\$ 1,656,189	\$ 1,653,863	\$	\$ (2,326)
Revolving Loan Fund	\$ 155,000	\$ 31,924	\$	\$ (123,076)
Expedited Permit Fund	\$ 20,000	\$ 20,000	\$	\$ 0
Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
<b>Sub-total:</b>	<b>\$ 118,685,932</b>	<b>\$ 52,187,546</b>	<b>\$ 33,732,775</b>	<b>\$ (32,765,611)</b>

**FISCAL YEAR 2017  
BUDGET SUMMARY**

<b>Board Approved</b>				
<b>FUND</b>	<b>Appropriation</b>	<b>Non-Levy Revenues</b>	<b>Levy Revenues</b>	<b>Surplus or (Use of Cash)</b>
<b>DEBT SERVICE FUND:</b>				
Lease Resolutions	\$ 0	\$ 0	\$ 0	0
Series 2007-A Certificate Fund (Radios)	\$ 586,872	\$ 586,872	\$	0
Series 2008-A Certificate Fund (Klehm/Bank)	\$ 541,803	\$ 541,803	\$	0
Series 2010-A Certificate Fund (Capital Project)	\$ 758,778	\$ 758,778	\$	0
Series 2010-B Certificate Fund (MH Expansion)	\$ 405,972	\$ 405,972	\$	0
Series 2012 A/B Certificate Fund - Defeasance	\$ 359,637	\$ 359,637	\$	0
Series 2015-A Certificate Fund (Refunding)	\$ 6,607,368	\$ 6,607,368	\$	0
<b>Sub-total:</b>	<b>\$ 9,260,430</b>	<b>\$ 9,260,430</b>	<b>\$</b>	<b>0</b>
<b>INTERNAL SERVICE FUNDS:</b>				
Employee Benefit Fund	\$ 20,459,908	\$ 20,152,265	\$	(307,643)
Liability Insurance Fund	\$ 4,078,951	\$ 390,247	\$ 1,250,000	(2,438,704)
<b>Sub-total:</b>	<b>\$ 24,538,859</b>	<b>\$ 20,542,512</b>	<b>\$ 1,250,000</b>	<b>(2,746,347)</b>
<b>ENTERPRISE FUND:</b>				
Emergency Telephone Systems Board	\$ 2,333,625	\$ 2,380,125	\$	46,500
Valley Hi Nursing Home - Operations	\$ 11,512,763	\$ 10,392,000	\$ 10,000	(1,110,763)
<b>Sub-total:</b>	<b>\$ 13,846,388</b>	<b>\$ 12,772,125</b>	<b>\$ 10,000</b>	<b>(1,064,263)</b>
<b>PERMANENT TRUST FUNDS:</b>				
Working Cash I Fund	\$ 500	\$ 500	\$	0
Working Cash II Fund	\$ 700	\$ 700	\$	0
<b>Sub-total:</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$</b>	<b>0</b>
<b>CAPITAL PROJECT FUNDS:</b>				
	\$ 0	\$ 0	\$	0
	\$ 0	\$ 0	\$	0
<b>Sub-total:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$</b>	<b>0</b>
<b>NON-CASH - APPROVED BUDGET:****</b>				
Vaccine Received From State of IL - Hlth Dept.	\$ 300,000	\$ 300,000	\$	0
<b>Sub-total:</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$</b>	<b>0</b>
<b>OVERALL TOTAL</b>	<b>\$ 255,252,395</b>	<b>\$ 140,431,196</b>	<b>\$ 79,424,078</b>	<b>(35,397,121)</b>

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

**FISCAL YEAR 2017  
BUDGET SUMMARY**

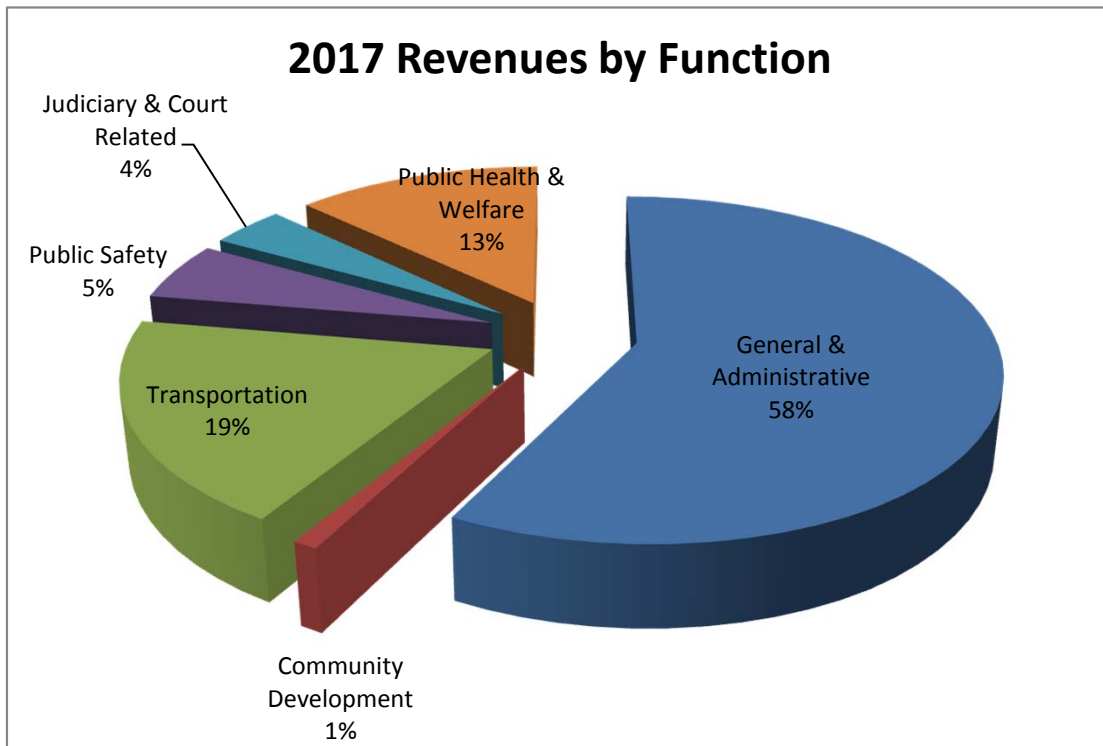
<b>Board Approved</b>				
<b>FUND</b>	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
<b>Appropriations Reconciliation</b>				
Projected Tax Levy Revenues	\$79,424,078	30.61%		
Projected Generated Non-Levy Revenues	<u>\$96,801,115</u> *	37.31%		
<b>Projected Earned Revenue</b>	<b>\$176,225,193</b>			
Utilization of Fund Reserve - Non Revenue	(1) \$39,589,544	15.26%		<b>Non-Levy Revenues</b>
Fund Transfers In - Non Revenue	\$43,630,081 *	16.82%		*
				96,801,115
				*
				<u>43,630,081</u>
<b>Total Revenue Appropriated</b>	<b><u>\$259,444,818</u></b>	<b><u>100.00%</u></b>		<b><u>140,431,196</u></b>
Projected Appropriations	\$208,343,758 **	80.30%		
Fund Balance Enhancement - Non-Expenditure	\$4,192,423	1.62%		
Fund Transfers Out - Non-Expenditure	\$46,908,637 **	18.08%		<b>Appropriation</b>
				**
				208,343,758
				**
				<u>46,908,637</u>
<b>Total Expenditure Appropriated</b>	<b><u>\$259,444,818</u></b>	<b><u>100.00%</u></b>		<b><u>255,252,395</u></b>

(1) 77% (\$27,594,274) of Utilization of Fund Reserve is generated from the Division of Transportation for Road projects that may take 2 to 5 or more years to complete, for equipment replacement, and for debt service on the facility.

**County of McHenry  
Fiscal Year 2017**

**Revenue Budget by Function**

<b>County Function</b>	<b>Revenue Appropriated</b>
General & Administrative	\$126,853,257
Community Development	\$2,098,363
Transportation	\$41,845,652
Public Safety	\$12,127,426
Judiciary & Court Related	\$8,582,030
Public Health & Welfare	\$28,348,546
<b>TOTAL</b>	<b>\$219,855,274</b>

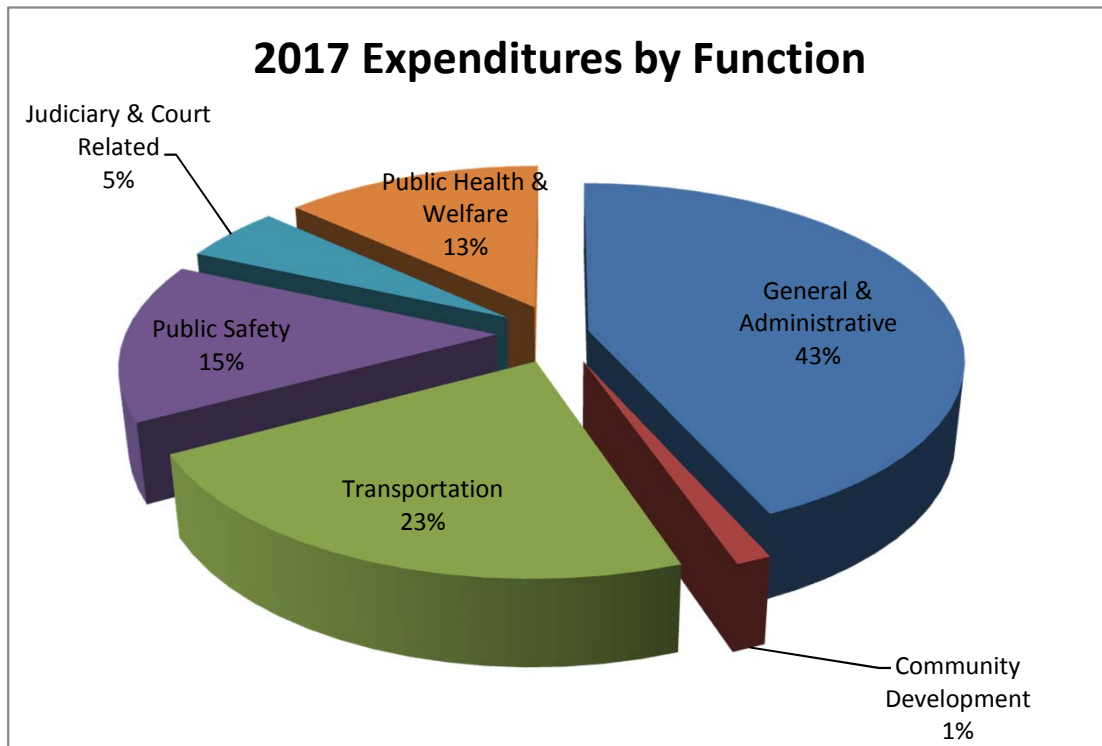


***Revenue Budget by Function Excludes "Utilization of Fund Balance"***

**County of McHenry  
Fiscal Year 2017**

**Expenditure Budget by Function**

<b>County Function</b>	<b>Expenditure Appropriated</b>
General & Administrative	\$110,593,867
Community Development	\$3,299,114
Transportation	\$57,551,618
Public Safety	\$37,010,785
Judiciary & Court Related	\$13,036,887
Public Health & Welfare	\$33,760,124
<b>TOTAL</b>	<b><u><u>\$255,252,395</u></u></b>

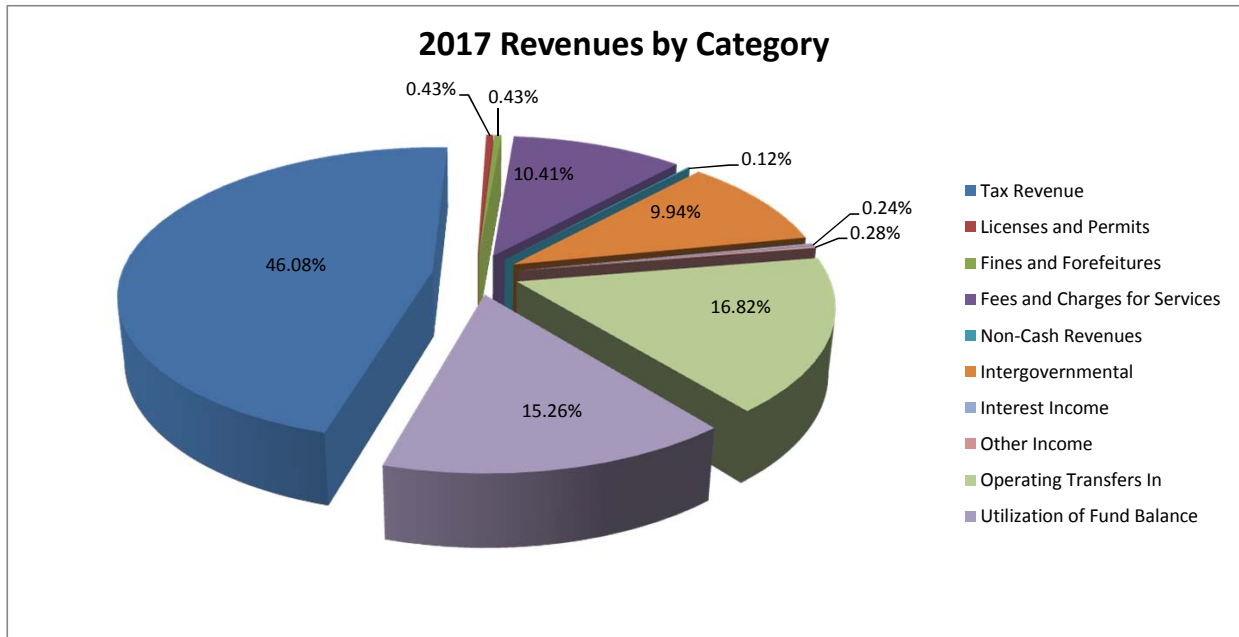


***Expenditure Budget by Function Excludes "Fund Balance Enhancement"***

**County of McHenry  
Fiscal Year 2017**

**Revenues by Category - All Funds**

Category No.	Category Description	FY 2014 Revenue Actual	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
70	Tax Revenue	\$118,617,263	\$119,315,757	\$116,148,531	\$108,519,651	\$119,563,226
75	Licenses and Permits	\$1,170,691	\$1,237,139	\$1,172,750	\$1,107,213	\$1,128,000
76	Fines and Forfeitures	\$1,039,774	\$963,379	\$1,028,200	\$877,839	\$1,104,559
80	Fees and Charges for Services	\$27,035,893	\$26,479,583	\$25,881,013	\$20,786,098	\$27,002,693
93	Non-Cash Revenues	\$96,768	\$317,867	\$300,000	\$0	\$300,000
94	Intergovernmental	\$26,939,421	\$26,629,343	\$25,758,649	\$19,128,811	\$25,790,846
95	Interest Income	\$330,907	\$342,854	\$335,018	\$674,697	\$615,155
96	Other Income	\$1,930,369	\$19,034,859	\$604,786	\$2,535,101	\$720,714
98	Operating Transfers In	\$32,137,847	\$32,758,074	\$32,440,601	\$23,219,542	\$43,630,081
		<b>\$209,298,933</b>	<b>\$227,078,855</b>	<b>\$203,669,548</b>	<b>\$176,848,952</b>	<b>\$219,855,274</b>
91	<sup>(1)</sup> Utilization of Fund Balance	\$0	\$0	\$28,882,907	\$0	\$39,589,544
		<b>\$209,298,933</b>	<b>\$227,078,855</b>	<b>\$232,552,455</b>	<b>\$176,848,952</b>	<b>\$259,444,818</b>



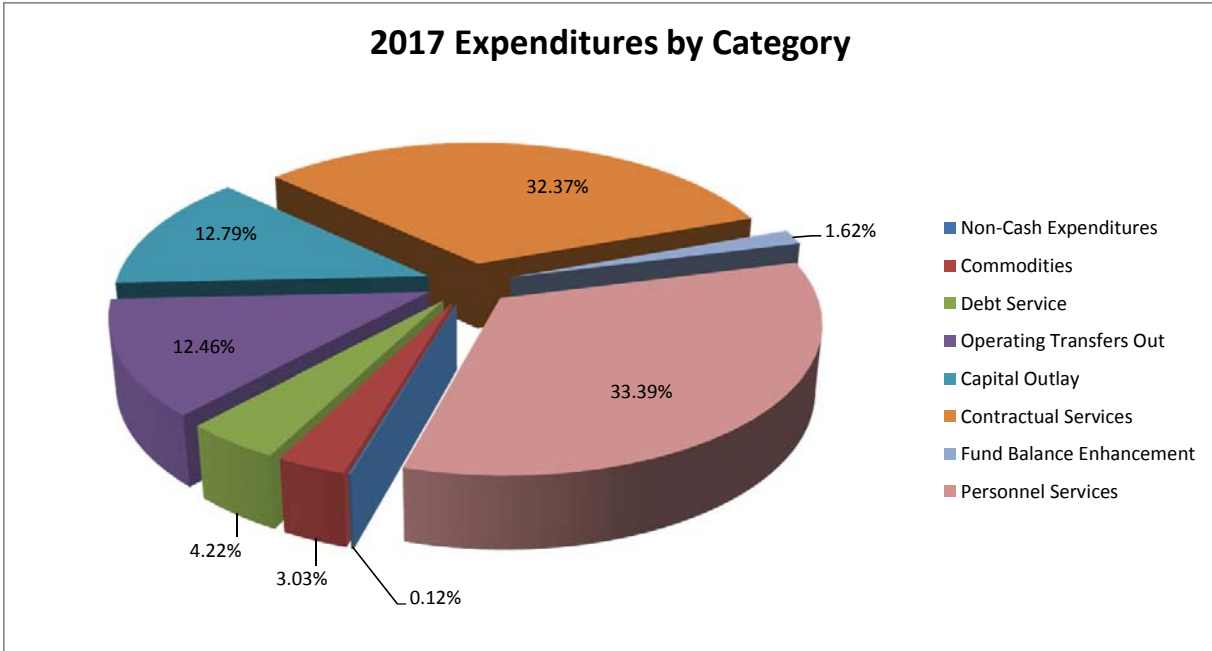
(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2017**

**Expenditures by Category - All Funds**

Category No.	Category Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
30	Personnel Services	\$83,922,155	\$82,807,205	\$86,624,135	\$69,428,771	\$86,637,502
40	Contractual Services	\$68,467,544	\$76,224,184	\$83,168,260	\$54,034,644	\$83,994,616
50	Commodities	\$7,747,677	\$6,895,917	\$8,612,017	\$5,755,772	\$7,855,506
60	Capital Outlay	\$13,247,602	\$21,708,080	\$21,857,604	\$11,646,773	\$33,192,324
62	Depreciation	\$10,844,387	\$11,385,800	\$0	\$320,000	\$0
63	Non-Cash Expenditures	\$139,281	\$265,043	\$300,000	\$0	\$300,000
65	Debt Service	\$11,779,379	\$27,724,081	\$10,903,508	\$10,782,272	\$10,940,564
67	Operating Transfers Out	\$20,961,711	\$21,194,693	\$20,120,792	\$16,427,257	\$32,331,883
<b>TOTAL</b>		<b>\$217,109,736</b>	<b>\$248,205,003</b>	<b>\$231,586,316</b>	<b>\$168,395,489</b>	<b>\$255,252,395</b>
68	(1) Fund Balance Enhancement	\$0	\$0	\$966,139	\$0	\$4,192,423
		<b>\$217,109,736</b>	<b>\$248,205,003</b>	<b>\$232,552,455</b>	<b>\$168,395,489</b>	<b>\$259,444,818</b>



(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 2017**

***Revenues by Budget Line Item - All Funds***

<b>Budget Line Item</b>	<b>Budget Line Item Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
7010	Property Taxes	\$78,791,838	\$76,574,775	\$73,773,527	\$79,424,078
7030	Sales Tax	\$2,131,996	\$2,265,786	\$1,435,544	\$1,878,500
7035	1/4 Cent Sales Tax	\$7,900,013	\$8,270,684	\$6,095,291	\$8,078,000
7036	RTA Sales Tax - County Portion	\$9,955,371	\$10,000,000	\$8,344,484	\$10,154,478
7038	Local Use Tax	\$1,445,018	\$1,370,000	\$1,148,299	\$1,603,970
7040	State Income Tax	\$6,962,600	\$6,800,000	\$5,065,323	\$6,614,470
7050	Replacement Pers Prop Tax	\$904,254	\$889,246	\$666,817	\$899,730
7090	Off Track Betting	\$63,707	\$60,240	\$45,239	\$60,000
7092	Video Gaming Tax	\$175,554	\$192,800	\$252,492	\$200,000
7105	Tax Transfer Stamps	\$2,133,728	\$1,725,000	\$2,155,493	\$1,900,000
7510	Liquor Licenses	\$109,410	\$114,000	\$107,625	\$110,000
7520	Amusement Licenses	\$5,885	\$10,000	\$5,600	\$6,000
7530	Building Permits	\$382,820	\$305,000	\$252,245	\$230,000
7532	Buildability Letters	\$525	\$750	\$3,623	\$2,000
7540	Zoning Permits	\$74,772	\$70,000	\$73,446	\$77,000
7570	Septic & Well Permits	\$93,250	\$88,000	\$81,168	\$113,000
7580	Health Licenses	\$443,899	\$450,000	\$441,898	\$450,000
7585	Truck Permits	\$67,942	\$76,000	\$61,121	\$76,000
7586	Access Permits	\$10,650	\$10,000	\$28,600	\$15,000
7592	Hauler License Fees	\$8,700	\$10,000	\$6,513	\$10,000
7593	Solid Waste Tipping Fee	\$39,286	\$39,000	\$45,374	\$39,000
7615	Fines	\$889,845	\$944,200	\$808,702	\$1,020,559
7616	Construction Zone Fees	\$875	\$0	\$125	\$0
7617	Child Pornography fines	\$0	\$0	\$495	\$0
7620	County Drug Fine	\$72,659	\$84,000	\$68,517	\$84,000
8008	LGR Participant Contributions	\$4,043,582	\$3,127,736	\$3,219,407	\$4,076,104
8010	Misc. County Clerk Fees	\$159,235	\$165,000	\$133,790	\$165,000
8013	10% Bond Earnings	\$261,682	\$275,000	\$245,123	\$310,000
8020	County Clk Tax Redemption Fees	\$66,000	\$160,000	\$90,075	\$100,000
8026	Payroll Service Fee	\$1,582	\$1,700	\$1,311	\$1,700
8029	County Clerk Registry Automation Fee	\$220	\$0	\$0	\$0
8030	Circuit Clerk Fees	\$2,557,054	\$2,780,000	\$2,090,236	\$2,693,000
8031	Probation Service Fee	\$339,823	\$338,000	\$286,317	\$360,000
8033	County Clerk Automation Fee	\$13,100	\$13,000	\$11,198	\$14,000
8034	Sex Offender Registration Fees	\$2,442	\$1,200	\$2,059	\$1,300
8035	Support Service Fee	\$125,160	\$150,000	\$83,792	\$120,000
8037	Drug and Alcohol Testing Fee	\$12,527	\$13,000	\$8,138	\$19,500
8038	Electronic Monitoring Fee	\$8,727	\$10,000	\$5,402	\$10,000
8040	County Court Fees	\$364,684	\$360,000	\$297,767	\$340,000
8042	Electronic Citation Fee	\$46,733	\$41,500	\$32,605	\$41,500
8043	Filing Fees	\$701,875	\$695,705	\$602,877	\$700,000
8044	First Offender Program Fees	\$18,025	\$16,500	\$7,075	\$5,000
8047	Public Defender Fees	\$40,225	\$45,000	\$31,969	\$45,000
8048	Other Circuit Clerk Fees	\$199,656	\$200,000	\$173,910	\$216,200
8050	Coroner Fees	\$54,948	\$55,000	\$39,755	\$55,000
8051	Periodic Imprisonment Fees	\$6,730	\$4,500	\$5,618	\$6,000
8053	Addl HC for Periodic Inmates	\$1,262	\$0	\$0	\$0

**County of McHenry  
Fiscal Year 2017**

***Revenues by Budget Line Item - All Funds***

<b>Budget Line Item</b>	<b>Budget Line Item Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
8055	Coroner Space Rental Fees	\$0	\$450	\$0	\$0
8060	Recording Fees	\$982,889	\$900,000	\$864,557	\$925,000
8066	RE Recording Fee - County Portion	\$21,665	\$20,500	\$18,471	\$20,500
8067	RE Recording Fee - Recorder Auto Portic	\$21,665	\$19,000	\$18,471	\$20,000
8070	Library Filing Fees	\$179,657	\$180,000	\$140,184	\$170,000
8080	Sheriff Fees, Circuit Ct.	\$338,436	\$365,000	\$315,975	\$380,000
8081	Warrant/Summons Fees	\$8,774	\$8,000	\$10,613	\$12,000
8082	Off Duty Detail	\$16,720	\$5,000	\$23,900	\$5,000
8084	Squad Car Replacement Fee	\$18,477	\$25,000	\$20,868	\$25,000
8085	Court Supervision Fees	\$94,084	\$96,000	\$85,230	\$105,000
8088	Tax Sale Indemnity Fee	\$36,720	\$40,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$84,420	\$100,000	\$0	\$100,000
8090	Other Fees and Charges	\$3,288,130	\$3,050,896	\$3,235,288	\$2,995,750
8092	Other - Nursing	\$1,916	\$6,000	\$1,581	\$6,000
8093	Misc - Veterinary Pub Hlth	\$51,647	\$57,500	\$33,412	\$56,400
8094	Vision & Hearing	\$38,709	\$50,000	\$36,902	\$50,000
8095	Health Admin - Misc Recpt	\$27,663	\$20,125	\$15,000	\$20,125
8097	Treasurer Automation Fees	\$123,921	\$130,000	\$45,243	\$130,000
8099	Passport Service Fees	\$134,270	\$100,000	\$132,446	\$180,000
8101	Cable Television	\$579,344	\$581,500	\$464,726	\$581,500
8102	Wetland Restoration Fees	\$0	\$0	\$128,250	\$0
8105	Site Evaluation Fee	\$500	\$1,000	\$750	\$1,000
8106	Health Review Fee	\$4,820	\$5,000	\$3,750	\$7,800
8108	Subdivision Review Fees	\$7,336	\$9,000	\$19,764	\$9,000
8110	Stormwater Permits	\$104,177	\$95,000	\$71,768	\$60,000
8111	Animal Control Tags	\$666,310	\$661,500	\$581,610	\$663,000
8112	Gravel Pit Fees	\$7,000	\$10,000	\$9,000	\$10,000
8113	Expedited Stormwater Permits	\$4,290	\$20,000	\$4,594	\$20,000
8114	Health Promotion Fees	\$17,745	\$13,000	\$4,525	\$17,000
8115	Maps & Publications	\$752	\$1,000	\$833	\$1,000
8120	Court Automation Fees	\$556,438	\$580,000	\$452,158	\$575,000
8160	Recorder Automation Fees	\$612,723	\$650,000	\$525,988	\$650,000
8165	Service Fees	\$110,115	\$98,000	\$96,303	\$107,000
8166	Map Sales	\$1,867	\$3,200	\$413	\$2,000
8170	Execution Fee	\$515	\$500	\$957	\$0
8180	Vital Records & Misc.	\$52,372	\$58,000	\$43,918	\$58,000
8190	Septic Evaluation Fees	\$3,680	\$2,500	\$3,675	\$3,000
8215	Towing	\$5,356	\$5,000	\$6,149	\$5,000
8220	Sheriff Fees/Warnt Docket	\$21,380	\$16,000	\$25,996	\$16,000
8230	Sheriff Fee Photo Copies	\$9,432	\$6,000	\$8,263	\$8,000
8250	States Attorney Fees	\$58,408	\$63,000	\$55,028	\$66,100
8255	SAO Records Automation Fee	\$24,532	\$30,000	\$20,457	\$25,000
8260	Foreclosures	\$21,094	\$30,000	\$13,615	\$15,000
8270	Court Security Fee	\$536,825	\$600,000	\$427,719	\$600,000
8275	Foreign Court Fees	\$32,197	\$30,000	\$26,626	\$30,200
8276	Dispatching Fees	\$263,097	\$269,764	\$149,302	\$296,000
8277	Pay-Tel Revenue	\$88,662	\$90,000	\$61,756	\$90,000

**County of McHenry  
Fiscal Year 2017**

***Revenues by Budget Line Item - All Funds***

<b>Budget Line Item</b>	<b>Budget Line Item Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
8278	ICARE Revenue	\$15,407	\$3,000	\$18,861	\$20,000
8279	Inmate Welfare Revenue	\$321,330	\$371,000	\$269,454	\$345,000
8280	Pen & Fees/Delinq Taxes	\$1,343,616	\$1,600,000	-\$2,000	\$1,500,000
8316	Nursing Fees	\$39,433	\$70,500	\$27,557	\$48,250
9050	Soc. Sec./Parental Reimb	\$49,971	\$36,000	\$34,511	\$41,000
9170	Hospice	\$1,304,920	\$1,300,000	\$927,795	\$1,700,000
9171	Hospice- Contractual Allowance	-\$419,952	-\$500,000	-\$306,409	-\$600,000
9180	Private Pay	\$2,981,166	\$2,350,000	\$2,185,587	\$2,800,000
9190	Insurance HMO Income	\$46,129	\$260,000	\$19,421	\$60,000
9276	LGR Other Dept Reimbursement	\$3,446,500	\$3,671,237	\$2,692,760	\$3,792,764
9310	Vaccine Received	\$317,867	\$300,000	\$0	\$300,000
9400	Bld Amer Bnds - Interest Subsidy	\$61,996	\$58,066	\$58,823	\$53,889
9405	Federal Government Grants	\$6,952,762	\$6,652,015	\$5,776,111	\$6,535,209
9407	Federal Gov - Sheriff Programs	\$53,562	\$39,507	\$41,719	\$39,507
9410	Federal Government - Other	\$6,459,234	\$5,690,458	\$5,162,096	\$7,522,650
9415	Federal Government Reimb	\$2,352,212	\$2,975,000	\$1,501,841	\$2,325,000
9416	Medicare	\$5,684	\$6,000	\$553	\$6,000
9417	Public Aid	\$392,745	\$645,000	\$277,974	\$158,500
9418	Fed Govt Reimb-Cont Allow	\$146,223	\$250,000	\$76,149	\$165,000
9420	State Government Grants	\$266,625	\$384,301	\$329,724	\$380,301
9435	State Government Reimbursements	\$6,140,994	\$6,980,000	\$3,896,058	\$7,000,000
9436	State Govt Reimb-Contrac Allow	-\$1,666,255	-\$1,900,000	-\$1,141,325	-\$1,900,000
9440	State Government - Salary Reim	\$1,987,159	\$1,771,572	\$1,433,991	\$1,774,810
9443	State Reimb - Election Judges	\$50,135	\$40,000	\$40,500	\$30,000
9444	State Reimb - Elections Early Voting	\$0	\$15,000	\$0	\$15,000
9445	State Reimb - SVPCA Funding	\$800	\$3,000	\$680	\$1,500
9450	Local Government Grants	\$366,887	\$51,000	\$242,673	\$350,000
9455	Grant Matching Funds	\$9,632	\$1,000	\$467	\$1,000
9460	Local Government - Other	\$1,908,375	\$0	\$565,616	\$40,000
9461	Other Grant Revenue	\$500	\$0	\$500	\$0
9465	MFT Allotments	\$8,851,678	\$8,000,000	\$9,537,142	\$8,750,000
9470	Local Government Reimb	\$226,264	\$1,200,000	\$154,374	\$125,750
9471	Mental Health 708 Board Reimb	\$175,471	\$175,730	\$146,442	\$175,730
9510	Interest Income	\$342,115	\$334,318	\$674,697	\$614,480
9511	Real Est Tax Distributn Intrst	\$739	\$700	\$0	\$675
9605	McH Co Workforce Network Operating R	\$30,095	\$26,786	\$8,425	\$0
9606	Mental Health Operating Revenue	\$19,981	\$0	\$0	\$0
9608	IDES Rent	\$37,914	\$0	\$8,158	\$7,500
9609	WN Utilization Fee	\$13,332	\$15,000	\$15,021	\$15,000
9610	Highway Operating Revenue	\$82,080	\$137,775	\$0	\$111,375
9615	Valley Hi Operating Revenue	\$208,480	\$221,600	\$0	\$253,772
9620	Road Dist Engineering Fee	\$109,092	\$50,000	\$110,380	\$75,000
9625	V.A.C. Bus Donations	\$600	\$500	\$600	\$500
9630	Sale of Highway Materials	\$139	\$19,000	\$21,384	\$20,000
9631	Sale of Fare Cards	\$8,386	\$0	\$6,205	\$9,000
9635	Fuel Reimbursement	\$133	\$0	\$0	\$0
9655	Insurance Recoveries	\$36,785	\$35,000	\$9,030	\$25,000

**County of McHenry  
Fiscal Year 2017**

**Revenues by Budget Line Item - All Funds**

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
9800	Operating Transfer In	\$10,538,881	\$9,986,097	\$9,768,453	\$9,510,325
9801	Transfer in from - RTA Sales Tax Fund	\$10,655,363	\$10,134,295	\$6,658,805	\$21,855,159
9815	Tran Fr Gen Fund - Self Ins	\$11,563,380	\$12,319,809	\$6,792,284	\$12,263,397
9820	Tran Fr Working Cash	\$450	\$400	\$0	\$1,200
9831	Employee Association	\$5,215	\$6,500	\$0	\$0
9832	ATM Space Rental	\$2,136	\$2,200	\$0	\$0
9833	Auction Proceeds	\$45,671	\$25,000	\$117,808	\$98,000
9840	Miscellaneous	\$245,315	\$63,650	\$73,841	\$103,792
9845	Program Income	\$1,775	\$1,775	\$11,400	\$1,775
9871	Bond Proceeds	\$15,755,000	\$0	\$0	\$0
9872	Lease Proceeds	\$1,691,154	\$0	\$2,152,849	\$0
9873	Premium on bond issuance	\$741,576	\$0	\$0	\$0
9900	Bad Debts Expense	-\$196,601	-\$115,000	-\$92,052	-\$150,000
	<b>TOTAL</b>	<b>\$227,078,855</b>	<b>\$203,669,548</b>	<b>\$176,848,952</b>	<b>\$219,855,274</b>
9990 <sup>(1)</sup>	UTILIZATION OF FUND BALANCE	\$0	\$28,882,907	\$0	\$39,589,544
		<b>\$227,078,855</b>	<b>\$232,552,455</b>	<b>\$176,848,952</b>	<b>\$259,444,818</b>

<sup>(1)</sup> 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 2017**

***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
3010	Regular Salaries	\$60,269,825	\$57,773,665	\$50,575,851	\$58,908,746
3020	Part Time Salaries	\$1,740,127	\$2,313,837	\$1,385,351	\$2,268,089
3025	Holiday Pay	\$1,759,401	\$3,348,583	\$1,504,805	\$2,053,873
3030	Per Diems	\$260,137	\$168,043	\$145,244	\$232,687
3040	Over Time Salaries	\$1,461,066	\$1,902,907	\$1,415,329	\$1,859,217
3050	Merit Pool - Non-Union Employees	\$0	\$798,421	\$0	\$954,000
3051	Merit Pool - Union Contracts	\$0	\$1,085,865	\$0	\$1,016,808
3052	Contingent - Salaries	\$870	\$63,970	\$0	\$46,588
3054	OPEB Expense	\$75,927	\$45,000	\$0	\$60,000
3055	Compensated Absences	\$0	\$23,411	\$888	\$18,677
3065	Sick Leave Buy Back	\$152,436	\$266,549	\$183,565	\$258,717
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$484,378	\$0	\$484,473
3080	Vehicle Allowance	\$25,310	\$25,590	\$21,547	\$23,718
3100	Uniform Allowance	\$333,241	\$333,472	\$118,817	\$340,122
3105	Social Security/Co. Share	\$4,783,335	\$5,282,865	\$4,036,534	\$5,277,169
3110	Ill. Municipal Retirement Fund	\$8,181,498	\$8,555,696	\$6,954,020	\$8,597,236
3111	Pension Expense Entry (GASB 68)	\$77,776	\$0	\$0	\$78,000
3146	HCP Premium	\$3,501,846	\$3,838,883	\$2,906,746	\$3,925,882
3150	Insurance - Miscellaneous	\$36,314	\$26,000	\$26,080	\$32,000
3170	Reimb to State-Unemploymt Ins	\$0	\$2,500	\$0	\$6,000
3613	Work Experience	\$138,596	\$274,000	\$149,244	\$185,000
4001	Contractual Services	\$1,419,727	\$1,981,190	\$1,219,581	\$1,578,760
4002	Temporary Services	\$6,722	\$4,916	\$0	\$4,866
4003	Traffic Signl & Hwy Light Maint	\$331,488	\$500,000	\$201,037	\$350,000
4004	EDC Contractual Agreement	\$166,000	\$166,000	\$166,000	\$166,000
4005	Association Dues/Memberships	\$198,145	\$210,469	\$167,572	\$239,158
4006	Training	\$174,219	\$394,687	\$180,677	\$457,800
4007	Education	\$44,140	\$76,150	\$20,761	\$89,650
4008	Subscriptions	\$19,422	\$29,621	\$18,002	\$64,196
4009	Electoral Board Expenses	\$420	\$0	\$260	\$260
4010	Audit & Management Services	\$145,394	\$169,550	\$130,811	\$196,200
4014	Death Benefits Paid	\$40,000	\$30,000	\$10,000	\$30,000
4015	Jurors Expenses	\$249,236	\$296,930	\$274,571	\$254,930
4016	Liability Insurance Premium	\$137,629	\$123,210	\$500	\$171,272
4017	Trsfr Gen Fd/Prop Casualty Ins	\$82,080	\$137,775	\$0	\$111,375
4018	Premium on Excess Ins. Benefit	\$69,948	\$98,390	\$0	\$82,500
4020	Erecting Booths	\$5,225	\$10,600	\$5,225	\$10,600
4021	Physician Services	\$30,000	\$32,000	\$29,155	\$36,000
4022	Nursing Services	\$0	\$0	\$13,609	\$100,000
4023	Professional Services	\$392,039	\$400,470	\$356,496	\$392,464
4025	Janitorial Services	\$47,327	\$54,890	\$37,200	\$56,672
4026	HCP Transfer to ISF	\$11,508,035	\$12,319,809	\$6,578,291	\$12,259,454
4027	Property Claims Paid	\$93,792	\$200,000	\$99,604	\$180,000
4029	Reimb to State-Unemp Ins	\$195,563	\$165,150	\$83,517	\$133,000
4030	Prem on Excess Ins for Risk	\$183,778	\$264,022	\$259,738	\$289,473
4031	Loss Fund & Reserve	\$1,477,427	\$1,200,000	\$268,608	\$1,200,000



**County of McHenry  
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***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
4032	Interpreters	\$21,609	\$18,400	\$27,580	\$26,400
4033	In-House Non W/C Claims Paid	\$0	\$2,500	\$0	\$2,500
4034	Premiums for Specific Ins	\$688,887	\$673,852	\$612,020	\$656,208
4035	Insurance - Miscellaneous	\$145	\$200	\$335	\$335
4036	Election Judge Expenses	\$6,610	\$30,000	\$9,710	\$15,000
4040	Transporting Prisoners	\$15,553	\$25,000	\$17,495	\$25,000
4041	Horizons Jail Program	\$324	\$0	\$0	\$0
4044	In House Workers Compensation	\$14,329	\$60,000	\$16,535	\$60,000
4045	Insurance Liability Directors	\$26,954	\$28,900	\$30,466	\$27,000
4047	Health Insurance Expenses	\$19,512,800	\$19,197,780	\$15,859,085	\$20,136,265
4050	Investigations	\$17,852	\$24,620	\$18,506	\$24,030
4055	Contractual Printing	\$140,279	\$193,694	\$90,920	\$186,544
4056	Auction-related Expenditures	\$498	\$500	\$0	\$500
4060	Legal Notices & Advertisements	\$228,153	\$163,380	\$80,878	\$144,715
4070	Child Care	\$2,000	\$1,250	\$2,189	\$1,600
4071	Non ITA Vocational Training	\$0	\$100	\$0	\$100
4072	Non ITA Academic Training	\$0	\$100	\$0	\$100
4073	WN Utilization Expense	\$13,332	\$15,000	\$15,022	\$15,192
4080	Special Studies	\$12,990	\$10,000	\$7,990	\$5,000
4094	Employee Incentive - Wellness Program	\$543	\$1,000	\$65	\$90,200
4095	Cellular Phone Charges	\$27,595	\$32,600	\$18,201	\$30,100
4096	Telecommunications	\$498,056	\$603,527	\$421,923	\$624,409
4097	Property Appraisal Reports	\$1,100	\$3,500	\$1,300	\$2,700
4098	Safety Compliance	\$157,875	\$193,317	\$94,365	\$191,175
4099	Employee Assistance Programs	\$5,525	\$5,000	\$4,475	\$5,000
4101	Rent	\$79,572	\$119,875	\$69,959	\$104,125
4105	Light & Power	\$858,328	\$970,175	\$585,943	\$936,414
4110	Heat/Gas	\$219,929	\$337,559	\$124,686	\$263,648
4115	Water & Sewer	\$58,038	\$93,685	\$66,733	\$93,435
4120	Contractual Photocopying	\$83,362	\$114,400	\$59,191	\$92,500
4127	Leasing	\$27,437	\$34,488	\$20,653	\$31,018
4128	E-911 Line Costs	\$600,684	\$575,000	\$274,741	\$386,100
4130	Maintenance Agreements	\$1,046,140	\$1,222,417	\$707,595	\$1,379,421
4131	Maintenance Office Equipment	\$10,592	\$14,000	\$8,032	\$13,140
4132	Computer Maintenance	\$7,054	\$20,800	\$9,019	\$9,950
4133	Uniform Expense	\$53,778	\$66,200	\$41,448	\$56,367
4135	Psychological/Psychiatric Serv	\$77,245	\$88,450	\$68,500	\$93,450
4136	Juvenile Offender Services	\$53,688	\$94,000	\$49,553	\$84,000
4137	Bed Registration Fee	\$311,156	\$310,000	\$209,706	\$315,000
4142	Health Care of Prisoners	\$1,889,816	\$1,477,000	\$1,264,057	\$1,522,044
4160	Autopsies	\$114,850	\$100,000	\$42,117	\$111,100
4161	Autopsy Transportation	\$19,910	\$18,000	\$14,180	\$21,000
4181	Miscellaneous Care of Prisoner	\$50,426	\$55,000	\$36,561	\$59,564
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$108,000	\$102,000	\$102,000	\$102,000
4190	Juvenile Placement	\$377,490	\$420,000	\$240,647	\$375,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000

**County of McHenry  
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***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
4196	Wetland Restoration Expenses	\$0	\$0	\$0	\$128,250
4197	McHenry County Fiber Consortium	\$686,442	\$0	\$0	\$42,512
4200	Veterans Assistance	\$64,253	\$235,000	\$35,448	\$219,500
4210	NSP Expenditures	\$97,893	\$0	\$87,446	\$0
4231	Drug & Alcohol Prevention	\$0	\$571	\$0	\$0
4240	Transit Services	\$994,269	\$2,188,320	\$590,579	\$1,300,000
4245	Therapist Services	\$634,359	\$700,500	\$479,632	\$663,600
4246	Medical Services	\$260,962	\$183,299	\$107,133	\$231,575
4251	Pre-Employment Physical/Evaluation	\$13,096	\$20,750	\$31,195	\$33,220
4270	Veterinarian Service	\$4,777	\$29,000	\$20,625	\$39,000
4275	Court Reporters Transcriptions	\$58,271	\$72,500	\$51,316	\$73,500
4285	Expert Witness Fee	\$19,023	\$11,000	\$19,271	\$15,000
4288	Case Related Service Fees	\$882	\$1,500	\$2,392	\$5,000
4290	Miscellaneous Trial Expenses	\$7,307	\$5,000	\$5,325	\$7,500
4303	Repair & Maint Mach & Equip	\$23,367	\$48,065	\$16,187	\$42,315
4304	Building Additions & Buildouts	\$4,627	\$0	\$0	\$0
4305	Repair & Maint Bldg & Grounds	\$403,200	\$311,182	\$366,480	\$377,812
4306	Repair & Maint - Vehicles	\$270,193	\$296,120	\$230,913	\$319,180
4307	Radar Repairs	\$1,044	\$3,000	\$1,448	\$3,000
4308	Marine Unit - Contractual Services	\$40,090	\$45,750	\$19,702	\$51,750
4309	Repair & Maint Furn & Fixtures	\$1,147	\$3,000	\$129	\$3,000
4310	Juvenile Detention	\$272,280	\$200,000	\$196,280	\$250,000
4312	Radio Repairs	\$9,923	\$17,900	\$9,734	\$26,500
4313	Physical Plant Maintenance	\$16,959	\$17,000	\$15,591	\$7,000
4315	Election Judge Training	\$13,300	\$45,000	\$27,525	\$40,000
4316	New Recruits Testing	\$23,796	\$35,000	\$40,542	\$35,000
4317	Dispatcher Training	-\$2,500	\$15,000	\$1,460	\$10,000
4320	Repair & Maint Heavy Machinery	\$39,326	\$78,955	\$24,543	\$72,113
4321	Computer Program Maint	\$2,293,465	\$2,323,622	\$1,932,182	\$2,346,952
4322	Internet Service Providers	\$70,379	\$71,400	\$47,847	\$76,400
4330	X-Ray and Lab	\$16,268	\$22,000	\$12,374	\$19,000
4340	Medical Equipment Rental	\$21,192	\$17,000	\$19,123	\$25,000
4345	Towing & Storage	\$9,932	\$8,000	\$9,545	\$13,250
4350	Outside Court Reporter Service	\$3,469	\$2,000	\$462	\$2,000
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$304,972	\$388,500	\$209,482	\$390,000
4371	Special Public Defenders	\$185,000	\$185,000	\$154,166	\$185,000
4372	Appellate Prosecutor	\$36,000	\$36,000	\$36,000	\$36,000
4374	Computer Services	\$14,481	\$55,600	\$3,142	\$9,100
4390	Adult Probation Programs	\$260	\$30,000	\$4,626	\$30,000
4392	Electronic Monitoring	\$37,829	\$35,500	\$32,400	\$35,500
4395	Food Service	\$564,061	\$717,100	\$461,002	\$734,310
4397	Special Services	\$16,258	\$22,624	\$13,161	\$2,000
4400	Transporting Election Supplies	\$2,862	\$6,000	\$3,634	\$6,000
4405	Extra Help for Election	\$16,027	\$50,000	\$4,681	\$30,000
4423	Grants to Agencies	\$3,879,251	\$3,100,800	\$3,012,632	\$3,327,627
4426	PSAP Reimbursement Awards	\$150,000	\$150,000	\$0	\$150,000



**County of McHenry  
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***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
4427	Scholarships	\$4,199	\$10,000	\$2,295	\$6,000
4428	Employee Relations	\$7,865	\$8,900	\$5,794	\$450
4430	Applicant Background Checks	\$1,582	\$2,500	\$1,765	\$2,600
4435	Consultants	\$422,006	\$488,310	\$222,089	\$467,700
4441	Toxicology Laboratory	\$26,180	\$20,500	\$13,282	\$25,000
4442	Private Lab Services	\$11,439	\$24,327	\$7,405	\$25,327
4449	Garbage Disposal	\$48,367	\$66,832	\$39,547	\$58,361
4450	Snow Removal	\$106,953	\$109,860	\$100,829	\$116,213
4452	Lawn Maintenance	\$127,404	\$113,429	\$81,158	\$124,540
4455	Highway Engineering & Consult	\$5,813,674	\$3,750,000	\$2,652,382	\$5,610,000
4490	Bonds Premiums	\$3,896	\$1,000	\$0	\$1,500
4498	Hwy Lighting System-Power	\$85,421	\$100,000	\$57,517	\$100,000
4565	Highway Maintenance/Contract	\$4,185,846	\$6,588,139	\$2,887,519	\$6,397,620
4570	Contingent	\$162,172	\$1,383,315	\$524,280	\$1,208,660
4571	Elections Contingency	\$0	\$15,000	\$0	\$15,000
4590	Exhumation & Burial Expense	\$0	\$6,000	\$3,773	\$6,000
4591	License Charges	\$3,448	\$7,600	\$6,387	\$4,150
4610	Academic Education	\$41,520	\$1,000	\$424	\$40,500
4611	Vocational Training	\$433,477	\$469,539	\$362,349	\$425,000
4612	Employer OJT Reimbursement	\$41,176	\$90,000	\$18,378	\$50,000
4614	Incumbent Worker	\$11,022	\$60,000	\$76,038	\$60,000
4620	Inmate Services	\$111,022	\$111,000	\$85,382	\$115,000
4809	Client Services	\$8,279,168	\$11,461,853	\$6,992,370	\$10,835,050
4999	Bond Issuance Costs	\$148,095	\$0	\$0	\$0
5006	Training Equipment < \$5,000 and Supplies	\$14,530	\$23,300	\$8,591	\$27,000
5010	Office Supplies	\$272,965	\$330,526	\$198,434	\$317,964
5015	Paper & Forms	\$54,692	\$58,300	\$40,137	\$59,900
5020	Office Equipment Less Than \$5,000	\$72,756	\$110,729	\$41,537	\$98,849
5030	Postage	\$471,761	\$441,360	\$403,410	\$440,185
5040	Mileage	\$95,459	\$139,495	\$55,708	\$130,255
5046	Engineering Surveying Supplies	\$3,493	\$9,000	\$4,600	\$24,000
5050	Meeting Expenses	\$177,874	\$318,744	\$114,717	\$290,760
5051	Training Expenses - Sheriff	\$38,277	\$47,500	\$44,464	\$52,725
5052	Travel - Out of County	\$7,195	\$8,000	\$7,034	\$0
5055	Transportation	\$20,595	\$30,000	\$10,095	\$20,000
5060	Photography	\$2,710	\$7,063	\$4,665	\$7,460
5070	Miscellaneous Supplies	\$291,133	\$389,776	\$204,678	\$363,334
5071	Promotional Items	\$1,348	\$3,000	\$283	\$3,000
5075	Graphic Supplies	\$6,106	\$5,500	\$3,188	\$6,500
5080	Medical Supplies	\$171,344	\$183,900	\$135,037	\$178,500
5085	Medication	\$185,923	\$238,200	\$88,990	\$210,425
5090	Tools	\$504	\$1,200	\$0	\$500
5091	Clothing/Uniforms	\$4,237	\$2,600	\$5,852	\$3,500
5092	Incentive Gift Cards	\$1,700	\$2,000	\$3,000	\$2,500
5093	Incentive Gas Cards	\$1,500	\$2,500	\$2,500	\$2,500
5094	Non ITA Tools	\$0	\$50	\$0	\$50
5095	Non ITA Clothing/Uniforms	\$0	\$50	\$0	\$50

**County of McHenry  
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***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
5096	Non ITA Incentive Gift Cards	\$0	\$50	\$0	\$50
5097	Non ITA Incentive Gas Cards	\$0	\$50	\$0	\$50
5099	Miscellaneous Commodities	\$74,047	\$108,297	\$73,930	\$104,800
5110	Election Supplies	\$154,323	\$375,000	\$214,267	\$276,000
5115	Computer Components Under \$5,000	\$131,255	\$137,272	\$93,930	\$148,584
5120	Security Equipment Under \$5,000	\$24,532	\$116,500	\$17,336	\$135,000
5125	Computer Software Under \$5,000	\$66,949	\$104,045	\$94,442	\$72,499
5127	Furniture and Fixtures Under \$5,000	\$1,176	\$0	\$0	\$0
5135	Automotive Equipment Under \$5,000	\$4,216	\$5,500	\$2,574	\$2,000
5136	Equipment Parts	\$289,459	\$235,900	\$238,628	\$308,041
5137	Machinery & Equipment Under \$5,000	\$9,279	\$5,000	\$5,596	\$5,000
5150	Cleaning Materials	\$234,921	\$279,583	\$200,471	\$260,294
5160	Fuel, Oil, and Grease	\$592,579	\$971,191	\$392,068	\$916,856
5170	Food	\$418,741	\$440,700	\$371,664	\$469,000
5171	Food - Animal	\$4,939	\$8,000	\$2,915	\$7,000
5175	K-9 Expenses	\$21,386	\$18,700	\$6,804	\$18,700
5177	Livestock Claims	\$0	\$350	\$0	\$350
5190	Highway Materials	\$1,187,382	\$1,770,000	\$905,621	\$1,120,000
5210	Publications	\$191,499	\$199,230	\$148,699	\$147,325
5220	Tax Transfer Stamps	\$1,420,986	\$1,100,000	\$1,400,000	\$1,300,000
5251	Promotional Events	\$16,273	\$31,356	\$11,680	\$28,500
5280	Range Supplies	\$70,131	\$77,000	\$73,150	\$80,000
5308	Marine Unit - Commodities	\$11,668	\$15,500	\$40,005	\$15,500
5310	Inmate Supplies	\$74,074	\$260,000	\$85,072	\$200,000
6000	Capital Projects	\$94,430	\$1,009,000	\$866,382	\$3,192,026
6001	Groundwater Resource Project	\$0	\$0	\$0	\$0
6010	Office Equipment Over \$5,000	\$0	\$1,000	\$0	\$0
6020	Vehicles Over \$5,000	\$719,473	\$421,000	\$404,287	\$681,298
6025	Election Equipment Over \$5,000	\$0	\$20,000	\$0	\$20,000
6030	Furniture and Fixtures Over \$5,000	\$125,108	\$25,000	\$366,891	\$5,000
6040	Machinery and Equipment Over \$5,000	\$1,072,083	\$661,810	\$1,473,601	\$992,500
6050	Computer Technology/Equipment Over \$500	\$3,398,443	\$944,794	\$2,947,371	\$411,000
6070	Building Improvements Over \$50,000	\$116,697	\$75,000	\$650,298	\$65,000
6075	Capital Construction	\$1,908,375	\$0	\$436,602	\$0
6077	Land Improvements	\$28,363	\$30,000	\$0	\$30,000
6090	Highway Right of Way	\$1,336,298	\$5,080,000	\$2,410,879	\$11,713,000
6095	Highway Construction	\$12,908,810	\$13,585,000	\$2,090,462	\$16,080,000
6171	Telephone Hardware Over \$5,000	\$0	\$5,000	\$0	\$2,500
6200	Depreciation expense	\$11,385,800	\$0	\$320,000	\$0
6310	Vaccine Used	\$265,043	\$300,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$167,394	\$190,805	\$162,395	\$241,320
6506	Dbt Svc Server Lease	\$399,568	\$398,324	\$0	\$404,325
6507	Dbt Svc Workstations	\$421,013	\$385,532	\$812,590	\$817,471
6510	Debt Service Payments	\$25,425,000	\$8,960,000	\$8,960,000	\$8,760,000
6550	Bad Debt Expense	\$50,000	\$100,000	\$0	\$150,000
6585	Interest	\$1,261,106	\$868,847	\$847,287	\$567,448
6700	Operating Transfer Out	\$21,194,243	\$20,120,392	\$16,427,257	\$32,330,683

**County of McHenry  
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***Expenditures by Budget Line Item - All Funds***

Budget Line Item	Budget Line Item Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
6701	Op Tran Out To General Fund	\$450	\$400	\$0	\$1,200
	<b>TOTAL</b>	<b>\$248,205,003</b>	<b>\$231,586,316</b>	<b>\$168,394,759</b>	<b>\$255,252,395</b>
6810	(1) FUND BALANCE ENHANCEMENT	\$0	\$966,139	\$0	\$4,192,423
		<b>\$248,205,003</b>	<b>\$232,552,455</b>	<b>\$168,394,759</b>	<b>\$259,444,818</b>

*(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  
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**Revenues by Department - All Funds**

Dept	Department Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
05	Supervisor of Assessments	\$54,360	\$58,809	\$64,785	\$59,977
06	Purchasing	\$884	\$0	\$0	\$0
08	Insurance	\$19,061,223	\$19,126,582	\$12,720,317	\$20,152,265
09	Human Resources	\$0	\$0	\$25	\$0
10	Planning and Development	\$2,640,078	\$2,326,250	\$2,366,651	\$2,098,363
12	County Board & Liquor Comm	\$747,389	\$721,100	\$601,455	\$720,400
13	County Clerk - Elections	\$238,988	\$55,000	\$60,550	\$45,000
14	County Clerk	\$239,785	\$339,100	\$248,805	\$296,225
15	County Recorder	\$3,848,290	\$3,388,100	\$3,660,444	\$3,600,500
16	Facility Management	\$10,799	\$3,000	\$2,112	\$11,785
17	County Treasurer	\$1,697,100	\$1,918,000	\$337,037	\$1,965,500
18	Administrator	\$2,628,185	\$1,667,325	\$1,248,999	\$1,674,371
20	Information Technology	\$4,770	\$5,200	\$3,116	\$5,200
21	Educational Service Region	\$144,294	\$126,000	\$56,462	\$166,250
22	Veterans Assistance	\$399,775	\$401,112	\$387,422	\$400,520
23	Senior Services	\$1,739,634	\$1,660,458	\$1,604,968	\$1,662,244
24	Tuberculosis Department	\$257,418	\$261,100	\$247,009	\$269,625
25	Mental Health	\$10,620,056	\$11,008,641	\$10,393,508	\$11,032,799
26	McHenry Co Workforce Network	\$2,006,319	\$2,314,089	\$1,786,110	\$2,084,537
27	Workforce Investment Board	\$0	\$163,309	\$0	\$163,666
29	ETS Board (911)	\$2,647,953	\$2,389,271	\$2,734,302	\$2,380,125
31	County Coroner	\$68,425	\$68,999	\$49,066	\$68,684
32	County Sheriff	\$8,444,979	\$7,727,723	\$6,686,650	\$9,602,614
34	Emergency Management Agency	\$80,106	\$93,238	\$81,894	\$76,003
41	Clerk of the Circuit Court	\$5,265,671	\$5,634,100	\$4,377,820	\$5,629,250
42	Circuit Court	\$730,472	\$726,030	\$589,221	\$691,030
43	Court Services	\$2,108,078	\$1,689,043	\$1,350,178	\$1,740,802
44	Public Defender	\$140,920	\$147,955	\$149,193	\$146,455
45	States Attorney	\$353,241	\$383,573	\$324,877	\$374,493
51	Health Department	\$4,837,447	\$5,215,773	\$3,558,471	\$4,581,358
61	Valley Hi Nursing Home	\$13,368,892	\$10,463,000	\$7,137,856	\$10,402,000
65	Geographic Information System	\$706,284	\$701,405	\$608,270	\$707,000
82	Division of Transportation	\$29,760,023	\$29,684,018	\$26,246,159	\$41,845,652
90/99	Non-Departmental	\$112,227,017	\$93,202,245	\$87,165,220	\$95,200,581
	<b>Total</b>	<b>\$227,078,855</b>	<b>\$203,669,548</b>	<b>\$176,848,952</b>	<b>\$219,855,274</b>

**Utilization of Fund Balance <sup>(1)</sup>**

08	Insurance	\$0	\$319,960	\$0	\$307,643
10	Planning and Development	\$0	\$0	\$0	\$130,576
14	County Clerk	\$0	\$24,400	\$0	\$23,275
15	County Recorder	\$0	\$54,721	\$0	\$0
16	Facility Management	\$0	\$2,000	\$0	\$2,000
17	County Treasurer	\$0	\$2,056	\$0	\$0
18	Administrator	\$0	\$2,506,302	\$0	\$2,561,780
22	Veterans Assistance	\$0	\$247,176	\$0	\$280,601
23	Senior Services	\$0	\$0	\$0	\$123,000

**County of McHenry  
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**Revenues by Department - All Funds**

Dept	Department Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
<i>Utilization of Fund Balance Continued</i>					
24	Tuberculosis Department	\$0	\$98,998	\$0	\$106,451
25	Mental Health	\$0	\$2,500,000	\$0	\$1,800,000
26	McHenry Co Workforce Network	\$0	\$15,445	\$0	\$58,852
29	ETS Board (911)	\$0	\$506,833	\$0	\$0
41	Clerk of the Circuit Court	\$0	\$25,585	\$0	\$0
42	Circuit Court	\$0	\$176,443	\$0	\$111,042
43	Court Services	\$0	\$170,748	\$0	\$193,108
45	States Attorney	\$0	\$19,950	\$0	\$24,830
51	Health Department	\$0	\$90,047	\$0	\$12,400
61	Valley Hi Nursing Home	\$0	\$708,880	\$0	\$1,110,763
65	Geographic Information System	\$0	\$223,875	\$0	\$267,073
82	Division of Transportation	\$0	\$18,373,085	\$0	\$15,913,593
90	Non-Departmental	\$0	\$2,816,403	\$0	\$16,562,557
	Total Utilization of Fund Balance	\$0	\$28,882,907	\$0	\$39,589,544
		<b>\$227,078,855</b>	<b>\$232,552,455</b>	<b>\$176,848,952</b>	<b>\$259,444,818</b>

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

**County of McHenry  
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***Expenditures by Department - All Funds***

Dept	Department Description	FY 2015	FY 2016	FY 2016	FY 2017
		Expenditures Actual	Expenditures Appropriated	Ten Month Actual	Expenditures Appropriated
05	Supervisor of Assessments	\$1,041,548	\$952,053	\$796,536	\$961,364
06	Purchasing	\$716,564	\$693,295	\$622,783	\$730,536
08	Insurance	\$19,728,074	\$19,446,542	\$15,962,620	\$20,459,908
09	Human Resources	\$503,589	\$469,791	\$407,262	\$489,746
10	Planning and Development	\$3,480,517	\$3,214,395	\$2,957,072	\$3,299,114
11	County Auditor	\$406,764	\$404,759	\$331,415	\$394,616
12	County Board & Liquor Comm	\$701,458	\$716,364	\$584,684	\$733,276
13	County Clerk - Elections	\$1,850,525	\$1,471,613	\$1,167,445	\$1,369,779
14	County Clerk	\$480,444	\$475,160	\$371,830	\$486,437
15	County Recorder	\$2,865,283	\$2,710,198	\$2,475,947	\$2,540,638
16	Facility Management	\$3,283,352	\$3,350,470	\$2,488,588	\$3,353,041
17	County Treasurer	\$748,453	\$833,942	\$613,636	\$799,783
18	Administrator	\$4,744,781	\$5,102,457	\$2,991,772	\$5,171,145
20	Information Technology	\$3,131,864	\$3,143,530	\$2,669,345	\$3,175,835
21	Educational Service Region	\$296,199	\$286,291	\$216,830	\$306,182
22	Veterans Assistance	\$435,935	\$648,288	\$373,246	\$681,121
23	Senior Services	\$2,293,613	\$1,656,458	\$1,501,284	\$1,785,244
24	Tuberculosis Department	\$302,959	\$360,098	\$251,777	\$376,076
25	Mental Health	\$10,042,410	\$13,508,641	\$8,480,550	\$12,832,799
26	McHenry Co Workforce Network	\$1,894,078	\$2,329,534	\$1,579,298	\$2,143,389
27	Workforce Investment Board	\$140,052	\$163,309	\$115,706	\$163,666
28	Merit Commission	\$28,448	\$59,996	\$52,893	\$51,450
29	ETS Board (911)	\$2,692,591	\$2,896,104	\$1,608,970	\$2,333,625
31	County Coroner	\$633,494	\$578,028	\$406,055	\$550,950
32	County Sheriff	\$32,623,057	\$34,181,810	\$27,519,024	\$33,841,163
34	Emergency Management Agency	\$280,373	\$271,717	\$294,070	\$285,047
41	Clerk of the Circuit Court	\$3,281,379	\$3,333,602	\$2,761,149	\$3,310,593
42	Circuit Court	\$1,945,321	\$1,988,900	\$1,694,712	\$1,914,605
43	Court Services	\$3,537,547	\$3,495,368	\$2,831,221	\$3,583,407
44	Public Defender	\$999,805	\$989,521	\$854,903	\$1,003,203
45	States Attorney	\$3,133,840	\$3,115,078	\$2,622,676	\$3,225,079
51	Health Department	\$6,614,512	\$6,709,014	\$4,778,259	\$6,364,494
61	Valley Hi Nursing Home	\$10,807,878	\$10,935,278	\$8,961,311	\$11,269,161
65	Geographic Information System	\$862,236	\$925,280	\$604,133	\$974,073
82	Division of Transportation	\$39,773,542	\$47,905,616	\$24,025,295	\$57,551,618
90/99	Non-Departmental	\$81,902,518	\$52,263,816	\$42,421,192	\$66,740,232
	<b>TOTAL</b>	<b>\$248,205,003</b>	<b>\$231,586,316</b>	<b>\$168,395,489</b>	<b>\$255,252,395</b>
<b>Fund Balance Enhancements (1)</b>					
15	County Recorder	\$0	\$0	\$0	\$231,469
17	County Treasurer	\$0	\$77,700	\$0	\$170,761
21	Educational Service Region	\$0	\$4,000	\$0	\$26,832
29	ETS Board (911)	\$0	\$0	\$0	\$46,500
31	County Coroner	\$0	\$16,524	\$0	\$3,184
32	County Sheriff	\$0	\$0	\$0	\$5,859
41	Clerk of the Circuit Court	\$0	\$13,768	\$0	\$48,645
90/99	Non-Departmental	\$0	\$854,147	\$0	\$3,659,173
	Total Fund Balance Enhancements	\$0	\$966,139	\$0	\$4,192,423
		<b>\$248,205,003</b>	<b>\$232,552,455</b>	<b>\$168,395,489</b>	<b>\$259,444,818</b>

(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  
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**Revenue Budget by Fund**

Fund	Fund Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
001	General Fund	\$87,171,536	\$86,025,392	\$76,581,387	\$90,098,686
006	RTA Sales Tax - County Portion	\$9,965,480	\$10,011,000	\$8,364,684	\$10,174,478
010	Veterans Asst Commission Fund	\$399,163	\$400,600	\$386,795	\$400,000
011	Veterans Asst Comm Bus Fund	\$612	\$512	\$627	\$520
015	Ill Municipal Retirement Fund	\$7,925,560	\$7,919,000	\$7,654,410	\$7,929,730
016	Social Security Fund	\$4,000,635	\$3,969,697	\$3,843,232	\$3,983,000
021	Highway Fund	\$18,081,054	\$18,048,289	\$14,149,074	\$29,403,853
022	Motor Fuel Tax Fund	\$4,779,298	\$4,099,222	\$5,857,979	\$4,701,292
023	Matching Fund	\$1,845,501	\$1,846,878	\$1,805,693	\$2,087,507
024	County Bridge Fund	\$939,414	\$1,169,629	\$623,680	\$970,000
025	Co Option Motor Fuel Tax Fund	\$4,114,756	\$4,520,000	\$3,809,733	\$4,683,000
030	Mental Health (708) Board	\$10,620,056	\$11,008,641	\$10,393,508	\$11,032,799
042	Dental Care Clinic Fund	\$330,241	\$495,700	\$204,774	\$0
045	TB Care & Treatment Fund	\$257,418	\$261,100	\$247,009	\$269,625
052	Ill Criminal Justice Auth Fund	\$66,752	\$66,715	\$46,206	\$66,715
053	Probation Service Fee Fund	\$353,292	\$339,000	\$290,102	\$373,000
054	Special Courts Fund	\$372,542	\$366,730	\$305,440	\$355,730
055	EMDT Fund	\$40,493	\$30,241	\$36,379	\$39,500
056	Coroner's Fund	\$59,425	\$59,424	\$40,066	\$59,684
058	DUI Conviction Fund	\$20,248	\$25,000	\$30,588	\$30,859
060	Maint/Child Support Collection	\$119,327	\$145,100	\$79,171	\$115,100
061	Law Library Fund	\$185,825	\$185,300	\$145,012	\$175,300
062	Circuit Court Doc Storage Fund	\$534,450	\$550,200	\$429,390	\$530,350
063	Circuit Court Automation Fund	\$556,948	\$580,400	\$453,162	\$576,200
064	Circuit Court Clerk Oper & Admin Fund	\$94,361	\$96,200	\$85,810	\$105,600
065	Geographic Info Systems	\$706,284	\$701,405	\$608,270	\$707,000
066	Circuit Clerk Electronic Citation Fund	\$36,088	\$38,100	\$29,525	\$38,100
067	State's Attorney Records Automation Fund	\$24,586	\$30,050	\$20,615	\$25,170
068	Inmate Welfare Fund	\$321,713	\$371,000	\$270,945	\$345,000
070	County Clerk Automation Fund	\$13,242	\$13,100	\$11,473	\$14,225
071	County Clerk Registry Automation Fund	\$220	\$0	\$1	\$0
075	Co Recorder Automation Fund	\$710,008	\$742,600	\$621,923	\$755,000
080	Co Treasurers Automation Fund	\$124,634	\$130,700	\$47,082	\$131,800
081	Treas Passport Services Fund	\$134,638	\$100,300	\$133,493	\$181,000
082	Regional Office Education Fund	\$0	\$0	\$0	\$40,250
085	Animal Shelter Fund	\$2,633	\$2,600	\$2,142	\$2,600
087	Senior Services	\$1,739,634	\$1,660,458	\$1,604,968	\$1,662,244
090	McHenry Co Workforce Network	\$2,006,319	\$2,477,398	\$1,786,110	\$2,248,203
095	Emerg Telephone Systems Board	\$2,647,953	\$2,389,271	\$2,734,302	\$2,380,125
100	Comm Develop Block Grant Fund	\$2,026,596	\$1,777,500	\$1,765,054	\$1,653,863
105	Expedited Permit Fund	\$4,290	\$20,000	\$4,594	\$20,000
233	Series 2006A Debt Certificates	\$649,731	\$0	\$0	\$0
234	Series 2007A Debt Certificates	\$591,519	\$589,181	\$578,110	\$586,872
236	Series 2007B Debt Certificates	\$5,926,163	\$0	\$0	\$0
240	Series 2008 Debt Certificates	\$544,703	\$546,105	\$515,703	\$541,803
242	Series 2010A Debt Certificates	\$1,216,753	\$1,215,718	\$1,215,715	\$758,778
243	Series 2010B Debt Certf(Recovery Zone)	\$409,420	\$411,060	\$411,058	\$405,972
244	Series 2012 B Debt Certificates	\$725,537	\$365,850	\$339,575	\$359,637
245	Series 2015 Debt Certificates	\$16,715,969	\$6,611,975	\$6,611,893	\$6,607,368
310	Employee Benefit Fund	\$19,061,223	\$19,126,582	\$12,720,317	\$20,152,265
320	Liability Insurance Fund	\$2,592,479	\$1,639,475	\$1,217,919	\$1,640,247
350	Valley Hi	\$13,368,892	\$10,463,000	\$7,137,856	\$10,402,000

**County of McHenry  
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**Revenue Budget by Fund**

Fund	Fund Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
410	Revolving Loan Fund	\$34,124	\$25,650	\$29,769	\$31,924
415	Health Scholarship Fund	\$10	\$100	\$8	\$100
430	Working Cash I Fund	\$301	\$100	\$416	\$500
440	Working Cash II Fund	\$431	\$300	\$589	\$700
744	Fiber Optic Conduit Project Fund	\$1,908,375	\$0	\$565,616	\$0
	<b>TOTAL</b>	<b>\$227,078,855</b>	<b>\$203,669,548</b>	<b>\$176,848,952</b>	<b>\$219,855,274</b>
Utilization of Fund Balance <sup>(1)</sup>					
001	General Fund	\$0	\$28,882,907	\$0	\$39,589,544
		<b>\$227,078,855</b>	<b>\$232,552,455</b>	<b>\$176,848,952</b>	<b>\$259,444,818</b>

*(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 2017**

**Expenditure Budget by Fund**

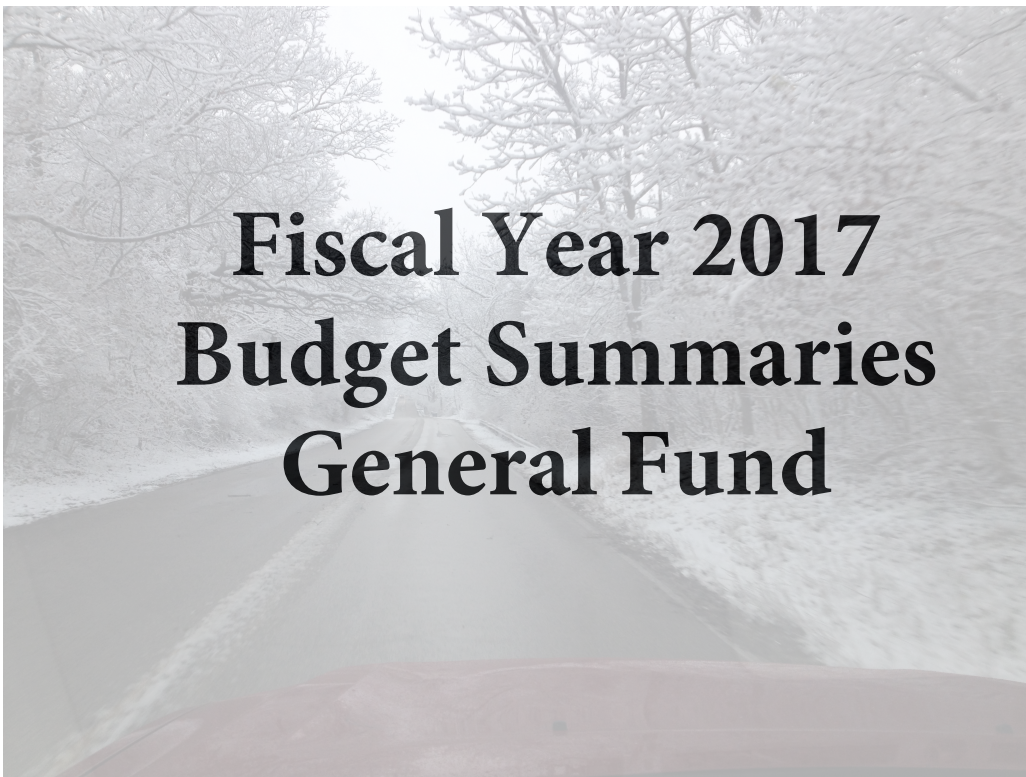
<b>Fund</b>	<b>Fund Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
001	General Fund	\$88,106,799	\$88,618,820	\$71,644,238	\$88,919,586
006	RTA Sales Tax - County Portion	\$10,813,969	\$10,134,295	\$6,658,805	\$25,137,659
010	Veterans Asst Commission Fund	\$435,935	\$646,738	\$373,246	\$679,571
011	Veterans Asst Comm Bus Fund	\$0	\$1,550	\$0	\$1,550
015	Ill Municipal Retirement Fund	\$6,832,760	\$7,064,853	\$5,728,771	\$7,090,557
016	Social Security Fund	\$3,715,988	\$4,071,377	\$3,073,319	\$4,071,726
021	Highway Fund	\$18,319,774	\$19,038,921	\$13,192,874	\$30,805,419
022	Motor Fuel Tax Fund	\$11,693,741	\$9,706,182	\$4,624,029	\$9,845,826
023	Matching Fund	\$2,703,547	\$9,780,000	\$800,099	\$9,850,000
024	County Bridge Fund	\$3,180,472	\$1,725,000	\$1,244,057	\$2,575,000
025	Co Option Motor Fuel Tax Fund	\$4,013,707	\$7,807,000	\$4,262,286	\$4,683,000
030	Mental Health (708) Board	\$10,042,410	\$13,508,641	\$8,480,550	\$12,832,799
042	Dental Care Clinic Fund	\$408,600	\$573,347	\$288,403	\$0
045	TB Care & Treatment Fund	\$302,959	\$360,098	\$251,777	\$376,076
052	Ill Criminal Justice Auth Fund	\$66,715	\$66,715	\$0	\$66,715
053	Probation Service Fee Fund	\$537,651	\$494,989	\$366,867	\$560,608
054	Special Courts Fund	\$450,132	\$470,439	\$381,467	\$436,875
055	EMDT Fund	\$52,272	\$45,000	\$51,420	\$45,000
056	Coroner's Fund	\$68,932	\$42,900	\$14,711	\$56,500
058	DUI Conviction Fund	\$0	\$25,000	\$13,209	\$25,000
060	Maint/Child Support Collection	\$146,885	\$165,678	\$112,425	\$112,471
061	Law Library Fund	\$326,588	\$258,034	\$208,876	\$205,197
062	Circuit Court Doc Storage Fund	\$492,498	\$551,656	\$365,127	\$510,350
063	Circuit Court Automation Fund	\$620,672	\$566,632	\$495,207	\$556,200
064	Circuit Court Clerk Oper & Admin Fund	\$82,717	\$99,751	\$163,420	\$99,584
065	Geographic Info Systems	\$862,236	\$925,280	\$604,133	\$974,073
066	Circuit Clerk Electronic Citation Fund	\$34,992	\$38,100	\$10,000	\$38,100
067	State's Attorney Records Automation Fund	\$50,000	\$50,000	\$0	\$50,000
068	Inmate Welfare Fund	\$209,385	\$371,000	\$170,454	\$345,000
070	County Clerk Automation Fund	\$25,146	\$37,500	\$7,858	\$37,500
075	Co Recorder Automation Fund	\$638,062	\$797,321	\$460,003	\$523,531
080	Co Treasurers Automation Fund	\$24,016	\$53,000	\$14,883	\$45,900
081	Treas Passport Services Fund	\$71,639	\$102,356	\$61,682	\$96,139
082	Regional Office Education Fund	\$0	\$0	\$0	\$13,418
085	Animal Shelter Fund	\$830	\$12,000	\$3,000	\$12,000
087	Senior Services	\$2,293,613	\$1,656,458	\$1,501,284	\$1,785,244
090	McHenry Co Workforce Network	\$2,034,130	\$2,492,843	\$1,695,004	\$2,307,055
095	Emerg Telephone Systems Board	\$2,692,591	\$2,896,104	\$1,608,970	\$2,333,625
100	Comm Develop Block Grant Fund	\$2,026,593	\$1,777,500	\$1,781,382	\$1,656,189
105	Expedited Permit Fund	\$4,290	\$20,000	\$1,688	\$20,000
233	Series 2006A Debt Certificates	\$649,731	\$0	\$0	\$0
234	Series 2007A Debt Certificates	\$591,519	\$589,181	\$589,179	\$586,872
236	Series 2007B Debt Certificates	\$5,926,163	\$0	\$0	\$0
240	Series 2008 Debt Certificates	\$544,703	\$546,105	\$546,103	\$541,803
242	Series 2010A Debt Certificates	\$1,216,753	\$1,215,718	\$1,215,715	\$758,778
243	Series 2010B Debt Certf(Recovery Zone)	\$409,420	\$411,060	\$411,058	\$405,972
244	Series 2012 B Debt Certificates	\$725,537	\$365,850	\$365,837	\$359,637
245	Series 2015 Debt Certificates	\$16,715,969	\$6,611,975	\$6,611,893	\$6,607,368
310	Employee Benefit Fund	\$19,728,074	\$19,446,542	\$15,962,620	\$20,459,908
320	Liability Insurance Fund	\$3,928,179	\$4,066,427	\$2,357,089	\$4,078,951
350	Valley Hi	\$11,029,055	\$11,171,880	\$9,149,084	\$11,512,763
410	Revolving Loan Fund	\$50,090	\$105,000	\$0	\$155,000
415	Health Scholarship Fund	\$0	\$3,100	\$700	\$3,100
430	Working Cash I Fund	\$100	\$100	\$0	\$500
440	Working Cash II Fund	\$350	\$300	\$0	\$700

**County of McHenry  
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**Expenditure Budget by Fund**

Fund	Fund Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
744	Fiber Optic Conduit Project Fund	\$1,908,375	\$0	\$436,602	\$0
745	Financial System ERP Project Fund	\$0	\$0	\$34,085	\$0
980	Gen Fixed Assets Acct Group	\$10,397,739	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$248,205,003</b>	<b>\$231,586,316</b>	<b>\$168,395,489</b>	<b>\$255,252,395</b>
<b>Fund Balance Enhancements (1)</b>					
001	General Fund	\$0	\$0	\$0	\$2,820,000
015	Ill Municipal Retirement Fund	\$0	\$854,147	\$0	\$839,173
056	Coroner's Fund	\$0	\$16,524	\$0	\$3,184
058	DUI Conviction Fund	\$0	\$0	\$0	\$5,859
060	Maint/Child Support Collection	\$0	\$0	\$0	\$2,629
062	Circuit Court Doc Storage Fund	\$0	\$0	\$0	\$20,000
063	Circuit Court Automation Fund	\$0	\$13,768	\$0	\$20,000
064	Circuit Court Clerk Oper & Admin Fund	\$0	\$0	\$0	\$6,016
075	Co Recorder Automation Fund	\$0	\$0	\$0	\$231,469
080	Co Treasurers Automation Fund	\$0	\$77,700	\$0	\$85,900
081	Treas Passport Services Fund	\$0	\$0	\$0	\$84,861
082	Regional Office Education Fund	\$0	\$4,000	\$0	\$26,832
095	Emerg Telephone Systems Board	\$0	\$0	\$0	\$46,500
	Total Fund Balance Enhancements	\$0	\$966,139	\$0	\$4,192,423
		<b>\$248,205,003</b>	<b>\$232,552,455</b>	<b>\$168,395,489</b>	<b>\$259,444,818</b>

(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.

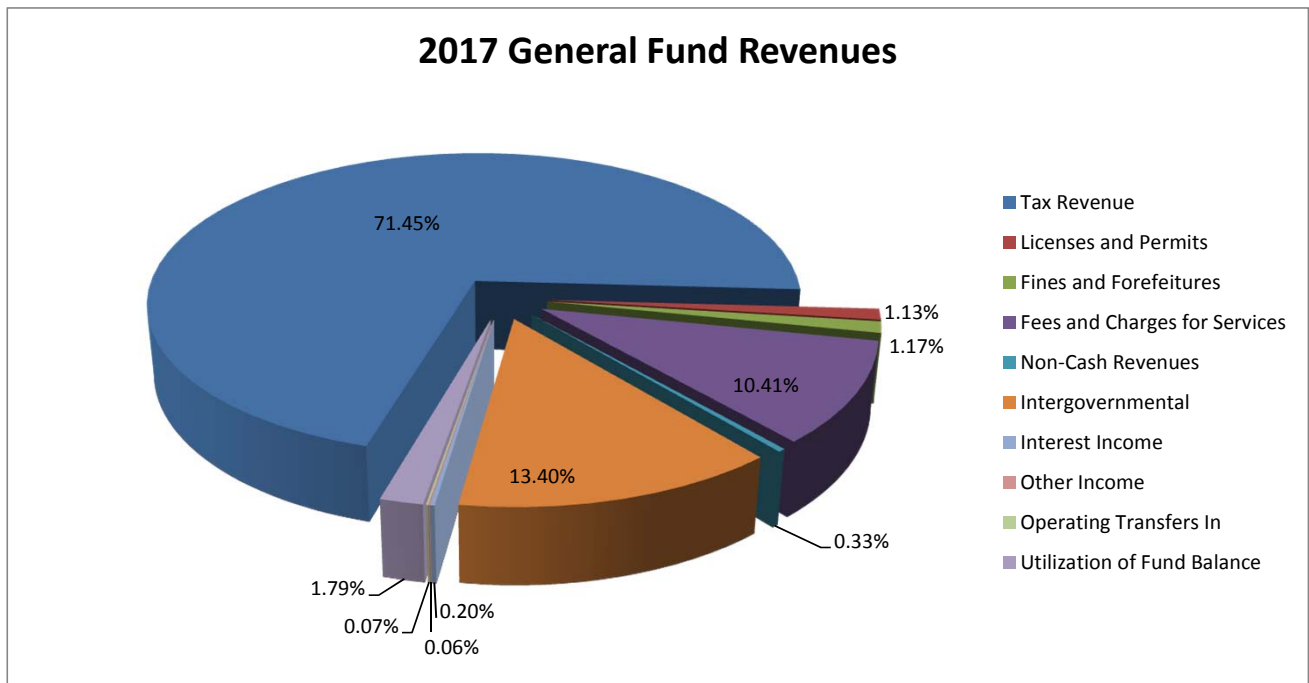


**Fiscal Year 2017  
Budget Summaries  
General Fund**

**County of McHenry  
Fiscal Year 2017 General Fund**

**Revenues by Budget Category - General Fund**

Category No.	Category Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
70	Tax Revenue	\$61,893,798	\$63,058,059	\$56,990,695	\$65,546,243
75	Licenses and Permits	\$1,158,547	\$1,086,750	\$1,017,492	\$1,037,000
76	Fines and Forfeitures	\$943,131	\$1,003,200	\$847,251	\$1,073,700
80	Fees and Charges for Services	\$9,135,586	\$9,768,064	\$6,516,340	\$9,553,200
93	Non-Cash Revenues	\$317,867	\$300,000	\$0	\$300,000
94	Intergovernmental	\$11,766,378	\$10,586,894	\$8,745,286	\$12,290,858
95	Interest Income	\$89,776	\$95,500	\$179,803	\$182,500
96	Other Income	\$1,802,233	\$62,325	\$2,222,404	\$51,000
98	Operating Transfers In	\$64,220	\$64,600	\$62,116	\$64,185
		<b>\$87,171,536</b>	<b>\$86,025,392</b>	<b>\$76,581,387</b>	<b>\$90,098,686</b>
91	<sup>(1)</sup> Utilization of Fund Balance	\$0	\$2,593,428	\$0	\$1,640,900
		<b>\$87,171,536</b>	<b>\$88,618,820</b>	<b>\$76,581,387</b>	<b>\$91,739,586</b>

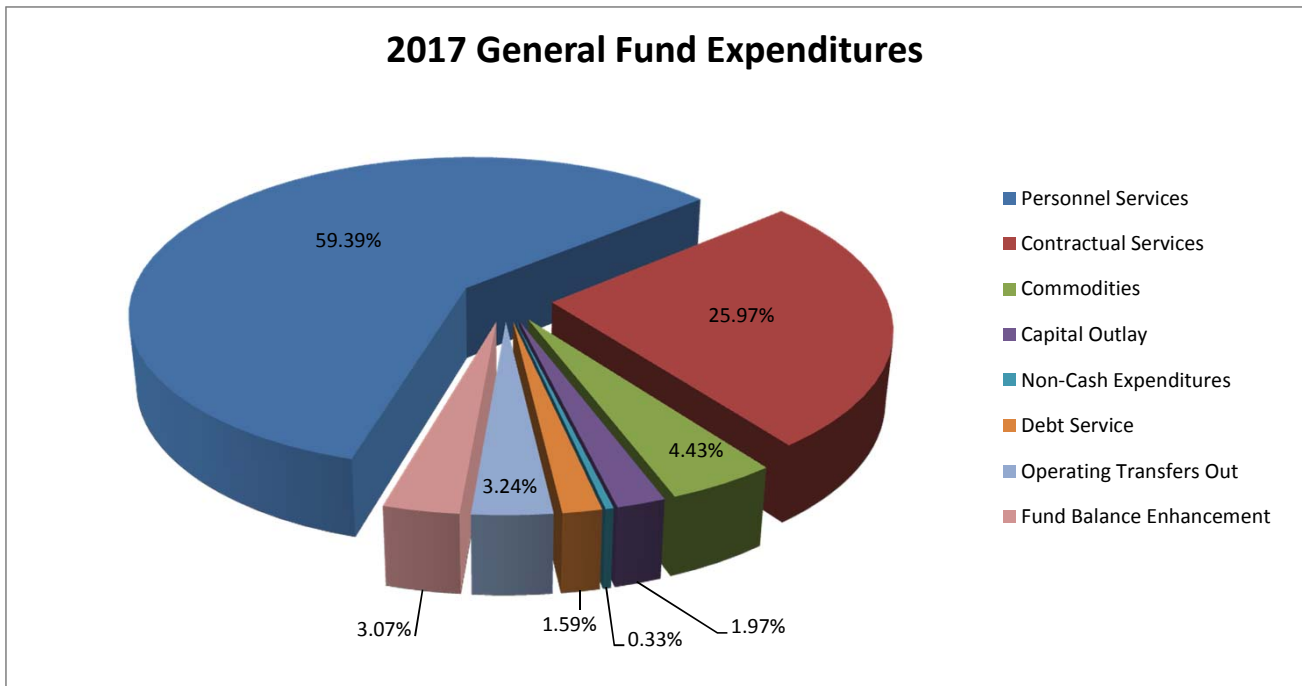


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2017 General Fund**

***Expenditures by Budget Category - General Fund***

Category No.	Category Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Appropriated	FY 2016 Ten Month Actual	FY 2017 Expenditures Appropriated
30	Personnel Services	\$52,431,948	\$54,140,085	\$44,240,674	\$54,487,535
40	Contractual Services	\$22,841,486	\$23,850,582	\$15,001,335	\$23,829,207
50	Commodities	\$3,506,944	\$4,066,553	\$3,127,022	\$4,066,991
60	Capital Outlay	\$4,204,765	\$1,807,604	\$4,908,395	\$1,809,524
63	Non-Cash Expenditures	\$265,043	\$300,000	\$0	\$300,000
65	Debt Service	\$1,003,113	\$1,009,684	\$990,293	\$1,456,537
67	Operating Transfers Out	\$3,853,500	\$3,444,312	\$3,376,519	\$2,969,792
<b>TOTAL</b>		<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$88,919,586</b>
68	(1) Fund Balance Enhancement	\$0	\$0	\$0	\$2,820,000
		<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$91,739,586</b>



(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 2017 General Fund**

***Revenues by Budget Line Item - General Fund***

<b>Budget Line Item</b>	<b>Budget Line Item Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
7010	Property Taxes	\$40,315,735	\$41,600,303	\$40,228,556	\$44,431,303
7030	Sales Tax	\$2,131,996	\$2,265,786	\$1,435,544	\$1,878,500
7035	1/4 Cent Sales Tax	\$7,900,013	\$8,270,684	\$6,095,291	\$8,078,000
7038	Local Use Tax	\$1,445,018	\$1,370,000	\$1,148,299	\$1,603,970
7040	State Income Tax	\$6,962,600	\$6,800,000	\$5,065,323	\$6,614,470
7050	Replacement Pers Prop Tax	\$765,447	\$773,246	\$564,458	\$780,000
7090	Off Track Betting	\$63,707	\$60,240	\$45,239	\$60,000
7092	Video Gaming Tax	\$175,554	\$192,800	\$252,492	\$200,000
7105	Tax Transfer Stamps	\$2,133,728	\$1,725,000	\$2,155,493	\$1,900,000
7510	Liquor Licenses	\$109,410	\$114,000	\$107,625	\$110,000
7520	Amusement Licenses	\$5,885	\$10,000	\$5,600	\$6,000
7530	Building Permits	\$382,820	\$305,000	\$252,245	\$230,000
7532	Buildability Letters	\$525	\$750	\$3,623	\$2,000
7540	Zoning Permits	\$74,772	\$70,000	\$73,446	\$77,000
7570	Septic & Well Permits	\$93,250	\$88,000	\$81,168	\$113,000
7580	Health Licenses	\$443,899	\$450,000	\$441,898	\$450,000
7592	Hauler License Fees	\$8,700	\$10,000	\$6,513	\$10,000
7593	Solid Waste Tipping Fee	\$39,286	\$39,000	\$45,374	\$39,000
7615	Fines	\$869,597	\$919,200	\$778,114	\$989,700
7616	Construction Zone Fees	\$875	\$0	\$125	\$0
7617	Child Pornography fines	\$0	\$0	\$495	\$0
7620	County Drug Fine	\$72,659	\$84,000	\$68,517	\$84,000
8010	Misc. County Clerk Fees	\$159,235	\$165,000	\$133,790	\$165,000
8013	10% Bond Earnings	\$261,682	\$275,000	\$245,123	\$310,000
8020	County Clk Tax Redemption Fees	\$66,000	\$160,000	\$90,075	\$100,000
8026	Payroll Service Fee	\$1,582	\$1,700	\$1,311	\$1,700
8030	Circuit Clerk Fees	\$2,557,054	\$2,780,000	\$2,090,236	\$2,693,000
8034	Sex Offender Registration Fees	\$2,442	\$1,200	\$2,059	\$1,300
8040	County Court Fees	\$167,613	\$170,000	\$138,769	\$160,000
8042	Electronic Citation Fee	\$10,725	\$3,500	\$3,253	\$3,500
8044	First Offender Program Fees	\$18,025	\$16,500	\$7,075	\$5,000
8047	Public Defender Fees	\$40,225	\$45,000	\$31,969	\$45,000
8048	Other Circuit Clerk Fees	\$199,656	\$200,000	\$173,910	\$216,200
8051	Periodic Imprisonment Fees	\$6,730	\$4,500	\$5,618	\$6,000
8053	Addl HC for Periodic Inmates	\$1,262	\$0	\$0	\$0
8055	Coroner Space Rental Fees	\$0	\$450	\$0	\$0
8060	Recording Fees	\$982,889	\$900,000	\$864,557	\$925,000
8066	RE Recording Fee - County Portion	\$21,665	\$20,500	\$18,471	\$20,500
8080	Sheriff Fees, Circuit Ct.	\$338,436	\$365,000	\$315,975	\$380,000
8081	Warrant/Summons Fees	\$8,774	\$8,000	\$10,613	\$12,000
8082	Off Duty Detail	\$16,720	\$5,000	\$23,900	\$5,000
8084	Squad Car Replacement Fee	\$18,477	\$25,000	\$20,868	\$25,000
8088	Tax Sale Indemnity Fee	\$36,720	\$40,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$84,420	\$100,000	\$0	\$100,000
8090	Other Fees and Charges	\$99,510	\$98,825	\$77,750	\$70,625
8092	Other - Nursing	\$1,916	\$6,000	\$1,581	\$6,000
8093	Misc - Veterinary Pub Hlth	\$51,647	\$57,500	\$33,412	\$56,400



**County of McHenry  
Fiscal Year 2017 General Fund**

***Revenues by Budget Line Item - General Fund***

<b>Budget Line Item</b>	<b>Budget Line Item Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Ten Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
8094	Vision & Hearing	\$38,709	\$50,000	\$36,902	\$50,000
8095	Health Admin - Misc Recpt	\$27,663	\$20,125	\$15,000	\$20,125
8101	Cable Television	\$579,344	\$581,500	\$464,726	\$581,500
8102	Wetland Restoration Fees	\$0	\$0	\$128,250	\$0
8105	Site Evaluation Fee	\$500	\$1,000	\$750	\$1,000
8106	Health Review Fee	\$4,820	\$5,000	\$3,750	\$7,800
8108	Subdivision Review Fees	\$5,869	\$9,000	\$15,861	\$9,000
8110	Stormwater Permits	\$104,177	\$95,000	\$71,768	\$60,000
8111	Animal Control Tags	\$666,310	\$661,500	\$581,610	\$663,000
8112	Gravel Pit Fees	\$7,000	\$10,000	\$9,000	\$10,000
8114	Health Promotion Fees	\$17,745	\$13,000	\$4,525	\$17,000
8115	Maps & Publications	\$752	\$1,000	\$833	\$1,000
8165	Service Fees	\$37,818	\$28,000	\$25,628	\$30,000
8170	Execution Fee	\$515	\$500	\$957	\$0
8180	Vital Records & Misc.	\$52,372	\$58,000	\$43,918	\$58,000
8190	Septic Evaluation Fees	\$3,680	\$2,500	\$3,675	\$3,000
8215	Towing	\$5,356	\$5,000	\$6,149	\$5,000
8220	Sheriff Fees/Warnt Docket	\$21,380	\$16,000	\$25,996	\$16,000
8230	Sheriff Fee Photo Copies	\$9,432	\$6,000	\$8,263	\$8,000
8250	States Attorney Fees	\$58,408	\$63,000	\$55,028	\$66,100
8260	Foreclosures	\$21,094	\$30,000	\$13,615	\$15,000
8270	Court Security Fee	\$536,825	\$600,000	\$427,719	\$600,000
8275	Foreign Court Fees	\$32,197	\$30,000	\$26,626	\$30,200
8276	Dispatching Fees	\$263,097	\$269,764	\$149,302	\$296,000
8277	Pay-Tel Revenue	\$88,662	\$90,000	\$61,756	\$90,000
8278	ICARE Revenue	\$15,407	\$3,000	\$18,861	\$20,000
8280	Pen & Fees/Delinq Taxes	\$1,343,616	\$1,600,000	-\$2,000	\$1,500,000
8316	Nursing Fees	\$39,433	\$70,500	\$27,557	\$48,250
9050	Soc. Sec./Parental Reimb	\$49,971	\$36,000	\$34,511	\$41,000
9310	Vaccine Received	\$317,867	\$300,000	\$0	\$300,000
9405	Federal Government Grants	\$2,868,276	\$2,520,288	\$1,670,987	\$2,447,892
9407	Federal Gov - Sheriff Programs	\$53,562	\$39,507	\$41,719	\$39,507
9410	Federal Government - Other	\$6,459,234	\$5,690,458	\$5,162,096	\$7,522,650
9416	Medicare	\$5,684	\$6,000	\$553	\$6,000
9417	Public Aid	\$95,121	\$205,000	\$93,327	\$158,500
9420	State Government Grants	\$181,109	\$379,967	\$329,724	\$375,967
9435	State Government Reimbursements	\$24	\$0	\$5,414	\$0
9440	State Government - Salary Reim	\$1,939,443	\$1,600,674	\$1,325,360	\$1,601,842
9443	State Reimb - Election Judges	\$50,135	\$40,000	\$40,500	\$30,000
9444	State Reimb - Elections Early Voting	\$0	\$15,000	\$0	\$15,000
9445	State Reimb - SVPFA Funding	\$800	\$3,000	\$680	\$1,500
9450	Local Government Grants	\$53,387	\$50,000	\$39,948	\$50,000
9455	Grant Matching Funds	\$9,632	\$1,000	\$467	\$1,000
9510	Interest Income	\$89,398	\$95,000	\$179,803	\$182,000
9511	Real Est Tax Distributn Intrst	\$378	\$500	\$0	\$500
9608	IDES Rent	\$37,914	\$0	\$8,158	\$7,500
9609	WN Utilization Fee	\$13,332	\$15,000	\$15,021	\$15,000

**County of McHenry  
Fiscal Year 2017 General Fund**

**Revenues by Budget Line Item - General Fund**

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
9635	Fuel Reimbursement	\$133	\$0	\$0	\$0
9655	Insurance Recoveries	\$0	\$5,000	\$0	\$0
9800	Operating Transfer In	\$63,770	\$64,200	\$62,116	\$62,985
9820	Tran Fr Working Cash	\$450	\$400	\$0	\$1,200
9831	Employee Association	\$5,215	\$6,500	\$0	\$0
9832	ATM Space Rental	\$2,136	\$2,200	\$0	\$0
9833	Auction Proceeds	\$14,341	\$25,000	\$37,225	\$20,000
9840	Miscellaneous	\$38,008	\$8,625	\$9,151	\$8,500
9872	Lease Proceeds	\$1,691,154	\$0	\$2,152,849	\$0
	<b>TOTAL</b>	<b>\$87,171,536</b>	<b>\$86,025,392</b>	<b>\$76,581,387</b>	<b>\$90,098,686</b>
9990	(1) UTILIZATION OF FUND BALANCE	\$0	\$2,593,428	\$0	\$1,640,900
		<b>\$87,171,536</b>	<b>\$88,618,820</b>	<b>\$76,581,387</b>	<b>\$91,739,586</b>

**(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 2017 General Fund**

***Expenditures by Budget Line Item - General Fund***

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
3010	Regular Salaries	\$48,341,246	\$46,163,740	\$40,647,243	\$47,484,433
3020	Part Time Salaries	\$915,045	\$925,441	\$681,576	\$955,368
3025	Holiday Pay	\$1,342,747	\$2,641,064	\$1,145,770	\$1,439,371
3030	Per Diems	\$217,455	\$115,106	\$110,035	\$179,485
3040	Over Time Salaries	\$969,963	\$1,171,307	\$954,837	\$1,115,157
3050	Merit Pool - Non-Union Employees	\$0	\$635,472	\$0	\$800,285
3051	Merit Pool - Union Contracts	\$0	\$977,553	\$0	\$920,223
3052	Contingent - Salaries	\$870	\$10,000	\$0	\$10,000
3055	Compensated Absences	\$0	\$18,311	\$0	\$18,677
3065	Sick Leave Buy Back	\$144,760	\$257,650	\$173,131	\$248,791
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$484,378	\$0	\$484,473
3080	Vehicle Allowance	\$19,310	\$19,590	\$16,470	\$17,718
3100	Uniform Allowance	\$333,010	\$333,122	\$118,651	\$339,772
3105	Social Security/Co. Share	\$26,684	\$81,045	\$76,379	\$105,870
3110	Ill. Municipal Retirement Fund	\$44,061	\$96,423	\$101,773	\$140,610
3146	HCP Premium	\$67,297	\$199,383	\$210,059	\$216,802
4001	Contractual Services	\$734,961	\$1,063,921	\$869,954	\$865,276
4002	Temporary Services	\$6,722	\$450	\$0	\$400
4004	EDC Contractual Agreement	\$166,000	\$166,000	\$166,000	\$166,000
4005	Association Dues/Memberships	\$138,830	\$139,542	\$111,120	\$154,023
4006	Training	\$87,108	\$229,432	\$106,777	\$234,280
4007	Education	\$2,230	\$25,600	\$2,184	\$24,100
4008	Subscriptions	\$12,968	\$20,111	\$13,765	\$54,971
4009	Electoral Board Expenses	\$420	\$0	\$260	\$260
4010	Audit & Management Services	\$126,194	\$150,000	\$111,255	\$150,000
4015	Jurors Expenses	\$249,236	\$296,930	\$274,571	\$254,930
4020	Erecting Booths	\$5,225	\$10,600	\$5,225	\$10,600
4023	Professional Services	\$207,793	\$210,470	\$238,269	\$217,464
4025	Janitorial Services	\$13,488	\$14,488	\$11,070	\$14,922
4026	HCP Transfer to ISF	\$11,508,035	\$12,319,809	\$6,578,291	\$12,259,454
4032	Interpreters	\$19,189	\$16,000	\$24,823	\$24,000
4035	Insurance - Miscellaneous	\$145	\$200	\$335	\$335
4036	Election Judge Expenses	\$6,610	\$30,000	\$9,710	\$15,000
4040	Transporting Prisoners	\$15,553	\$25,000	\$17,495	\$25,000
4050	Investigations	\$15,159	\$20,000	\$16,594	\$19,600
4055	Contractual Printing	\$100,038	\$148,949	\$70,661	\$131,744
4056	Auction-related Expenditures	\$498	\$500	\$0	\$500
4060	Legal Notices & Advertisements	\$185,545	\$120,765	\$70,175	\$99,250
4080	Special Studies	\$12,990	\$10,000	\$7,990	\$5,000
4095	Cellular Phone Charges	\$26,710	\$30,000	\$17,401	\$28,500
4096	Telecommunications	\$313,721	\$417,372	\$276,097	\$410,106
4097	Property Appraisal Reports	\$0	\$2,000	\$0	\$1,200
4098	Safety Compliance	\$19,956	\$0	\$551	\$0
4101	Rent	\$26,587	\$37,200	\$24,812	\$30,200
4105	Light & Power	\$683,864	\$759,485	\$452,949	\$744,524
4110	Heat/Gas	\$161,372	\$231,675	\$89,399	\$182,162
4115	Water & Sewer	\$56,413	\$90,675	\$65,972	\$90,675
4120	Contractual Photocopying	\$64,745	\$96,000	\$48,491	\$76,000
4127	Leasing	\$14,930	\$24,488	\$10,846	\$19,818
4130	Maintenance Agreements	\$588,605	\$706,522	\$266,088	\$752,253

**County of McHenry  
Fiscal Year 2017 General Fund**

***Expenditures by Budget Line Item - General Fund***

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
4131	Maintenance Office Equipment	\$3,609	\$5,000	\$1,993	\$5,390
4132	Computer Maintenance	\$6,035	\$6,800	\$160	\$5,000
4133	Uniform Expense	\$41,300	\$38,050	\$29,929	\$33,717
4135	Psychological/Psychiatric Serv	\$69,750	\$78,000	\$61,450	\$78,000
4142	Health Care of Prisoners	\$1,889,816	\$1,477,000	\$1,264,057	\$1,522,044
4160	Autopsies	\$92,950	\$96,000	\$42,117	\$103,100
4161	Autopsy Transportation	\$19,910	\$12,000	\$14,180	\$12,000
4181	Miscellaneous Care of Prisoner	\$50,426	\$55,000	\$36,561	\$59,564
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$108,000	\$102,000	\$102,000	\$102,000
4190	Juvenile Placement	\$197,742	\$270,000	\$111,545	\$225,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4196	Wetland Restoration Expenses	\$0	\$0	\$0	\$128,250
4197	McHenry County Fiber Consortium	\$686,442	\$0	\$0	\$42,512
4231	Drug & Alcohol Prevention	\$0	\$571	\$0	\$0
4246	Medical Services	\$248,709	\$138,799	\$98,875	\$186,375
4251	Pre-Employment Physical/Evaluation	\$5,495	\$13,250	\$23,253	\$22,800
4270	Veterinarian Service	\$4,777	\$27,000	\$19,690	\$37,000
4275	Court Reporters Transcriptions	\$58,271	\$71,500	\$51,316	\$73,500
4285	Expert Witness Fee	\$19,023	\$11,000	\$19,271	\$15,000
4288	Case Related Service Fees	\$882	\$1,500	\$2,392	\$5,000
4290	Miscellaneous Trial Expenses	\$7,307	\$5,000	\$5,325	\$7,500
4303	Repair & Maint Mach & Equip	\$15,465	\$35,365	\$12,344	\$34,615
4305	Repair & Maint Bldg & Grounds	\$328,502	\$207,631	\$286,680	\$213,631
4306	Repair & Maint - Vehicles	\$258,108	\$259,550	\$221,169	\$256,110
4307	Radar Repairs	\$1,044	\$3,000	\$1,448	\$3,000
4308	Marine Unit - Contractual Services	\$40,090	\$45,750	\$19,702	\$51,750
4309	Repair & Maint Furn & Fixtures	\$1,147	\$3,000	\$129	\$3,000
4310	Juvenile Detention	\$272,280	\$200,000	\$196,280	\$250,000
4312	Radio Repairs	\$9,923	\$17,900	\$9,734	\$26,500
4315	Election Judge Training	\$13,300	\$45,000	\$27,525	\$40,000
4316	New Recruits Testing	\$23,796	\$35,000	\$40,542	\$35,000
4320	Repair & Maint Heavy Machinery	\$37,215	\$60,990	\$16,895	\$64,148
4321	Computer Program Maint	\$1,079,772	\$970,399	\$940,426	\$1,006,110
4322	Internet Service Providers	\$70,379	\$71,400	\$47,847	\$76,400
4345	Towing & Storage	\$9,709	\$8,000	\$7,884	\$11,750
4350	Outside Court Reporter Service	\$3,469	\$2,000	\$462	\$2,000
4355	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
4370	Legal Services	\$193,816	\$123,500	\$167,257	\$123,500
4371	Special Public Defenders	\$185,000	\$185,000	\$154,166	\$185,000
4372	Appellate Prosecutor	\$36,000	\$36,000	\$36,000	\$36,000
4374	Computer Services	\$0	\$1,500	\$283	\$1,000
4392	Electronic Monitoring	\$1,490	\$0	\$0	\$0
4395	Food Service	\$564,061	\$717,100	\$461,002	\$734,310
4397	Special Services	\$16,258	\$22,624	\$13,161	\$2,000
4400	Transporting Election Supplies	\$2,862	\$6,000	\$3,634	\$6,000
4405	Extra Help for Election	\$16,027	\$50,000	\$4,681	\$30,000
4428	Employee Relations	\$7,502	\$8,700	\$5,405	\$0
4430	Applicant Background Checks	\$552	\$1,000	\$292	\$1,000
4435	Consultants	\$117,171	\$160,935	\$61,197	\$150,500
4441	Toxicology Laboratory	\$19,455	\$12,000	\$11,382	\$15,000

**County of McHenry  
Fiscal Year 2017 General Fund**

***Expenditures by Budget Line Item - General Fund***

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
4442	Private Lab Services	\$8,057	\$19,827	\$6,228	\$20,827
4449	Garbage Disposal	\$26,985	\$32,577	\$20,052	\$33,162
4450	Snow Removal	\$83,050	\$82,645	\$73,032	\$84,060
4452	Lawn Maintenance	\$75,075	\$68,535	\$45,727	\$71,535
4570	Contingent	\$129,726	\$400,000	\$149,315	\$400,000
4571	Elections Contingency	\$0	\$15,000	\$0	\$15,000
4590	Exhumation & Burial Expense	\$0	\$6,000	\$3,773	\$6,000
4591	License Charges	\$1,916	\$2,500	\$1,707	\$2,500
4990	Miscellaneous contractual expense	\$0	\$0	\$730	\$0
5006	Training Equipment < \$5,000 and Supplies	\$14,530	\$23,300	\$8,591	\$27,000
5010	Office Supplies	\$178,745	\$207,421	\$128,987	\$200,737
5015	Paper & Forms	\$54,692	\$58,300	\$39,453	\$59,900
5020	Office Equipment Less Than \$5,000	\$52,356	\$72,479	\$29,674	\$66,549
5030	Postage	\$460,203	\$429,085	\$395,912	\$425,835
5040	Mileage	\$71,728	\$102,968	\$42,242	\$92,675
5050	Meeting Expenses	\$78,077	\$129,657	\$49,444	\$111,785
5051	Training Expenses - Sheriff	\$38,277	\$47,500	\$44,464	\$52,725
5060	Photography	\$2,676	\$7,063	\$4,665	\$7,410
5070	Miscellaneous Supplies	\$121,381	\$172,401	\$74,943	\$161,199
5075	Graphic Supplies	\$0	\$1,000	\$0	\$1,000
5080	Medical Supplies	\$44,548	\$46,100	\$37,151	\$47,000
5085	Medication	\$25,489	\$45,200	\$13,783	\$30,000
5090	Tools	\$0	\$500	\$0	\$0
5099	Miscellaneous Commodities	\$11,241	\$9,772	\$9,914	\$11,400
5110	Election Supplies	\$154,323	\$375,000	\$214,267	\$276,000
5115	Computer Components Under \$5,000	\$51,843	\$75,472	\$37,368	\$69,477
5120	Security Equipment Under \$5,000	\$24,532	\$116,500	\$17,336	\$135,000
5125	Computer Software Under \$5,000	\$24,360	\$25,770	\$9,334	\$16,699
5127	Furniture and Fixtures Under \$5,000	\$1,176	\$0	\$0	\$0
5135	Automotive Equipment Under \$5,000	\$4,216	\$5,500	\$2,574	\$2,000
5136	Equipment Parts	\$7,694	\$13,500	\$14,116	\$16,700
5137	Machinery & Equipment Under \$5,000	\$8,770	\$5,000	\$5,596	\$5,000
5150	Cleaning Materials	\$141,153	\$175,088	\$125,634	\$166,244
5160	Fuel, Oil, and Grease	\$375,501	\$645,991	\$268,587	\$604,406
5170	Food	\$3,204	\$400	\$117	\$800
5171	Food - Animal	\$4,939	\$8,000	\$2,915	\$7,000
5175	K-9 Expenses	\$21,386	\$18,700	\$6,804	\$18,700
5177	Livestock Claims	\$0	\$350	\$0	\$350
5210	Publications	\$16,535	\$31,680	\$23,255	\$35,900
5220	Tax Transfer Stamps	\$1,420,986	\$1,100,000	\$1,400,000	\$1,300,000
5251	Promotional Events	\$10,584	\$24,356	\$6,741	\$22,000
5280	Range Supplies	\$70,131	\$77,000	\$73,150	\$80,000
5308	Marine Unit - Commodities	\$11,668	\$15,500	\$40,005	\$15,500
6000	Capital Projects	\$94,430	\$1,009,000	\$866,382	\$874,726
6020	Vehicles Over \$5,000	\$504,311	\$320,000	\$317,297	\$483,798
6025	Election Equipment Over \$5,000	\$0	\$20,000	\$0	\$20,000
6030	Furniture and Fixtures Over \$5,000	\$107,571	\$0	\$937	\$0
6040	Machinery and Equipment Over \$5,000	\$283,502	\$12,810	\$483,308	\$0
6050	Computer Technology/Equipment Over \$5000	\$3,186,588	\$365,794	\$2,667,007	\$351,000
6070	Building Improvements Over \$50,000	\$0	\$50,000	\$573,464	\$50,000
6077	Land Improvements	\$28,363	\$30,000	\$0	\$30,000

**County of McHenry  
Fiscal Year 2017 General Fund**

***Expenditures by Budget Line Item - General Fund***

Budget Line Item	Budget Line Item Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Ten Month Actual	FY 2017 Revenue Appropriated
6310	Vaccine Used	\$265,043	\$300,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$137,910	\$145,000	\$119,119	\$190,764
6506	Dbt Svc Server Lease	\$399,568	\$398,324	\$0	\$400,000
6507	Dbt Svc Workstations	\$412,636	\$377,402	\$803,672	\$798,755
6585	Interest	\$52,999	\$88,958	\$67,502	\$67,018
6700	Operating Transfer Out	\$3,853,500	\$3,444,312	\$3,376,519	\$2,969,792
	<b>TOTAL</b>	<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$88,919,586</b>
6810	FUND BALANCE ENHANCEMENT	\$0	\$0	\$0	\$2,820,000
		<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$91,739,586</b>

*(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 2017 General Fund**

**Revenues by Department - General Fund**

Dept	Department Description	FY 2015 Revenue Actual	FY 2016 Revenue Appropriated	FY 2016 Tenen Month Actual	FY 2017 Revenue Appropriated
05	Supervisor of Assessments	\$54,360	\$58,809	\$64,785	\$59,977
06	Purchasing	\$884	\$0	\$0	\$0
09	Human Resources	\$0	\$0	\$25	\$0
10	Planning and Development	\$609,192	\$528,750	\$597,003	\$424,500
12	County Board & Liquor Comm	\$747,389	\$721,100	\$601,455	\$720,400
13	County Clerk - Elections	\$238,988	\$55,000	\$60,550	\$45,000
14	County Clerk	\$226,323	\$326,000	\$237,331	\$282,000
15	County Recorder	\$3,138,282	\$2,645,500	\$3,038,521	\$2,845,500
16	Facility Management	\$10,799	\$3,000	\$2,112	\$11,785
17	County Treasurer	\$1,437,096	\$1,686,600	\$155,457	\$1,651,500
18	Administrator	\$1,582	\$2,200	\$1,311	\$2,200
20	Information Technology	\$4,770	\$5,200	\$3,116	\$5,200
21	Educational Service Region	\$144,294	\$126,000	\$56,462	\$126,000
31	County Coroner	\$9,000	\$9,575	\$9,000	\$9,000
32	County Sheriff	\$8,103,018	\$7,331,723	\$6,385,117	\$9,226,755
34	Emergency Management Agency	\$80,106	\$93,238	\$81,894	\$76,003
41	Clerk of the Circuit Court	\$3,924,497	\$4,224,100	\$3,300,762	\$4,263,900
42	Circuit Court	\$172,105	\$174,000	\$138,769	\$160,000
43	Court Services	\$1,714,293	\$1,319,802	\$1,023,697	\$1,328,302
44	Public Defender	\$140,920	\$147,955	\$149,193	\$146,455
45	States Attorney	\$261,903	\$286,808	\$258,056	\$282,608
51	Health Department	\$4,504,563	\$4,717,373	\$3,351,547	\$4,578,658
90	Non-Departmental	\$61,647,172	\$61,562,659	\$57,065,224	\$63,852,943
	<b>TOTAL</b>	<b>\$87,171,536</b>	<b>\$86,025,392</b>	<b>\$76,581,387</b>	<b>\$90,098,686</b>

**Utilization of Fund Balance <sup>(1)</sup>**

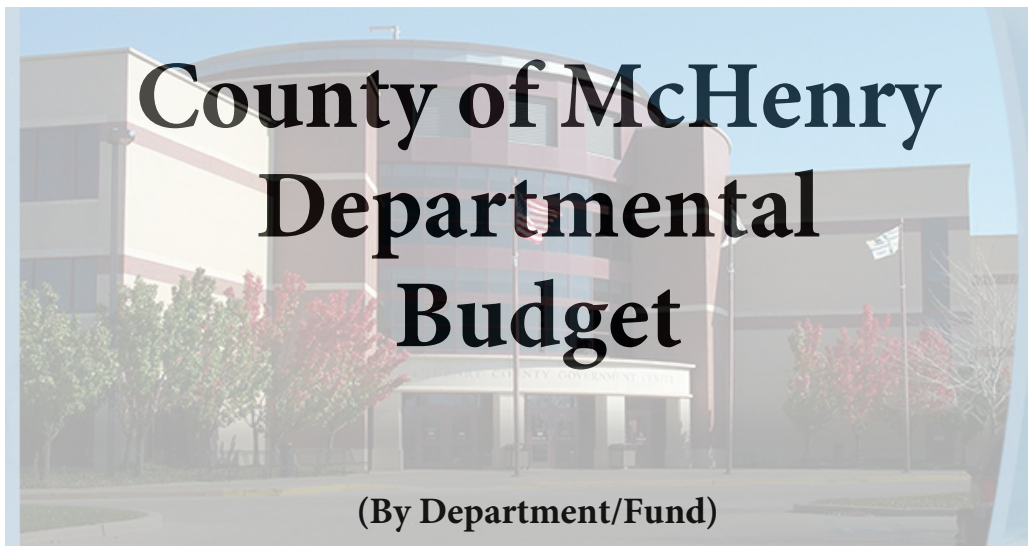
10	Planning and Development	\$0	\$0	\$0	\$128,250
16	Facility Management	\$0	\$2,000	\$0	\$2,000
90	Non-Departmental	\$0	\$2,591,428	\$0	\$1,510,650
	Total Utilization of Fund Balance	\$0	\$2,593,428	\$0	\$1,640,900
		<b>\$87,171,536</b>	<b>\$88,618,820</b>	<b>\$76,581,387</b>	<b>\$91,739,586</b>

*(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 2017 General Fund**

***Expenditures by Department - General Fund***

<b>Dept</b>	<b>Department Description</b>	<b>FY 2015 Revenue Actual</b>	<b>FY 2016 Revenue Appropriated</b>	<b>FY 2016 Tenen Month Actual</b>	<b>FY 2017 Revenue Appropriated</b>
05	Supervisor of Assessments	\$1,041,548	\$952,053	\$796,536	\$961,364
06	Purchasing	\$716,564	\$693,295	\$622,783	\$730,536
09	Human Resources	\$503,589	\$469,791	\$407,262	\$489,746
10	Planning and Development	\$1,449,634	\$1,416,895	\$1,174,002	\$1,622,925
11	County Auditor	\$406,764	\$404,759	\$331,415	\$394,616
12	County Board & Liquor Comm	\$701,458	\$716,364	\$584,684	\$733,276
13	County Clerk - Elections	\$1,850,525	\$1,471,613	\$1,167,445	\$1,369,779
14	County Clerk	\$455,298	\$437,660	\$363,972	\$448,937
15	County Recorder	\$2,227,221	\$1,912,877	\$2,015,944	\$2,017,107
16	Facility Management	\$2,924,476	\$2,962,381	\$2,202,765	\$2,901,812
17	County Treasurer	\$652,348	\$678,186	\$537,071	\$656,544
18	Administrator	\$766,512	\$931,030	\$634,683	\$937,194
20	Information Technology	\$3,131,864	\$3,143,530	\$2,669,345	\$3,175,835
21	Educational Service Region	\$296,199	\$286,291	\$216,830	\$292,764
28	Merit Commission	\$28,448	\$59,996	\$52,893	\$51,450
31	County Coroner	\$564,562	\$535,128	\$391,344	\$494,450
32	County Sheriff	\$32,413,672	\$33,785,810	\$27,335,361	\$33,471,163
34	Emergency Management Agency	\$280,373	\$271,717	\$294,070	\$285,047
41	Clerk of the Circuit Court	\$1,903,615	\$1,911,785	\$1,614,970	\$1,993,888
42	Circuit Court	\$1,168,601	\$1,260,427	\$1,104,369	\$1,272,533
43	Court Services	\$2,947,624	\$2,955,379	\$2,412,934	\$2,977,799
44	Public Defender	\$999,805	\$989,521	\$854,903	\$1,003,203
45	States Attorney	\$3,017,125	\$2,998,363	\$2,622,676	\$3,108,364
51	Health Department	\$6,205,082	\$6,120,567	\$4,486,156	\$6,349,394
90	Non-Departmental	\$21,453,892	\$21,253,402	\$16,749,825	\$21,179,860
	<b>TOTAL</b>	<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$88,919,586</b>
<b>Fund Balance Enhancement</b>					
90	Non-Departmental	-	-	-	2,820,000
		<b>\$88,106,799</b>	<b>\$88,618,820</b>	<b>\$71,644,238</b>	<b>\$91,739,586</b>





## Department: 05 – SUPERVISOR OF ASSESSMENTS

### Funded By: General Fund

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

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

### Classification – General Government

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

### Functions:

- **Mapping Division:** The Mapping Division is responsible for the verification and updating of all county parcel (149,372 as of 3/01/15) information and maintains the accuracy of the county's cadastral map system through the use of recorded documents (deeds, subdivision plats, surveys, etc.).
- **Supervisor of Assessments Division:** This Division handles the sales ratio study, reviews and if necessary, edits the records submitted by the township assessors, administers all non-homestead exemptions, equalizes and sends out the valuation notices to property owners prior to certification.
- **Board of Review Division:** This Division's responsibilities include reviewing and docketing appeals, scheduling appeal hearings, informing taxpayers of what evidence they will need to present at the hearing, assist the Board of Review with any additional information they require, adding and/or removing exemptions, and lastly, updating the assessment data base to reflect the final outcome of the appeal hearings.
- **Administrative Division:** Responsible for communications with the State of Illinois over matters pertaining to assessed equalization values, tracking of proposed and updated changes to be made or have been implemented into the Illinois Property Tax Code, provides appraisal reviews on properties that are in valuation protest, and shares in the management (along with the County Clerk, Treasurer, and Planning & Develop.) of the property tax software utilized by the County.
- **Board of Review:** The County of McHenry does not create an individual budget for the Board of Review, but accounts for its expenditures under the Supervisor of Assessment's budget. The Board has a membership of three (3) which is appointed by the County Board. Each board member must have extensive real estate appraisal and prior assessment experience along with passage of a state administered exam prior to appointment. The responsibilities of this board are to accept and hold hearings on assessment complaints, research values on each complaint filed, and issue a written decision to the complainant. Other responsibilities include representing the County in all State Property Tax Appeal Board proceedings, adding omitted property to tax rolls, holding non-homestead exemption hearings and delivering one set of assessment books to the County Clerk, who then certifies the abstract to the Department of Revenue.



**Department: 05 – SUPERVISOR OF ASSESSMENTS**

Funded By: General Fund

**2016 Highlights:**

- ✓ Board of Review appeals only increased to 4,550 in TY 2015 (Quadrennial) from 4,308 in TY 2014 despite 2015 being a Quadrennial Assessment year when many assessments had to be increased.
- ✓ Received over 1,398 assessment stipulation /resolutions from the 4,550 appeals in TY 2015 which decreased the number of hearings. Provided Assessment/Valuation education was provided to entire staff in 2016 which included on-site education and training.
- ✓ Successfully implemented electronic appeal/complaint filing in 2016 via the county web site.
- ✓ TY 2015 was first year of County-wide positive assessment equalization since 2009.

**2017 Goals and Objectives:**

- Provide additional understanding to McHenry County Taxpayers regarding Township Equalization Factors and their impact on property taxes.
- Continue to research the potential cost savings, assessment standardization and other benefits of a centralized Computer Assisted Mass Appraisal (CAMA) system.
- Continue to work with state legislators regarding legislation to improve the assessment and property tax system in McHenry County and Illinois.

**SUPERVISOR OF ASSESSMENTS  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	385	2,860	400	410	400
Intergovernmental	51,500	51,500	58,409	64,375	59,577
<b>TOTAL DEPARTMENT/FUND</b>	<b>51,885</b>	<b>54,360</b>	<b>58,809</b>	<b>64,785</b>	<b>59,977</b>
<b>EXPENDITURE:</b>					
Personnel Services	867,146	879,485	882,103	754,716	891,414
Contractual Services	77,285	155,645	59,350	35,446	59,950
Commodities	12,083	6,418	10,600	6,374	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>956,514</b>	<b>1,041,548</b>	<b>952,053</b>	<b>796,536</b>	<b>961,364</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
19.50	19.50	19.50	19.50	19.00	19.00

**2017 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.

**2017 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 is the result of the 2.00% merit increase awarded on 12/1/16 and FY17 contractual services budget is representative of non-quadrennial year costs.

## Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

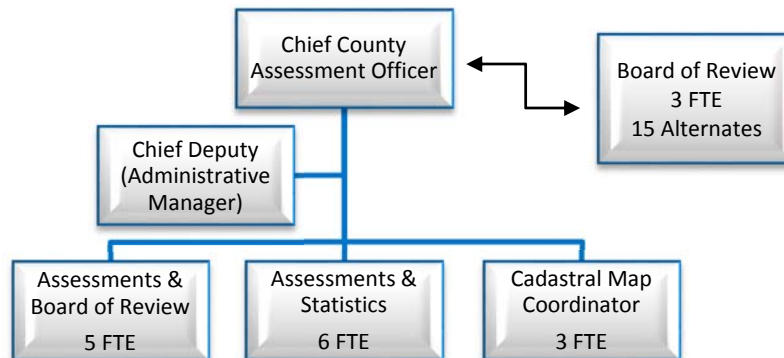
Performance Indicators:	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Number of Parcels	149,132	149,000	149,080	148,900
Appeals (Complaints) Filed	4,550	4,500	None	4,250
Percent of Parcels Appealing	3.05%	3.02%	0	2.85%
General Homestead Exemptions	89,001	88,500	44,250	88,000
Senior Homestead Exemptions	20,084	20,200	10,100	20,350
Non-Homestead Exemptions	4,518	4,525	2,263	4,550
Disabled Persons Homestead Ex	1,929	1,950	975	1,975
Number of Parcels Added	596	620	430	500
Number of Parcels Deleted	919	700	482	600
Parcel Combinations/Splits	362	375	250	350
Real Estate Transfer Deeds	11,265	11,150	5,575	11,200
Real Estate Transfer Declarations	6,527	6,450	3,225	6,465
Number of Parcels	149,132	149,000	149,080	148,900
Appeals (Complaints) Filed	4,550	4,500	None	4,250
Percent of Parcels Appealing	3.05%	3.02%	0	2.85%
General Homestead Exemptions	89,001	88,500	44,250	88,000

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$3.00	\$3.11	\$3.39	\$3.11	\$3.13

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under the Supervisor of Assessments.)*

### Department Organization Chart:



## Department: 41 – Clerk of the Circuit Court

### Funded By: General Fund

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

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

### Classification – Judicial

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

### Functions:

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

### 2016 Highlights:

- ✓ Due to increased operating efficiencies & office reorganization, were able to reduce our staff count by an additional 3.0 FTE, reducing our overall staff by 14.65 FTEs since 2010.
- ✓ Participated in the Illinois Comptroller's Local Debt Recovery Program for a third year, collecting approximately \$300,000 in unpaid fines and fees.

## Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

### 2016 Highlights - Continued

- ✓ Processed more than 7,000 traffic ticket payments through new E-Guilty online system which required 75% less staff time to process, allowing for staff reductions while providing more convenience to the public.
- ✓ Increased attorney and public use of Civil & Criminal E-Filing system by almost 30%, saving staff time by approximately 50% over manually filing documents, and saving attorney time standing in line filing documents, streamlining the document filing process to improving our customer service to the Court and public.
- ✓ Assisted the 22<sup>nd</sup> Circuit Court in completing the implementation of judicial dashboard technology (SmartBench) to assist with E-Record goals, eliminating most court files being brought to the courtroom every day, saving staff time and improving the Court's efficiency.
- ✓ Successfully transferred an additional 1.2 million scanned images to a vendor to be converted to microfilm to allow for the destruction of approximately 600 boxes of court files stored at the Archives building.
- ✓ Worked towards improving "access to justice" for pro se litigants in McHenry County by improving the information offered on the Circuit Clerk's website and in our offices.

### 2017 Goals and Objectives:

- Work with the 22<sup>nd</sup> Circuit Court towards implementing E-Record in a limited number of civil case types. E-Record will allow for significant reduction in staff time necessary to prepare court files, prepare court calls and file documents.
- Prepare an additional two million scanned images to be transferred to vendor and converted to microfilm so that an additional 1,000 boxes of court files can be destroyed.
- Expand the number of attorneys registered for E-Filing and increase the percentage of criminal & civil documents being filed electronically.
- Using the Supreme Court's January 1, 2018, deadline for all Circuit Clerks to make E-Filing available, work towards making Civil Division E-Filing mandatory in McHenry County by 2018.
- Work with the 22<sup>nd</sup> Circuit Court, the McHenry State's Attorney and local arresting agencies to implement an Electronic Search Warrant program which will allow for a much shorter delay between when law enforcement starts a request to when they receive it from a judge.

### CLERK OF THE CIRCUIT COURT FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### GENERAL FUND 01

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fines and Forfeitures	975,025	891,090	955,700	776,692	1,023,700
Fees and Charges for Services	3,259,495	3,025,122	3,259,500	2,514,887	3,225,200
Interest Income	9,133	8,285	8,900	9,183	15,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,243,653</b>	<b>\$3,924,497</b>	<b>\$4,224,100</b>	<b>\$3,300,762</b>	<b>\$4,263,900</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,829,889	1,859,910	1,861,565	1,576,891	1,945,668
Contractual Services	27,877	19,714	24,670	17,572	24,670
Commodities	25,789	23,991	25,550	20,507	23,550
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,883,555</b>	<b>\$1,903,615</b>	<b>\$1,911,785</b>	<b>\$1,614,970</b>	<b>\$1,993,888</b>

#### Full Time Equivalents History:

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
72.65	69.65	66.45	64.45	63.00	60.00

*(Includes all funds of the Circuit Clerk)*

## Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

### 2017 Revenue Budget Analysis:

Case filings continue to be flat or declining in some areas and revenue continues to decline as traffic ticket filing declines. The traffic ticket decline can be partially linked to Administrative Adjudication Courts being established in many of McHenry County's municipalities. Fines from the County Sheriff are projected to increase, helping to offset the reduction of fees collected.

### 2017 Expenditure Budget Analysis:

Personnel Services in the Circuit Clerk's fiscal year 2017 budget reflects an increase due to the merit increase on 12/01/16, 2% for non-union employees and 2.25% for employees in the Metropolitan Alliance of Police Union. The elimination of two full time Specialist positions through increased operating efficiencies and a reorganization of the department slightly offset this increase. The third FTE was reduced out of fund 60.

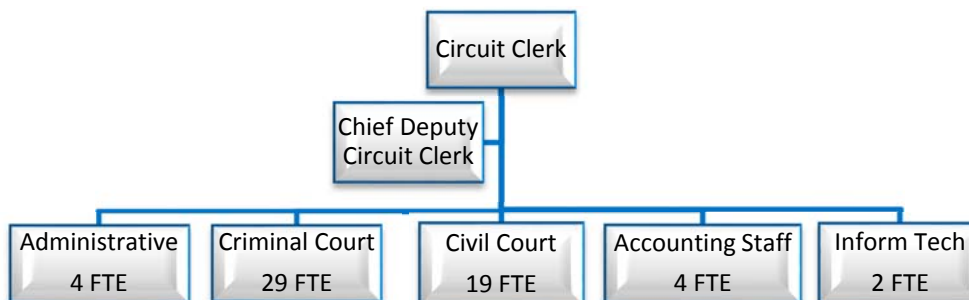
Performance Indicators:	2015 Actual	2016 Projected	2016 Estimated Actual	2017 Projected
Traffic (TR) Cases Filed	42,517	46,000	44,000	46,000
Ordinance (OV) Violations Filed	2,414	2,100	2,400	2,500
Mortgage Foreclosures Filed	1,159	1,100	1,100	1,050
Small Claims (SC) Cases Filed	2,726	2,700	2,700	2,700
Orders of Protection Issued	1,239	1,300	1,250	1,300
Documents Filed (all divisions)	519,650	520,000	500,000	500,000
Civil Documents Filed Electronically	38,606	55,000	46,000	60,000
Criminal Documents Filed Electronically	1,725	15,000	5,000	15,000
Attorneys registered to E-File	1,950	2,100	2,700	3,300
Court Debt collected through IL	\$290,592	\$325,000	\$300,000	\$300,000
Comptroller's Local Debt Recovery Program (disbursed to County, State & municipalities)				
Number of disposed Civil cases with Self- Represented Litigants	2,822	3,400	2,900	2,950
Traffic tickets paid without a court appearance processed with E-Guilty system	1,897	8,000	8,100	10,000

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$9.53	\$9.73	\$10.68	\$10.78	\$10.93

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under the Circuit Clerk.)

### Department Organization Chart:



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

**Funded By: Court Fees**

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

**Classification – Judicial**

**Background:** In maintenance and child support matters, the Circuit Clerk collects an annual fee of \$36 from the person making payments for the administration of child support records, which is deposited in a separate Maintenance & Child Support Collection Fund of which the Circuit Clerk is custodian. 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.

**2016 Highlights:** See Circuit Clerk - General Fund

**2017 Goals and Objectives:** See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – MAINTENANCE & CHILD SUPPORT COLLECTION FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**MAINTENANCE & CHILD SUPPORT COLLECTION FUND 60**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	119,864	119,244	145,000	79,118	115,000
Utilization of Fund Balance	0	0	20,578	0	0
Interest Income	140	83	100	53	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$120,004</b>	<b>\$119,327</b>	<b>\$165,678</b>	<b>\$79,171</b>	<b>\$115,100</b>
<b>EXPENDITURE:</b>					
Personnel Services	186,436	146,885	165,678	112,425	112,471
Fund Balance Enhancement	0	0	0	0	2,629
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$186,436</b>	<b>\$146,885</b>	<b>\$165,678</b>	<b>\$112,425</b>	<b>\$115,100</b>

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

**2017 Revenue Budget Analysis:** Since 2009 the revenues for this fund have been consistently declining with the suspected cause to be the economy, unemployment and just the unwillingness for the party to make payment. Last year the Circuit Clerk contracted with Harris & Harris, a collections firm, to begin collecting on these outstanding debts. The 3<sup>rd</sup> party collections have declined and the Circuit Clerk is working with them to increase collections.

**2017 Expenditure Budget Analysis:** The Personnel Services budget line item for fiscal year 2017 is showing a decline over the fiscal year 2016 approved budget. This variance is due to the elimination of a full time position assigned to this division of the department.

**Performance Indicators:** See Circuit Clerk – General Fund Performance Indicators

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

**Department Organization Chart:** See General Fund Department Organization Chart

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

### Funded By: Court Fees

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

### Classification - Judicial

**Background:** It is the function of the Document Storage Fund to establish and maintain a document storage system and to convert the records of the circuit clerk to electronic storage. State statute allows for a court document fee of no less than \$1 and not more than \$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 and development, and personnel.

**2016 Highlights:** See Circuit Clerk - General Fund

**2017 Goals and Objectives:** See Circuit Clerk – General Fund

### CLERK OF THE CIRCUIT COURT – COURT DOCUMENT STORAGE FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### DOCUMENT STORAGE FUND 62

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	597,758	534,196	550,000	429,017	530,000
Utilization of Fund Balance	0	0	1,456	0	0
Interest Income	325	254	200	373	350
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$598,083</b>	<b>\$534,450</b>	<b>\$551,656</b>	<b>\$429,390</b>	<b>\$530,350</b>
<b>EXPENDITURE:</b>					
Personnel Services	172,204	174,087	177,672	136,298	179,570
Contractual Services	169,722	203,872	353,984	166,989	305,780
Commodities	0	11,475	0	0	5,000
Capital Outlay	41,226	103,064	20,000	61,840	20,000
Fund Balance Enhancement	0	0	0	0	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$383,152</b>	<b>\$492,498</b>	<b>\$551,656</b>	<b>\$365,127</b>	<b>\$530,350</b>

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

**2017 Revenue Budget Analysis:** An additional decline in revenue for fiscal year 2017 in Fees and Charges for Services is being projected due to case filings being flat or declining in some areas and traffic violation cases down due to Administrative Adjudication Courts being established in many of McHenry County's municipalities, in addition to red-light cameras being used in a number of villages.

**2017 Expenditure Budget Analysis:** The Personnel Services is up over 2016 due to negotiated labor agreements, while Contractual Services is up due to costs related to new software programs/systems.

**Performance Indicators:** See Circuit Clerk – General Fund Performance Indicators

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

**Department Organization Chart:** See General Fund Department Organization Chart



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

**Funded By: Court Fees**

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

**Classification - Judicial**

**Background:** It is the function of the Circuit Court Automation Fund to establish and maintain an automated record keeping system in the Office of the Circuit Clerk. State statute allows for a court automation fee of no less than \$1 and not more than \$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. These expenditures must be approved by the Circuit Clerk and the Chief Judge or his designee.

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

**2016 Highlights:** See Circuit Clerk - General Fund

**2017 Goals and Objectives:** See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – COURT AUTOMATION FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**CIRCUIT COURT AUTOMATION FUND 63**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	617,256	556,438	580,000	452,158	575,000
Interest Income	329	510	400	1,004	1,200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$617,585</b>	<b>\$556,948</b>	<b>\$580,400</b>	<b>\$453,162</b>	<b>\$576,200</b>
<b>EXPENDITURE:</b>					
Personnel Services	153,712	151,771	174,972	145,056	179,530
Contractual Services	254,230	468,901	381,660	310,027	366,670
Commodities	7,453	0	0	0	0
Capital Outlay	0	0	10,000	40,124	10,000
Fund Balance Enhancement	0	0	13,768	0	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$415,395</b>	<b>\$620,672</b>	<b>\$580,400</b>	<b>\$495,207</b>	<b>\$576,200</b>

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

**2017 Revenue Budget Analysis:** An additional decline in revenue for fiscal year 2017 in Fees and Charges for Services is being projected due to case filings being flat or declining in some areas and traffic violation cases down due to Administrative Adjudication Courts being established in many of McHenry County’s municipalities, in addition to red-light cameras being used in a number of villages.

**2017 Expenditure Budget Analysis:** The Personnel Services budget line item for fiscal year 2017 is showing a slight increase over the fiscal year 2016 approved budget from a contract negotiated wage adjustments. To meet the fund reserve limits established by the County Board, contractual services is showing a reduction for 2017.

**Performance Indicators:** See Circuit Clerk – General Fund Performance Indicators

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

**Department Organization Chart:** See General Fund Department Organization Chart



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

### Funded By: Court Fees

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

### Classification - Judicial

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

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

**2016 Highlights:** See Circuit Clerk - General Fund

**2017 Goals and Objectives:** See Circuit Clerk – General Fund

### CLERK OF THE CIRCUIT COURT – OPERATION & ADMINISTRATIVE FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 64

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	84,952	94,084	96,000	85,230	105,000
Utilization of Fund Balance	0	0	3,551	0	0
Interest Income	263	277	200	580	600
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$85,215</b>	<b>\$94,361</b>	<b>\$99,751</b>	<b>\$85,810</b>	<b>\$105,600</b>
<b>EXPENDITURE:</b>					
Personnel Services	22,762	17,581	21,246	19,964	21,713
Contractual Services	21,617	10,816	33,505	23,297	32,871
Commodities	34,670	29,686	40,000	23,080	40,000
Capital Outlay	0	24,634	5,000	97,079	5,000
Fund Balance Enhancement	0	0	0	0	6,016
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$79,049</b>	<b>\$82,717</b>	<b>\$99,751</b>	<b>\$163,420</b>	<b>\$105,600</b>

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

**2017 Revenue Budget Analysis:** The Circuit Clerk is projecting a modest increase in revenue for fiscal year 2017 in Fees and Charges for Services. 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.

**2017 Expenditure Budget Analysis:** Personnel Services is showing a modest increase for fiscal year 2017 caused by 2% merit increase on 12/1/16.

**Performance Indicators:** See Circuit Clerk – General Fund Performance Indicators

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

**Department Organization Chart:** See General Fund Department Organization Chart

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

**Funded By: Court Fees**

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

**Classification - Judicial**

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

**2016 Highlights:** See Circuit Clerk - General Fund

**2017 Goals and Objectives:** See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – ELECTRONIC CITATION FEE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**CIRCUIT CLERK ELECTRONIC CITATION FUND 66**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	41,142	36,008	38,000	29,352	38,000
Interest Income	71	80	100	173	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$41,213</b>	<b>\$36,088</b>	<b>\$38,100</b>	<b>\$29,525</b>	<b>\$38,100</b>
<b>EXPENDITURE:</b>					
Contractual Services	42,564	34,992	38,100	10,000	34,992
Commodities	0	0	0	0	3,108
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$42,564</b>	<b>\$34,992</b>	<b>\$38,100</b>	<b>\$10,000</b>	<b>\$38,100</b>

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

**2017 Revenue Budget Analysis:** Revenue for fiscal year 2017 in Fees and Charges for Services is projected to have no growth due to case filings being flat or declining in some areas and traffic violation cases down due to Administrative Adjudication Courts being established in many of McHenry County’s municipalities, in addition to red-light cameras being used in a number of villages.

**2017 Expenditure Budget Analysis:** The 2017 budget has no growth over the 2016 budget.

**Performance Indicators:** See Circuit Clerk – General Fund Performance Indicators

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

**Department Organization Chart:** See General Fund Department Organization Chart

## Department: 18 – COUNTY ADMINISTRATION

### Funded By: General Fund

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

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

### Classification – General Government

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

### Functions:

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

### 2016 Highlights:

- ✓ Completed the Comprehensive Economic Development Strategy (CEDS), which is designed to bring together the public and private sectors in the creation of an "economic road map".

**Department: 18 – COUNTY ADMINISTRATION**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Hosted employee forums to gather employee input on the 2017-2020 County Strategic Plan; provide updates on the FY2017 Budget Process; review the outcomes from the Employee Survey; share the County Board’s vision on future Health and Wellness plans/programs; present the new Performance Evaluation Process; and Q&A questions regarding County Policies.
- ✓ Conducted a space needs analysis to address the Board of Health and State’s Attorney’s concerns in regards to their departmental needs for additional office space.
- ✓ As a member of the McHenry County Fiber Consortium, was instrumental in the completion of the Fiber installation and contracting with a third party to market and manage the private use of the Fiber.
- ✓ Hosted an Economic Development Summit for municipalities located within McHenry County to provide a forum for discussions on the local economy, plans and programs being initiated to draw businesses to the County, and incentives being offered.

**2017 Goals and Objectives:**

- Facilitate the development of a new strategic plan for the County.
- Enhance the orientation process for new County Board Members and Elected Officials to include how to find available data generated by the County, introduce key areas of the County Web Page, and a high level overview on policies, processes and procedures when conducting business for the County.
- Host a “County Finance 101” seminar for County Board members and Elected Officials to enhance their understanding of the budget process, the financial model, the importance of the fund reserve, and of the Comprehensive Annual Financial Report (CAFR).
- Coordinate with municipal partners and local agencies on collaboration opportunities, with the outcome of achieving savings for the taxpayers through combining efforts.
- Further develop and introduce the “CICare” customer service program for County Departments.

**COUNTY ADMINISTRATION  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	1,810	1,582	1,700	1,311	1,700
Other Income	0	0	500	0	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,810</b>	<b>\$1,582</b>	<b>\$2,200</b>	<b>\$1,311</b>	<b>\$2,200</b>
<b>EXPENDITURE:</b>					
Personnel Services	601,292	597,443	593,362	507,762	745,414
Contractual Services	158,013	155,795	319,718	116,967	177,915
Commodities	9,999	13,274	17,950	9,954	13,865
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$769,304</b>	<b>\$766,512</b>	<b>\$931,030</b>	<b>\$634,683</b>	<b>\$937,194</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
7.00	7.00	7.00	7.00	7.00	8.50

**2017 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 Funded Laws/Ordinances, County Policies, Budget Development, Legislative Awareness, and Financial

**Department: 18 – COUNTY ADMINISTRATION**

By: General Fund

**2017 Revenue Budget Analysis Continued:**

Leadership. Due to the support function of the department, there is little opportunity for revenue generation. The Fees and Charges for Services represent departmental cross charges for payroll services.

**2017 Expenditure Budget Analysis:**

Personnel Services is the main costs for County Administration, representing 80% of the department's 2017 budget. The shift from contractual services to personnel includes funding for the hiring of a project manager position to assist in the purchase and implementation of a new ERP financial software system. At the approval of the 2016 budget, the decision around contractual versus employee was still in debate, so the funding was placed under contractual services until a final decision can be made. In 2017 it was moved to personnel. Contractual Services consists of payroll services for the entire county and contractual printing, association dues, telecommunications and training. County Administration has followed the maintenance budget policy as set by the County Board.

**Performance Indicators:**

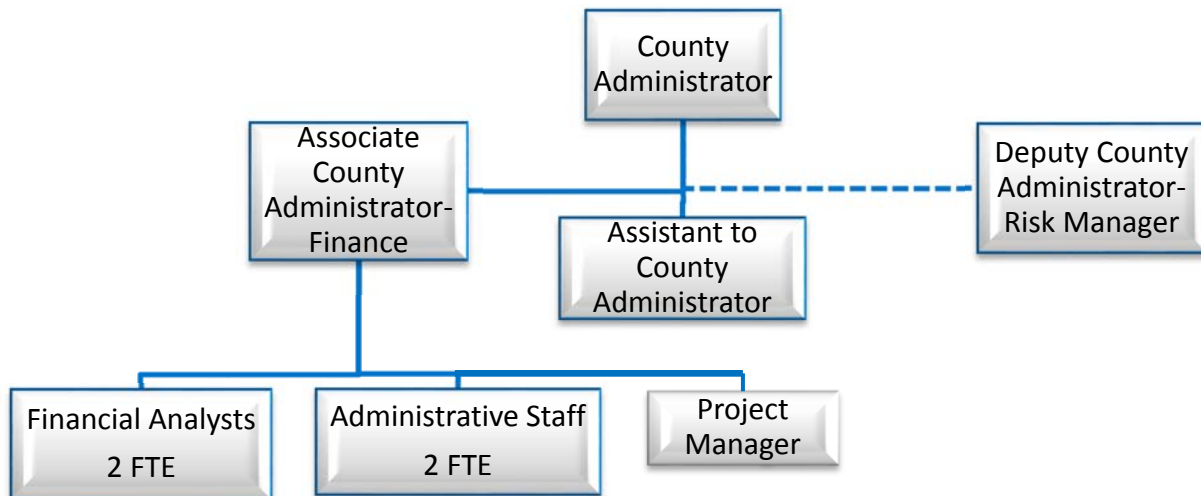
County Administration serves as a liaison between the policy makers on the County Board and 28 Offices and Departments that provide County services. In this "coordination" role, County Administration has few performance indicators. Instead, County Administration is measured broadly by the financial stability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

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$2.45	\$2.50	\$2.49	\$2.48	\$3.05

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



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

## **Funded By: Property Tax Levy**

*Department Created by: Resolution of the McHenry County Board*

### **Classification – General Government**

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

### **Functions:**

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

### **2016 Highlights:**

- ✓ Identified and addressed three critical gaps in coverage for the 2016 Casualty and Liability Insurance program: Volunteer medical coverage, leased vehicle coverage and auto medical payments.
- ✓ Working with the Safety & Security Committee, McHenry County Sheriff staff and Emergency Management Agency staff, coordinated the complete revision to the Active Assailant emergency action plan.
- ✓ Administered the transition of a new third party security provider for the Administration Building.
- ✓ Reviewed specialized insurance policies (medical/dental and cyber liability) to determine the appropriate level of coverage and aggressively market these policies to ensure competitive pricing for the 2017 Insurance Program.

### **2017 Goals and Objectives:**

- Research and implement a Risk Management Information System (RMIS) to streamline the logging, tracking, analysis and reporting of liability, Workers' Comp and auto / property claims.
- Encourage, support and assist departmental internal safety committees to identify workplace hazards and implement corrective actions.

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

Funded By: Property Tax Levy

**2017 Goals and Objectives Continued:**

- Work with Purchasing to institute a system to log, monitor and track certificates of insurance.
- Work with Facilities Department staff to review County buildings for potential hazards through air quality assessments and facility hazard assessments.
- Enhance the review and investigation of claims with services available through the County's Workers' Compensation Third Party Administrator.
- Update the *Emergency Plan Quick Reference Guides* for each office suite.
- Undertake the process to obtain the services of an insurance broker/consultant for FY2018.

**LIABILITY INSURANCE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**LIABILITY INSURANCE FUND 320**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	2,745,994	2,245,016	1,250,000	1,208,853	1,250,000
Utilization of Fund Balance	0	0	2,426,952	0	2,438,704
Interest Income	68	137	100	36	100
Other Income	1,092,381	347,326	389,375	9,030	390,147
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,838,443</b>	<b>\$2,592,479</b>	<b>\$4,066,427</b>	<b>\$1,217,919</b>	<b>\$4,078,951</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,066,678	1,133,372	1,162,548	943,828	1,200,745
Contractual Services	1,994,179	2,791,008	2,884,379	1,412,293	2,862,956
Commodities	4,445	3,799	19,500	968	15,250
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,065,302</b>	<b>\$3,928,179</b>	<b>\$4,066,427</b>	<b>\$2,357,089</b>	<b>\$4,078,951</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
11.96	11.96	11.96	11.96	11.96	11.96

**2017 Revenue Budget Analysis:**

For fiscal year 2016 and 2017 the property tax levy request for Liability Insurance was reduced by one million dollars in order to assist in a controlled reduction of the fund reserve to achieve the fund reserve balance recommended by the County's Insurance Brokers. This is the cause for the swing in utilization of fund balance, or draw down against the reserve. Other income encompasses the cross charging of premiums and workers' compensation claims processed for the Division of Transportation and Valley Hi Nursing Home.

**2017 Expenditure Budget Analysis:**

Fiscal Year 2017 Personnel Services includes cost sharing on thirteen employees (Attorneys & Support Staff) from the Civil Division of the State's Attorney's Office. This number as presented includes annual wages and employer benefit costs. Under Contractual Services, the Loss Fund and Reserve line item accounts for 42% of the budget, Premiums for Specific Insurance is 21%, with Property Claims Paid, Premium on Excess Insurance, and Legal Services at 23%, with the remaining 14% representing Dues and Memberships, Trainings, Subscriptions, In House Workers' Compensation Claims, Property Appraisal Reports and Safety Compliance.

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

Funded By: Property Tax Levy

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Causality, Property, Workers' Comp, Specialty Insurance Policies Bound for County	11	11	11	11
New Tort Lawsuits Filed Against the County	3	5	4	4
Tort Lawsuits Settled/Closed	5	5	5	5
New Auto Claims Filed	36	65	19	55
Total Auto Claims Settled/Closed by TPA	4	52	4	10
Total Settled/Closed In-House	26	25	10	45
Workers' Comp Claims Filed	47	60	19	60
Workers' Comp Claims Settled/Closed by TPA	18	22	4	16
Workers' Comp Claims Settled/Closed In-House	21	45	9	52
New Property Claims Filed	4	5	3	4
Total Property Claims Settled/Closed	4	5	0	4

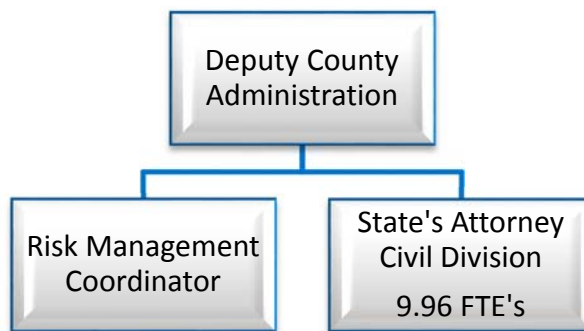
*Settled/Closed refers to claims that have been reported and/or resolved in the reporting year. This can include claims that were opened in previous years and is not necessarily limited to the new claims opened in the reporting year.*

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$9.72	\$9.98	\$12.78	\$9.20	\$13.27

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census. Per Capita includes only Liability Insurance Fund.)*

**Department Organization Chart:**





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

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

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

**Classification – General Government**

**Background:** Back in 1987 (Resolution R-8705-1200-44), McHenry County became authorized by the Illinois Department of Commerce and Community Affairs (DCCA) to re-use monies recaptured from its loans to business under the Community Development Assistance Program (CDAP) for the purpose of capitalizing a Revolving Loan Fund and re-lending those monies to local businesses. Currently there are Thirteen (13) loans issued to businesses under this program.

**Functions:**

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

**2016 Highlights:**

- ✓ Currently thirteen (13) active loans issued to businesses under the program.
- ✓ All loans are secured by adequate collateral to support the debt.

**2017 Goals and Objectives:**

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

**REVOLVING LOAN FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**REVOLVING LOAN FUND 410**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	100	825	1,000	0	1,000
Utilization of Fund Balance	0	0	79,350	0	123,076
Interest Income	38,798	33,299	24,650	29,769	30,924
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$38,898</b>	<b>\$34,124</b>	<b>\$105,000</b>	<b>\$29,769</b>	<b>\$155,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	288	90	5,000	0	5,000
Debt Service	(100,000)	50,000	100,000	0	150,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>(\$99,712)</b>	<b>\$50,090</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$155,000</b>

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

**2017 Revenue Budget Analysis –** Fees & Charges account for application fees, while Utilization of Fund Balance is for offsetting costs not covered by revenue generated.

**2017 Expenditure Budget Analysis –** Contractual Services is for costs associated with the issuance of loans and fees paid for underwriting. Debt Service is budgeted to record allowance for bad debt if a loan should be deemed uncollectible.

**Performance Indicators –** N/A

**Expense Per Capita –** N/A

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

## Department: 11 – COUNTY AUDITOR

### Funded By: 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) financial reporting and accounting, 2) continuous internal audit program based upon the performance of an annual risk assessment, and 3) an accounts payable program involving quality reviews and policy compliance of vendor invoices presented for approval and payment. These three processes are designed to assist all members of the County Board, Elected Officials and Department Directors in their duties by providing them with accurate and meaningful information concerning the financial condition, policies, procedures, internal controls and operational performance of the County.

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

### Classification – General Government

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

#### Functions:

- **Accounting/Reporting:** responsible for assuring the compliance of all accounting rules or standards as set by the Government Accounting Standards Board (GASB); the establishment of internal controls; reconciliation of the County's general ledger; the Comprehensive Annual Financial Report, the Popular Annual Financial Report, Annual Financial Report with the State of Illinois, Single Audit and other grant-related reporting, Quarterly Financial Reports, Continuing Financial Disclosure on County debt issuances, IRS reporting, and other financial related reporting. For the past sixteen years the Auditor's department has received the Certificate of Achievement for Excellence in Financial Reporting on the CAFR, and for six years the Award for Outstanding Achievement in PAFR by the GFOA of the United States and Canada.
- **Internal Audit Program:** encompasses the performance of an extensive annual risk assessment analysis of each County department, development of the Annual Audit Plan based upon the risk assessment and other factors, conducting of internal audits on the Annual Plan according to professional auditing standards, continual assessment of internal controls and programs, presentation of audit 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. Generates the accounts payable check run; request the proper funding allocation by the County Treasurer; verifies every check has an original vendor invoice to support the check claim; monitors and assists with the invoice scanning process and delivers both the checks and original invoices to the County Clerk for disbursement and filing.

#### 2016 Highlights:

- ✓ The Government Finance Officers Association (GFOA) presented the County's FY2015 Comprehensive Annual Financial Report (CAFR) and the FY2015 Popular Annual Financial Report (PAFR) with achievement awards for Financial Reporting, representing the consecutive 18<sup>th</sup> year and 8<sup>th</sup> year, respectively for the awards.

**Department: 11 – COUNTY AUDITOR**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Review of departmental invoices for errors and against County policies resulted in identifying savings to the County in excess of \$35,000 for the first 7 months of FY2016.
- ✓ The County Auditor is a part of a seven person Core Team that met during FY2016 for the review and selection of a new Financial Software system to replace the aging Performance Series system.
- ✓ The Internal Audit Division conducted five planned internal audits as determined by an annual risk assessment and completion of an annual audit plan. Findings were reported with recommendations made for improvement. Internal controls within departments were reviewed and updated for new processes with suggestions made to assist with strengthening processes.
- ✓ Brought forth suggested revisions to strengthen the Travel and Business Expense Policy to Management Services and for approval by the County Board. Offered training classes for this policy, along with the Fraud, Waste & Abuse Policy, in conjunction with other training by the Human Resources Department.
- ✓ Successfully automated the generation of Accounts Payable checks to McHenry County Election Judges and workers for the November 2016 election.
- ✓ The FY2015 External Audit was completed and issued with an unqualified “clean” opinion on the fair presentation of its financial statements. The audit also reflected that there were no significant deficiencies or material weaknesses identified by the outside auditors.

**2017 Goals and Objectives:**

- Submit the FY2016 CAFR and PAFR to achieve the GFOA’s awards.
- The Internal Audit Division (IAD) will complete an Annual Audit Plan based upon the performance of an annual risk assessment. An Annual Internal Audit Report will be completed to summarize audits conducted and the resulting benefits to the County.
- Develop auditing procedures to test the internal controls and processes of the new ERP system.
- Assist the Project Manager and selected vendor with training sessions to department employees for the new financial software system.
- Complete the FY2016 External Audit with an unqualified opinion.

**COUNTY AUDITOR  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>EXPENDITURES:</b>					
Personnel Services	383,826	391,969	386,810	317,651	376,667
Contractual Services	5,576	5,687	6,250	8,831	6,950
Commodities	10,161	9,108	11,699	4,933	10,999
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$399,563</b>	<b>\$406,764</b>	<b>\$404,759</b>	<b>\$331,415</b>	<b>\$394,616</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
6.0	6.0	6.0	6.0	6.0	6.0

**2017 Revenue Budget Analysis:**

The County Auditor’s functions are established by the Illinois Compiled Statutes under the Counties Code. Though elected by the citizens of the County, many of the responsibilities of this department emulate the services provided by the internal service departments. Due to the importance of maintaining a level of independence for the internal auditing function, and the new updates to the FOIA, there is no

**Department: 11 – COUNTY AUDITOR**

Funded By: General Fund

**2017 Revenue Budget Analysis Continued:**

real ability for this department to generate revenues, only cost savings to the budget through prudent reviews of claims and efficiencies gained from the internal audit recommendations.

**2017 Expenditure Budget Analysis:**

The County Auditor employs a staff of six (6) full time equivalents, including the County Auditor and the Chief Deputy. The decrease in personnel is the result of vacant positions being filled with employees at a lower rate. The contractual services budget accounts for association dues, training and legal notices, while the commodities budget covers the costs of office supplies, paper & forms, mileage, meeting expenses, computer components and publications.

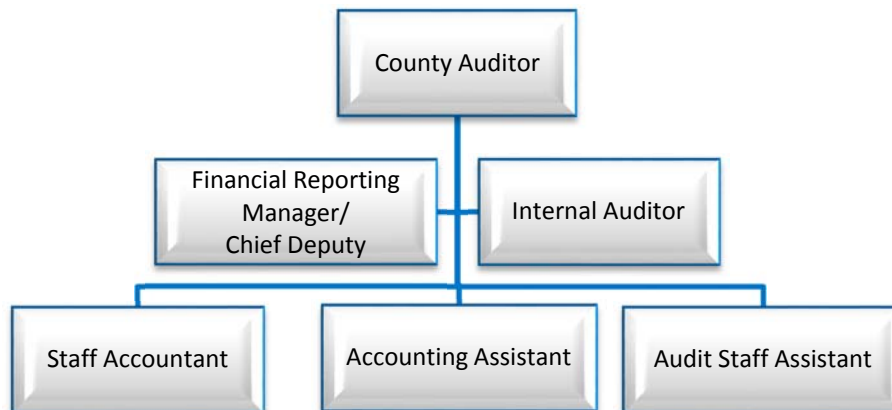
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Invoices Audited/Processed	29,169	30,000	15,208	30,000
Invoice Errors Identified-Savings Achieved	\$11,563	\$38,700	\$32,445	\$15,000
Invoice Turnaround Days after receipt (Avg)	2.7	2.5	2.5	2.5
CDBG HUD Grants-Draws Approved	211	150	57	150
1099's Issued by Auditor	317	325	325	325
Budget Adjustment Documents Processed	103	95	35	105
Journal Entries Created/Posted	3,816	3,900	888	3,900
Internal Audit Risk Assessment Created	Yes	Yes	Yes	Yes
Unqualified Audit Opinion Received	Yes	Yes	-	Yes

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$1.13	\$1.28	\$1.30	\$1.33	\$1.32

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 12 – COUNTY BOARD

### Funded By: General Fund

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

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

### Classification – General Government

**Background:** The County Board is the governing body of McHenry County. The 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. 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 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:

- **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.

### 2016 Highlights:

- ✓ Developed and approved a Non-Dedicated Subdivision Road Policy
- ✓ Reduced the 2015 property tax levy by \$3,000,000 without impacting County Services.
- ✓ For the fourth consecutive year, did not increase the aggregate tax levy of the County by the Consumer Price Index (CPI) as allowed for under the Property Tax Extension Liability Law.

**Department: 12 – COUNTY BOARD**

Funded By: General Fund

**2016 Highlights (continued):**

- ✓ Actively worked with State and local partners for the funding and development of an interchange at Route 23 and I90.
- ✓ Eliminated County Board Members participation in IMRF (pension program).

**2017 Goals and Objectives:**

- Enhance the partnership with the Economic Development District of Northern Illinois (EDDNI) and counties to the west.
- Develop measures to improve County Board and Liaison Committee Meetings efficiency.
- Transition to an Elected At Large County Board Chairperson.
- Develop a multi-year Strategic Plan for the County.

**COUNTY BOARD  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Licenses and Permits	123,865	115,295	124,000	113,225	116,000
Fees and Charges for Services	555,937	579,644	582,100	465,051	581,900
Other Income	55,689	52,450	15,000	23,179	22,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$735,491</b>	<b>\$747,389</b>	<b>\$721,100</b>	<b>\$601,455</b>	<b>\$720,400</b>
Personnel Services	614,944	612,813	615,164	520,363	633,176
Contractual Services	59,470	65,710	69,200	47,094	69,100
Commodities	30,524	22,935	32,000	17,227	31,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$704,938</b>	<b>\$701,458</b>	<b>\$716,364</b>	<b>\$584,684</b>	<b>\$733,276</b>

**Full Time Equivalent History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
1.00	1.00	1.00	1.00	1.00	1.00

**2017 Revenue Budget Analysis:**

The County Board generates revenue through the issuance of liquor licenses to establishments located in the unincorporated areas of the County (16%), amusement licenses which are required of businesses in the unincorporated areas that earn revenue from video gaming, dart boards, pool tables, etc. (2%), and cable television franchise fees (82%). These revenues are fee based with no discussion of fee increases in the near future. Revenues should remain flat, affected only by the number of businesses applying for and receiving liquor and amusement licenses.

**2017 Expenditure Budget Analysis:**

The personnel budget for the County Board represents the salaries paid to the, Chairman, twenty-four (24) board members and one administrative support staff position. In November 2016, the first Chairman elected at large was voted into office, this increased the total number of board members to 25. The contractual services and commodities budgets have remained flat and reflect the County’s maintenance budget policy.

**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**

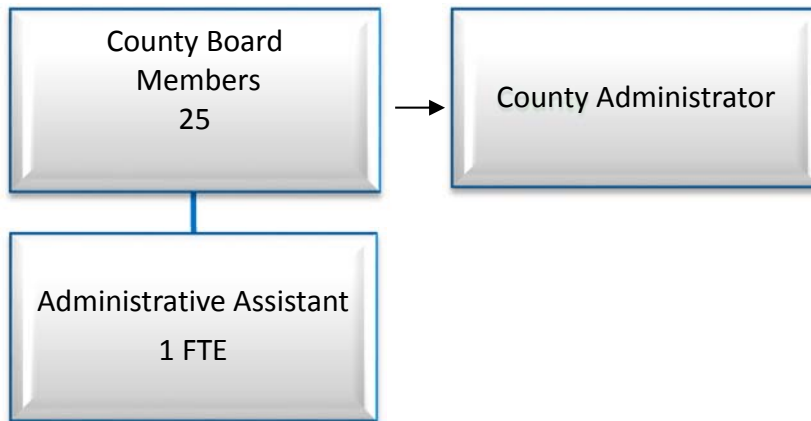
Funded By: General Fund

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$2.29	\$2.29	\$2.28	\$2.28	\$2.39

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## **Department: 14 – COUNTY CLERK**

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

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

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

### **Classification – General Government**

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

### **Functions:**

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



**Department: 14 – COUNTY CLERK**

Funded By: General Fund

**2016 Highlights:**

- ✓ Updated/maintained the County Clerk’s website with appropriate information, forms, and Tax Cycle Data.
- ✓ Maintained records on elected officials for all units of governments within the County, including dates elected, vacancies, vacancies filled and the expiration of terms of office.
- ✓ Completed implementation of electronic Statement of Economic Interest.

**2017 Goals and Objectives:**

- Reduce costs and evaluate current practices and procedures for time and cost efficiencies to reduce county clerk’s cost for birth, death and marriage related work.
- Implement electronic voting at County Board meetings.

**COUNTY CLERK  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	265,342	225,235	325,000	223,865	265,000
Interest Income	1,117	1,088	1,000	13,466	17,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$266,459</b>	<b>\$226,323</b>	<b>\$326,000</b>	<b>\$237,331</b>	<b>\$282,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	450,264	440,002	421,510	348,619	433,387
Contractual Services	1,792	6,231	6,450	5,754	5,850
Commodities	6,753	9,065	9,700	9,599	9,700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$458,809</b>	<b>\$455,298</b>	<b>\$437,660</b>	<b>\$363,972</b>	<b>\$448,937</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
9.60	9.60	9.60	9.60	9.80	9.80

*(Includes ONLY the County Clerk division)*

**2017 Revenue Budget Analysis:**

Revenues generated by the County Clerk are from fees for issuing marriage/civil union licenses, requests for certified copies of marriage, death, and birth certificates, and tax redemptions. Currently there have been no discussions to increase the fees on the issuance of marriage licenses or certified copies of vital records, keeping this revenue stream fairly flat. An indication of a stronger economy, a lower number of foreclosures and tax liens contribute to less tax redemption revenue. New investment strategies have increased interest income.

**2017 Expenditure Budget Analysis:**

The County Clerk’s Office employs a staff of 9.80 full time equivalents, including the County Clerk and 80% of the Chief Deputy position. Personnel costs are 96% of this department’s fiscal year 2017 operating budget and reflect the 2% merit increase awarded by the County Board on December 1, 2016. Contractual Services and Commodities budgets have remained flat, reflecting the County’s maintenance budget policy.

**Department: 14 – COUNTY CLERK**

Funded By: General Fund

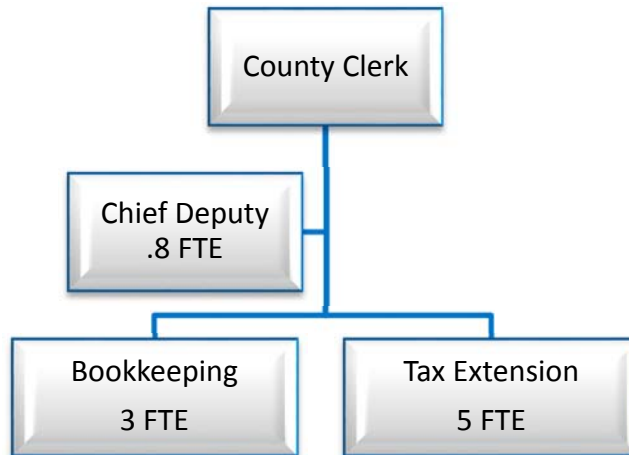
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Delinquent Tax Parcels Redeemed	2,561	2,500	1,055	2,500
Notary Publics Registered	1,151	1,300	461	1,300
DBA Files	412	600	177	600
Statement of Economic Interest	2,700	2,700	2,600	2,700
Contracts Filing	513	120	250	300
County Invoice Filing	22,794	27,062	13,531	27,062
Marriage Licenses Issued	1,542	2,000	520	2,000
Death Certificates Issued	508	550	207	550
Birth Certificates Issued	3,761	3,000	1,684	3,000

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$1.48	\$1.50	\$1.56	\$1.45	\$1.58

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under County Clerk.*

**Department Organization Chart:**



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

**Funded By:** State Statute 55 ILCS 5/4-4 allows the County Clerk to impose an additional \$2.00 charge for certified copies of vital records as defined in Section 1 of the Vital Records Act, for the sole purpose of defraying the cost of converting the county clerk’s document storage system for vital records as defined in Section 1 of the Vital Records Act. Moneys in the special fund shall be used solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining a document storage system.

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

**Classification – General Government**

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

**Function:**

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

**2016 Highlights:** Automated the ability to order birth, death and marriage certificates online.

**2017 Goals and Objectives:** With the assistance of the Information Technology Department, implement a new vital records software system by utilizing software currently used within the County.

**COUNTY CLERK - AUTOMATION FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**COUNTY CLERK AUTOMATION FUND 70**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	11,712	13,100	13,000	11,198	14,000
Utilization of Fund Balance	0	0	24,400	0	23,275
Interest Income	138	142	100	275	225
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$11,850</b>	<b>\$13,242</b>	<b>\$37,500</b>	<b>\$11,473</b>	<b>\$37,500</b>
<b>EXPENDITURE:</b>					
Contractual Services	199	8,985	35,000	7,858	37,500
Commodities	2,279	1,700	2,500	0	0
Capital Outlay	0	14,461	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,478</b>	<b>\$25,146</b>	<b>\$37,500</b>	<b>\$7,858</b>	<b>\$37,500</b>

**2017 Revenue Budget Analysis:**

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

**2017 Expenditure Budget Analysis:**

Expenditures allowed from the restricted County Clerk Automation Fund are established by the Illinois State Compiled Statutes. The increase in Contractual Services is for the purchase and maintenance of software and equipment.

**Full Time Equivalent History:** N/A

**Performance Indicators:** N/A

**Expense Per Capita:** See County Clerk – General Fund

**Fund Organization Chart –** N/A

## DEPARTMENT 14 – COUNTY CLERK REGISTRY AUTOMATION FUND (71)

**Funded By:** Illinois State Statute 35 ILCS 200/21-251 authorizes the County Clerk to assess a registry automation fee of no more than \$10.00 to be paid by the owner(s) or assignees of certificates of purchase issued pursuant to any tax sale conducted under this code that may consist of a single record or a combination of records maintained in paper or electronic form. The fee shall be collected in the same manner as other fees and costs and shall be held by the County Clerk in a fund for purposes of automating his or her office.

**Fund Created By:** Illinois Compiled Statutes (35 ILCS 200/21-251) Revenue.

**Classification:** General Government

**Background:** On April 21, 2015 the County Board of McHenry County, Illinois per Illinois State Statutes approved Resolution R-201504-14-141 authorizing the creation of a County Clerk Registry Automation Fund and establishing a \$10.00 Registry Fee assessed to the owner of the Certificate of Purchase issued pursuant to any tax sale conducted under this code for each assignment of the Certificate.

**Function:**

- The fees collected must be maintained in a separate fund held by the County Clerk for the purposes of automating his or her office.

**2016 Highlights:** N/A

**2017 Goals and Objectives:** The revenue generation has not been sufficient at this point in time to allow the County Clerk to implement any automation. The plan is to accumulate funds enough to cover the costs of automating this tax sale process.

### COUNTY CLERK – REGISTRY AUTOMATION FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### COUNTY CLERK REGISTRY AUTOMATION FUND 71

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	0	0	0	1	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2017 Revenue Budget Analysis:**

With the Fund being created in fiscal year 2015 the County Clerk has no history to base a projection on, and therefore, no revenue budget was projected for fiscal year 2017.

**2017 Expenditure Budget Analysis:**

As stated above, the County Clerk is utilizing a “wait and see” approach on this fund since there is no history to base what revenues will be generated, driving what expenses can be incurred.

**Full Time Equivalents History:** N/A

**Performance Indicators:** N/A

**Expense Per Capita:** See County Clerk – General Fund

**Fund Organization Chart –** N/A

## Department: 13 – COUNTY CLERK - ELECTIONS

### Funded By: General Fund

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

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

### Classification – General Government

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

### Functions:

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

### 2016 Highlights:

- ✓ Monitored and implemented changes to the election laws by both the Federal and State governments to assure compliance in the election process.
- ✓ Rolled out and updated a new voter registration system with over 206,000 active records converted.
- ✓ Implementation of 650 electronic poll books and the same day registration requirements for 2016.
- ✓ Recruited 880 election judges to assist citizens in the voting process, and an additional 212 Deputy Registrars to comply with same day registration.

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

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Maintained and updated the boundary lines to adjust for population changes within the precincts of McHenry County.
- ✓ Inspected 212 polling facilities for handicap accessibility and ease of voting equipment placement to ensure all voters are able to cast a vote without assistance.

**2017 Goals and Objectives:**

- Review and evaluate voting equipment life expectancy and current practices and procedures for time and cost efficiencies. Support pilot program for vote centers to reduce election related expenditures.
- Implement a command center for incoming calls on Election Day, utilizing software to capture the nature of the call and track resolutions to the issues.
- Work with the IT department to increase the number of phone lines to 150 for McHenry County Campus on Election Day.
- Explore cost saving measures in the use of vote centers for McHenry County.
- Use of electronic poll books to allow for consolidation of precincts to provide a more efficient check-in and registration.

**COUNTY CLERK - ELECTIONS  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Intergovernmental	82,485	238,988	55,000	45,450	45,000
Other Income	0	0	0	15,100	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$82,485</b>	<b>\$238,988</b>	<b>\$55,000</b>	<b>\$60,550</b>	<b>\$45,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	623,514	418,715	307,053	239,294	316,419
Contractual Services	289,286	193,804	747,060	693,688	734,360
Commodities	296,392	176,431	397,500	228,328	299,000
Capital Outlay	0	1,061,575	20,000	6,135	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,209,192</b>	<b>\$1,850,525</b>	<b>\$1,471,613</b>	<b>\$1,167,445</b>	<b>\$1,369,779</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
10.25	10.25	10.25	10.20	9.20	9.20

*Includes ONLY Election Workers of the County Clerk's Office*

**2017 Revenue Budget Analysis:**

As shown in the above budget table under intergovernmental, the State of Illinois does provide supplemental reimbursement for the costs related to Election Judges and Early Voting. In the past, the County has also received grant funding to assist in implementing all the changes required.

**2017 Expenditure Budget Analysis**

The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The increase in Personnel Services is caused by the 2% merit awarded on 12/1/16. In 2016 a Presidential election was held. Costs for Contractual Services and Commodities have been adjusted down to reflect a lower voter turn-out during 2017.

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

Funded By: General Fund

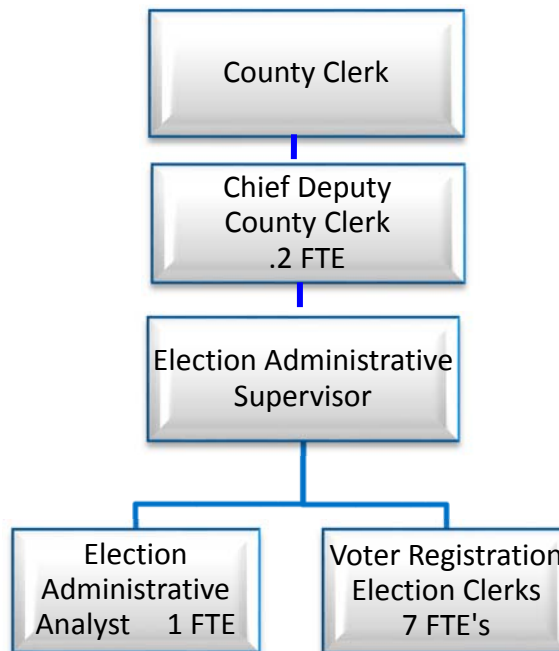
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Voter Registrations Processed	14,000	28,000	16,000	16,000
Vote by Mail Ballots Processed	2,200	1,138		3,000
Election Judges Serving	2,000	864	2,500	2,500

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$3.31	\$3.94	\$6.02	\$4.56	\$4.46

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under the County Clerk-Elections.)*

**Department Organization Chart:**



## Department: 31 – McHENRY COUNTY CORONER

### Funded by: General Fund

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

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

### Classification – Public Safety

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

### Functions:

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

### 2016 Highlights:

- ✓ Successful negotiation of labor contract with reduction in hours scheduled, overtime and position change from full time to part time saving over \$50,000 in personnel costs.
- ✓ Cross training of deputy investigator/secretary to maximize office coverage.
- ✓ Provide in depth statistical analysis of deaths due to drug overdose and suicide with greater participation in local and regional task forces to combat these tragic trends.
- ✓ Provide training in advanced toxicology testing in light of the new synthetic drugs available.



**Department: 31 – McHENRY COUNTY CORONER**

Funded by: General Fund

**2016 Highlights Continued:**

- ✓ Expand education of students, teachers, parents and the community at large about death investigation, trends and proactive focus to benefit McHenry County.

**2017 Goals and Objectives:**

- Monthly-quarterly analysis of new Centegra-Huntley Hospital to assess impact on caseload and personnel assignment.
- Finish development of electronic case file software (internal project) for scene, hospice and death notifications.
- In conjunction with the State’s Attorney and Regional Opiate Task Force, work to change the DEA drug disposal policy for home hospice medications.
- Foster the relationship between UIC and the McHenry County Coroner’s Office in order to provide the highest quality services and training for Forensic Odontology and Forensic Anthropology.

**McHENRY COUNTY CORONER  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	3,220	0	450	0	0
Other Income	0	0	125	0	0
Operating Transfers In	9,000	9,000	9,000	9,000	9,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$12,220</b>	<b>\$9,000</b>	<b>\$9,575</b>	<b>\$9,000</b>	<b>\$9,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	414,407	419,904	396,046	316,665	345,768
Contractual Services	110,119	137,467	129,050	70,759	138,650
Commodities	11,395	7,191	10,032	3,920	10,032
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$535,921</b>	<b>\$564,562</b>	<b>\$535,128</b>	<b>\$391,344</b>	<b>\$494,450</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
6.00	6.00	6.00	6.00	5.48	5.48

**2017 Revenue Budget Analysis:**

In 2010 the State of Illinois implemented Public Act 96-1161 which not only increased the coroner fees, but required all fees collected in the normal operating duties of the Coroner be deposited into a special account to be used solely for the purchase of electronic and forensic identification equipment or other related supplies. Prior to passage of this act, the Coroner revenues averaged \$9,000 for the general fund. An agreement to transfer the same amount each year to the general fund to help defray the departments operating costs was achieved with the Coroner and is accounted for under Operating Transfers In.

**2017 Expenditure Budget Analysis:**

Personnel Services reflect a decreased budget caused by changes within the Coroner Deputies negotiated labor contract, which established new working hours, on-call rules, and projected reductions in overtime. This was offset slightly by an increase in contractual services. As the number of unnatural deaths, specifically drug related and suicides, continues to rise autopsy and toxicology expense has been increased.

**Department: 31 – McHENRY COUNTY CORONER**

Funded by: General Fund

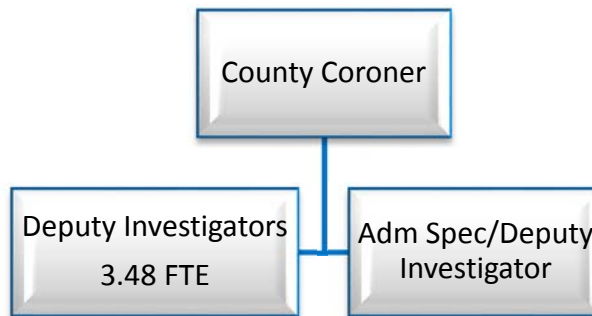
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Total McHenry County Deaths	1,589	815	1,710	1,800
Coroner Investigated Deaths	1,585	801	1,690	1,762
Phone Notification Deaths	1,277	642	1,382	1,442
On Scene Death Investigation	325	172	408	433
Fall/Fx/Brain Bleed	32	26	52	58
Drug Overdose Deaths	45	21	54	60
Suicides	35	10	25	35
Cremation Permits	1,055	603	1,250	1,300
Autopsy	142	67	140	150

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$1.93	\$1.78	\$2.06	\$1.59	\$1.80

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under the Coroner.)*

**Department Organization Chart:**



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

**Funded by: Coroner Fees**

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

**Classification – Public Safety**

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

**Functions:**

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

**2016 Highlights –** See Coroner - General Fund

**2017 Goals and Objectives –** See Coroner - General Fund

**McHENRY COUNTY CORONER SPECIAL FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**CORONER’S FUND 56**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	52,985	54,948	55,000	39,755	55,000
Intergovernmental	4,320	4,334	4,334	0	4,334
Interest Income	104	143	90	311	350
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$57,409</b>	<b>\$59,425</b>	<b>\$59,424</b>	<b>\$40,066</b>	<b>\$59,684</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	28,850	26,500	2,985	37,000
Commodities	1,785	4,475	7,400	2,726	10,500
Capital Outlay	0	26,607	0	0	0
Operating Transfers Out	9,000	9,000	9,000	9,000	9,000
Fund Balance Enhancement	0	0	16,524	0	3,184
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10,785</b>	<b>\$68,932</b>	<b>\$59,424</b>	<b>\$14,711</b>	<b>\$59,684</b>

**Full Time Equivalent History –** See Coroner General Fund

**2017 Revenue Budget Analysis:** Represents Fees established by State Statute to be utilized for the purchase of morgue and forensic identification equipment. The County experienced a greater number of unnatural deaths in FY2016 primarily due to the increase in homicides, suspected overdose and suicide deaths. The Coroner expects that number to remain elevated, so fees and charges is flat for FY17.

**2017 Expenditure Budget Analysis:** As mentioned under the Coroner’s general fund narrative, the Contractual Services budget above represents a projected increase in costs due to the Coroner offering to absorb additional autopsy transportation, training and meeting expenses out of this fund for FY2017. The operating transfer out are the funds transferred to the general fund as mentioned in the Coroner’s general fund write up.

**Performance Indicators –** See Coroner – General Fund

**Expense Per Capita –** See Coroner – General Fund

**Department Organization Chart –** See Coroner – General Fund

## Department: 15 – McHENRY COUNTY RECORDER

### Funded By: General Fund

**Mission Statement:** *Record, maintain and retrieve all real estate records, documents, and plats of subdivision in McHenry County while providing an efficient office giving the public courteous, fast and correct information on any of the over 3.1 million documents recorded.*

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

### Classification – General Government

**Background:** It is the function of the County Recorder's Office to record, maintain and retrieve all real estate records, documents and plats of subdivision. Every parcel, building, and piece of property within the County is represented in a recorded document that the County Recorder's Office identifies, preserves, and protects. The integrity of the records provides important data required for precise titling, timely real estate closings, and genealogy searches.

### Functions:

- **Recording** – Upon receipt of various official documents including deeds, mortgages, affidavits, plats of survey, mechanic liens, land surveys and military discharges in McHenry County, it is the responsibility of the County Recorder to accurately record, index, image, archive and retrieve said documents. These files are retained for all time, and are used for the transfer of title to property in McHenry County.
- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The security measures include: The redaction of social security numbers on the office's computer system and on the web to help eliminate the possibility of inappropriate use (the original documents are not altered in any way); a postcard notification mailed to the grantors on all recorded deeds alerts them to a change of ownership or change of title; a free subscription service offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers three options for searching records on line: 1.) Laredo, a quarterly subscription program, offers customers 24/7 access to McHenry County land records and images at their location; 2.) Tapestry, an internet search program for non-subscribers, utilizes a unique pay-as-you-go method in which you can pay with your credit card on a secure internet site; 3.) and a free web search, which is limited to a name search only, will offer images and printing of the documents in the future for added transparency – copies of documents can be ordered from the Microfilm Department of the Recorder's Office.
- **Historical Document Availability** - As a result of completion of our Backfile Conversion Project in 2012, residents of McHenry County and the general public now have access to one hundred and seventy-seven (177) years of document information and images that can be securely searched and printed both in-house and online within seconds.

### 2016 Highlights:

- ✓ County highway right-of-way maps discovered in the County Archives were scanned, imported and matched to their recorded deed.
- ✓ As per Illinois State Statute 55 ILCS 125/11, 120 years of County surveyor records were transferred to the office; a digital version of these records will be made available to the public. In addition, five original surveyor books were received, digitized and preserved.

**Department: 15 – McHENRY COUNTY RECORDER**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ A 2-day event was held in November to honor local veterans and record their DD-214's. Also participating in the event were the McHenry County Veteran's Assistance Commission and Illinois Department of Veteran Affairs (ILDVA). Seventy-one veterans participated in the event.
- ✓ Our *Property Fraud Alert* program, now offering protection to over 5,500 McHenry County subscribers, was presented at numerous clubs, organizations and expos.
- ✓ Increased types of documents accepted through eRecording and added a new submitter.

**2017 Goals and Objectives:**

- Successful restructuring of office procedures, stream-lined workflow and extensive cross-training, will allow the office to eliminate 3 full-time and 8 part-time vacant positions.
- Integrate Fidar Technologies software with the Illinois Department of Revenue MyDec Program. This program will allow the office to accept and process deeds electronically.
- Expand organizational printing services by researching the printing needs of other County departments.
- Work with County Administrator and Director of Facilities to redesign the customer service counter and employee entrance for increased security.
- Maintain cohesive team environment to promote accuracy, productivity and excellent customer service.

**MCHENRY COUNTY RECORDER  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Tax Revenue	1,833,393	2,133,728	1,725,000	2,155,493	1,900,000
Fees and Charges for Services	911,888	1,004,554	920,500	883,028	945,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,745,281</b>	<b>\$3,138,282</b>	<b>\$2,645,500</b>	<b>\$3,038,521</b>	<b>\$2,845,500</b>
<b>EXPENDITURE:</b>					
Personnel Services	848,125	767,112	733,917	589,528	669,787
Contractual Services	21,112	20,947	40,250	14,876	20,400
Commodities	1,237,284	1,439,162	1,138,710	1,411,540	1,326,920
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,106,521</b>	<b>\$2,227,221</b>	<b>\$1,912,877</b>	<b>\$2,015,944</b>	<b>\$2,017,107</b>

**Full Time Equivalents History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
45.94	34.71	34.71	34.71	26.71	21.00

**2017 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. As shown for Tax Revenue in the above table, at ten months for fiscal year 2016 the tax revenues were exceeding the projection, hopefully signally a turn in the local real estate market.

**2017 Expenditure Budget Analysis:**

The County Recorder employs a staff of 21 full time equivalents, including the County Recorder and the Chief Deputy, of which 15 FTEs are funded by the County's general fund and 6 FTEs by the Recorder's automation fund. Over the past 3 years the Recorder has reduced 13.71 full time equivalencies from board approved positions which is reflected in the Personnel Services Budget Category (See both,

**Department: 15 – McHENRY COUNTY RECORDER**

Funded By: General Fund

**2017 Expenditure Budget Analysis continued:**

Recorder’s General Fund and Recorder’s Automation Fund). Tax Transfer Stamps comprise 97% of the commodities budget, of which the County earns revenue on the sale of each stamp.

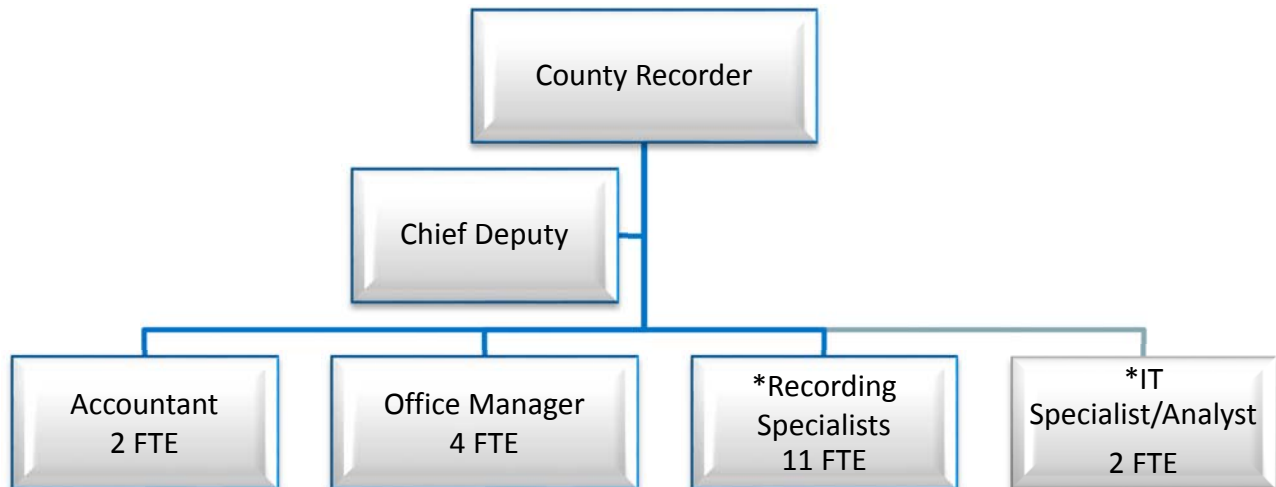
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Number of Documents Recorded/Indexed/Re-Key Verified	48,547	22,468	50,000	50,000
Percentage of Electronic Recordings	33%	33%	40%	40%
Number of Real Estate Transfer Declarations	6,490	3,115	5,700	6,550
Number of Plats Recorded	11	6	12	15
Number of Counter Customers Served	5,292	2,398	5,750	5,000
Number of Rejected Documents-Paper	1,966	899	2,575	1,500
Number of Rejected Documents-Electronic	557	212	600	475

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$9.26	\$9.24	\$9.32	\$9.67	\$9.02

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under County Recorder.*

**Department Organization Chart:**



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

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

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

**Classification – General Government**

**Background:** The Recorder Automation Fund was created for automating the duties of the Recorder’s Office and providing electronic access to recorded documents. Fees are established by State Statutes and the County Board on the recording of documents to assist in defraying the costs of automation.

**Function:**

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

**2016 Highlights:** See County Recorder – General Fund

**2017 Goals and Objectives:** See County Recorder – General Fund

**COUNTY RECORDER - AUTOMATION FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**RECORDER AUTOMATION FUND - 75**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	643,685	706,685	739,000	615,134	747,000
Utilization of Fund Balance	0	0	54,721	0	0
Interest Income	3,290	3,323	3,600	6,789	8,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$646,975</b>	<b>\$710,008</b>	<b>\$797,321</b>	<b>\$621,923</b>	<b>\$755,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	468,610	380,336	370,190	254,190	232,934
Contractual Services	222,340	217,432	256,000	171,176	217,000
Commodities	914	4,527	78,000	4,006	5,000
Capital Outlay	10,120	5,136	62,500	0	20,000
Debt Service	30,631	30,631	30,631	30,631	48,597
Fund Balance Enhancement	0	0	0	0	231,469
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$732,615</b>	<b>\$638,062</b>	<b>\$797,321</b>	<b>\$460,003</b>	<b>\$755,000</b>

**Full Time Equivalents History:** See County Recorder - General Fund

**2017 Revenue Budget Analysis:**

Fees and Charges for 2017 in the Automation Fund show a gain over 2016, hopefully indicating that there is movement in the housing market. The fiscal year 2017 reflects a smaller increase than prior year, but still an increase over recent years.

**2017 Expenditure Budget Analysis:**

As upgrades to technology are added, the Recorder has been able to reduce staff through attrition. The personnel services reflect a total of 10 full and part time positions eliminated. Computers and software was reduced in FY16 in the commodities line.

**Performance Indicators:** See County Recorder – General Fund

**Expense Per Capita:** See County Recorder – General Fund

**Department Organization Chart:** See County Recorder – General Fund

**Department: 32 – McHENRY COUNTY SHERIFF**  
**Funded By: General Fund**

**Mission Statement:** *The mission of the McHenry County Sheriff's Office is to serve the citizens of McHenry County in a professional and courteous manner, while also protecting the rights of those within its jurisdiction to be free from criminal attack; to be secure in their possessions and to live in peace.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-6) Sheriff.*

**Classification – Public Safety**

**Background:** Per Illinois State Statute, each Sheriff shall be conservator of the peace in his/her county, and shall prevent crime and maintain the safety and order of the citizens of that county; and may arrest offenders on view, and cause them to be brought before the proper court for trial or examination. Additionally, the Sheriff shall have the custody and care of the courthouse and jail of his or her county, except as is otherwise provided.

**Functions:**

- **Administration:** Is responsible for the management oversight of the Sheriff's office, and provides the leadership and administrative decisions for day to day operations. The following divisions of the Sheriff's department fall under the purview of administration: Records; Civil Process; Detectives; Narcotics; Gangs; Communications; and Patrol.
- **Corrections:** The Corrections Division is responsible for the detaining of individuals arrested and awaiting court proceedings; incarcerated individuals serving a sentence; and for fulfilling the contractual intergovernmental agreement with the United States Marshals Service on housing federal detainees within the corrections facility for a fee.
- **Sheriff Garage:** The Sheriff's Garage is responsible for the maintenance of the Sheriff's Department vehicle fleet and equipment, other County Department vehicles with the exception of the Division of Transportation (McDOT), and for providing fueling services in cooperation with McDOT.
- **Security:** The Security Division is responsible for ensuring the safety of employees, the government center facility, and the general public transacting business within the McHenry County Government Center, including the Judicial Courts.
- **Community Service:** The Sheriff's Department continually seeks to find grant funding that promotes public safety through programs like the Child Passenger Safety Program Grant. The grant provides much needed education on proper use and installation of safety seats, seat belts, and the distribution of needed safety seats. The Sustained Traffic Enforcement Grant allows the sheriff's department to conduct special enforcement for impaired driving mobilizations and/or occupant mobilizations.

**2016 Highlights:**

- ✓ Streamlined training for the Corrections Division by reducing the number of times correctional officers requalify with firearms, saving staff time; overtime when necessary for officers at the range; and ammunition.
- ✓ Following an audit, awarded reaccreditation by the National Commission on Correctional Health Care (NCCHC), the premier national accreditation body regarding health care for inmates.
- ✓ The Sheriff's office arrested 29 individuals for heroin and seized 302.2 grams of heroin.
- ✓ At no additional cost, built out and equipped an in-house dental office, which eliminates the need for inmates to be transported and secured during regular trips to outside dentists.
- ✓ Completed the radio room remodel and Starcom integration.



**Department: 32 – McHENRY COUNTY SHERIFF**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Contracted with the Village of McCullom Lake PD for dispatching services without adding staff.
- ✓ Sheriff's fugitive apprehension unit arrested 139 individuals for 203 warrants. Forty-six arrested for violent crimes (31 documented gang members, 8 murder, 6 sexual assault, 6 armed robbery, and 14 other violent crimes).
- ✓ Verified compliance of 82 sex offenders which resulted in the arrest of 4 for noncompliance.
- ✓ Patrol unit changed uniforms to Navy blue for officer safety reasons.

**2017 Goals and Objectives:**

- Research funding options for in-car video camera bid for all of our patrol unit.
- Complete preparation for dispatch consolidation in McHenry County within our dispatch center.
- Establish a traffic unit to concentrate on the fatal five offenses (speeding, distracted drivers, lane violations, DUI and seat belt). This unit will also provide truck enforcement.
- Complete the process of replacing antiquated and failing electronic lock controls, intercoms, cameras and associated computer hardware and software.
- Maintain accreditation with the American Correctional Association (ACA) following the triennial audit scheduled for November 2016.

**COUNTY SHERIFF  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fines and Forfeitures	125	875	0	620	0
Fees and Charges for Services	1,487,745	1,421,538	1,480,964	1,131,966	1,525,800
Intergovernmental	7,275,914	6,665,193	5,845,759	5,250,565	7,700,955
Interest Income	1	0	0	0	0
Other Income	19,469	15,412	5,000	1,966	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$8,783,254</b>	<b>\$8,103,018</b>	<b>\$7,331,723</b>	<b>\$6,385,117</b>	<b>\$9,226,755</b>
<b>EXPENDITURE:</b>					
Personnel Services	28,654,145	28,544,084	29,614,960	24,277,257	29,133,305
Contractual Services	3,156,376	3,093,177	3,025,264	2,429,898	3,110,529
Commodities	940,793	662,273	1,079,792	591,506	1,063,531
Capital Outlay	71,216	114,138	65,794	36,700	163,798
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$32,822,530</b>	<b>\$32,413,672</b>	<b>\$33,785,810</b>	<b>\$27,335,361</b>	<b>\$33,471,163</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
403.21	407.21	407.21	390.23	370.79	368.63

**2017 Revenue Budget Analysis:**

As shown in the above table under Intergovernmental, the decision was made in FY2016 to maintain the Federal Inmate Bed Rental Program, without committing to providing a certain number of beds each day. The Sheriff is hopeful that with the reduction in employee headcount and maintaining a daily census that can be serviced by the reduced headcount, the program could be advantageous for the County.

**2017 Expenditure Budget Analysis:**

Personnel Services decreased because of a reduction in FTEs and retirements. The positions vacated by the retirees are filled at a significantly lower rate. Capital Outlay is for the design phase of replacing the jail bus and is funded with SCAAP dollars.

## Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

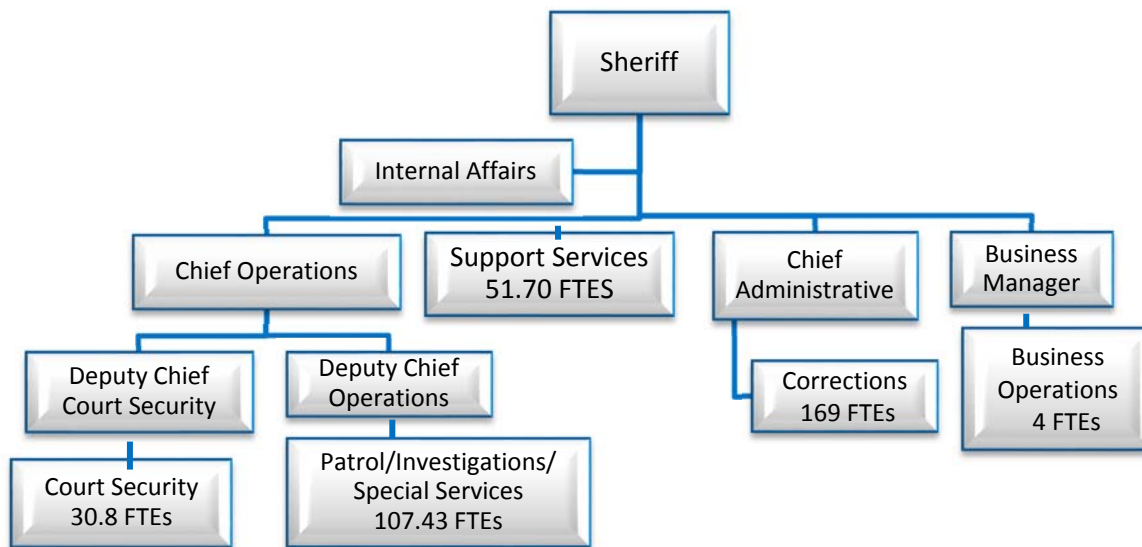
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Communications Division - Calls Dispatched	68,781	70,000	35,000	70,000
Records Division - Reports & Citations Processed	19,852	21,500	10,525	21,000
Civil Process - Services Processed	10,748	11,500	6,250	11,500
Garage (Fleet) - County Vehicles Maintained	279	279	279	279
Garage (Fleet) - Work Orders Completed	1290	1340	669	1360
Court Security - Individuals Screened	455,854	355,500	175,000	355,550
Court Security - Prohibited Items Recovered	4,671	5,100		5,150
Operations Bureau (Patrol) - Calls for Service	45,304	48,500	24,250	50,000
Corrections Bureau - County Prisoners Booked	6,274	7,058	2,125	7,482
Corrections Bureau - Average Daily Jail Population	349.31	382.27	404.28	403.29
Corrections Bureau - Intake of Fed Contract Prisoners	2,322	2,600	1,304	2,600

### Expense Per Capita:

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$104.20	\$106.85	\$106.15	\$107.45	\$110.13

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under County Sheriff.

### Department Organization Chart:



## Department: 32 – McHENRY COUNTY SHERIFF – DUI CONVICTION FUND

### Funded By: Court Fees

*Department Division Created By: McHenry County Board Resolutions R-9909-32-229 per State Legislation SB 740*

**Background:** State Legislature passed SB 740 to amend the Illinois vehicle code which allows Illinois Courts to impose a \$100 fine for each DUI conviction. This revenue must be returned to the arresting jurisdiction's law enforcement agency to be used solely for the procurement of law enforcement equipment that will assist in the prevention of alcohol related criminal violence. This fund was established per Resolution dated September 7, 1999, by the McHenry County Board.

### Functions:

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

**2016 Highlights:** See Sheriff's General Fund Highlights

**2017 Goals and Objectives:** See Sheriff's General Fund Goals & Highlights

### McHENRY COUNTY SHERIFF - DUI CONVICTION FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### DUI CONVICTION FUND 58

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Fines and Forfeitures	25,423	20,248	25,000	30,588	30,859
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$25,423</b>	<b>\$20,248</b>	<b>\$25,000</b>	<b>\$30,588</b>	<b>\$30,859</b>
<b>EXPENDITURE:</b>					
Commodities	9,841	0	25,000	13,209	25,000
Fund Balance Enhancement	0	0	0	0	5,859
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,841</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$13,209</b>	<b>\$30,859</b>

### Full Time Equivalents History:

See Sheriff's - General Fund

### 2017 Revenue Budget Analysis:

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

### 2017 Expenditure Budget Analysis:

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

**Performance Indicators:** See Sheriff's - General Fund

**Expense Per Capita:** See Sheriff's - General Fund

**Department Organization Chart:** See Sheriff's - General Fund

**Department: 32 – McHENRY COUNTY SHERIFF – INMATE WELFARE FUND**

**Funded By: Revenues Generated on Sales through the Commissary**

**Department Division Created By: McHenry County Sheriff**

**Background:** This is the first year the Inmate Welfare Fund is being reported in the County's budget. The account itself is not new to the Sheriff's Department, but has always been handled as a decentralized account under the auspices of the Sheriff's Office. The County Board working with the County Auditor's office has made great strides in reviewing the decentralized accounts and ensuring where legally not prohibited the accounts are accounted for on the County's official book of record.

**Functions:** the Jail maintains a commissary system to provide detainees with approved items that not supplied by the jail. The cost and expense of keeping, maintaining and furnishing the jail of each county, and of keeping and maintaining the prisoner thereof, except as otherwise provided by law, shall be paid from the county treasury, the account therefor being first settled and allowed by the County Board. The County Board may require convicted persons confined in its jail to reimburse the county for the expenses incurred by their incarceration to the extent of their ability to pay for such expenses.

**2016 Highlights:** See Sheriff's General Fund Highlights

**2017 Goals and Objectives:** See Sheriff's General Fund Goals & Objectives

**McHENRY COUNTY SHERIFF – INMATE WELFARE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**INMATE WELFARE FUND 68**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	0	321,330	371,000	269,454	345,000
Interest Income	0	383	0	1,491	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$321,713</b>	<b>\$371,000</b>	<b>\$270,945</b>	<b>\$345,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	111,022	111,000	85,382	115,000
Commodities	0	74,583	260,000	85,072	200,000
Capital Outlay	0	23,780	0	0	30,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$209,385</b>	<b>\$371,000</b>	<b>\$170,454</b>	<b>\$345,000</b>

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

**2017 Revenue Budget Analysis:**

No Revenue Analysis available since the funds are not the County's to utilize.

**2017 Expenditure Budget Analysis:**

No Expenditure Analysis available since the funds are not the County's to utilize.

**Performance Indicators:** See Sheriff's - General Fund

**Expense Per Capita:** See Sheriff's - General Fund

**Department Organization Chart:** See Sheriff's - General Fund

**Department: 28 – McHENRY COUNTY MERIT COMMISSION**  
**Funded By: General Fund**

**Mission Statement:** N/A

**Department Created By:** Ordinance of the McHenry County Board in 1970, revised by Ordinance #O-9404-3200-26 in 1994.

**Classification – General Government**

**Background:** 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:**

- **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.

**2016 Highlights – N/A**

**2017 Goals and Objectives – N/A**

**MERIT COMMISSION**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND - 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,884	1,838	5,096	2,410	4,150
Contractual Services	13,548	26,120	54,000	50,289	46,600
Commodities	279	490	900	194	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$15,711</b>	<b>\$28,448</b>	<b>\$59,996</b>	<b>\$52,893</b>	<b>\$51,450</b>

**Full Time Equivalent History – N/A**

**2017 Revenue Budget Analysis:**

The Merit Commission as an oversight commission to ensure a fair and unbiased hiring and promoting practice within the Sheriff’s department, is responsible for creating an eligibility list for merited deputies through the testing of new recruits. The commission is also responsible for providing testing for

**Department: 28 – McHENRY COUNTY MERIT COMMISSION**

Funded By: General Fund

**2017 Revenue Budget Analysis Continued:**

promotions into higher ranking levels, and for holding hearings on disciplinary actions brought against an officer. No revenues are generated by this department.

**2017 Expenditure Budget Analysis:**

The fiscal year 2017 expenditure budget has declined. Expenditures are determined on the testing need for recruitments.

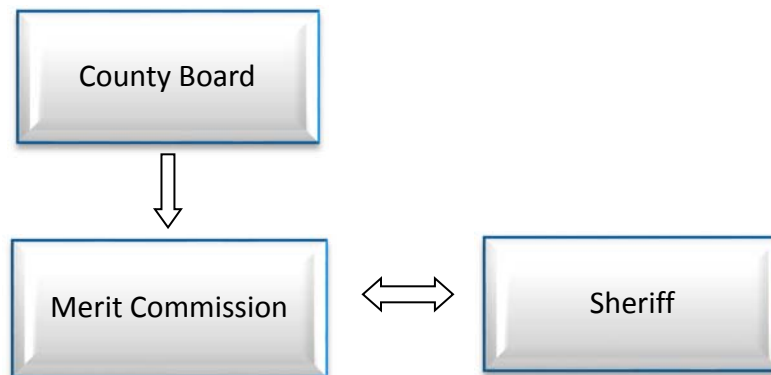
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Entry Level Patrol Exam For Eligibility List	1	0	0	1
Sergeant Promotional Testing	0	1	1	0
Lieutenant Promotional Testing	0	1	1	0

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$0.11	\$0.05	\$0.09	\$0.21	\$0.17

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



**Department: 17 – McHENRY COUNTY TREASURER**  
**Funded By: General Fund**

**Mission Statement:** *To complete tasks assigned to this office by the County Board, the State of Illinois and the United States Government.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/Div. 3-10) Counties Code.*

**Classification – General Government**

**Background:** The McHenry County Treasurer is responsible for the accounting, safekeeping and investments of the public funds held by the County. The Illinois State Statutes also make the County Treasurer the ex-officio County Collector, responsible for the collection of property taxes for all taxing bodies within the County.

**Functions:**

- **County Funds** – The County Treasurer is responsible for the receiving and disbursement of County funds, and maintaining a just and true account of all monies, revenues and funds received by him/her, and also of all monies, revenues and funds paid out by him/her agreeably to law. Currently the Treasurer's Office maintains and is accountable for over 80 bank accounts (not including certificates of deposits) with banks disbursed throughout the County for 69 funds established by the County Board. In order to safeguard the public funds, the County Treasurer requires proper collateralization on all accounts held by banks.
- **Investment Portfolio** – The County Treasurer is accountable for the Investment Portfolio of all County funds. The 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's current investments portfolio includes Certificates of Deposit. The County Treasurer is testing another approach of investing conservatively in low risk, high quality investment grade bonds 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 into the county's financial system.
- **County Collector** - As the County Collector, the powers and duties include: preparing tax bills (as described and mandated by 35 ILCS 200/20-15) showing each installment of property taxes assessed; the mailing of said bills 30 days prior to the first installment due date; the collection of any tax on property; recording and updating payments against the tax record; distributing the tax revenue to all taxing districts within the county based on their tax extensions; and the collection of delinquent taxes.
- **Passport Agent** - The Treasurer acts in the capacity of a Passport Agent; processing passport applications; taking passport photos; and submitting the completed application to the US Department of State. The fee allowed to be collected by the Treasurer is used to offset the costs associated with providing the passport services.

**2016 Highlights:**

- ✓ Expanded investment strategy to include brokered CDs and high quality securities to increase interest income to \$73,207 (Unaudited) May 31, 2016 YTD from \$27,262 May 31, 2015 YTD.
- ✓ Partnered and negotiated with a new credit card/online payment processing company for real estate tax collections to lower convenience fees for taxpayers who pay online or by phone.

**Department: 17 – McHENRY COUNTY TREASURER**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ In conjunction with the County Clerk’s office, hosted the first automated delinquent property tax sale completing it in less than half the time of previous years. Taxes and penalties were calculated and deposits made within three days vs. four weeks in previous years. The final distribution of taxes to districts was completed before the end of the fiscal year.
- ✓ Participated in the hiring of a Project Manager for the County’s new financial software. Began first phase of reviewing and documenting current processes to enhance and improve the Treasurer’s financial functions.

**2017 Goals and Objectives:**

- Build on investment portfolio to provide higher rate of return with flexible cash flows while protecting principal. Meet with special fund department heads to discuss new conservative investments that would provide additional income while managing cash flows.
- Complete first phase of reviewing and documenting current processes and begin second phase of the new financial software process by participating in the selection of a software vendor and work toward developing the Treasurer function of the new system.
- Work with Treasurer Staff to develop what our office believes the future function of the Treasurer’s Office will look like within the new financial software system.

**MCHENRY COUNTY TREASURER  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	1,554,558	1,357,151	1,601,500	(1,525)	1,501,500
Interest Income	78,971	79,945	85,100	156,982	150,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,633,529</b>	<b>\$1,437,096</b>	<b>\$1,686,600</b>	<b>\$155,457</b>	<b>\$1,651,500</b>
<b>EXPENDITURE:</b>					
Personnel Services	492,936	564,395	558,091	468,839	566,449
Contractual Services	42,929	31,148	63,245	11,382	43,245
Commodities	7,350	6,805	6,850	6,850	6,850
Operating Transfers Out	50,000	50,000	50,000	50,000	40,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$593,215</b>	<b>\$652,348</b>	<b>\$678,186</b>	<b>\$537,071</b>	<b>\$656,544</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
15.00	14.50	14.50	14.50	14.00	14.00

**2017 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 delinquent taxes, and 2.) Interest Income, which is revenue earned on County funds held by banking institutions within the County. The above 10 month actual figure for Fees and Charges is prior to the tax sale, and therefore does not reflect the true revenue of \$1,185,820 for fiscal year 2016. This number has been declining with most foreclosures on homes being completed.

**2017 Expenditure Budget Analysis:**

The McHenry County Treasurer’s Office employs a staff of 14 full time equivalents, including the Treasurer and the Chief Deputy. As shown in the above budget summary, 2017 Personnel Services has increased because of the 2% merit awarded on 12-1-16. Contractual Services is 7% of the operating budget and covers the costs for contractual printing for the tax bills, professional services, and dues,



**Department: 17 – McHENRY COUNTY TREASURER**

Funded By: General Fund

**2017 Expenditure Budget Analysis Continued:**

subscriptions, legal notices, and computer services. Commodities is for office and miscellaneous supplies. The Operating Transfer Out is for offsetting costs incurred in the remodel of the Treasurer's building.

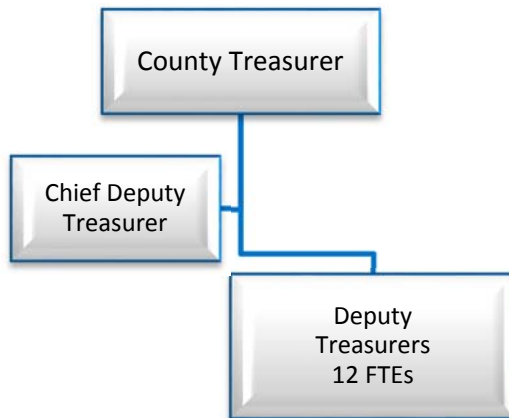
Performance Indicators:	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Number of Parcels Billed	138,257	139,500	144,715	150,000
Total Property Taxes Collected:				
County	\$78,784,083	\$79,300,000	\$76,289,016	\$77,000,000
Townships or Road Districts	\$26,121,720	\$26,300,000	\$26,289,626	\$26,500,000
Cities, Villages, Towns	\$68,051,476	\$69,500,000	\$69,033,381	\$70,000,000
School Districts	\$551,345,027	\$565,000,000	\$555,400,657	\$558,000,000
Special Districts	\$96,071,173	\$98,200,000	\$96,687,052	\$97,000,000
Number of Parcels Sold at Tax Sale	1,820	N/A**	1,850	1,880
Number of Senior Deferrals	143	175	143	145
Deposits/Wire Transfers Processed	18,249	14,500	20,000	22,000
Transfers/ACH's Processed	8,277	8,000	8,800	9,500
Number of New Passport Applicants	4,060	3,000	5,000	6,000

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$2.55	\$2.47	\$2.44	\$2.40	\$3.16

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under County Treasurer*

**Organization Chart:**



**Department: 17 – McHENRY COUNTY TREASURER - AUTOMATION FUND**

**Funded By: Fees assessed to the Purchasers of Delinquent Taxes**

**Fund Created By:** *Illinois Compiled Statutes (35 ILCS 200/21-245) Property Tax Code - which allows county collectors in all counties to assess automation fees to the purchaser of delinquent taxes.*

**Classification – General Government**

**Background:** The function of the Treasurer Automation Fund is to: 1.) Cover any costs related to the automation of property tax collections and delinquent property tax sales, including cost of hardware, software, research and development, and personnel, and 2) to defray the cost of providing electronic access to property tax collection records and delinquent tax sale records. The Treasurer is allowed to collect an automation fee of \$10 from purchasers of delinquent taxes as revenue to offset the cost of automation.

**Function:**

- Fees collected to defray the cost of property tax collections and delinquent property tax sales including software, hardware, research and development and personnel.

**2016 Highlights:** See McHenry County Treasurer – General Fund

**2017 Goals and Objectives –** See McHenry County Treasurer – General Fund

**McHENRY COUNTY TREASURER - AUTOMATION FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**TREASURER AUTOMATION FUND 80**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	138,307	123,921	130,000	45,243	130,000
Interest Income	646	713	700	1,839	1,800
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$138,953</b>	<b>\$124,634</b>	<b>\$130,700</b>	<b>\$47,082</b>	<b>\$131,800</b>
<b>EXPENDITURE:</b>					
Personnel Services	90,810	0	0	0	0
Contractual Services	0	15,371	40,500	14,883	35,500
Commodities	6,385	8,645	12,500	0	10,400
Fund Balance Enhancement	0	0	77,700	0	85,900
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$97,195</b>	<b>\$24,016</b>	<b>\$130,700</b>	<b>\$14,883</b>	<b>\$131,800</b>

**Full Time Equivalents History:** See McHenry County Treasurer – General Fund

**2017 Revenue Budget Analysis:**

Projections for Fees and Charges for Services in 2017 remain flat due to recovery of the economy. The County has not experienced the foreclosures and short sales on residential properties as in the past couple of years.

**2017 Expenditure Budget Analysis:**

Contractual Services and Commodities budgets both decreased due to a review of prior years actual expenditures. Some dollars were not spent so The Treasurer reduced the budget.

**Performance Indicators:** See McHenry County Treasurer – General Fund

**Expense Per Capita:** See McHenry County Treasurer – General Fund

**Organization Chart:** See McHenry County Treasurer – General Fund

**Department: 17 – McHENRY COUNTY TREASURER - PASSPORT SERVICE FUND**  
**Funded By: Fees Collected for Processing Passport Applications**

*Fund Created By: County Board Resolution R-9810-17-211 approved 10/20/1998*

**Classification – General Government**

**Background:** It is the function of the Treasurer Passport Fund to process passport applications which may include taking passport photos, and submitting them to the US Department of State. Treasurer passport fees are used to offset the costs associated with providing passport services.

**Function:**

- Provide the Service of Passport processing to the citizens of McHenry County

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

**COUNTY TREASURER PASSPORT SERVICE FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**PASSPORT SERVICES FUND 81**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	99,989	134,270	100,000	132,446	180,000
Utilization of Fund Balance	0	0	2,056	0	0
Interest Income	328	368	300	1,047	1,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$100,317</b>	<b>\$134,638</b>	<b>\$102,356</b>	<b>\$133,493</b>	<b>\$181,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	64,049	67,124	63,256	53,453	64,539
Contractual Services	3,161	0	19,100	0	19,100
Commodities	1,341	4,515	20,000	8,229	12,500
Fund Balance Enhancement	0	0	0	0	84,861
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$68,551</b>	<b>\$71,639</b>	<b>\$102,356</b>	<b>\$61,682</b>	<b>\$181,000</b>

**Full Time Equivalent History:** Accounted for in the McHenry County Treasurer – General Fund

**2017 Revenue Budget Analysis:**

Even with the slow recovery of the economy, people are still traveling as evident with the 2016 ten months to date actual. This upward trend has been occurring the past several years and the 2017 budget reflects this growth.

**2017 Expenditure Budget Analysis:**

Personnel Services is projecting a slight increase due to a 2% merit. Commodities budget decreased due to a review of prior years actual expenditures. Some dollars were not spent so The Treasurer reduced the budget. The increase in revenue and decrease in expense is contributing to the fund balance enhancement.

**Performance Indicators:** See McHenry County Treasurer – General Fund

**Expense Per Capita:** See McHenry County Treasurer – General Fund

**Fund Organization Chart:** See McHenry County Treasurer – General Fund

**Department: 17 – McHENRY CO. TREASURER - WORKING CASH I AND II FUNDS**  
**Funded By: Past Levy of Tax on all Taxable Property in the County**

*Fund Created By: Illinois Compiled Statute 55 ILCS 5/Div. 6-29*

**Classification – General Government**

**Background:** In each county of this State having a population of less than 1,000,000 inhabitants a working cash fund may be created, set apart, maintained and administered, in the manner prescribed in this Division, to enable the county to have in its treasury at all-time sufficient money to meet demands for ordinary and necessary expenditures for general corporate purposes. The County Board of such a county may levy an annual tax for not more than any 2 of the years 1975, 1976, and 1977 on all the taxable property in the county at a rate not exceeding .025% of the value, as equalized or assessed by the Department of Revenue.

**Function:**

- To act as an emergency source of funding in the event the general fund (corporate fund) should have insufficient funds to meet its obligations. Must be repaid upon the first collections of property taxes.

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

**MCHENRY COUNTY TREASURER - WORKING CASH I & II FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**WORKING CASH I FUND 430**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Interest Income	109	301	100	416	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$109</b>	<b>\$301</b>	<b>\$100</b>	<b>\$416</b>	<b>\$500</b>
<b>EXPENDITURE:</b>					
Operating Transfers Out	109	100	100	0	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$109</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>\$500</b>

**WORKING CASH II FUND 440**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Interest Income	345	431	300	589	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$345</b>	<b>\$431</b>	<b>\$300</b>	<b>\$589</b>	<b>\$700</b>
<b>EXPENDITURE:</b>					
Operating Transfers Out	345	350	300	0	700
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$345</b>	<b>\$350</b>	<b>\$300</b>	<b>\$0</b>	<b>\$700</b>

**Full Time Equivalents History:** N/A

**2017 Revenue Budget Analysis:** Interest Earnings Only

**2017 Expenditure Budget Analysis:** Transfer of Interest Earnings to General Fund

**Performance Indicators:** N/A

**Expense Per Capita:** N/A

**Fund Organization Chart:** N/A

**Department: 42 – COURT ADMINISTRATION**  
**Funded By: General Fund**

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

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

**Classification – Judicial**

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

**Functions:**

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

**2016 Highlights:**

- ✓ Successful implementation of aiSmartBench software application, which helps the judges process electronic case files, keep notes, search case and party information. This will support the e-Record initiative of the Illinois Supreme Court where the electronic version of the records will be the official court record.
- ✓ The 22<sup>nd</sup> Judicial Circuit Law Library Self Help Center served 3,524 individuals.
- ✓ Expanded Moral Reconation Therapy groups, which is a cognitive behavioral therapy which addresses addiction and criminal thinking for specialty courts.

**Department: 42 – COURT ADMINISTRATION**

Funded By: General Fund

**2017 Goals and Objectives:**

- Collaborate with the Circuit Clerk of the Court, State’s Attorney’s Office and the Public Defender to enhance electronic court document filings and the creation of electronic court orders in order to improve efficiencies, enhance the public trust and confidence in the judicial process and expand access to the courts.
- Analyze and implement the use of judicial electronic signatures on electronic court documents.

**COURT ADMINISTRATION  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	189,491	167,613	170,000	138,769	160,000
Intergovernmental	4,000	4,492	4,000	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$193,491</b>	<b>\$172,105</b>	<b>\$174,000</b>	<b>\$138,769</b>	<b>\$160,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	458,067	504,232	543,997	478,719	565,103
Contractual Services	493,581	596,944	643,930	584,554	641,430
Commodities	65,082	67,425	72,500	41,096	66,000
Capital Outlay	9,450	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,026,180</b>	<b>\$1,168,601</b>	<b>\$1,260,427</b>	<b>\$1,104,369</b>	<b>\$1,272,533</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
11.00	11.00	12.00	12.00	13.00	13.00

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

**2017 Revenue Budget Analysis:**

Fees and Charges for Services for Court Administration are generated through fees charged on cases brought before the courts. In recent years case filings have been weaker than in the past, raising concern for the Court Administrator. Court Administration continues to develop trend analysis to assist County Administration with projecting future costs, revenues and space needs.

**2017 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 2% annual merit awarded on 12/1/16, as well as the shifting of costs between funds. In prior years, the Court Administrator, Deputy Court Administrator had their salaries split between Court Administration and the Law Library Fund. Contractual Services slight decrease is due to mandated changes by the State of Illinois in the per diem rates paid to prospective Jurors. Juror rates were reduced for subsequent days of service.

**Department: 42 – COURT ADMINISTRATION**

Funded By: General Fund

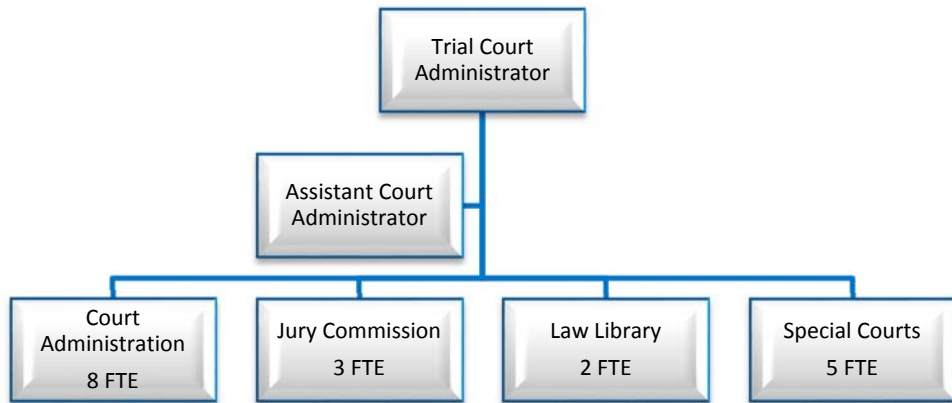
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2016 Projected</b>
Number of Jury Trials Held	68	60	27	70
Number of Cases Filed	64,110	63,000	24,955	64,000
Number of Self Represented Litigants helped in Self Help Center	3,524	3,200	1,448	3,000

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$6.10	\$6.07	\$6.33	\$6.62	\$6.23

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under Court Administration.*

**Department Organization Chart:**



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

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

**Classification - Judicial**

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

**2016 Highlights:**

- ✓ Implemented evidenced based women’s recovery group (Woman’s Way through the 12 Steps) which focuses directly on the feminine experience of addiction and healing.
- ✓ Held 4 commencement ceremonies in the specialty court programs (2 Drug and 2 Mental Health Court), 26 participants successfully completed the programs.
- ✓ The 22<sup>nd</sup> Judicial Circuit, Mental Health Court was selected by the Administrative Office of the Illinois Courts as the model for best practices for state-wide specialty court certification.

**2017 Goals and Objectives:**

- Further specialty court staff development through professional state licensure, including Licensed Clinical Professional Counselor (LCPC) and Certified Alcohol and Drug Counselor (CADC) licensures.
- Complete comprehensive study of the efficacy of the Drug Court program.

**COURT ADMINISTRATION – SPECIAL COURTS FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**SPECIAL COURTS FUND 54**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	224,377	197,071	190,000	158,998	180,000
Utilization of Fund Balance	0	0	103,709	0	81,145
Intergovernmental	258,263	175,471	176,730	146,442	175,730
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$482,640</b>	<b>\$372,542</b>	<b>\$470,439</b>	<b>\$305,440</b>	<b>\$436,875</b>
<b>EXPENDITURE:</b>					
Personnel Services	456,827	416,134	423,989	367,202	394,675
Contractual Services	24,427	6,400	22,200	9,391	21,200
Commodities	32,130	27,598	24,250	4,874	21,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$513,384</b>	<b>\$450,132</b>	<b>\$470,439</b>	<b>\$381,467</b>	<b>\$436,875</b>



**Department: 42 – COURT ADMINISTRATION – SPECIAL COURTS FUND**

Funded By: Court Fees

**Full Time Equivalents History:**

<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
5.00	5.00	5.00	5.00	5.00	5.00

**2017 Revenue Budget Analysis:**

The projected revenues for fiscal year 2017 continue to decline with the decline in domestic violence offenders participating in the program. Fees & Charges for Services reflects a 5% decline, while Intergovernmental remains almost flat. A reduction in personnel expense is reducing the draw on the fund balance.

**2017 Expenditure Budget Analysis:**

The 2017 expenditure budget for Special Courts is reflecting a slight decline over fiscal year 2016. A Court Service's position allocated to the fund to oversee and complete the reporting requirements of a now completed grant has been re-allocated back to the Court Services budget causing the decline in the Special Courts personnel budget.

**Performance Indicators:**

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Number of participants in Drug Court	47	65	54	70
Number of participants in Mental Health Court	50	50	38	60

**Expense Per Capita:** See Court Administration – General Fund

**Department Organization Chart:** See Court Administration – General Fund

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

**Funded By: Court Fees**

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

**Classification – Judicial**

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

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

**2016 Highlights:** See Court Administration – General Fund

**2017 Goals and Objectives:** See Court Administration – General Fund

**COURT ADMINISTRATION – LAW LIBRARY FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**LAW LIBRARY FUND 61**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	208,921	185,573	185,000	144,858	175,000
Utilization of Fund Balance	0	0	72,734	0	29,897
Interest Income	452	252	300	154	300
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$209,373</b>	<b>\$185,825</b>	<b>\$258,034</b>	<b>\$145,012</b>	<b>\$205,197</b>
<b>EXPENDITURE:</b>					
Personnel Services	144,822	155,817	101,834	91,237	104,397
Contractual Services	302	378	400	451	400
Commodities	179,841	170,393	155,800	117,188	100,400
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$324,965</b>	<b>\$326,588</b>	<b>\$258,034</b>	<b>\$208,876</b>	<b>\$205,197</b>

**Full Time Equivalents History:**

<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
2.00	2.00	2.00	2.00	2.00	2.00

**2017 Revenue Budget Analysis:**

Projected revenues for fiscal year 2016 are reflecting continuing declines consistent with other court generated revenues and lighter case filings.

**2017 Expenditure Budget Analysis:**

As mentioned earlier under the Court Administration expenditure analysis, the Court Administrator and Deputy Court Administrator salaries were being allocated between the general fund and law library fund. For fiscal year 2017, the online law library support was moved to the general fund.

**Performance Indicators:** See Court Administration – General Fund

**Expense Per Capita:** See Court Administration – General Fund

**Department Organization Chart:** See Court Administration – General Fund

## Department: 43 – COURT SERVICES

### Funded By: General Fund

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

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

### Classification – Judicial

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

### Functions:

- **Probation Services:** Court Services primary responsibility is to serve the courts; to preserve complete and accurate records; take charge and watch over persons sentenced to probation and perform other duties as assigned by statute, rules of court, and other responsibilities as may be implied from those expressly required. The Probation Department recognizes that crime is an injury, which harms the victim, community and offender. Our mission is to assist the Court in protecting the community by holding offenders accountable for repairing the harm done, and providing offenders with community based opportunities to become responsible, productive and crime free.
- **Probation Service Fee Fund:** Court Services is responsible for special fees collected by persons sentenced to probation as ordered by the court. These fees may be spent upon approval of the Chief Judge of the Judicial Circuit. Funds may supplement but not supplant county general funds. Funds are generally used to provide and/or support programs for offenders under the supervision of Court Services and Probation Department.
- **Electronic Monitoring – Drug Testing:** Fees established by the County Board and the Chief Judge of the judicial circuit in which the County is located for the cost of maintenance, testing, and incidental expenses related to the mandatory drug or alcohol testing, or both, and all costs incidental to approved electronic monitoring, of all offenders with a sentence of periodic imprisonment.

### 2016 Highlights:

- ✓ Completed training of 1<sup>st</sup> group of Probation Officers (21) in Effective Practices in Community Supervision (EPICS II). Training is a cognitive based process of Probation Officers teaching offenders skills that produce behavior change and reduce recidivism
- ✓ Development of organic coaches and trainers for sustainment of EPICS-II initiative. Trainers and coaches provide training for on-going skill development to Juvenile and Adult Division officers. They also provide training of basic skills to new employee.
- ✓ Conducted assessments of all programs and supervision practices in Court Services to address case assignments. Took an objective look at programming and practices to ascertain their effectiveness in pro-social behavior change
- ✓ Developed and implemented employee safety training curriculum with Sherriff's office. Class and practical application training for safety within the office, home visits, employment verification, and collateral contact.

**Department: 43 – COURT SERVICES**

Funded By: General Fund

**2016 Highlights – Continued:**

- ✓ Reorganized and upgraded reception areas, client interview rooms and office equipment locations to better assist efficient and effective interactions with clients.
- ✓ Worked with area service providers to enhance existing cognitive-behavioral programming and provide treatment for indigent high risk offenders.
- ✓ Implementation of E-Filing and E-Signature to assist the Circuit Clerk with streamlining the process for Court Monitoring program completions to improve timing, efficiency and cost savings

**2017 Goals and Objectives:**

- Training of 2<sup>nd</sup> group of Probation Officers (21) in Effective Practices in Community Supervision (EPICS II). Training is a cognitive based process of Probation Officers teaching offenders skills that product behavior change and reduce recidivism
- Revise competencies, goals, and measurements for department performance appraisals in order to improve performance of employees and ensure accountability of new initiatives
- Implementation of Juvenile Cognitive Behavioral Therapy (CBT) treatment groups; lead by Probation Officers (on-site and off-site), to improve pro-social behaviors, improve positive communication skills, and decrease recidivism
- Expanding our Adult Cognitive Behavioral therapy program with a partnership of local treatment providers. Potential grant funding from McHenry County Mental Health Board

**COURT SERVICES  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	3,205	2,750	3,000	0	3,000
Intergovernmental	699,894	1,695,944	1,316,802	1,023,697	1,325,302
Other Income	0	15,599	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$703,099</b>	<b>\$1,714,293</b>	<b>\$1,319,802</b>	<b>\$1,023,697</b>	<b>\$1,328,302</b>
<b>EXPENDITURE:</b>					
Personnel Services	2,361,082	2,450,025	2,458,943	2,090,166	2,483,363
Contractual Services	353,562	477,535	476,000	309,471	475,000
Commodities	24,201	20,064	20,436	13,297	19,436
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,738,845</b>	<b>\$2,947,624</b>	<b>\$2,955,379</b>	<b>\$2,412,934</b>	<b>\$2,977,799</b>

**Full Time Equivalent History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
52.00	52.00	52.00	52.00	51.00	51.00

**2017 Revenue Budget Analysis:**

Fees and Charges for Services represent minor court ordered fees that are assessed on special cases to assist in the cost of providing probation services. This revenue stream has remained relatively constant over the years and does not have a real effect on projected revenues. The main share of revenue is generated under Intergovernmental (99.8%) and consists of salary reimbursement for probation officers. As shown in the above revenue budget table, the County's reimbursement for FY 2017 is projecting a slight increase over FY 2016, but falls short in covering the total costs of the probation officers salaries and benefits, leaving the County to fund the difference.

**2017 Expenditure Budget Analysis:**

The Court Services department has kept expenses flat in recent years, the personnel services increase is the annual merit awarded on probation officer's anniversary dates.

**Department: 43 – COURT SERVICES**

Funded By: General Fund

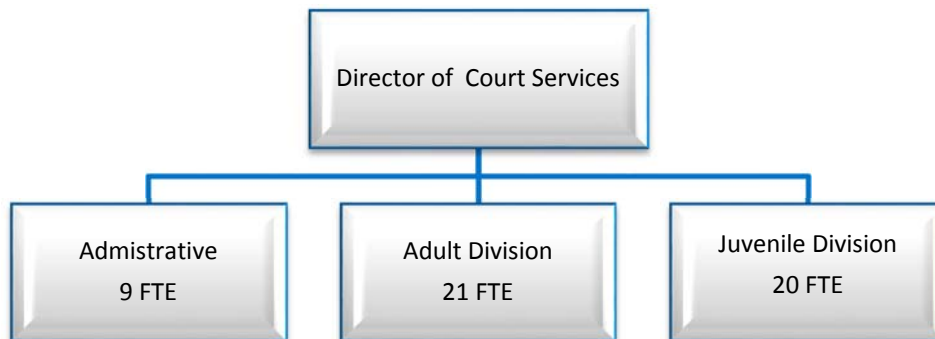
<b>Performance Indicators</b>	<b>2014 Actual</b>	<b>2015 Projected</b>	<b>2015 Mid-Year</b>	<b>2016 Projected</b>
Court-ordered Investigations by Probation Officers	1,468	1,468	1,468	1,200
Active Probation Cases	1,829	1,829	1,829	1,650
Public Service Hours Verified by Probation	86,638	86,638	86,638	82,000
Victim Impact Panel Attendance	848	848	848	700
Drug Screens	6,730	6,730	6,730	7,200
Court Compliance Monitoring	2,144	2,144	2,144	1,950

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$10.17	\$10.31	\$11.51	\$11.05	\$11.66

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita above includes all divisions/funds under Court Services.*

**Department Organization Chart:**



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

**Funded By: Court Fees**

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

**Classification - Judicial**

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

**Function:**

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

**2016 Highlights:** See Court Services – General Fund

**2017 Goals and Objectives:** See Court Services – General Fund

**COURT PROBATION SERVICE FEE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**PROBATION SERVICE FEE FUND 53**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	339,040	339,823	338,000	286,317	360,000
Utilization of Fund Balance	0	0	155,989	0	187,608
Interest Income	1,033	1,065	1,000	1,535	1,000
Other Income	3,605	12,404	0	2,250	12,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$343,678</b>	<b>\$353,292</b>	<b>\$494,989</b>	<b>\$290,102</b>	<b>\$560,608</b>
<b>EXPENDITURE:</b>					
Personnel Services	67,122	67,234	65,248	63,985	63,658
Contractual Services	306,333	397,407	361,000	246,246	428,500
Commodities	10,520	36,640	61,500	31,289	58,450
Capital Outlay	0	17,131	0	2,522	0
Operating Transfers Out	0	19,239	7,241	22,825	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$383,975</b>	<b>\$537,651</b>	<b>\$494,989</b>	<b>\$366,867</b>	<b>\$560,608</b>

**Full Time Equivalent History:** N/A

**2017 Revenue Budget Analysis:**

The projected increase in revenues is caused by more reliance on the utilization of fund reserve.

**2017 Expenditure Budget Analysis:**

The Courts and Court Services have done an excellent job for the citizens of the County by utilizing home confinement of juveniles when feasible, alleviating the high cost of juvenile placement and/or incarceration in juvenile detention facilities. The county has seen an increase in the cost of providing juvenile services.

**Performance Indicators:** See Court Services – General Fund

**Expense Per Capita:** See Court Services – General Fund

**Department Organization Chart:** See Court Services – General Fund

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

**Funded By: Court Fees**

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

**Classification – Judicial**

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

**Function:**

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

**2016 Highlights:** See Court Services – General Fund

**2017 Goals and Objectives:** See Court Services – General Fund

**ELECTRONIC MONITORING – DRUG TESTING FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

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

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	19,517	21,254	23,000	13,540	29,500
Utilization of Fund Balance	0	0	14,759	0	5,500
Interest Income	0	0	0	14	0
Operating Transfers In	0	19,239	7,241	22,825	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$19,517</b>	<b>\$40,493</b>	<b>\$45,000</b>	<b>\$36,379</b>	<b>\$45,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	36,239	36,594	37,000	31,815	37,000
Commodities	8,357	15,678	8,000	19,605	8,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$44,596</b>	<b>\$52,272</b>	<b>\$45,000</b>	<b>\$51,420</b>	<b>\$45,000</b>

**Full Time Equivalents History:** N/A

**2017 Revenue Budget Analysis:**

The projected revenue for the EMDT fund has increased slightly. Earnings are based solely on the Judge’s decision in regards to the type of imprisonment being assigned to the offender, and the ability of the offender to pay the fee. The increase in fees reduced the need to utilize fund reserves. The operating transfer in is from the Probation Service Fee Fund to assist in the costs of home detention.

**2017 Expenditure Budget Analysis:**

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

**Performance Indicators:** See Court Services – General Fund

**Expense Per Capita:** See Court Services – General Fund

**Department Organization Chart:** See Court Services – General Fund

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

### **Funded By: Tax Levies, Fees, and Intergovernmental Funding**

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

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

### **Classification – Transportation**

**Background:** The McHenry County Division of Transportation (MCDOT) maintains 220 centerline miles (518 lane miles) of rural, suburban and urban roadways within McHenry County. The MCDOT conducts maintenance, planning, engineering and construction services on these County Highways serving 308,145 county residents, over 28,000 businesses and other travelers, accounting for over 1,000,000 vehicle miles traveled annually. The MCRide transit program provides approximately 275 rides/day, 7,000 rides/month, and 90,000 rides/year. In addition, work on replacing the County's aging bridges continues with twelve (12) bridges in engineering, four (4) programmed for rehabilitation, and eight (8) programmed for replacement. The County also undertakes safety, capacity, and operational projects which include four (4) programmed for engineering and three (3) for construction. To facilitate these projects, MCDOT staff manages 19 consultants and 10 contractors for their engineering and/or construction services. Additional statutory duties relate to the township road districts which includes supervision of the 17 township's motor fuel tax funds (approximately \$1,200,000 per year) covering 782 centerline miles. MCDOT also has oversight of the Planning Liaison Program responsible for administering the federally mandated Council of Mayors STP Program (approximately \$3,800,000 annually) for 31 municipalities.

*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.*

#### **Functions:**

- **Road Project Construction - Planning/Oversight:** Prepare plans, specifications and estimates for all bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such bridges and culverts.
- **Road Construction Liaison:** Act for the County in all matters relating to the supervision of the construction or maintenance of any highway constructed or maintained in whole or in part at the expense of the County. Also administers the Council of Mayors Program which programs federal STP funds for municipal and county projects.
- **Documentation Support:** Upon the request of the highway commissioner of any road district in the county, prepare or cause to be prepared all maps, plans, specifications and estimates of cost needed in order to comply with the provisions of Section 6—701.1 of this code.
- **Archival of Records:** Maintain a record of all contracts or purchases of materials, machinery or apparatus to be used in road construction in excess of \$5,000 in any road district as hereinafter provided in this code.
- **Maintenance of Equipment:** Maintain and operate a fleet of 77 vehicles and equipment to provide continuous year-round maintenance on 220 centerline miles/ 518 lane miles and 53 bridges on the County Highway system.
- **Highway Improvement:** Develop and maintain a Five-Year Highway Improvement Program along with a pavement preservation program by resurfacing and performing crack filling.



## Department: 82 - Division of Transportation

Funded By: Tax Levies, Fees, and Intergovernmental Funding

### Functions Continued:

- **MCRide Transit Services:** Develop transit performance measures consistent with County transit needs and County transit goals and objectives. In concert with Pace, provide more efficient use of buses and standardization of services.
- **Facilitates County's Adopt-a-Highway Program:** Currently the County has 137 groups enlisted covering 73% of the County Highways to help keep McHenry County clean.

### 2016 Highlights:

- ✓ Initiated Phase II engineering on three (3) County bridge rehabilitation projects (Garden Valley Road, Hunter Road, and Millstream Road).
- ✓ Complete Phase I preliminary engineering studies on five (5) County and Township bridge replacement projects.
- ✓ Completed Phase II engineering on four (4) County and Township bridge rehabilitation/replacement projects.
- ✓ Completed Phase II engineering and land acquisition for two (2) County bridge replacements (Deerpass Road, Nelson Road).
- ✓ Phase II design engineering on Randall Road is moving towards a 2017 completion.
- ✓ Completed design engineering for two (2) roundabout safety projects: River Road at Dowell Road and Charles Road at Raffel Road.
- ✓ Initiated and completed design engineering and construction on the Lakewood Road intersection improvements at Miller Road (Interim Improvement) and Reed Road (permanent).
- ✓ Completed construction on the following projects: Franklinville Road (north), Lawrence Road, and County Line Road bridge projects, Miller Road at Illinois Route 31 improvements and Lakewood Road improvements at the Reed Road and Miller Road intersections
- ✓ Completed the pavement preservation program by resurfacing 27 lane miles and performed crack filling 51 lane miles of County Highways.
- ✓ The Adopt-A-Highway program has 159 groups enrolled adopting over 74% of the system.
- ✓ The MCRide system provided a total of 105,000 trips.
- ✓ Complete this year's pavement marking season by November 1, 2016, approximately 200 miles
- ✓ Implemented Storm Water Management Program to ensure proper maintenance for safety and performance of the County's stormwater sewer system to enhance the environment.

### 2017 Goals and Objectives:

- Complete land acquisition for two (2) Township bridge replacements (Oak Grove Road and O'Brien Road).
- Complete construction on the following projects: River Road at Dowell Road intersection, Charles Road at Raffel Road intersection, Deerpass Road bridge project and various bridge rehabilitation/replacement contracts (Chapel Hill Road, Bay Road, Oak Grove Road, O'Brien Road, Nelson Road Culvert, and Union Road).
- Complete the FY 2017-2021 Five-Year Transportation Program.
- Complete bi-annual inspection of 110 County and Township owned bridges.
- Complete Phase II design engineering and land acquisition for Randall Road.
- Initiate design engineering on the intersection of Lakewood Road and Miller Road.
- Initiate Feasibility Study for the Lakewood Road Corridor bike path.
- Supplement MCRide with the Suburban Chicagoland Innovative Mobility for Seniors and Peoples with Disabilities Pilot Program.
- Examine emerging technologies, industry trends, procedures and equipment related to the application of roadway salt to reduce its usage and protect the environment.
- Complete year 3 updating of all county roads for highway curve signs to improve safety.

**Department: 82 - Division of Transportation**

Funded By: Tax Levies, Fees, and Intergovernmental Funding

**2017 Goals and Objectives (Continued):**

- Implement Tree Inventory/Maintenance Program to cultivate and properly maintain trees within the right-of-way.
- Implement inventory parts control management for inventory reduction plan to reduce overhead costs.
- Research and evaluate the methods of addressing public programs with additional contractual services to enhance service delivery to customers.

**Full Time Equivalents History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
63.50	63.50	63.50	64.50	64.50	64.50

**Performance Measures Indicators:**

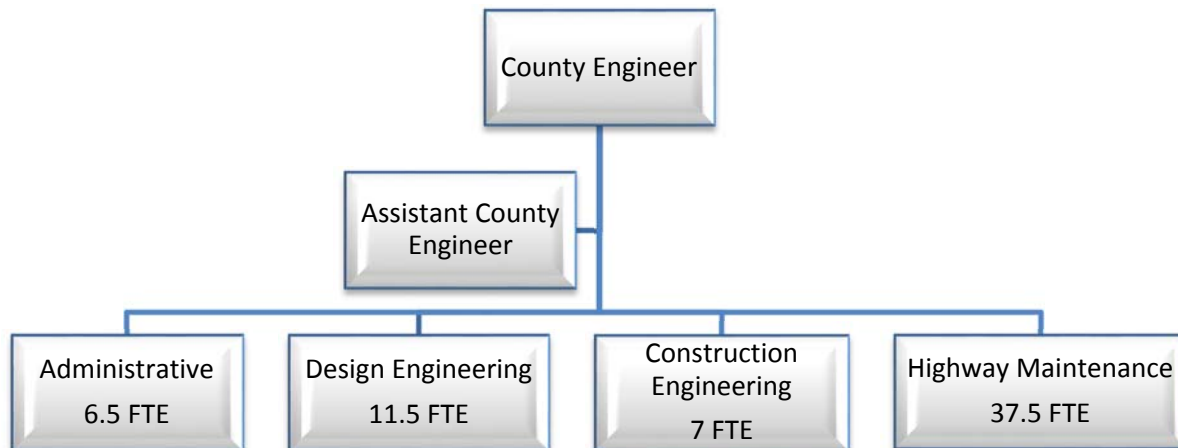
	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Roadway Improvement Projects	3 miles	6 miles	6 miles	1 mile
Bridge Replacements / Rehabilitation	3	3	0	5
Resurfacing (lane miles)	25	27	9	25
Crack Sealing (lane miles)	38	51	13	50
MCRide Patrons (trips)	105,000	110,000	52,000	120,000
Overweight / Oversize Truck Permits	970	1000	375	1000

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$109.37	\$106.62	\$129.41	\$93.81	\$187.26

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under Division of Transportation.*

**Department Organization Chart:**



**Department: 82 - Division of Transportation**

Funded By: Tax Levies, Fees, and Intergovernmental Funding

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

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

**DIVISION OF TRANSPORTATION - HIGHWAY FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**HIGHWAY FUND 21**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	6,390,543	6,435,796	6,455,268	6,242,421	6,455,268
Licenses and Permits	91,029	78,592	86,000	89,721	91,000
Fees and Charges for Services	0	1,467	0	3,903	0
Utilization of Fund Balance	0	0	990,632	0	1,401,566
Intergovernmental	1,871,999	605,377	1,295,676	920,869	821,426
Interest Income	8,019	7,948	7,050	14,724	10,000
Other Income	137,209	137,905	70,000	218,631	171,000
Operating Transfers In	9,842,946	10,813,969	10,134,295	6,658,805	21,855,159
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$18,341,745</b>	<b>\$18,081,054</b>	<b>\$19,038,921</b>	<b>\$14,149,074</b>	<b>\$30,805,419</b>
<b>EXPENDITURE:</b>					
Personnel Services	4,913,536	4,749,470	5,526,588	4,162,396	5,579,985
Contractual Services	3,859,536	4,955,371	5,165,046	1,485,707	5,420,533
Commodities	905,160	612,050	749,825	416,404	757,365
Capital Outlay	2,470,461	1,780,839	1,500,000	1,084,383	12,902,000
Operating Transfers Out	6,197,265	6,084,345	5,945,975	5,945,934	5,937,909
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$18,345,958</b>	<b>\$18,182,075</b>	<b>\$18,887,434</b>	<b>\$13,094,824</b>	<b>\$30,597,792</b>

\*\$207,627 maintenance expense paid from Facilities Management – Department 16

**2017 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 21% of the projected fund revenue for fiscal year 2017. Operating "Transfers In" from the RTA Sales Tax Fund (as set by County Board Resolution) accounts for 70% of the projected revenue and is to be used to assist with funding road projects. Utilization of Fund Balance is a projected draw against the fund reserve to be utilized during the many phases of started projects.

**2017 Expenditure Budget Analysis:**

Personnel Services reflect the salaries and benefits for each County Board approved position within the department. Employees of road and maintenance division are labor contract employees whose contract was approved in fiscal year 2015. Capital outlay in FY17 includes; machinery (\$.3 million), vehicles (\$.1 million), right of way acquisition (\$6 million) and road construction (\$5 million). Operating Transfer Out of the total expenditure budget is for the debt service owed on the Highway Road Improvement Project borrowing. The last payment on this debt will be in December 2016.

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

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

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

**DIVISION OF TRANSPORTATION – MOTOR FUEL TAX FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**MOTOR FUEL TAX FUND 22**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	6,081,999	4,753,859	4,000,000	5,761,935	4,600,000
Utilization of Fund Balance	0	0	5,606,960	0	5,144,534
Intergovernmental	107,160	0	75,222	73,928	77,292
Interest Income	26,153	25,439	24,000	22,116	24,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,215,312</b>	<b>\$4,779,298</b>	<b>\$9,706,182</b>	<b>\$5,857,979</b>	<b>\$9,845,826</b>
<b>EXPENDITURE:</b>					
Personnel Services	144,602	147,624	151,182	127,795	154,206
Contractual Services	3,750,043	3,295,577	5,100,000	2,647,763	4,241,620
Commodities	119,116	141,337	200,000	146,608	200,000
Capital Outlay	1,413,125	8,109,203	4,255,000	1,701,863	5,250,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,426,886</b>	<b>\$11,693,741</b>	<b>\$9,706,182</b>	<b>\$4,624,029</b>	<b>\$9,845,826</b>

**2017 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.

**2017 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 2016. Please see Capital Section of this document for more detailed information.

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

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

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

**DIVISION OF TRANSPORTATION – MATCHING FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**COUNTY MATCHING FUND 23**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	1,148,299	1,815,994	1,825,878	1,765,769	1,807,507
Utilization of Fund Balance	0	0	7,933,122	0	7,762,493
Intergovernmental	169,624	8,324	0	0	240,000
Interest Income	19,918	21,183	21,000	39,924	40,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,337,841</b>	<b>\$1,845,501</b>	<b>\$9,780,000</b>	<b>\$1,805,693</b>	<b>\$9,850,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	155,784	306,878	1,000,000	22,045	2,050,000
Capital Outlay	770,068	2,396,669	8,780,000	778,054	7,800,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$925,852</b>	<b>\$2,703,547</b>	<b>\$9,780,000</b>	<b>\$800,099</b>	<b>\$9,850,000</b>

**2017 Revenue Budget Analysis:**

The Matching Fund does have 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 the beginning stages of new projects. As with all MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete.

**2017 Expenditure Budget Analysis:**

Contractual Services represents the projected costs for Engineering, Consultants and Maintenance Contracts, while Capital Outlay is the projected costs for the purchase of Highway Right of Way and Highway Construction. Please see Capital Section of this document for more detailed information.

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

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

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

**DIVISION OF TRANSPORTATION – COUNTY BRIDGE FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**COUNTY BRIDGE FUND 24**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	1,048,433	479,763	481,629	465,806	500,000
Utilization of Fund Balance	0	0	555,371	0	1,605,000
Intergovernmental	244,436	452,488	680,000	147,869	460,000
Interest Income	8,679	7,163	8,000	10,005	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,301,548</b>	<b>\$939,414</b>	<b>\$1,725,000</b>	<b>\$623,680</b>	<b>\$2,575,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	592,302	1,106,789	1,245,000	455,458	575,000
Capital Outlay	940,656	2,073,683	480,000	788,599	2,000,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,532,958</b>	<b>\$3,180,472</b>	<b>\$1,725,000</b>	<b>\$1,244,057</b>	<b>\$2,575,000</b>

**2017 Revenue Budget Analysis:**

The Bridge Fund does have 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. As with all the MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete. Intergovernmental is the projected amount of State Government reimbursement on certain projects.

**2017 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 Capital Section of this document for more detailed information.

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

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

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

**DIVISION OF TRANSPORTATION/COUNTY OPTION MOTOR FUEL TAX FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**COUNTY OPTION MOTOR FUEL TAX FUND 25**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	4,065,344	4,097,819	4,000,000	3,775,207	4,150,000
Utilization of Fund Balance	0	0	3,287,000	0	0
Intergovernmental	299,711	0	500,000	0	500,000
Interest Income	17,964	16,937	20,000	34,526	33,000
Other Income	754	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,383,773</b>	<b>\$4,114,756</b>	<b>\$7,807,000</b>	<b>\$3,809,733</b>	<b>\$4,683,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	1,108,040	2,052,199	1,957,000	2,312,746	2,852,000
Commodities	1,383,239	990,570	1,450,000	718,415	850,000
Capital Outlay	4,039,817	970,938	4,400,000	1,231,125	981,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,531,096</b>	<b>\$4,013,707</b>	<b>\$7,807,000</b>	<b>\$4,262,286</b>	<b>\$4,683,000</b>

**2017 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 steady with revenue. The fund does receive reimbursement from the State on certain projects. As with all the MCDOT Funds, when a new project is started, the Division of Transportation encumbers the whole projected cost of the project up front to ensure they have sufficient funding to cover the costs of the project attributable to this fund even though it may take years to complete.

**2017 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. Please see the Capital Section of this document for more detailed information.

## Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

### Funded By: 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:

- **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.
- **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. The Council will serve in a coordinating role for state, township, municipal, and county functions to pool their collective knowledge to support preparation and mitigation efforts.

### 2016 Highlights:

- ✓ Maintained EMA Accreditation from the Illinois Emergency Management Agency (IEMA).
- ✓ Provided county and municipal agencies with essential Homeland Security information related to all hazards, natural and man-made, necessary for their everyday operations



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

Funded By: General Fund

**2016 Highlights – Continued**

- ✓ Provided support to four local jurisdictions in obtaining EMA certification through their Emergency Operations Plan development and meeting other requirements
- ✓ Provided CPR/AED/First Aid, Ground Search and Rescue, Fire Rehab, Disaster Operations, EOC Support, Communications, Damage Assessment, and Severe Weather Operations training for staff and up to 70 volunteers
- ✓ Secured funding and facilitated all aspects of the Natural Hazard Mitigation plan and completed the update to the current plan.
- ✓ Provided severe weather preparedness by conducting exercises, revising plans, and disaster training for Valley Hi and several skilled nursing homes
- ✓ Developed and incorporated the Debris Management Plan into the Emergency Operations Plan, submitted plan to the Illinois Emergency Management Agency for approval, and subsequently to the County Board for approval
- ✓ Implemented Virtual Operations Support Team to enhance social media monitoring and use during emergencies and disasters

**2017 Goals and Objectives:**

- Revise the county-wide Tactical Interoperable Communications Plan to include new technologies and ETSB consolidation
- Submit application to the Emergency Management Institute in Emmitsburg, MD for the community specific class
- Conduct the following county-centric exercises:
  - Functional exercise on Emergency Operations Center processes/procedures
  - Tabletop exercise which tests Social Media monitoring and use
- Develop Position Specific checklists for the role of each of the Emergency Operations Center positions
- Distribute and implement McHenry County Local Emergency Management Coordinator Handbook to encourage community emergency management certification
- Enhance our school preparedness by utilizing the Ready Schools initiative
- Enhance our faith based partners preparedness training and awareness by utilizing the Ready Faith initiative
- Maintain EMA Accreditation from the Illinois Emergency Management Agency (IEMA)
- Re-initialize the “state-line” mutual aid through formal MOU’s and MOA’s
- Conduct outreach with county departments to revise and update their Continuity of Operations Plans

**EMERGENCY MANAGEMENT AGENCY  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	924	825	825	825	825
Intergovernmental	86,336	79,281	92,413	81,069	75,178
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$87,260</b>	<b>\$80,106</b>	<b>\$93,238</b>	<b>\$81,894</b>	<b>\$76,003</b>
<b>EXPENDITURE:</b>					
Personnel Services	228,167	229,931	224,237	196,785	237,567
Contractual Services	31,444	24,764	31,350	52,467	31,350
Commodities	33,975	25,678	16,130	22,304	16,130
Capital Outlay	0	0	0	22,514	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$293,586</b>	<b>\$280,373</b>	<b>\$271,717</b>	<b>\$294,070</b>	<b>\$285,047</b>

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

Funded By: General Fund

**Full Time Equivalents History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
4.00	4.00	4.00	4.00	4.00	4.00

**2017 Revenue Budget Analysis:**

As reflected in the above revenue budget table under fees and charges for services, EMA collects an annual tower maintenance fee from the McHenry County Fire Chiefs for hosting and maintaining their equipment on the county’s communication tower. Intergovernmental represents grant funds received through various Federal and State programs. No Fee increases have been discussed by the department.

**2017 Expenditure Budget Analysis:**

The 2017 Personnel Services reflects a small increase due to a 2% merit awarded on 12/1/16 and a reclassified position. The Contractual Services and Commodities budgets are maintenance budgets.

**Performance Indicators:**

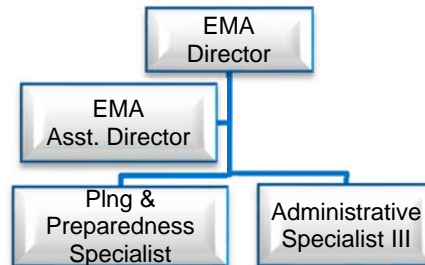
	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Number of Volunteers	86	70	70	85
EMA Staff Training	20	40	28	40
Volunteer Training Sessions	125	120	63	120
Community Presentations/Outreach	9	10	6	12
Disaster Exercises (Intergovernmental and County)	6	12	8	12
Mutual Aid Response (SAR, Rehab, EMAT)	20	12	5	12
Emergency Management Development	4	4	2	4
Technical Advisory Assistance for Municipal & Township Governments (EOP, ETSB, Fire Chief’s)	2	4	2	6
Event Coordination (Incident Action Plan, Com)	3	7	3	7
Develop/Revise COOP, EOP, Hazard Mitigation, and School plans	2	8	5	5

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$0.95	\$0.96	\$0.91	\$1.15	\$0.93

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



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

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

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

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

### Classification – Public Safety

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

### Functions:

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

### 2016 Highlights:

- ✓ Developed, submitted, and began preparation for the mandated PSAP Consolidation per 50 ILCS 750/15.4a1, reducing the number of current PSAPs within the County by 50%, to three.
- ✓ Executed contract for a Next Generation 9-1-1 System in the three McHenry County Public Safety Answering Points.
- ✓ Implemented fiber network for interconnectivity between all three McHenry County Public Safety Answering Points which will provide the backbone necessary to implement NG9-1-1, and create the opportunity for high speed data transmission and system updates to mobile units.
- ✓ Executed contract for the renovation and relocation of the ETSB offices to 500 Russel Court with completion in Q1 2017.
- ✓ Completed implementation of Inform IQ to provide a cloud-based report generating system for the 43 public safety agencies and six PSAP's within McHenry County.
- ✓ Upgraded 9-1-1 Logging Recorders in two PSAPs to be capable of recording digital, IP, and analog phone and radio communication.

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

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

**2017 Goals and Objectives:**

- Successful implementation of the Next Generation 9-1-1 System in the three (3) McHenry County Public Safety Answering Points by October 1, 2017.
- Upgrade TriTech applications to remain current with technology advancements in software, preventing disruption of computer based applications utilized by the forty-three (43) public safety agencies within McHenry County.
- Complete consolidation of PSAPs as mandated in 50 ILCS 750/15.4a1 by June 30, 2017.
- Relocation of ETSB offices to 500 Russel Court.

**EMERGENCY TELEPHONE SYSTEMS BOARD  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**EMERGENCY TELEPHONE SYSTEMS BOARD FUND 95**

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	2,523,043	2,642,296	2,385,071	2,722,673	2,372,625
Utilization of Fund Balance	0	0	506,833	0	0
Interest Income	5,500	5,617	4,200	11,629	7,500
Other Income	40	40	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,528,583</b>	<b>\$2,647,953</b>	<b>\$2,896,104</b>	<b>\$2,734,302</b>	<b>\$2,380,125</b>
<b>EXPENDITURE:</b>					
Personnel Services	344,030	351,545	461,879	308,943	486,320
Contractual Services	1,668,830	1,710,924	1,836,725	1,095,886	1,749,805
Commodities	54,700	78,055	90,000	95,741	95,000
Capital Outlay	52,632	44,812	507,500	108,400	2,500
Depreciation	543,576	507,255	0	0	0
Fund Balance Enhancement	0	0	0	0	46,500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,663,768</b>	<b>\$2,692,591</b>	<b>\$2,896,104</b>	<b>\$1,608,970</b>	<b>\$2,380,125</b>

**Full Time Equivalent History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
5.00	5.00	6.00	6.00	6.00	6.00

**2017 Revenue Budget Analysis:**

The Fees and Charges for Services are derived from the E-911 surcharge on land lines and mobile phone services and have been projected very conservatively due to uncertainty surrounding the State finances. Utilization of Fund Balance was used in FY2016 to fund the fiber optic build-out to the public safety agencies.

**2017 Expenditure Budget Analysis:**

Personnel services increased over FY16 budget because a vacant position was filled, a 2% merit awarded on December 1, 2016 and an increase in health insurance. The increases in Commodities is to account for new expenditures that will be occurring when the department leaves the Government Center (Rent, Utilities, Maintenance, etc.) In FY16 five hundred thousand (\$500,000) of Capital Outlay was earmarked for the Fiber Optic Build Out. In FY17 a reduction in expense and steady revenue resulted in fund balance enhancement.

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

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

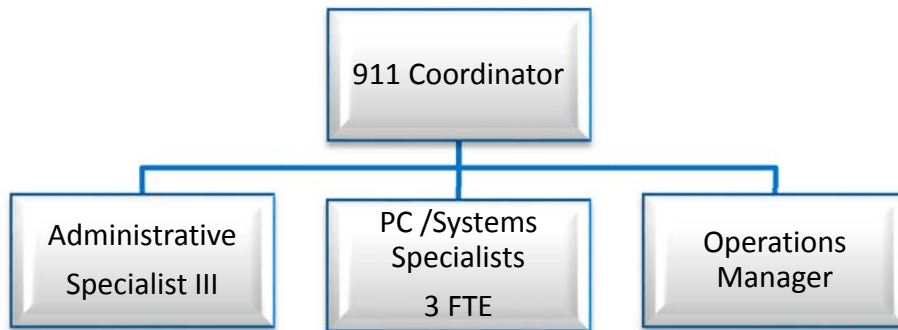
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Public Safety Answering Points (Dispatch Centers) Supported by ETSB Services	6	6	6	3
911 Wireless Calls Processed	82,672	73,574	30,656	70,000
911 Landline Calls Processed	28,861	27,655	11,523	25,000
Non-Emergency Incoming Calls Processed	383,793	342,328	142,637	375,000
Number of Police Incidents Dispatched (*includes traffic stops)	217,479	220,000	107,608	220,000
Number of Fire Incidents Dispatched	32,557	32,500	16,442	32,500
Police Agencies Supported by ETSB Services	26	26	26	26
Fire Agencies Supported by ETSB Services	17	16	16	16
Number of ETSB Help Desk Tickets Processed	1,364	1,692	846	1,950

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$8.66	\$8.67	\$8.76	\$6.28	\$7.74

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 16 – FACILITIES MANAGEMENT

### Funded By: General Fund

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

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

### Classification – General Government

**Background:** The Facilities Management Department is responsible for the maintenance, repair, construction, cleanliness, and public safety of/in all buildings owned and operated by the County of McHenry. Over 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:

- **Building and Grounds** – The Facilities Management Department is responsible for the maintenance performed on County owned facilities including: Housekeeping/custodial functions; repairs to roofs, windows, floors, plumbing, electrical, furniture; grounds, including mowing, trimming, plant beds; parking lot repairs and resurfacing; and snow and ice removal from sidewalks and parking areas. Additionally, Facilities Management handles all in-house remodel projects whenever possible and manages the five year asset preservation program.
- **Equipment Maintenance** – Utilizing a computerized maintenance program, over 1,000 pieces of mechanical equipment are scheduled for and have preventive maintenance performed throughout the year. Over 10,500 work orders are electronically submitted annually.
- **Conference Rooms** – Facilities handles the set up of conference rooms for meetings scheduled by departments and outside organizations. Set up includes making sure the space needs are met by opening or closing the folding walls, and the required number of tables and chairs are available, set-up and arranged in the format requested by the meeting sponsor.
- **Environmental Awareness** – The Facilities Director is leading the way in supporting the County's Green Policy, protecting the environment by utilizing green environmentally safe products in its cleaning processes, continually searching and implementing energy efficient equipment to reduce the cost of energy consumption and is extremely proud of having 5 of the County's buildings awarded the Green Clean Certificate. Housekeeping conducts safe and effective cleaning of over 325,000 square feet.
- **County Archives** – Facilities Management is responsible for the approximate 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, 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.

### 2016 Highlights:

- ✓ Utilizing in house staff, large areas of sidewalks that serve the Courthouse were ground down, filled with topping, or raised in order to enhance the safety and appearance of the facility.
- ✓ Two 1993 chillers serving the 1970 area of the Courthouse were replaced, completed as specified and within budget.

**Department: 16 – FACILITIES MANAGEMENT**

Funded By: General Fund

**2016 Highlights – Continued:**

- ✓ The Courthouse and Jail roof and targeted areas of masonry were rebid in January, these efforts allowed for the re-use of the existing insulation where appropriate, saving sixty, thirty yard dumpsters worth of valuable material from the landfill, this recycling effort and the change to a ballasted roof lowered the cost impact of this project significantly.
- ✓ Completed an effort to organize asset condition information into a forecasting tool that has allowed reporting of current and future capital needs and the cost impact of these needs.
- ✓ Successfully incorporated the maintenance and repair responsibilities of 10,000 square at 500 Russel Court with no increase in budget or personnel.
- ✓ The high pressure sodium parking lot lighting at the Crystal Lake Public Health Facility was replaced with LED lighting, this will enhance security and lower operating expenses.

**2017 Goals and Objectives:**

- Convert legacy building drawing information into AutoCad drawings, to provide: Information regarding floor space utilization, wherein existing space can be reallocated if needed, files that can be easily manipulated by consultants, which should allow for more efficient designs and a greater understanding of our building attributes, which will continue to drive progress forward.
- Add sub-metering capabilities at select electrical service panels to monitor electrical consumption where it is being used.
- Develop new strategies using Facility Management staff to lower consulting costs needed to develop cost estimates and bidding specifications.
- Review existing technologies and look for unused or under-leveraged data help us streamline our operations.

**FACILITIES MANAGEMENT  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Utilization of Fund Balance	0	0	2,000	0	2,000
Intergovernmental	473,476	8,045	0	0	0
Other Income	4,127	2,754	3,000	2,112	3,000
Operating Transfers In	0	0	0	0	8,785
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$477,603</b>	<b>\$10,799</b>	<b>\$5,000</b>	<b>\$2,112</b>	<b>\$13,785</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,137,461	1,176,932	1,173,603	969,030	1,163,034
Contractual Services	1,615,564	1,638,361	1,668,040	1,158,306	1,616,840
Commodities	128,125	109,183	120,738	75,429	121,938
Capital Outlay	712,151	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>3,593,301</b>	<b>2,924,476</b>	<b>2,962,381</b>	<b>2,202,765</b>	<b>2,901,812</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
33.0	33.0	33.0	33.0	33.0	33.0

**2017 Revenue Budget Analysis:**

As an internal services department of the County there is little opportunity for the Department to generate revenues for the organization. In the revenue budget shown above, Intergovernmental revenues are grants that have been awarded to the department for energy conservation programs, while other income is from the recycling of metals from wiring to office furniture and is used to support the Green Fund, a

## Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

### 2017 Revenue Budget Analysis – Continued:

small pool of money restricted within the general fund reserves to be used to promote energy efficiencies within the campus. Utilization of Fund Balance is to account for projected expenditures from the Green Fund in fiscal year 2017. Operating transfers in are the dollars paid by Mental Health for maintenance services at the Mental Health facility.

### 2017 Expenditure Budget Analysis:

As shown in the above expenditure budget summary, the 2017 Personnel Services make up 40% of the department's operating budget and represents the costs for merit adjustments for non-union employees and the labor contract adjustment for the union employees. The Contractual Services budget accounts for 56% of the department's operations of which 99% is for the organization's utilities, capital replacement, snow removal and lawn maintenance, and 1% for telecommunications, contractual services and maintaining the department's vehicles. Commodities make up 4% of the operating budget and cover costs of paper and cleaning materials for the whole organization (80%), while the remaining 20% is for office supplies, fuel, meeting expense and mileage.

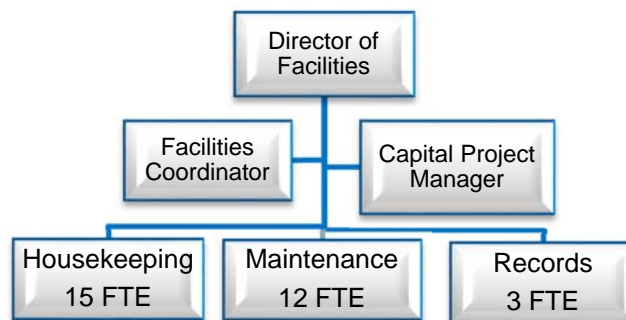
Performance Indicators:	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Copy paper distributed (Reams)	17,660	16,900	9,320	16,000
New records units Archived	1,833	2,000	898	1,900
Records units Purged by Archives	3,258	1,200	395	1,300
Work orders completed by FM	10,602	10,700	5,385	10,750
Preventative WO Completed On Time	96.3%	96%	96.6%	97%
Tenant Requests Completed On Time	97.9%	97%	97.7%	98%
Electrical Usage in Kwhs	9,847,131	9,990,000	3,021,593	9,990,000
Electrical Costs	\$813,319	\$819,180	\$751,124	\$936,414
Natural Gas Usage in Therms	445,638	443,638	256,283	443,638
Natural Gas Cost	\$209,168	\$177,455	\$124,686	\$263,648

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$10.59	\$13.14	\$10.68	\$9.72	\$10.91

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under Facilities Management.

### Department Organization Chart:





**Department 16 – FACILITIES MANAGEMENT – HIGHWAY FUND**  
**Funded By: The Division of Transportation – Highway Fund**

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

**Classification – Transportation**

**Background:** Facilities Management by direction of the County Board is responsible for the maintenance of the building (including housekeeping), parking lot, and lawn care for the Department of Transportation and is appropriated budget through the Highway Fund to accomplish these duties.

**Function:** See Facilities Management – General Fund

**2016 Highlights –** See Facilities Management – General Fund

**2017 Goals and Objectives –** See Facilities Management – General Fund

**FACILITIES MANAGEMENT – HIGHWAY FUND (21)**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**HIGHWAY FUND 021**

<b>EXPENDITURES:</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
Personnel Services	32,243	46,139	38,378	38,217	38,863
Contractual Services	152,673	89,077	110,624	57,348	166,279
Commodities	2,410	2,483	2,485	2,485	2,485
<b>TOTAL DEPARTMENT/FUND</b>	<b>187,326</b>	<b>137,699</b>	<b>151,487</b>	<b>98,050</b>	<b>207,627</b>

**Full Time Equivalent History:** See Facilities Management – General Fund

**2017 Revenue Budget Analysis:**

N/A - Providing Maintenance Services to the Building and Grounds per County Board Direction

**2017 Expenditure Budget Analysis:**

Facilities Management has allocated a small percentage of its maintenance and housekeeping staff hours to service the Division of Transportation facility. Personnel Services reflects a decline due to the reallocation of staff being utilized to support the Division of Transportation. Contractual Services includes costs for utilities, lawn care, and maintenance agreements and repair and maintenance. FY 2017 this department was awarded a one-time supplemental to replace carpet and repair the parking lot. Commodities cover the costs for cleaning materials.

**Performance Indicators:** See Facilities Management – General Fund

**Expense Per Capita –** See Facilities Management – General Fund

**Department Organization Chart –** See Facilities Management – General Fund

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

*Fund Created By: The Board of Commissioners in the 1950's, making the County Poor Farm officially a Nursing Home to serve the indigent elderly of the County.*

**Classification – Public Health and Welfare**

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

**Function:** See Facilities Management – General Fund

**2016 Highlights –** See Facilities Management – General Fund

**2017 Goals and Objectives –** See Facilities Management – General Fund

**FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND (350)**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**VALLEY HI ENTERPRISE 350**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>EXPENDITURES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Personnel Services	144,077	149,850	152,793	128,204	159,853
Contractual Services	111,816	71,317	82,809	59,527	83,249
Commodities	495	10	1,000	42	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$256,388</b>	<b>\$221,177</b>	<b>\$236,602</b>	<b>\$187,773</b>	<b>\$243,602</b>

**Full Time Equivalents History:** See Facilities Management – General Fund

**2017 Revenue Budget Analysis:**

N/A - Providing Maintenance Services to the Building and Grounds per County Board Direction

**2017 Expenditure Budget Analysis:**

Facilities Management maintains two positions at Valley Hi, one full time position and one position that is split between Valley Hi and Facilities Management. Personnel Services includes the wages and all benefits for these two positions based on time allocated and is showing a slight increase representing the labor contract adjustment. Contractual Services includes the costs of Maintenance Agreements, Snow Removal and Lawn Maintenance at 45%, and 55% for telecommunications, uniform expense, repair and maintenance to building & grounds, vehicles and heavy machinery. Commodities cover costs for miscellaneous supplies and fuel, oil and grease.

**Performance Indicators:** See Facilities Management – General Fund

**Expense Per Capita:** See Facilities Management – General Fund

**Department Organization Chart:** See Facilities Management – General Fund

## Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

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

**Mission Statement:** *To develop and maintain the Geographic Information System of McHenry County, providing efficient, high quality GIS leadership, coordination, infrastructure, and services that meet the needs of McHenry County and the communities we serve.*

**Department Created By:** McHenry County Board Resolution R-200609-65-244, on 9/05/06

### Classification – General Government

**Background:** On February 18, 1997 the County Board of McHenry County, Illinois had the foresight to understand the importance of a geographical information system for the County and authorized an agreement with NIU to accomplish the final phase of the McHenry County Automated Mapping Project, now known as Geographic Information Systems (GIS). GIS takes statistical information and applies it to a map to identify how the information is affecting specific areas of the County. The demand for and reliance on the accuracy of GIS data that is being provided by the Department continues to be vital information for public safety officers (Police Departments, Fire & Rescue Departments, Emergency Management, Emergency Telephone Systems Board), local governmental agencies (Schools, Townships, Municipalities, Villages), political parties, and non-profit organizations and private business.

### Functions:

- **Core GIS Databases:** Develop and maintain the geographic information system for McHenry County, including administering and developing the parcel base data, contracting for County-wide Digital Aerial Photography to enhance base maps, the development and governing of a logical enterprise based GIS web application to allow public and organization access to the GIS information.
- **Coordination of GIS Activity:** Manage and assist in the coordination of GIS activity across County departments to eliminate duplication of efforts and costs. Develop a GIS web and desktop application that will support the business plans of other County Departments. Review and enhance regional GIS coordination and data sharing with other governmental agencies for emergency response initiatives.
- **GIS Services:** Conduct database creation in enterprise GIS for other departments and provide support for maintenance of core GIS data by County Departments. Offer special GIS analysis and map production for departments and the general public.

### 2016 Highlights:

- ✓ Working with the Assessment and County Clerk Offices to ensure all updates were completed prior to rolling to the new tax year. There were a total of 519 parcel updates completed to the map. Additionally, there were 17 annexations, 4 special service areas, and 1 TIF district.
- ✓ Developed a Historic Document interactive map with the McHenry County Division of Transportation (McDOT). This interactive map allows the public to view historic documents for when the roads and drainage districts were originally created within the County.
- ✓ GIS staff conducted two presentations for the Heartland Realtor Organization regarding the public interactive maps. These tools assist realtors with greater access to property information.
- ✓ The GIS Department coordinated with Cook, Lake, and Kane counties to acquire an update of the County's LiDAR (Light Detection and Range) data. The four counties received a federal grant through the United States Geological Survey (USGS).
- ✓ Developed a Tax Increment Finance (TIF) interactive map for the County Clerk's Office. This interactive map allows the public to view where all TIF Districts are located within the County and provides detailed information about each district.
- ✓ Developed a Woodstock-Harvard Enterprise Zone interactive map to assist the public and the Enterprise Zone Governance Board with the oversight of the potential expansion of the zone.

**Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS**

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

**2017 Goals and Objectives:**

- Complete all parcel updates successfully for deeds recorded in 2016 within six weeks of receiving documents from the Assessment Department.
- 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.
- Maintain existing web applications including Parcel Viewer, Zoning and Land Use Viewer, Crime Viewers, Construction Viewer, Sex Offender Viewer, TIF Viewer, and Historic Document Viewer.
- Participate in regional 2017 aerial flight and complete USGS regional LIDAR flight. This includes updating contour information.
- Develop project plan for greater collaboration of GIS efforts with municipal entities.
- Develop publicly available interactive map for County Clerk depicting County Board district boundaries.

**GEOGRAPHIC INFORMATION SYSTEMS FUND (65)  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GEOGRAPHIC INFORMATION SYSTEMS FUND 65**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	645,911	703,742	698,905	603,290	702,000
Utilization of Fund Balance	0	0	223,875	0	267,073
Interest Income	2,773	2,542	2,500	4,980	5,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$648,684</b>	<b>\$706,284</b>	<b>\$925,280</b>	<b>\$608,270</b>	<b>\$974,073</b>
<b>EXPENDITURE:</b>					
Personnel Services	517,138	547,754	561,280	469,104	590,073
Contractual Services	277,321	295,778	325,250	126,034	345,250
Commodities	36,237	18,704	38,750	8,995	38,750
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$830,696</b>	<b>\$862,236</b>	<b>\$925,280</b>	<b>\$604,133</b>	<b>\$974,073</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
6.25	6.00	6.00	6.00	6.00	6.00

**2017 Revenue Budget Analysis:**

On September 2, 2008 the County Board with Resolution R-200809-15-244 authorized an increase in the GIS fee bringing the new fee to \$15.00 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 the additional estimated amount needed if the County should determine to participate in the regional 2017 aerial flight and in the USGS regional Lidar flight to acquire updated contour information.

**2017 Expenditure Budget Analysis:**

The GIS department has followed the County budget policy of a maintenance budget. Personnel growth represents the merit award granted by the county board on December 1, 2016 and also includes projected increased costs in employer healthcare coverage. The Contractual Services budget includes contractual and consulting services (93%), with telecommunications, education, contractual printing and dues and memberships making up the remaining 7%. Commodities include office supplies, office equipment, mileage, meeting expenses, graphic supplies, computer software and components.

**Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS**

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

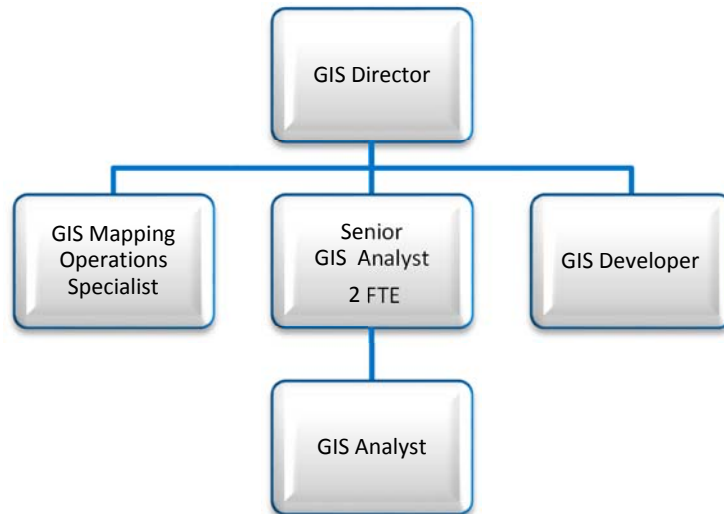
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Number of Parcels Maintained in GIS	149,132	149,000	149,082	148,900
Number of Data Sharing Partners	212	254	233	260
Number of Maps Created	1,306	1,400	633	1,500
Number of GIS Web Applications	7	10	8	11
Number of visits to Athena Parcel Viewer	140,616	142,000	71,432	144,000
Number of visits to PlanDev Viewer	16,334	18,000	9,385	18,500

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$2.56	\$2.70	\$2.81	\$2.36	\$3.17

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

### Funded By: General Fund

**Mission Statement:** *The Mission of McHenry County Department of Health is to prevent disease and promote health and safety. This shall be accomplished by investigating, assessing and implementing solutions to Health and Safety needs through collaborative community involvement, education and data collection.*

**Department Created By:** *Resolution of the McHenry County Board on April 12, 1966*

### Classification: Public Health and Welfare

**Background:** The Public Health Department was established by County Board resolution on April 12, 1966. The McHenry County Board immediately appointed a Board of Health that met for the first time on April 27, 1966. Initial services offered to McHenry County residents were home health visits by the department's registered nurses. The department has grown from a handful of employees to over 131 full and part-time employees providing a multitude of comprehensive public health services that have now made McHenry County a healthier and more desirable place to live.

### Functions:

- **Health Administration:** Disseminates public information by means of written and electronic media. Conducts all budgeting and accounting functions for the department. Assures that programs address priority public health issues and develops policy to support public health issues and programs. Assures that birth and death records are accurately completed and registered properly with the State of Illinois. Completes a community health planning document (MAPP), and facilitates an action plan. Maintains and analyzes County health statistics, interprets mortality and morbidity trends for program development and prioritization.
- **Public Health Nursing:** Provides medical and educational programs most of which are funded through state and federal grants that include but are not limited to: Family Case Management, Women, Infant, Children (WIC), Health Works, Early Identification, Clinic Programs, Communicable Disease, Health Promotion, Health Child Care Illinois, Emergency Response, Illinois Breast & Cervical Cancer Program and We Choose Health Grant. The In Person Counselor Grant provides funding to assist residents to enroll in health insurance under the Affordable Care Act. McHenry County Health Department offers a variety of clinics to the public: Hearing and Vision Screening for Children, HIV/AIDS Prevention and Testing, Immunizations, TB Control, Flu/Pneumonia Clinics, and Chronic and Communicable Disease Control.
- **Environmental Health:** Performs plan reviews and responds to complaints for food sanitation, private sewage and drinking water. Performs food facility inspections and new installations of private sewers/septics, wells, including new subdivisions. Performs well sampling and surface water (beaches) analysis for chemical and biological parameters. Responds to complaints regarding open dumping, residential garbage/junk and other solid waste concerns. Performs activities to ensure economical and environmentally sound alternatives for disposal of all types of solid waste. Responds to complaints of noxious weeds, open burning, vectors and housing and indoor air quality concerns.
- **Veterinary Public Health (Animal Control & Adoption):** Provides rabies control through rabies vaccination and registration. Provides education to minimize the potential for bites inflicted. Enforces state and local laws regarding rabies vaccination and registration of dogs. Provides security to residents from annoyance, intimidation and injury from dogs and other animals by enforcing state and county laws pertaining to cruelty, nuisance and stray animals. Provides temporary shelter for stray, abandoned and unwanted animals. Investigates livestock claims and provides education to promote responsible pet ownership.

## Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Funded By: General Fund

### 2016 Highlights:

- ✓ Healthy Community Study: The Health Department is the lead agency in a community driven study on county's "health".
- ✓ Organizational Capacity Assessment: The Department of Health is conducting a self-assessment of the Departments administrative capacity, basic structure, and its role in the community.
- ✓ Worked in conjunction with outside organizations on hoarding cases.
- ✓ Provided three community-wide recycling events for electronics, alkaline batteries, used tires and other recyclable materials resulting in collection of more than 176 tons of recyclables.
- ✓ Made food inspection reports for all fixed/mobile food establishments available to the public on the Department's webpage.
- ✓ The Illinois Breast and Cervical Cancer program enabled 767 uninsured women to receive cancer screening; 282 abnormalities were found; 8 breast cancers and 4 cervical cancers diagnosed.
- ✓ MCDH screened 8,182 students for vision and 12,015 students for hearing.
- ✓ MCDH collaboratively conducted 966 Heart Age Screenings and provided 976 adult influenza vaccines to county residents.
- ✓ Children's immunization clinics experienced a large increase (109%) in the number of vaccines administered.
- ✓ Reportable infectious diseases increased by 30%. 55% of the total reportable infectious diseases were sexually transmitted diseases (STD).

### 2017 Goals and Objectives:

- Apply for recertification with the Illinois Department of Public Health which would provide funding from the Illinois Department of Public Health for mandated programs.
- Implement revised Animal Control Ordinance
- Strive to minimize reliance on tax dollars to operate the animal control program
- Complete the revision of the Public Health Ordinance to assure an updated enforcement process
- Expand Environmental Health documents available to the public on line to include water well and private sewage site plans for permits issued since 2003.
- Implementation of new subscription based software system to manage Environmental Health permitting, licensing and inspection information needs.
- Expand STD testing services to the Crystal Lake Health clinic to provide an additional accessible location for at-risk population.
- The VFC Compliance program will recruit and enroll an additional 10% of healthcare providers to the current number of 25, to administer vaccines to underinsured, uninsured and Medicaid covered children through the "Vaccine for Children" program.

### HEALTH DEPARTMENT FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### GENERAL FUND 01

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Licenses and Permits	564,298	564,135	566,000	553,953	591,000
Fines and Forfeitures	28,702	37,604	27,500	43,515	32,500
Fees and Charges for Services	992,121	982,990	1,037,625	832,822	997,075
Non-Cash Revenues	96,768	317,867	300,000	0	300,000
Intergovernmental	3,615,609	2,601,964	2,786,248	1,921,254	2,658,083
Interest Income	3	3	0	3	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$5,297,501</b>	<b>\$4,504,563</b>	<b>\$4,717,373</b>	<b>\$3,351,547</b>	<b>\$4,578,658</b>
<b>EXPENDITURE:</b>					
Personnel Services	5,335,249	5,018,612	4,828,460	4,041,380	5,047,423
Contractual Services	1,007,302	653,545	540,631	262,337	620,062
Commodities	339,159	267,882	438,666	169,629	381,909
Capital Outlay	0	0	12,810	12,810	0
Non-Cash Expenditures	139,281	265,043	300,000	0	300,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,820,991</b>	<b>\$6,205,082</b>	<b>\$6,120,567</b>	<b>\$4,486,156</b>	<b>\$6,349,394</b>

**Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH**

Funded By: General Fund

**Full Time Equivalent History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
134.04	124.51	125.16	130.18	117.33	112.18

**2017 Revenue Budget Analysis:**

Revenues for Licenses & Permits is projected with minor increases while Intergovernmental is reflecting a 5% decline from fiscal year 2016 due to the elimination of grant program funding.

**2017 Expenditure Budget Analysis:**

Personnel Services is increasing due to the merit awarded to non-union employees and the contractual increase for the SEIU union members in animal control. There is also an increase in health insurance for the grant employees. Contractual services is increasing due to the high costs for medical services, lab fees and veterinary services.

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
WIC Program Caseload Total	3,380	3,388	3,388	4,338
Family Case Management Clients Served	7,172	8,355	4,443	7,100
Breast and Cervical Cancer Caseload	767	525	277	600
Illness Outbreaks Investigated	21	15	8	20
Mandated Reportable Illness Investigations	2,244	2,960	1,143	3,404
Child Vaccines Administered	4,457	4,945	2,393	5,690
STD Testing/Treatment **		325	190	470
Food Establishment Inspections	7063	6000	2300	6750
Solid Waste Activities	1218	1700	550	1500
Private Wastewater Disposal Activities	1329	1250	585	1400
Nuisance/Housing/Environmental Activities	1423	1850	550	1700
Animals vaccinated and registered	59,781	58,000	17,601	58,000
Animals Adopted/Transferred	600	600	256	600
Volunteer Hours (Department)	5,427	6,000	2,495	6,000
Animal Bites Reported/Investigated	562	500	265	500
Animals sheltered	3,873	4,000	1,852	4,000

\*\* Indicates new Performance Indicators for 2017.

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$21.54	\$22.20	\$20.19	\$17.53	\$20.71

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Includes Health Department General Fund, Animal Control and Health Scholarship Fund.

**Department Organization Chart:**





**Department: 51 – HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND**

**Funded By: Fees and Donations**

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

**Classification – Public Health and Welfare**

**Background:** In 2016, the Board of Health determined the balance in the Dental Care Clinic Fund was insufficient to sustain operations. On December 20, 2016, the remaining reserves were transferred to Family Health Partnership to continue serving the dental needs of the community (R-201612-51-388).

**Functions:**

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

**2016 Highlights:**

- ✓ Completed 15,000 dental procedures

**2017 Goals and Objectives:** The Dental Clinic has been transferred to another non-for profit agency and will no longer be under the control of the Health Department or County. This fund will be closed out during fiscal year 2017 once the transfer is completed.

**HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**DENTAL CARE CLINIC FUND 42**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	41,120	32,190	53,000	19,513	0
Utilization of Fund Balance	0	0	77,647	0	0
Intergovernmental	273,108	297,772	442,200	184,911	0
Interest Income	494	279	500	350	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$314,722</b>	<b>\$330,241</b>	<b>\$573,347</b>	<b>\$204,774</b>	<b>\$0</b>
<b>EXPENDITURE:</b>					
Personnel Services	394,914	352,352	449,647	248,989	0
Contractual Services	60,734	43,950	105,100	34,842	0
Commodities	12,358	12,298	18,600	4,572	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$468,006</b>	<b>\$408,600</b>	<b>\$573,347</b>	<b>\$288,403</b>	<b>\$0</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
5.19	5.19	5.16	5.16	5.16	0.00

**2017 Revenue Budget Analysis:** N/A

**2017 Expenditure Budget Analysis:** N/A

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Dental Procedures Completed	10,345	15,000	4,375	0

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$1.91	\$1.52	\$1.33	\$1.13	\$0.00

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:** N/A

## DEPARTMENT 51 – HEALTH DEPARTMENT – ANIMAL SHELTER FUND

**Funded By:** Donations

**Fund Created By:** McHenry County Board Resolution

**Classification – Public Health and Welfare**

**Background:** The Animal Shelter Fund was created to account for donations given to be used for the care of abandoned animals. The funds are used for special diets, treats and other items as deemed necessary by the Public Health Administrator.

**Function:**

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

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

### HEALTH DEPARTMENT – ANIMAL SHELTER FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### ANIMAL SHELTER FUND 85

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Fees and Charges for Services	1,321	2,593	2,500	2,048	2,500
Utilization of Fund Balance	0	0	9,400	0	9,400
Interest Income	38	40	100	94	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,359</b>	<b>\$2,633</b>	<b>\$12,000</b>	<b>\$2,142</b>	<b>\$12,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	64	192	2,000	935	2,000
Commodities	0	638	10,000	2,065	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$64</b>	<b>\$830</b>	<b>\$12,000</b>	<b>\$3,000</b>	<b>\$12,000</b>

**Full Time Equivalent History:** See Health Department - General Fund

**2017 Revenue Budget Analysis:**

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

**2017 Expenditure Budget Analysis:**

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

**Performance Indicators:** N/A

**Expense Per Capita:** See Health Department – General Fund

**Department Organization Chart:** See Health Department – General Fund

## DEPARTMENT 51 – HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND

**Funded By:** Donations

**Fund Created By:** McHenry County Board Resolution

**Classification – Public Health and Welfare**

**Background:** The Health Scholarship Fund was created to account for donations given to be used to promote employee learning in the area of public health. The fund is funded strictly by donations and therefore is restricted in its use.

**Function:**

- Promote employee learning in the area of public health.

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

### HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### HEALTH SCHOLARSHIP FUND 415

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Utilization of Fund Balance	0	0	3,000	0	3,000
Interest Income	10	10	100	8	100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10</b>	<b>\$10</b>	<b>\$3,100</b>	<b>\$8</b>	<b>\$3,100</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	0	3,100	700	3,100
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100</b>	<b>\$700</b>	<b>\$3,100</b>

**Full Time Equivalents History:** See Health Department - General Fund

**2017 Revenue Budget Analysis:**

The Health Scholarship Fund is considered a special revenue fund and is funded only by donations it receives throughout the year. For 2017 there is no projected funding, just utilization of fund reserve and interest income.

**2017 Expenditure Budget Analysis:**

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

**Performance Indicators:** N/A

**Expense Per Capita:** See Health Department – General Fund

**Department Organization Chart:** See Health Department – General Fund

## Department: 09 - HUMAN RESOURCES

### Funded By: General Fund

**Mission Statement:** *“Dedicated to serving McHenry County by developing and supporting our most important resource....our people.”*

**Department Created By:** *Resolution R-9810-12-235 of the McHenry County Board*

### Classification – General Government

**Background:** The Human Resources Department provides assistance to elected officials, department heads, employees and applicants in understanding employment, benefits, and policies at McHenry County. Human Resources continually monitor the programs and benefits offered by the County, making recommendations for suggested improvements in order to have the best workplace possible. The department is responsible for personnel records, benefits, employee relations, recruitment and selection, compliance with Federal, State and County personnel/employment regulations, compensation, and the wellness program. The Human Resources Director also serves as the County’s representative for all labor contract negotiations and hearings.

### Functions:

- **Labor Relations:** The Human Resources Director is the County’s representative at all collective bargaining negotiations, grievance processing/dispute resolution, and administers ten (10) distinctive contract agreements in seven (7) separate departments.
- **Recruitment and Placement:** Human Resources works in concert with requesting departments, reviews and edits job descriptions, advertises for open job positions, reviews and categorizes submitted applications, provides skill testing of applicants, schedules physical examinations, and conducts new employee orientations.
- **Training & Development:** Provides career planning and development, skills training, management training and assessment development and design.
- **Benefit Administration:** Administers the Employee Benefit Programs including: Group Health Insurance; the Flexible Spending Accounts; the High Deductible Savings Accounts; the Illinois Municipal Retirement Program; the Tax Deferred 457 Plan, the Employee Assistance Program; and the optional Employee Life Insurance Program.
- **Administration:** Develops and updates policies (Personnel Policy Manual, Salary Administration Policy, etc.); maintains employee records; ensures legal compliance with federal and state labor laws; maintains the County’s Board approved positions, including position titles, salary grades, hours worked, actual salaries/wages, and benefit selections/costs in the Human Resources software database; performs wage and salary analysis and administration, classification determination, job analysis, job descriptions and job evaluations.
- **Employee Wellness:** Created for the purpose of lowering the cost of healthcare by promoting employee awareness and participation in living a healthy lifestyle. Programs offered by the County include Annual Health Risk Assessments, Yoga, Zumba, Brown Bag Seminars, and Health Competitions promoting daily exercise (singular and team approaches).

### 2016 Highlights:

- ✓ Completed collective bargaining agreements with Local 150 Facilities, SEIU Animal Control, SEIU Coroner, SEIU Valley Hi Nurses, and SEIU Valley Hi Support, incorporating health insurance language that would protect the County should the excise “Cadillac” tax be imposed in the future.
- ✓

**Department: 09 – HUMAN RESOURCES**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Participated in wage and insurance “reopener” negotiations with FOP Unit I and FOP Unit II, with the goal of equality for all employees.
- ✓ Proactively tracked all developments and implemented changes as required by the Patient Protection and Affordable Care Act (ACA), including the issuance of form 1095C to all employees who had our health insurance in 2015.
- ✓ Converted the County’s I-9 compliance process to electronic filing with E-Verify; recertifying over 600 employees into the new system which will flag when an employee’s identifying documents are about to expire and they need to recertify.
- ✓ Successfully fulfilled all requirements of IMRF audit with no significant findings.
- ✓ Conducted monthly audits on part time employees to assure compliance with ACA and IMRF minimum hourly participation standards.
- ✓ Audited Personnel Policy Manual, acknowledging new state and federal regulations, and provided training to managers and staff on changes.
- ✓ Provided face-to-face and web-based trainings on various topics: health insurance, effective communications, effective teams, etc.

**2017 Goals and Objectives:**

- Work with unionized Departments with the goal of reducing the number of grievances filed and reducing associated legal costs.
- With new administrations coming into office, remain current and compliant with all Local, State and Federal legislation impacting HR.
- Promote HR services to all appointed and elected department heads: FMLA administration, health and wellness problem solving and programs, performance management, grievance management, etc.
- Convert the remaining 700+ paper I-9s into the new electronic system and monitor for expired documents which will require recertification.
- Avoid any confusion related to the death of an active employee by developing an inventory of all related benefits available to the surviving family.
- Work with HR Committee to assure our compensation system is current and sufficient to attract qualified candidates to the County.

**HUMAN RESOURCES  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>EXPENDITURES:</b>					
Personnel Services	270,994	235,436	270,411	217,725	255,552
Contractual Services	262,640	264,436	194,130	187,557	228,944
Commodities	1,600	3,717	5,250	1,980	5,250
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$535,234</b>	<b>\$503,589</b>	<b>\$469,791</b>	<b>\$407,262</b>	<b>\$489,746</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
5.00	5.00	5.00	5.00	5.00	4.00

Above count reflects Human Resources general fund only. Wellness Coordinator is included in Employee Benefit department.

**2017 Expenditure Budget Analysis:**

The Human Resources Department employs a staff of four (4) full time equivalents, including the Director of Human Resources which services a population of approximately 1,200 employees (total based on need for seasonal staff). As shown in the above budget summary, personnel services is showing a

**Department: 09 – HUMAN RESOURCES**

Funded By: General Fund

**2017 Expenditure Budget Analysis Continued:**

projected reduction of 5.5% in budget, even after accounting for the merit awarded to employees, due to elimination of a vacant position. In recent years, the number of labor contract disputes has risen dramatically. This is reflected in the contractual services budget for outside legal counsel.

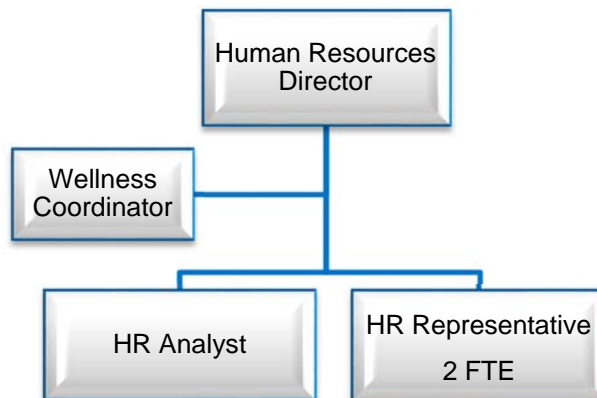
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
New Hires Processed	218	190	148	220
Health Insurance Coverage Updates Processed	327	440	118	440
Flex Spending Accounts Processed	164	200	154	225
Unemployment Claims Filed	53	30	8	30
Unemployment Claims Successfully Protested	16	15	1	15
FMLA Requests Processed	148	192	68	192
Vacant Positions Posted	121	100	104	150

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$1.66	\$1.74	\$1.64	\$1.59	\$1.59

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 08 – EMPLOYEE BENEFIT FUND

### Funded By: Employee and County Contributions

**Mission Statement:** *“Dedicated to serving McHenry County by developing and supporting our most important resource....our people.”*

**Fund Created By:** *Action of the County Board*

### Classification – General Government

**Background:** Under the umbrella of the Human Resources Department, the Employee Benefit Fund is reported as an internal service fund and accounts for the costs of health benefits (medical, dental, and prescriptions claims, the employee assistance program and the employee wellness program) provided to the employees of the county. On March 20, 2007 the County Board passed Resolution R-200703-12-074 transitioning from the traditional premium coverage program to becoming self-funded as of July 1, 2007. The County currently uses Blue Cross/Blue Shield to administer and process claims, with the County reimbursing Blue Cross Blue Shield for all claims paid. A stop loss policy is maintained by the County to cover medical claims that exceed \$195,000 per claim. During fiscal year 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:

- **Health Insurance:** The Human Resources Department is responsible for the enrollment, updates/edits, cancellations and billing of the employee health insurance. The County currently offers four (4) main coverage types, HMO, PPO, Alternative PPO, and High Deductible PPO with contribution rates factored on member only, member plus 1 and member plus 2. Employee contributions and employer contributions from special funds are collected twice a month through the payroll process. The employer contributions for general fund departments are transferred once a month to the employee benefit fund once the monthly reconciliation has taken place. A claims report is received from Blue Cross Blue Shield every month with information supporting each claim approved for payment which is securely filed under lock and key and only accessible to the Human Resources Director.
- **Employee Wellness Program:** In January, 2009 the County Board approved the implementation of a County wellness program to educate and promote healthy lifestyle choices to the employees and their family members. In the FY 2013 budget the Human Resources Department was awarded a full time wellness coordinator position to promote the wellness program through offerings of enhanced exercise programs, brown bag seminars, employee team health competitions, and resource materials for making healthier choices. The Coordinator chairs a wellness committee consisting of employees from the County departments to assist in the development of program offerings.

### 2016 Highlights:

- ✓ Changed from HMO Illinois to HMO Blue Advantage reducing BCBS network access charges.
- ✓ Removed Medicare eligible retirees from the County plans and onto supplemental plans.
- ✓ Held educational presentations with employees on our insurance regarding cost savings, plan design and the High Deductible Health Plan with Health Savings Account (HDHP/HAS).
- ✓ Researching additional plan changes with Mesirow Financial to maintain plan cost.
- ✓ Reactivated employee Wellness Program to increase awareness and control of blood pressure, cholesterol and sugar numbers. These were our high claim categories of 2015.
- ✓ Filed Affordable Care Act required documents with employees and IRS in a timely manner.
- ✓ 23 local vendors participated in the 2016 Wellness Fair. A smaller version of the Fair was taken out to the field departments.

**Department: 08 – EMPLOYEE BENEFIT FUND**

Funded By: Employee and County Contributions

**2017 Goals and Objectives:**

- Incentivize HDHP/HSA enrollment, increasing enrollment and creating better consumers.
- Provide health/wellness trainings to employees on a bi-monthly basis.
- Coordinate quarterly Wellness Challenges, creating an active and engaged employee base.
- Incentivize participation in Wellness Programs designed to reduce the organizations cost for high cost claims.
- Work with Mesirow to review usage of current plans and identify possible cost reductions.
- Explore voluntary options for life, dental, vision and Long and Short Term Disability policies
- Work with the Human Resources Committee and the County Board on Health Insurance Plan changes that will prevent the County and its employees from the looming cost of the Cadillac tax in 2020.

**EMPLOYEE BENEFIT FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**EMPLOYEE BENEFIT FUND 310**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	7,147,200	7,490,082	6,798,973	5,912,167	7,868,868
Utilization of Fund Balance	0	0	319,960	0	307,643
Interest Income	7,936	7,761	7,800	15,866	20,000
Operating Transfers In	11,176,136	11,563,380	12,319,809	6,792,284	12,263,397
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$18,331,272</b>	<b>\$19,061,223</b>	<b>\$19,446,542</b>	<b>\$12,720,317</b>	<b>\$20,459,908</b>
<b>EXPENDITURE:</b>					
Personnel Services	68,455	62,987	70,812	41,568	73,768
Contractual Services	17,389,689	19,664,805	19,369,505	15,920,193	20,382,190
Commodities	3,439	282	6,225	859	3,950
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$17,461,583</b>	<b>\$19,728,074</b>	<b>\$19,446,542</b>	<b>\$15,962,620</b>	<b>\$20,459,908</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
0.00	1.00	1.00	1.00	1.00	1.00

**2017 Revenue Budget Analysis:** Fees and charges as shown in the above table represent the employee and special revenue funds employer contributions for the health insurance. Self-funding has allowed the County to manage how quickly employee contribution rates will escalate, through savings recognized with rebates received from the pharmaceutical companies (previously went to BCBS under the traditional premium plan) and calculation of rate increases projected on past experience averaging by Blue Cross Blue Shield. Operating Transfers In represents the amount of County contributions from general fund departments. As part of the negotiated labor contract with Local 150 for the Facilities Department, the County agreed to allow this employee group to leave the County Health Insurance Plan and move to Local 150's program. In fiscal year 2017, employees are being educated and incentivized to move to a high deductible PPO plans that reduces expense.

**2017 Expenditure Budget Analysis:** In fiscal year 2013 the County Board approved a full time position within the employee benefit fund to coordinate the County's wellness programs. The personnel budget reflects the salary and all benefit costs related to the position. Contractual Services represent the projected healthcare claims to be incurred, the Patient-Centered Outcomes Research Institute (PCORI) Fee, the Transitional Re-Insurance Tax, and the Blue Cross Blue Shield Administration Fees. Commodities cover the costs of office supplies, mileage, meeting expenses, publications and marketing



**Department: 08 – EMPLOYEE BENEFIT FUND**

Funded By: Employee and County Contributions

**2017 Expenditure Budget Analysis – Continued:**

tools. For fiscal year 2017, the County adjusted the contribution levels, copays, and deductible thresholds for current active employees. The costs and benefits of spousal coverage were explored to determine if the County can continue the current method of funding coverage.

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
<b>Program Activity Enrollment:</b>				
Onsite Fitness Classes (Zumba, Yoga, etc.)	38	52	0	60
Wellness Challenges (walks, rides, etc.)	189	167	175	200
Health & Wellness Fair, Trainings/Presentations	42	50	504	600
Flu Shots	265	291	0	300
<b>Wellness Programs Offered:</b>				
Onsite Fitness Classes (Zumba, Yoga, etc.)	3	5	0	5
Wellness Challenges (walks, rides, etc.)	2	1	2	4
Health & Wellness Fair, Trainings/Presentations	5	5	2	6
Flu Shots	1	1	0	1

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$57.17	\$56.83	\$64.19	\$62.32	\$66.57

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 20 – INFORMATION TECHNOLOGY

### Funded By: General Fund

**Mission Statement:** *To provide prompt, courteous, responsive customer service to our departmental customer base. We support, guide, and advise our customers in technical direction.*

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

### Classification – General Government

**Background:** Prior to 1994 the County of McHenry had an Information Services Department providing minimal technical support on antiquated equipment. In 1994, the County Board realized the dependence and demand on technology was increasing at a rapid pace along with the costs associated with it, and committed to enhancing the technology infrastructure by establishing the position of a County Information Systems Administrator to develop and have oversight in all areas of computer technology within the organization.

### Functions:

- **Technology Infrastructure:** Manages and maintains the technology infrastructure, including but not limited to: the secured environmentally controlled Server Room; 96 Network Servers; 3 Storage Area Networks, 25 Technology Closets, Microwave connectivity with Valley Hi and Division of Transportation, Fiber Cabling, Wireless connectivity and service in all county facilities, monitoring of disk space availability, firewalls and security, internet access, and last but not least the daily System and Data File Backups ensuring that restoration of data can be accomplished from the backup tools.
- **Service Delivery:** Responsible for all Hardware/Software installation and support, including: 1,300 workstations/laptops; 120 MFP's(multi-function printers)/Printers; 296 active databases; negotiating lease/purchase terms for hardware; providing counsel on perspective software application purchases; base imaging of desktops/laptops to control standardization of software used by the County; software upgrades and service pack information delivery to end users; negotiation of support contracts and maintenance agreements with software and hardware vendors; and providing help desk services and 24 hour technical support.
- **County Web Page:** Manages the development of the County's Web Page, providing oversight on the layout design, coordinating the content, graphics, and ease of use for the general public.
- **Telecommunications:** Maintains the phone system for all County Facilities which includes the main phone switch, 1,500 extensions, and manages in excess of 100 Telco lines.
- **Audio-Visual Support** - Provides Audio-Visual setup and support for conferences, meetings, web meetings, etc.
- **Business Continuity:** Responsible for the development of the County's Business Continuity Plan, with primary focus on offsite data replication that would allow the County to continue operations in the event of a disaster on the Government Campus.
- **Technology Long Term Capital Planning:** Develops long term capital plan for the replacement of technology equipment/software for all departments, enlightening the County Board, Administration and Department Heads of new methodologies for data collection and storage while minimizing the cost to the organization.

### 2016 Highlights:

- ✓ Assisted several departments including EMA, Circuit Clerk, and County Clerk in deploying new features on their websites, or creating special new websites.

**Department: 20 – INFORMATION TECHNOLOGY**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Assisted Mental Health Board with reorganization of existing network infrastructure, setup for new tenants, created quote for new wireless solution and server hardware issues and server recovery.
- ✓ Assisted States Attorney to develop Marsy’s Law Notification and implement Barcoding & Felony Court Call Report.
- ✓ Assisted Treasurer in transitioning the Credit Card processing to Forte Payment Systems and developed functionality to pay multiple tax bills at one time on website.
- ✓ Assisted WorkForce to create Network for Neighboring Partners (MCC, etc.).
- ✓ Contracted with Microsoft for Enterprise Licensing Agreement.
- ✓ Implemented Fiber Buildout Project to MCC, Shavlik patch management system, Storage Area Network Replacement within Business Continuity Solution and VOIP Telephony Solution.
- ✓ Installed, configured, and tested VPX1000W Citrix Access Gateway and Citrix version 7.7.
- ✓ Leased Six Strands of Dark Fiber from State of IL for Business Continuity and Internet Access.
- ✓ Partnered with City of Crystal Lake for Fiber from Route 14/ Woodstock Street to City of Crystal Lake Municipal Building/SEECOM.
- ✓ Upgraded Internet Bandwidth from 200 MB to 350MB.

**2017 Goals and Objectives:**

- Begin County Financial Enterprise Resource Planning (ERP) System Replacement.
- Explore McHenry County Conservation District (MCCD) Intergovernmental Opportunities.
- Implement Planning & Development Permitting Module.
- Implement Additional Integrated Justice Data Exchanges.
- Implement Software Licensing and Asset Management through Help Desk System.
- Migrate County Websites to the Cloud.
- Replace Recorder’s Office Storage Area Network.

**INFORMATION TECHNOLOGY  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	0	4,770	5,200	3,116	5,200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$4,770</b>	<b>\$5,200</b>	<b>\$3,116</b>	<b>\$5,200</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,803,117	1,866,103	1,845,274	1,584,088	1,856,579
Contractual Services	1,211,706	1,197,305	1,221,779	1,056,032	1,191,779
Commodities	75,896	68,456	76,477	29,225	76,477
Capital Outlay	0	0	0	0	51,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,090,719</b>	<b>\$3,131,864</b>	<b>\$3,143,530</b>	<b>\$2,669,345</b>	<b>\$3,175,835</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
25.00	26.00	26.00	26.00	26.00	26.00

**2017 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.

## Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

### 2017 Expenditure Analysis:

The Information Technology Department complied with the County Board's direction of a maintenance budget. The only growth in the fiscal year 2017 budget is in personnel services and capital outlay. Personnel reflects the merit adjustment awarded to employees by the County Board. Capital Outlay is a one-time supplemental awarded for fiber IRU with the state. Included under Contractual Services is telecommunication (includes internet services) costs for the entire organization, maintenance agreements for software and equipment used throughout the organization, and consultants.

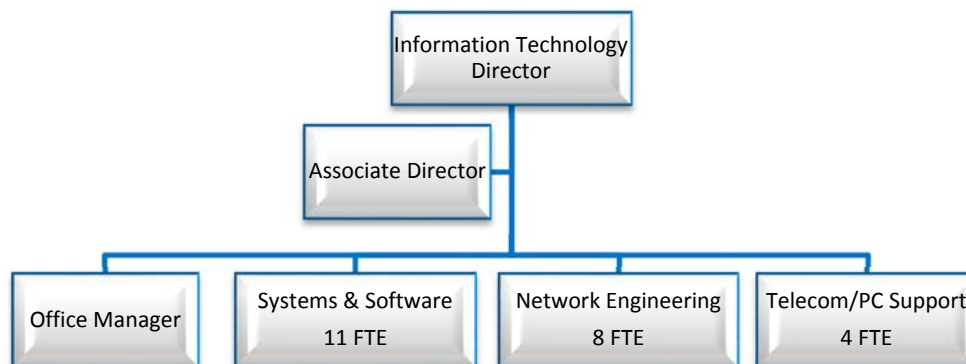
Performance Indicators:	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1670	1610	1606	1606
Windows Servers Supported & Maintained	262	282	282	302
Linux Servers Supported & Maintained	15	30	30	35
Databases Supported & Maintained	519	561	561	580
Firewalls Supported & Maintained	9	10	10	10
Departmental Applications Supported	222	222	222	222
% Network Uptime	99.99%	99.99%	99.99%	99.99%
MFPs/Printers/ Copiers Supported	190	192	192	192
Active Directory User Accounts	2401	2597	2597	2650
Email Seats	2476	2155	2155	2155

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$10.48	\$10.06	\$10.19	\$10.42	\$10.33

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)

### Department Organization Chart:



## **Department: 25 – McHenry County Mental Health Board**

### **Funded By: Property Tax Levy, State Awards**

**Mission Statement:** *To provide leadership to ensure the prevention and treatment of mental illness, developmental disabilities and substance abuse by identifying, planning, coordinating, fostering development, and contracting for quality services for all citizens of McHenry County, Illinois.*

**Created By:** *Illinois Compiled Statutes (405 ILCS 20/Section 0.1 et. seg) 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:**

- **Funding Community Treatment and Recovery Support Services:** The primary duty 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.
- **Reviewing, Evaluating, Planning and Developing Community Mental Health Services:** In accordance with its mission, a major function of the McHenry County Mental Health Board is 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: Community Partners Wellness Network, Continuum of Care to End Homelessness, Intake Coordinators Committee, Suicide Prevention Task Force, Substance Abuse Coalition 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.
- **Community Education and Training:** The McHenry County Mental Health Board invest 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. Hosting both provider focused and community focused education opportunities enables McHenry County's behavioral health care Professionals to practice at the highest level of their training and education and arms consumers with the information they may utilize in their road to recovery.

## **Department: 25 – McHenry County Mental Health Board**

Funded By: Property Tax Levy, State Awards

### **2016 Highlights:**

- ✓ MHB provided support to multiple community coalitions and task groups including the Continuum of Care to End Homelessness, the Suicide Prevention Taskforce, Intake Coordinators Meetings, etc. to increase service coordination.
- ✓ MHB monitored the impact of healthcare reform efforts through involvement in state and national associations and informed local providers of current and future changes and trends.
- ✓ In the wake of state budget impasse and cuts, the MHB contracted with providers to sustain psychiatric service capacity to ensure continuous access to these key urgent services.
- ✓ MHB worked quickly to contract with providers to sustain behavioral health services dissolved by Pioneer Center for Human Services.
- ✓ MHB targeted and encouraged collaborative projects amongst treatment providers, resulting in increased Bicultural/Bilingual Services.
- ✓ As national payment reform efforts continue to evolve, the MHB successfully piloted a Pay for Performance funding model based on benchmark outcome achievement, thus encouraging quality and efficiency in behavioral health service delivery.
- ✓ Consistent with national healthcare reform efforts supporting increased efficiencies through whole person health, the MHB successfully contracted with two Federally Qualified Health Clinics that offer integrated behavioral health and primary care services.
- ✓ In an effort to enhance its prudent fiduciary oversight of community mental health funds, the MHB expanded its compliance audit approach to related service contracts and implemented year-end funding reconciliation requirements.

### **2017 Goals and Objectives:**

- Under established policies and procedures, solicit proposals in response to Board defined priorities supporting a continuum of prevention, treatment and recovery support services.
- Further increase MHB's fiscal stewardship and coordination with state and federal requirements through the implementation of provider application budgets aligned with year-end reconciliation requirements.
- Reduce stigma and raise awareness of services related to mental illness, substance abuse, and intellectual and developmental disabilities through increased advocacy and community education efforts.
- Support the "Triple Aim" approach to improve patient experience of care, improve the health of populations, and reduce the cost of health care through encouraging provider collaborations, whole person recovery related initiatives, and monitoring/implementing national payment reform models as applicable.
- Participate in "Stepping Up: A National Initiative to Reduce the Number of People with Mental Illnesses in Jails" and encourage other behavioral health and justice initiatives.
- Conduct a detailed condition assessment and capital analysis of the MHB facility.
- Pursuant to 405ILCS20/3e, prepare and adopt a written plan for a program of community mental health services and facilities for persons with a mental illness, a developmental disability, or a substance use disorder covering FYs 2018-2020.

**Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD**

Funded By: Property Tax Levy, State Awards

**MCHENRY COUNTY MENTAL HEALTH BOARD  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**MENTAL HEALTH (708) BOARD FUND 30**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	10,744,674	10,356,242	10,900,000	10,263,889	10,900,000
Utilization of Fund Balance	0	0	2,500,000	0	1,800,000
Intergovernmental	168,074	61,996	58,066	58,823	53,889
Interest Income	12,440	14,019	10,150	27,767	17,150
Other Income	34,177	187,799	40,425	43,029	61,760
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10,959,365</b>	<b>\$10,620,056</b>	<b>\$13,508,641</b>	<b>\$10,393,508</b>	<b>\$12,832,799</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,010,400	874,545	897,667	695,804	903,256
Contractual Services	8,290,393	8,703,292	12,113,914	7,304,908	11,414,886
Commodities	23,475	50,383	50,800	65,664	69,700
Capital Outlay	714	0	30,000	0	25,000
Debt Service	2,970	0	0	0	0
Operating Transfers Out	415,741	414,190	416,260	414,174	419,957
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,743,693</b>	<b>\$10,042,410</b>	<b>\$13,508,641</b>	<b>\$8,480,550</b>	<b>\$12,832,799</b>

**Full Time Equivalents History:**

<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
32.96	19.00	14.00	12.00	12.00

**2017 Revenue Budget Analysis:**

The revenue projections for the McHenry County Mental Health Board reflect a decline over fiscal year 2016 due to less reliance on the utilization of their fund reserve. In FY16, the Mental Health Board increased their grants to agencies budget line item \$1.8 million as a precautionary action to assist the agencies providing mental health services for the County in the event the State of Illinois further reduced or delayed their payments.

**2017 Expenditure Budget Analysis:**

The fiscal year 2017 McHenry County Mental Health Board's expenditure budget is also reflecting a reduction over FY16, in large part due to the same reason their revenue projections are down. The Mental Health Board has eliminated the budget that was established in FY16 for the agencies providing mental health services in the event the State further reduced funding or delayed payments. Operating Transfer Out represents the amount of payment owed in FY17 on the building addition.

<b>Performance Indicators:</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Projected</b>	<b>Mid-Year</b>	<b>Projected</b>
Funds for client/community mental illness, developmental disability, & substance abuse needs	\$8.3 Million	\$11.4 Million	\$3.6 Million	\$10.8 Million
McHenry Cnty programs supported by local MHB funds	81	86	88	90
MHB conducted Compliance Audits of programs supported with local MHB funds	-	88	88	90
% measureable outcomes achieved within programs supported with local MHB funds	-	75%	N/A	75%

**Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD**

Funded By: Property Tax Levy, State Awards

**Performance Indicators Continued:**

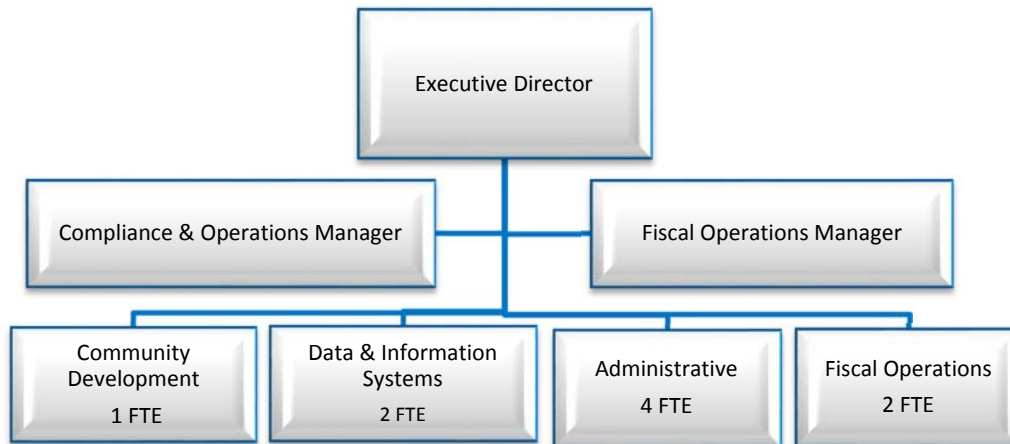
Evidence-based practices within programs support with local MHB funds.	-	29	29	35
MHB coordinated & hosted trainings offering Continuing Education Credits to local professionals	15	15	9	15
Attendees at MHB coordinated & hosted trainings offering Continuing Education Credits	825	750	600	750
QPR™ Suicide Prevention Trainings	30	75	12	30
Attendees at QPR™ Suicide Prevention Trainings	441	1,000	210	500

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$36.35	\$31.72	\$32.67	\$33.11	\$41.75

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Organization Chart:**





## Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)

Funded By: General Fund

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

Classification – General Government

**Background:** Department 90 is used to account for expenses that are driven by the decisions of the County Board including, but not limited to: the General Fund Debt Service, Capital Leases, Recurring Capital Outlay, Specific Contracts (Security, Legislative Consultant, Agenda Management, etc.), and budgets that are controlled by programs or policies of the County Board or State Statute. A schedule is attached that represents the budgeted items for 2016.

### Functions:

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

2016 Highlights: N/A

2017 Goals and Objectives: N/A

### DEPARTMENT 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS) FISCAL YEAR 2017 BOARD APPROVED BUDGET

#### GENERAL FUND 01

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Fees and Charges for Services	136,740	121,140	140,000	0	140,000
Utilization of Fund Balance	0	0	2,591,428	0	1,510,650
Intergovernmental	34,500	0	0	0	0
Other Income	437,391	1,715,134	38,700	2,180,022	25,000
Operating Transfers In	50,455	50,450	50,400	50,000	41,200
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$659,086</b>	<b>\$1,886,724</b>	<b>\$2,820,528</b>	<b>\$2,230,022</b>	<b>\$1,716,850</b>
<b>EXPENDITURE:</b>					
Personnel Services	0	870	1,018,129	0	1,164,182
Contractual Services	12,444,564	13,617,357	14,110,927	7,602,777	14,043,273
Commodities	112	0	11,350	0	11,350
Capital Outlay	2,562,614	3,029,052	1,709,000	4,830,236	1,574,726
Debt Service	812,921	1,003,113	1,009,684	990,293	1,456,537
Operating Transfers Out	4,446,304	3,803,500	3,394,312	3,326,519	2,929,792
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$20,266,515</b>	<b>\$21,453,892</b>	<b>\$21,253,402</b>	<b>\$16,749,825</b>	<b>\$21,179,860</b>

Full Time Equivalent History: N/A

#### 2017 Revenue Budget Analysis:

Fees and Charges for Services represent fees collected for the Tax Sale Indemnity on property taxes sold each year. These funds are to be utilized to reimburse citizens in the event their taxes were sold in error. The Utilization of Fund Balance is for the principal and interest payment on property purchased with the series 2008 debt certificates, the principal and interest on the 2010-A refunding, and for the second and final installment on the radio system upgrade. Other Income represents funds collected through selling used equipment and furniture on a Government Auction Website, minor miscellaneous income, and the recording of lease proceeds upon entering into a capital lease. The Operating Transfers In is generated from the Treasurer contributing to the additional remodeling costs of the Treasurer's Office.

#### 2017 Expenditure Budget Analysis:

This budget falls under the authority of the County Board and covers expenses that are more indirect and administrative than service/function oriented. The following table illustrates the items covered in this budget.

**Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)**

Funded By: General Fund

<b>Budget Category</b>	<b>Description</b>
30	Merit Pool - Non-Union Employees
30	Contingent - Salaries
30	Allowance for Open Positions
40	Contractual Services
40	EDC Contractual Agreement
40	Education
40	Audit & Management Services
40	Professional Services
40	HCP Transfer to ISF
40	Contractual Printing
40	Auction-related Expenditures
40	Maintenance Agreements
40	Computer Maintenance
40	Cooperative Ext. Service
40	Convention & Visitors Bureau
40	Soil & Water Conservation
40	Computer Program Maint
40	Recruitment and Employee Relations
40	Contingent
40	Exhumation & Burial Expense
50	Computer Components and Software Under \$5,000
50	Machinery & Equipment Under \$5,000
50	Fuel, Oil, and Grease
60	Capital Projects
60	Vehicles Over \$5,000
60	Professional Services - Capital Projects
60	Furniture and Fixtures Over \$5,000
60	Machinery and Equipment Over \$5,000
60	Computer Technology/Equipment Over \$5000
60	Building Improvements Over \$50,000
60	Capital Project Construction and Contingency
60	Property Acquisition and Land Improvements
65	Lease Payments - Computers/Tech
65	Dbt Svc Server Lease and Workstations
65	Interest
67	Operating Transfer Out

**Performance Indicators:** N/A

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$61.76	\$65.95	\$69.80	\$65.40	\$76.45

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:** N/A

**Department: 99 – NON-DEPARTMENTAL**

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

**Classification – General Government**

**Background:** Department 99 is where the County accounts for all general fund tax revenue (Property, Sales, Income, 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 2016 Highlights, 2017 goals and objectives, FTE's, Performance Indicators, per capita costs, and organization charts.*

**DEPARTMENT 99 – NON-DEPARTMENTAL - GENERAL FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	57,065,096	59,760,070	61,333,059	54,835,202	63,646,243
Interest Income	370	378	500	0	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$57,065,466</b>	<b>\$59,760,448</b>	<b>\$61,333,559</b>	<b>\$54,835,202</b>	<b>\$63,646,743</b>
<b>EXPENSES:</b>					
Fund Balance Enhancement	0	0	0	0	2,820,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,820,000</b>

**2017 Revenue Budget Analysis:**

The 2017 Tax Revenue is showing a projected 3% increase over the 2016 tax revenue projections, reflecting new property growth, stronger sales tax numbers, and elevated revenues from the income and replacement personal property taxes.

**DEPARTMENT 99 – RTA SALES TAX  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**RTA SALES TAX FUND 06**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Tax Revenue	9,712,705	9,955,371	10,000,000	8,344,484	10,154,478
Utilization of Fund Balance	0	0	123,295	0	12,645,881
Interest Income	10,494	10,109	11,000	20,200	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,723,199</b>	<b>\$9,965,480</b>	<b>\$10,134,295</b>	<b>\$8,364,684</b>	<b>\$22,820,359</b>
<b>EXPENDITURE:</b>					
Operating Transfers Out	9,842,947	10,813,969	10,134,295	6,658,805	22,820,359
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$9,842,947</b>	<b>\$10,813,969</b>	<b>\$10,134,295</b>	<b>\$6,658,805</b>	<b>\$22,820,359</b>

**2017 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 2017 Tax Revenue is a projection based on current and past performance.

**Department: 99 – NON-DEPARTMENTAL**

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

**2017 Expenditure Budget Analysis:**

The County has a policy that the RTA sales tax will be utilized for transportation road projects or public safety which is represented by the operating transfer out in the above table. For more detailed information on the use of these funds, please see the Division of Transportation’s Capital Improvement Program under the Capital Improvement Program section of this document or visit [www.co.mchenry.il.us/county-government/departments-j-z/transportation](http://www.co.mchenry.il.us/county-government/departments-j-z/transportation) to view the Division of Transportation’s five year program.

Historically RTA sales tax has been used only on transportation projects, but on October 18, 2016 the County Board authorized the use of a portion of RTA sales tax for the replacement of the Government Center and Jail Fire Alarm System, Jail Security/Door System Replacement and Squad Car Video Camera Replacement (R-201610-32-270). These projects are considered public safety and meet the qualifications to use these funds.

**DEPARTMENT 99 – ILLINOIS MUNICIPAL RETIREMENT FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**ILLINOIS MUNICIPAL RETIREMENT FUND 15**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	6,915,753	7,921,628	7,916,000	7,645,186	7,919,730
Interest Income	2,900	3,932	3,000	9,224	10,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,918,653</b>	<b>\$7,925,560</b>	<b>\$7,919,000</b>	<b>\$7,654,410</b>	<b>\$7,929,730</b>
<b>EXPENDITURE:</b>					
Personnel Services	7,253,990	6,832,760	7,064,853	5,728,771	7,090,557
Fund Balance Enhancement	0	0	854,147	0	839,173
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$7,253,990</b>	<b>\$6,832,760</b>	<b>\$7,919,000</b>	<b>\$5,728,771</b>	<b>\$7,929,730</b>

**2017 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. 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 tax revenue projections have grown steady since fiscal year 2013 to rebuild the depleted fund reserve.

**2017 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 2017 the County’s contribution rate increase from 10.24% to 10.30% for Regular IMRF and from 25.31% to 25.80% 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 – NON-DEPARTMENTAL**

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

**DEPARTMENT 99 – SOCIAL SECURITY FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SOCIAL SECURITY FUND 16**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	4,000,125	3,997,268	3,966,697	3,836,002	3,975,000
Utilization of Fund Balance	0	0	101,680	0	88,726
Interest Income	2,957	3,367	3,000	7,230	8,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$4,003,082</b>	<b>\$4,000,635</b>	<b>\$4,071,377</b>	<b>\$3,843,232</b>	<b>\$4,071,726</b>
<b>EXPENDITURE:</b>					
Personnel Services	3,770,023	3,715,988	4,071,377	3,073,319	4,071,726
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$3,770,023</b>	<b>\$3,715,988</b>	<b>\$4,071,377</b>	<b>\$3,073,319</b>	<b>\$4,071,726</b>

**2017 Revenue Budget Analysis:**

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

**2017 Expenditure Budget Analysis:**

Personnel Services represents the County's contribution toward funding their responsibility of the social security program. The merit adjustment awarded to non-union employees and the projected wage increases and retro earnings negotiated in the labor contracts has been offset with a reduction in positions to keep personnel expense flat.

**DEPARTMENT 99 – SERIES 2006A DEBT CERTIFICATE FUND - MULTIPLE  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2006A DEBT CERTIFICATE FUND 233**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	740,865	649,731	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$740,865</b>	<b>\$649,731</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURE:</b>					
Debt Service	740,865	649,731	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$740,865</b>	<b>\$649,731</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2017 Budget Analysis:**

The fund is presented for history only. 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.

**Department: 99 – NON-DEPARTMENTAL**

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

**DEPARTMENT 99 – SERIES 2007A DEBT CERTIFICATE FUND – STARCOM 21  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2007A DEBT CERTIFICATE FUND 234**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	588,203	591,519	589,181	578,110	586,872
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$588,203</b>	<b>\$591,519</b>	<b>\$589,181</b>	<b>\$578,110</b>	<b>\$586,872</b>
<b>EXPENDITURE:</b>					
Debt Service	588,203	591,519	589,181	589,179	586,872
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$588,203</b>	<b>\$591,519</b>	<b>\$589,181</b>	<b>\$589,179</b>	<b>\$586,872</b>

**2017 Budget Analysis:**

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

**DEPARTMENT 99 – SERIES 2007B DEBT CERTIFICATE FUND – ROAD IMPROVEMENT  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2007B DEBT CERTIFICATE FUND 236**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	6,197,265	5,926,163	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,197,265</b>	<b>\$5,926,163</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURE:</b>					
Debt Service	6,197,265	5,926,163	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$6,197,265</b>	<b>\$5,926,163</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2017 Budget Analysis**

The fund is presented for history only. 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.

**DEPARTMENT 99 – SERIES 2008 DEBT CERTIFICATE FUND – REAL ESTATE  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2008 DEBT CERTIFICATE FUND 240**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Operating Transfers In	547,778	544,703	546,105	515,703	541,803
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$547,778</b>	<b>\$544,703</b>	<b>\$546,105</b>	<b>\$515,703</b>	<b>\$541,803</b>
<b>EXPENDITURE:</b>					
Debt Service	547,778	544,703	546,105	515,103	541,803
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$547,778</b>	<b>\$544,703</b>	<b>\$546,105</b>	<b>\$515,103</b>	<b>\$541,803</b>

**2017 Budget Analysis:**

The Series 2008 Debt Certificate was issued for the purposes of funding the purchase of two properties, the Klehm Property (30 acres adjoining the Government Center Campus to the North) and the Cardinal Bank Building (adjoining the Government Center Campus to the South). The Klehm property purchase was to secure the property for future growth of the Campus, while the Cardinal Building purchase allowed for the relocation of the Treasurer's Office from the County Administration Building to free up

**Department: 99 – NON-DEPARTMENTAL**

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

**2017 Budget Analysis Continued:**

much needed floor space. This debt was issued for a ten year period with payoff completed on January 15, 2019. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2017.

**DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND - MULTIPLE  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**SERIES 2010A DEBT CERTIFICATE FUND 242**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	1,208,478	1,216,753	1,215,718	1,215,715	758,778
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,208,478</b>	<b>\$1,216,753</b>	<b>\$1,215,718</b>	<b>\$1,215,715</b>	<b>\$758,778</b>
<b>EXPENDITURE:</b>					
Debt Service	1,208,478	1,216,753	1,215,718	1,215,715	758,778
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,208,478</b>	<b>\$1,216,753</b>	<b>\$1,215,718</b>	<b>\$1,215,715</b>	<b>\$758,778</b>

**2017 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 2017.

**DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES (RECOVERY ZONE) – MENTAL HEALTH  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**SERIES 2010B DEBT CERTIFICATE FUND 243**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Operating Transfers In	415,741	409,420	411,060	411,058	405,972
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$415,741</b>	<b>\$409,420</b>	<b>\$411,060</b>	<b>\$411,058</b>	<b>\$405,972</b>
<b>EXPENDITURE:</b>					
Debt Service	415,741	409,420	411,060	411,058	405,972
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$415,741</b>	<b>\$409,420</b>	<b>\$411,060</b>	<b>\$411,058</b>	<b>\$405,972</b>

**2017 Budget Analysis:**

The Series 2010B Debt Certificate was issued for the purposes of financing the construction of a building expansion for the McHenry County Mental Health Board. The debt was issued as Recovery Zone Facility Bonds, allowing for a reimbursement of 45% of the interest paid from the Federal Government. Currently with the sequestration in place, the Federal Government has reduced the reimbursement by 7.3%. This debt was issued for a fifteen year period with payoff completed on December 15, 2024. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2017.



**Department: 99 – NON-DEPARTMENTAL**

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

**DEPARTMENT 99 – SERIES 2012 A&B DEBT CERTIFICATE FUND - REFUNDING  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2012 A&B DEBT CERTIFICATE FUND 244**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Operating Transfers In	1,329,587	725,537	365,850	339,575	359,637
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,329,587</b>	<b>\$725,537</b>	<b>\$365,850</b>	<b>\$339,575</b>	<b>\$359,637</b>
<b>EXPENDITURE:</b>					
Debt Service	1,329,587	725,537	365,850	365,837	359,637
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,329,587</b>	<b>\$725,537</b>	<b>\$365,850</b>	<b>\$365,837</b>	<b>\$359,637</b>

**2017 Budget Analysis:**

The Series 2012 A&B Debt Certificates were issued for the purpose of refunding the 2003A, 2003B and 2005 Series Debt Certificates. There was a projected interest cost savings of over \$400,000 by doing the refunding. This debt was issued for a 10 year period with payoff completed on January 15, 2022. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2017.

**DEPARTMENT 99 – SERIES 2015 DEBT CERTIFICATE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET****SERIES 2015 DEBT CERTIFICATES FUND 245**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budgeted	FY 2016 10 Mo. Act.	FY 2017 Approved
<b>REVENUES:</b>					
Other Income	0	16,496,576	0	0	0
Operating Transfers In	0	219,393	6,611,975	6,611,893	6,607,368
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$16,715,969</b>	<b>\$6,611,975</b>	<b>\$6,611,893</b>	<b>\$6,607,368</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	148,095	0	0	0
Debt Service	0	16,567,874	6,611,975	6,611,893	6,607,368
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$16,715,969</b>	<b>\$6,611,975</b>	<b>\$6,611,893</b>	<b>\$6,607,368</b>

**2017 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 2007-B principal (\$11,535,000) will be 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 principal and interest payments due in fiscal year 2017.



**Department: 99 – NON-DEPARTMENTAL**

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

**DEPARTMENT 99 – SERIES 2010A CAPITAL PROJECTS FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

***SERIES 2010A CAPITAL PROJECTS FUND 742***

<b>EXPENDITURE:</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
Capital Outlay	55,671	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$55,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2017 Budget Analysis:**

This fund is presented for history only. In 2010 the County Board issued debt for the McHenry County Mental Health Board to construct an addition on to their current facility. As per the County Board approved Ordinance, at the time of debt issuing for a project a separate project fund is established to track to costs. In fiscal year 2014 the final funds were distributed.

## Department: 10 – PLANNING & DEVELOPMENT

### Funded By: General Fund

**Mission Statement:** *To direct the orderly development of McHenry County, through the development, implementation, and enforcement of the plans, ordinances, and policies of the County Board, in a manner that assures the health, safety, and welfare of county residents; protects natural and historic resources; and, encourages a harmonious relationship between people, land use, and the environment.*

**Department Created By:** *Resolution R-9205-1200-111 of the McHenry County Board*

### Classification: Community Development

**Background:** The Planning and Development Department is responsible for the assurance of public safety, welfare and quality of life through the development and enforcement of the County's Zoning, Subdivision, Stormwater, and Sign Ordinances, Building Codes and by administering the County's community development programs.

### Functions:

- **Administration:** provides customer service, scheduling of building and stormwater inspections, maintenance of the permit files, document management for the archival and retrieval of historic records and staff support. The department also administers support services to the following boards and commissions: Agricultural Conservation Easement Commission, Board of Building Code Appeals, Community Development Block Grant Commission, Hearing Officer, Historic Preservation Commission, Housing Commission, and Zoning Board of Appeals.
- **Permitting, Inspection and Enforcement:** handles inspections and the issuing of permits for all building, electrical, plumbing and mechanical applications for both the residential and commercial development in the unincorporated areas of McHenry County. Oversees the enforcement of the County's adopted Building Codes.
- **Planning:** responsible for reviewing new subdivision plats and development in the unincorporated areas of the county, studying and recommending long and short range planning needs for economic development, infrastructure, land use and environmental priorities. Ensures the County has controlled balanced growth through the development of planning ordinances and regulations. Processes and reviews petitions to rezone, obtain conditional use permits, and request variations and applications to subdivide property in unincorporated McHenry County.
- **Water Resources:** addresses issues related to the protection and sustainable use of the County's water supply and the management of stormwater. Works with property owners to obtain stormwater management permits and reviews building permits for compliance with stormwater regulations including site grading, detention, floodplains, and wetland. Coordinates the County's National Pollutant Discharge Elimination Systems Permit Program and serves as the liaison to the McHenry County Schools Environmental Education Program.
- **Community Development:** the County of McHenry has been designated by the U.S. Department of Housing and Urban Development (HUD) as an "Urban County" and continues to remain eligible to receive funding under the auspices of the Community Development Block Grant (CDBG) and the HOME Investment Partnership programs. Planning & Development is responsible for developing a Consolidated Plan and Annual Action Plan outlining the County's community development goals and accomplishments. Planning & Development manages the review and selection of sub-recipients and ensures compliance with all HUD regulations for the disbursement of funding. Data for this division is reported under special revenue funds and are not included in this summary.

**Department: 10 – PLANNING & DEVELOPMENT**

Funded By: General Fund

**2016 Highlights:**

- ✓ Decreased building and stormwater permit review times eliminating complaints regarding delays.
- ✓ Obtained a technical assistance grant from CMAP for creation of a Fox River Corridor Plan for conservation, recreational, and economic development for the segment of the river extending north to Burton’s Bridge.
- ✓ Created a work plan for implementation of the Water Resources Action Plan (WRAP).
- ✓ Facilitated development of a revised Senior Services Grant (SSG) Policies Manual and new SSG application forms and processes.
- ✓ Managed adoption of Stormwater Management Ordinance revisions and provided training.
- ✓ Completed a major revalidation of the County’s Community Rating System (CRS) with the Federal Emergency Management Agency, which allows McHenry County homeowners to continue to purchase flood insurance.

**2017 Goals and Objectives:**

- Further streamline the zoning, stormwater, and building plan review processes.
- Work with County’s software vendor, DevNet, to develop the system’s functionality for managing permits, violations, zoning petitions, including on-line applications and field inspection automation.
- Prepare the Fox River Corridor Plan for the segment of the river extending from the City of Algonquin to Burton’s Bridge.
- Submit a grant application to CMAP for additional technical assistance to continue planning for the Fox River corridor north of Burton’s Bridge.
- Assist with re-establishing the MCCG Water Policy Task Force as the primary vehicle for coordinating countywide implementation of the Water Resource Action Plan (WRAP).
- Survey municipalities and townships on status of the WRAP and assist with implementation.
- Prepare and submit the County’s Annual Action Plan for HUD funding prior to the beginning of the program year with the goal of obtaining an earlier release of funds.

**PLANNING AND DEVELOPMENT  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Licenses and Permits	391,499	479,117	396,750	350,314	330,000
Fines and Forfeitures	10,499	13,562	20,000	26,424	17,500
Fees and Charges for Services	103,857	116,436	112,000	220,096	77,000
Utilization of Fund Balance	0	0	0	0	128,250
Intergovernmental	0	0	0	15,400	0
Interest Income	294	77	0	222	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$506,149</b>	<b>\$609,192</b>	<b>\$528,750</b>	<b>\$694,812</b>	<b>\$552,750</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,197,681	1,190,988	1,191,962	1,029,751	1,272,977
Contractual Services	292,324	226,136	171,135	125,894	296,613
Commodities	37,769	32,510	53,798	18,357	53,335
Capital Outlay	50,841	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,578,615</b>	<b>\$1,449,634</b>	<b>\$1,416,895</b>	<b>\$1,174,002</b>	<b>\$1,622,925</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
25.35	23.65	21.60	21.60	21.60	21.60

**Department: 10 – PLANNING & DEVELOPMENT**

Funded By: General Fund

**2017 Revenue Budget Analysis:**

Permits and fees are projected to decrease from the budget 2016 estimate, specifically building and stormwater permits. Utilization of fund balance is for Wetland Restoration (see expense).

**2017 Expenditure Budget Analysis:**

As shown in the above budget summary, personnel expenses reflect the 2% merit increase issued on 12/01/16 by the County Board. Contractual Services are increasing for the cost of Wetland Restoration, being funding by dollars received in FY16 and added to the fund balance.

**Performance Indicators:**

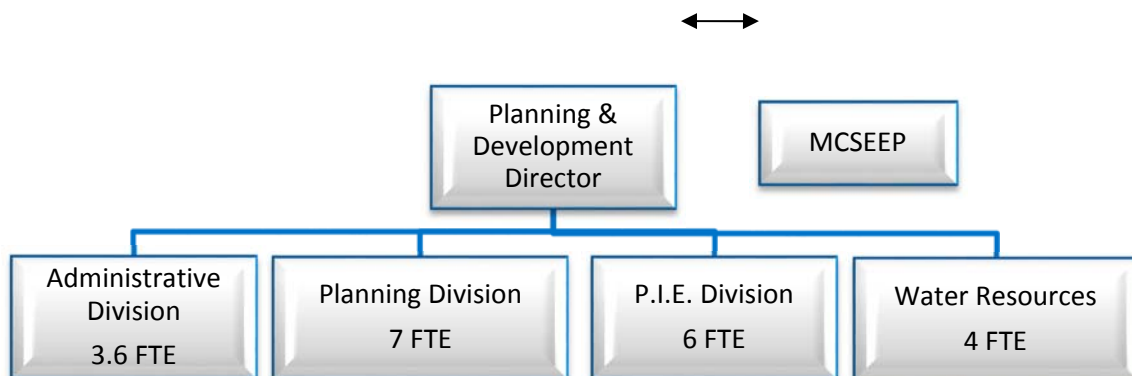
	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Applications For Single Family Residence Permits	32	30	14	30
Applications For Residential Addition/Alterations Permits	166	150	74	150
Applications For Stormwater Only Permits	153	100	47	100
Temporary Use Permits	94	90	35	90
Applications For All Other Permits	565	600	292	600
Zoning Petitions	40	42	21	45
Zoning Buildability Letters	45	40	19	40
Subdivision Submission Reviews (by the SPRC)	1	6	2	6
Requests for Service Activity	780	825	349	800

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$5.44	\$5.14	\$4.72	\$4.58	\$5.28

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



**Department: 10 – PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT**  
**Funded By: Federal Funding / U.S. Department of Housing and Urban Development (HUD)**

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

**Classification – Community Development**

**Background:** The County of McHenry has been designated by the U.S. Department of Housing and Urban Development (HUD) as an “Urban County” and continues to remain eligible to receive funding under the auspices of the Community Development Block Grant (CDBG) and the HOME Investment Partnership programs. Program Funds are allocated through recommendations made to the McHenry County Board by the County Board appointed Community Development Block Grant Commission.

**Functions:**

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

**2016 Highlights:**

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

**2017 Goals and Objectives:**

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

**PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT  
 FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND 100**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Utilization of Fund Balance	0	0	0	0	2,326
Intergovernmental	1,441,178	2,026,596	1,777,500	1,753,654	1,653,863
Other Income	3,850	0	0	11,400	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,445,028</b>	<b>\$2,026,596</b>	<b>\$1,777,500</b>	<b>\$1,765,054</b>	<b>\$1,656,189</b>
<b>EXPENDITURE:</b>					
Personnel Services	309,008	297,156	311,200	165,100	265,559
Contractual Services	1,339,167	1,727,932	1,461,800	1,612,875	1,374,777
Commodities	2,053	1,505	4,500	3,407	15,853
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,650,228</b>	<b>\$2,026,593</b>	<b>\$1,777,500</b>	<b>\$1,781,382</b>	<b>\$1,656,189</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
5.40	4.60	4.40	4.40	4.40	3.40

**2017 Revenue Budget Analysis:**

McHenry County with a threshold population in excess of 200,000 is an “Urban Entitlement County” and therefore receives direct annual funding from the U.S. Department of Housing and Urban Development

**Department: 10 – PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT**

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

**2017 Revenue Budget Analysis Continued:**

(HUD). The 2017 Intergovernmental Revenue is projected based off prior funding and what information was made available to the County.

**2017 Expenditure Budget Analysis:**

Under the program, the County is allowed to utilize 10% of the grant award for administrative purposes for administering the local program. Personnel Services is for costs associated with the 3.40 full time equivalent positions including all benefits. Contractual Services includes the grants to agencies (98.8%), with costs for contractual services, training, legal notices, advertisement, and consultants making up the remaining 1.2%. Commodities cover the general costs for office supplies, postage, mileage, meeting expenses, publications, and miscellaneous supplies. The overall projected budget is done by just under \$50,000.

Performance Indicators:	2016 Projected	2016 Mid-Year	2017 Projected
Home Program Funding Allocated**	\$664,773	NA	\$440,000
Home Program Agencies Funded**	4	NA	4
CDBG Program Funding Allocated**	\$1,166,673	NA	\$1,095,000
CDBG Program Agencies Funded**	13	NA	12

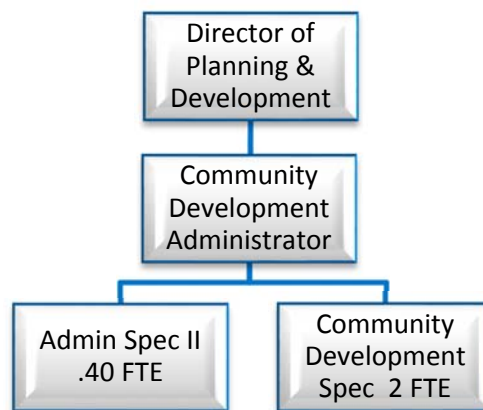
\*\*New Performance Indicators for 2016

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$7.51	\$5.37	\$6.59	\$6.96	\$5.39

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)

**Fund Organization Chart:**



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

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

**Classification – Community Development**

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

**Function:**

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

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

**PLANNING & DEVELOPMENT – EXPEDITED PERMIT FUND  
 FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**EXPEDITED PERMIT FUND 105**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	28,320	4,290	20,000	4,594	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$28,320</b>	<b>\$4,290</b>	<b>\$20,000</b>	<b>\$4,594</b>	<b>\$20,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	28,320	4,290	20,000	1,688	20,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>28,320</b>	<b>4,290</b>	<b>20,000</b>	<b>1,688</b>	<b>20,000</b>

**2017 Revenue Budget Analysis:**

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

**2017 Expenditure Budget Analysis:**

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

**Performance Indicators:** N/A

**Fund Organization Chart:** N/A

## **Department: 44 – PUBLIC DEFENDER**

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

**Mission Statement:** *Dedicated to providing quality legal representation in criminal and related proceedings to indigent defendants.*

**Department Created By:** *Illinois State Statute (55 ILCS 5/3 - 4000) Counties Code.*

### **Classification: Judicial**

**Background:** The office of the Public Defender was created by State legislature based on the right to counsel and to due process guaranteed by the Constitution of the United States and the State of Illinois. Public Defenders are licensed attorneys appointed by the court to represent indigent defendants in criminal cases.

### **Functions:**

- **Legal Defense:** The Public Defender provides legal defense for felony, misdemeanor and juvenile delinquency cases. The General Assembly recognizes that quality legal representation in criminal and related proceedings is a fundamental right of the people of the State of Illinois and that there should be no distinction in the availability of quality legal representation based upon a person's inability to pay. Therefore, it is the intent of the General Assembly to provide for effective county public defender systems throughout the State and encourage the active and substantial participation of the private bar in representation of indigent defendants.
- **Juvenile Court:** The Public Defender provides legal counsel at the juvenile court for children in abuse, dependency and neglect petitions.
- **Representation:** The Public Defender is also appointed to represent people subject to involuntary commitment, contempt, paternity action and extradition proceedings.

### **2016 Highlights:**

- ✓ Public Defender's Justware case management system automating and coordinating with the Circuit Clerk complete; all done by existing staff.
- ✓ Despite an increase in case sentencing complexity, staffing levels remain the same.
- ✓ Managed 65% of the 46 active cases in Mental Health Court.
- ✓ Managed 68% of the 58 active cases in Drug Court.
- ✓ Managed 71% of the 499 active cases in Domestic Violence Court.
- ✓ Assigned to and disposed of over 4,000 criminal defendants and resolved over 8,000 criminal charges.
- ✓ Partnered with the Mental Health Department, Sheriff, State's Attorney, and Court Services to implement nationwide "Stepping Up" initiatives to reduce the number of mentally ill people housed in the county jail.

### **2017 Goals and Objectives:**

- To advance integration of the Public Defender's Justware case management system with the State's Attorney to exchange information electronically.
- Reduce recidivism and long term caseloads by urging more defendants into Drug Court, Mental Health Court, and Domestic Violence Court.
- Utilize new technology in communication between the attorney and client.
- To build and maintain, utilizing Justware resources an office database of reports, motions, memos, briefs, etc., to streamline court filings and appearances.



**Department: 44 – PUBLIC DEFENDER**

Funded By: General Fund

**PUBLIC DEFENDER  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	46,921	40,225	45,000	31,969	45,000
Intergovernmental	106,335	100,695	102,955	117,224	101,455
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$153,256</b>	<b>\$140,920</b>	<b>\$147,955</b>	<b>\$149,193</b>	<b>\$146,455</b>
<b>EXPENDITURE:</b>					
Personnel Services	977,375	986,229	969,042	847,865	982,724
Contractual Services	6,432	6,421	10,550	2,211	10,550
Commodities	8,028	7,155	9,929	4,827	9,929
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$991,835</b>	<b>\$999,805</b>	<b>\$989,521</b>	<b>\$854,903</b>	<b>\$1,003,203</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
15.00	15.00	15.00	15.00	15.00	15.00

**2017 Revenue Budget Analysis:**

It is at the discretion of the Courts in setting the fees to be assessed for representation of an indigent defendant who has come before the bench, making the revenue projections somewhat challenging. During the budget process, the Chief Judge is asked to remind all Judges of their responsibility to assign fees based upon the defendant's ability to pay. The Fees and Charges for Services budget has been reduced to reflect where this revenue stream has been trending. The reader should 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 reported under Intergovernmental.

As per Illinois State Statute 55ILCS 5/3-4007 the Public Defender's salary is to be at least 90% of the State's Attorney annual compensation, of which the State Treasury must pay 66 and 2/3% of the Public Defender's annual salary which is reflected under the Intergovernmental line item shown above.

**2017 Expenditure Budget Analysis:**

The Public Defender has done an excellent job in adhering to the County Board Policy of a maintenance budget. The department has maintained its' contractual and commodities budget requests at the same level for five years, bringing in actual expenses at or under the County Board approved funding. It should be noted the Public Defender's salary increases are set by the State of Illinois, which has not funded any increase for the past two years. When the State finds it can fund the increase, the adjustment takes into account any prior unfunded year. At this time, the Public Defender sees no immediate additional budget needs coming before him.

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Court Appointed Defendants	4,114	4,000	1,946	4,000
Disposed Number of Adult Felonies	1,507	1,870	934	1,900
Disposed Number of Adult Misdemeanors	6,356	6,250	3,122	6,400
Disposed Number of Juveniles	430	350	151	400
Disposed "Other" Appointed Matters (i.e. Paternity, Contempt, Involuntary Commitment, Extradition, etc.)	9	5	1	5

## Department: 44 – PUBLIC DEFENDER

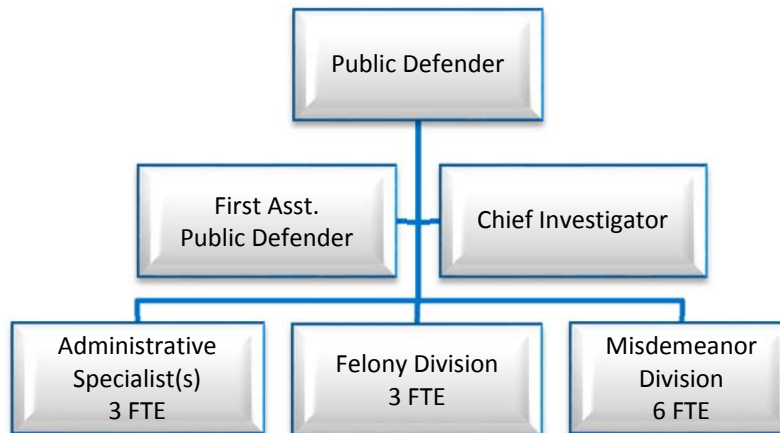
Funded By: General Fund

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$3.15	\$3.23	\$3.25	\$3.34	\$3.26

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

### Departmental Organization Chart:



## Department: 06 – PURCHASING

### Funded By: General Fund

**Mission Statement:** *To provide accessible and responsive internal and external customer service in the procurement of supplies, equipment, services and construction for McHenry County Government in accordance with the standards established by the McHenry County Purchasing Ordinance, Federal, and Illinois State Law.*

**Department Created By:** *Ordinance #O-9311-1200-58 of the McHenry County Board*

### Classification – General Government

**Background:** The Purchasing Department is responsible for ensuring and enforcing compliance with the County's Purchasing Ordinance, Federal and State Laws, adhering to a fair and uniform bid process, researching to find the best price for the product requested and play a lead role in all major capital projects the County Board implements. The Chairman of the Board and the Director of Purchasing are the only authorized people permitted to sign contracts legally binding the County Board to an obligation.

### Functions:

- **Bid Process:** The Director of Purchasing and/or Buyer work with departments to obtain specifications for purchases (goods or services) exceeding a threshold of \$20,000. The specification information is obtained and posted on the County's website. Bid notifications are publically advertised and sent to pre-approved vendors. Per the State Purchasing Ordinance, the County cannot give local preference when requesting bid submittals or request for proposals.
- **Buyers:** Responsible for processing requisitions and issuing purchase orders for goods and services greater than \$500 and less than \$20,000 binding the county into a sale. Other tasks include: verifying board approval has been granted via resolution on purchases exceeding \$20,000; maintaining files on all contracts; updating and tracking change orders; tracking product delivery; outreaching to new vendors; and maintaining a complete transaction file on all purchase orders, contracts and solicitations issued.
- **Asset/Supplies Disposal:** Maintain and inventory furniture and equipment no longer needed by the various departments but deemed to still have value to the organization by the Director of Purchasing. All assets and supplies are photographed and uploaded to the County's intra-net site for departmental viewing. If held for six months or more, the item is placed on the auction or disposal list. Notification is sent to the Auditor's office upon sale or disposal of an asset.
- **Mailroom:** Responsibilities include: sorting, delivering and pickup of all departmental mail (US Postal Service, Fed Ex, UPS, etc.) including all inner office mail; processing all outgoing mail, verifying weight, applying postage, and sorting to maintain bulk postage rate; and accepting deliveries at the loading dock, maintaining a delivery receipt log and notifying the Director of Purchasing of receipted item.
- **General Administrative:** Updating and maintaining the Vendor Files, W-9 forms, Certificates of Insurance, review all opened Purchase Orders, and responds to all questions in regards to RFP's or Bid Documents.

### 2016 Highlights:

- ✓ Contract Management System is under way for viewing contracts online by user departments. Program is setup to notify user departments of start and end dates.
- ✓ Investigated the availability to accept RFP/BID responses online. This may also be part of the new Financial System capabilities.
- ✓ Compiled an abbreviated list of commodity codes from the NIPG catalog in preparation of the new Financial System.

**Department: 06 – PURCHASING**

Funded By: General Fund

**2016 Highlights Continued:**

- ✓ Successfully disposed of County surplus items via online auctioning (GovDeals) recouping dollars for the General Fund.
- ✓ Lead inter-governmental collaboration by issuing a bid for road salt with the Villages of Lake in the Hills, Oakwood and Greenwood and the Cities of McHenry, Woodstock and Crystal Lake.
- ✓ Researched cost saving methodology with Pitney Bowes to determine if Pre-Sort Mail or out-sourcing the mailroom operation is a viable option.

**2017 Goals and Objectives:**

- Actively participate in the core group meetings and demos to determine the selection and implementation of the new financial software.
- Cross train Procurement Specialists so everyone is well versed in the needs of all the County Departments and provide for a smooth process when staff is off or on vacations.
- Schedule monthly/quarterly meetings with county departments to ensure timely fulfillment of requests.
- Reach out to other government entities to offer our help in solicitations they may be interested in joining for reduced prices in their favor.
- Investigate and locate new approved Co-ops that may result in cost savings to the County's need for goods and services. This is an ongoing process that Purchasing does through-out the year.
- Review and compile a counties vendor list with updated phone, fax, and email addresses for better notification of all solicitations and request for quotes.
- Prioritize additional training for mailroom services that may reduce postage expense.
- Review current methods of delivering the mail to county departments and set meetings with them to plan large volume mailings.

**PURCHASING  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Other Income	524	884	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$524</b>	<b>\$884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURE:</b>					
Personnel Services	236,059	251,873	249,282	217,721	288,023
Contractual Services	21,710	12,809	22,278	11,411	20,778
Commodities	356,400	451,882	421,735	393,651	421,735
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$614,169</b>	<b>\$716,564</b>	<b>\$693,295</b>	<b>\$622,783</b>	<b>\$730,536</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
6.00	6.00	6.00	6.00	6.00	6.50

**2017 Revenue Budget Analysis:**

The Purchasing Department is considered an internal service department of the County. Its main function is to provide customer service to all the departments of the organization in matters regarding the procurement of services, supplies, and capital. The benefits realized through the work of this department cannot be measured in terms of revenue, but in cost savings to the organization.

## Department: 06 - PURCHASING

Funded By: General Fund

### 2017 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 2016 as well as the increase of an additional .5 FTE Assistant. 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 \$415,485 in the Commodities Budget (98% of commodities) accounts for the entire County's postage expenditures.

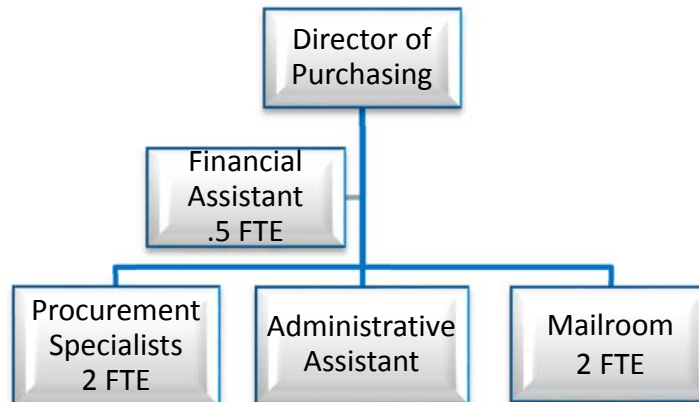
Performance Indicators:	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Purchase Orders Processed YTD	2,265	2,000	867	2,100
Processed RFP's/BID's/RFQ's	111	100	50	100
Mail Processed in Mailroom	445,724	390,000	140,370	418,100
Collaboration of Bids (with other Government Agencies)	2	4	3	5

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$1.97	\$2.00	\$2.33	\$2.43	\$2.38

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

### Department Organization Chart:



## Department: 21 – REGIONAL OFFICE OF EDUCATION

### Funded by: State of Illinois / County General Fund

**Mission Statement:** *The McHenry County Regional Office of Education (ROE) provides positive educational leadership for county educators, school districts and the community, keeping the best interest of the children of McHenry County at the forefront.*

**Department Created By:** *Illinois Compiled Statutes (105 ILCS 5/) School Code.*

### Classification – General Government

**Background:** The Regional Office of Education performs regulatory functions as directed by the Illinois School Code and the Illinois State Board of Education. Oversight of the department is handled by the Regional Superintendent of Schools, an elected official created by the Illinois General Assembly.

### Functions:

- **Educational Assurance:** The Regional Superintendent of Schools (ROE) is responsible for ensuring all schools in McHenry County meet health/life/safety requirements by doing annual inspections of all 84 school buildings in McHenry County. The Superintendent is also responsible for conducting audits on all school districts for fiscal viability, student progress, and adherence to State statutory curriculum requirements and is Director of the Regional Safe School.
- **Service Resource:** The Regional Office of Education is a service resource for administrators, teachers and students in McHenry County. It licenses educators and assists them with any questions they may have about educational requirements, Illinois School Law, and professional development. ROE also provides continuing education programs for educators, assists students in acquiring the transcript and certificate for GED completion, and mandatory bus driver training.
- **Truancy:** In concert with the individual school districts in McHenry County, the ROE reaches out to students with low attendance rates in order to help the student and his/her family understand the importance of attending and finishing school, and addressing the concerns that may be causing the absenteeism in order to improve the attendance.
- **Certificate Registrations:** The ROE is responsible for registration and renewal of teacher and administrative certificates.

### 2016 Highlights:

- ✓ Performed Health, Life/Safety inspections on 82 public schools and 2 non-public schools
- ✓ 4 public district State compliance audits and 2 non-public compliance audits
- ✓ Investigated 205 cases of truant students
- ✓ Filed 16 truancy petitions to juvenile court, the highest number in 20 years
- ✓ Approved 21 building permits for School projects
- ✓ Awarded State Recognition to 18 school districts
- ✓ Provided internships for 3 workforce board clients, 2 of which obtained permanent employment
- ✓ Performed analysis of 11 years of enrollment trends for Districts in McHenry County

### 2017 Goals and Objectives:

- Rebranding of Regional Safe School with increased graduation rates
- Launch pilot Career and Technical Education program for Regional Safe School students in collaboration with Marengo High School. Obtain employment for students
- Truancy will concentrate focus on early intervention, grades K – 5.
- Establish a lending library of CPR instructional aides per Illinois Statute mandated curriculum.
- Regularly update legislators of pending education legislation that will affect county schools

**Department: 21 – REGIONAL OFFICE OF EDUCATION**

Funded By: State of Illinois / County General Fund

**REGIONAL SUPERINTENDENT OF SCHOOLS  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Intergovernmental	132,480	144,294	126,000	56,462	126,000
Other Income	58,023	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$190,503</b>	<b>\$144,294</b>	<b>\$126,000</b>	<b>\$56,462</b>	<b>\$126,000</b>
<b>EXPENDITURE:</b>					
Personnel Services	215,248	205,036	225,887	186,596	234,222
Contractual Services	54,922	52,492	37,325	17,599	40,369
Commodities	64,127	38,671	23,079	12,635	18,173
Capital Outlay	32,962	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$367,259</b>	<b>\$296,199</b>	<b>\$286,291</b>	<b>\$216,830</b>	<b>\$292,764</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
6.50	6.50	7.00	7.00	7.00	7.32

**2017 Revenue Budget Analysis:**

The Regional Superintendent of Schools provides services to the local school districts per state statutes, and does not generate revenue from fees for service. The intergovernmental revenue in 2016 and projected for 2017 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.

**2017 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.

<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
Fingerprints/Criminal Background Checks	2,215	2,000	655	2,000
Professional Development/Continuing Education Participants	331/1,004	433	400/2,000	800
Bus Driver Training Participants	1,025	875	871	850
GED Processing Contacts	1,107	450	340	600
Reported Truancy Cases	219	200	102	200
Drug Free Community Events	2	7	10	12
Health/Life Safety Inspections Completed	86	84	86	84
Student Employment Certificates	35	30	27	32
Building Permits Issued	43/178	18/170	10/160	20/170
School and Home Truancy Cases	514	500	269	540

**Department: 21 – REGIONAL OFFICE OF EDUCATION**

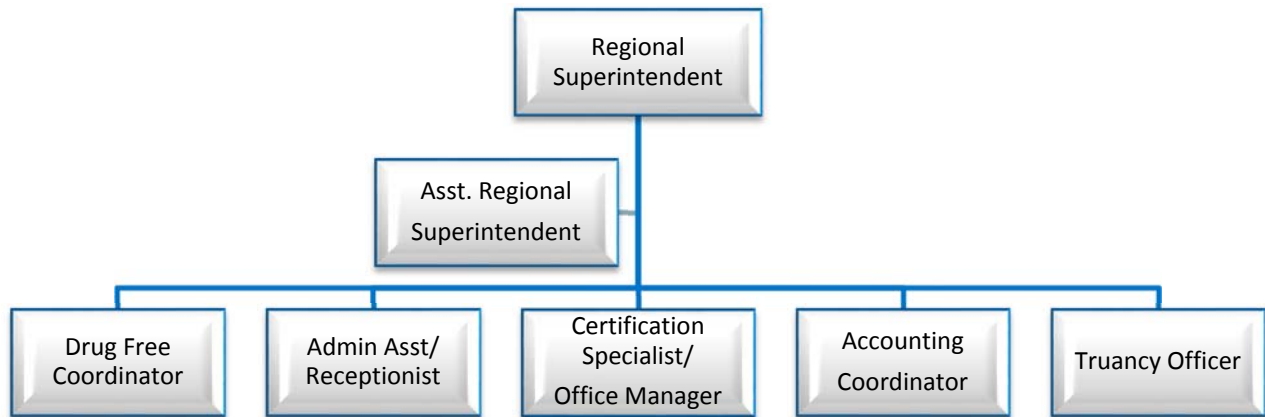
Funded By: State of Illinois / County General Fund

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$0.61	\$1.20	\$0.96	\$0.85	\$1.08

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under Regional Superintendent of Schools.*

**Department Organization Chart:**





**Department: 21 – REGIONAL OFFICE EDUCATION FUND**  
**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.

**2016 Highlights:** N/A

**2017 Goals and Objectives:** N/A

**REGIONAL OFFICE OF EDUCATION – EDUCATION FUND**  
**FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**ROE – EDUCATION FUND 82**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Intergovernmental	0	0	0	0	40,000
Interest Income	0	0	0	0	250
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,250</b>
<b>EXPENDITURE:</b>					
Personnel Services	0	0	0	0	12,918
Commodities	0	0	0	0	500
Fund Balance Enhancement	0	0	0	0	26,832
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,250</b>

**Full Time Equivalent History:** See Regional Office of Education General Fund

**2017 Revenue Budget Analysis:**

This 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.

**2017 Expenditure Budget Analysis:**

The 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.

**Performance Indicators:** N/A

**Fund Organization Chart:** See Regional Office of Education General Fund

## Department: 23 – SENIOR SERVICES GRANT COMMISSION

### Funded By: Property Tax Levy

**Mission Statement:** *The Mission of the McHenry County Senior Services Grant Commission is to fund quality social and transportation services that encourage independent living, wellness, dignity and quality of life for McHenry County seniors.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/5-1034) The County Board may annually impose a tax of not to exceed .025 percent of the value, as equalized or assessed by the Department of Revenue, of all the taxable property in the county for the purpose of providing social services for senior citizens.*

### Classification – Public Health and Welfare

**Background:** McHenry County Administration is responsible for administration and management of the County's Senior Services Grant Fund. In April of 2003, a referendum was approved by the citizens of McHenry County to levy a tax rate of not to exceed .025% for the provision of social and transportation services for senior citizens as applicable under State Statutes 55ILCS 5/5-1034, 5/5-1005 and 5/5-1091. The McHenry County Board appoints a Senior Services Grant Commission to review applications for funding and recommend allocations to the Public Health and Human Services Committee of the County Board to qualifying not-for-profit organizations and units of local government who provide eligible services to senior citizens of McHenry County.

### Function:

- **Funding Allocations:** Annually provides approximately \$1.7 million in funding to not-for-profit agencies and units of government for programs and projects that meet the criteria of the State Statute. The McHenry County Board appoints the Senior Services Grant Commission which advises the Public Health and Human Services Committee on programs and projects for funding. In 2013 the McHenry County Board awarded funds to 17 different agencies and units of local government for four (4) separate transportation programs and thirteen (13) social service programs and projects. The 2012 program year assisted over 13,742 of the County's seniors and provided over 307,929 units of service. Over 70% of those assisted had an income 80% below the median income level. Under the State Statute there is no provision for the County to recover the cost of administering said funds.

### 2016 Highlights:

- ✓ Reviewed and awarded 15 grant applications from agencies within McHenry County who provide services to County Senior Citizens, total funding \$2,123,056.

### 2017 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**

Funded By: Property Tax Levy

**SENIOR SERVICES  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**SENIOR SERVICES FUND - 87**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	1,722,527	1,721,208	1,645,000	1,590,779	1,645,000
Utilization of Fund Balance	0	0	0	0	123,000
Interest Income	4,451	4,379	4,000	2,731	4,000
Operating Transfers In	8,205	14,047	11,458	11,458	13,244
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,735,183</b>	<b>\$1,739,634</b>	<b>\$1,660,458</b>	<b>\$1,604,968</b>	<b>\$1,785,244</b>
<b>EXPENDITURE:</b>					
Personnel Services	8,084	13,688	10,958	10,924	12,744
Contractual Services	1,728,925	2,279,566	1,645,000	1,490,360	1,772,000
Commodities	122	359	500	0	500
Fund Balance Enhancement	0	0	4,000	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$1,737,131</b>	<b>\$2,293,613</b>	<b>\$1,660,458</b>	<b>\$1,501,284</b>	<b>\$1,785,244</b>

**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.

**2017 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 2015, 2016 and 2017 the County Board opted out of taking the allowed CPI growth allowed under the Property Tax Limitation Law (PTELL) in order to contain the county tax liability placed upon the citizens of the County. The fiscal year 2017 revenue reflects these decisions. The administration of the funds has been moved from County Administration to the Community Development Division of the County, creating the operating transfer in line item from the general fund to cover the costs of administration.

**2017 Expenditure Budget Analysis:**

The contractual services expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2017. 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.

<b>Performance Indicators:</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Projected</b>	<b>Mid-Year</b>	<b>Projected</b>
Grant Applications Reviewed	21	17	20	17
Grant Applications Awarded	17	17	13	17

**Expense Per Capita: Senior Services Grant Fund Total**

<b>Actual Dollars</b>	<b>Actual Dollars</b>	<b>Actual Dollars</b>	<b>Projected Dollars</b>	<b>Budgeted Dollars</b>
<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
\$5.57	\$5.65	\$7.46	\$5.86	\$5.81

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Fund Organization Chart:** N/A

## Department: 45 – McHENRY COUNTY STATE'S ATTORNEY

### Funded By: General Fund

**Mission Statement:** *Representing the People of the State of Illinois, the McHenry County State's Attorney's Office is charged with the duty to prosecute all crimes and represent the County in litigation, act as legal counsel to the County Board, Elected and Appointed Officials and all County Departments.*

**Department Created By:** *Illinois State Statute (55 ILCS 5/) Counties Code.*

### Classification: Judicial

**Background:** The McHenry County State's Attorney's Office is dedicated to protecting the rights and ensuring the safety of the citizens of McHenry County and supporting the functions of county government. To that end, the State's Attorney's office serves as prosecutor of any person or persons charged with violating the criminal statutes, traffic laws, or conservation laws of the State of Illinois. We support the building of partnerships with law enforcement and the community in an effort to achieve justice, protect crime victims, hold the guilty accountable and deter crime.

### Functions:

- **Prosecution:** To commence and prosecute all actions, suits, indictments and prosecutions, civil and criminal, in the circuit court for his/her county, in which the people of the State or county may be concerned.
- **Recovery of Debt:** To prosecute all forfeited bonds and all actions and proceedings for the recovery of debts, revenues, moneys, fines, penalties and forfeitures accruing to the State or the county, or to any school district or road district in this county.
- **County Department Representation:** To commence and prosecute all actions and proceedings brought by any county officer in his/her official capacity.
- **County Defense:** To defend all actions and proceedings brought against the county, or against any county or State officer, in his/her official capacity, within this county.
- **Victim Witness:** Provides guidance and support to victims and victim's families during the prosecution of crime that was committed.
- **Multi-Jurisdictional Drug Grant:** Provides funding for the prosecution of crimes committed where drugs are involved. The State's Attorney's Office is responsible for the oversight of the program and is accountable for how the funds are expended.

### 2016 Highlights:

- ✓ Civil Division issued more than 344 written legal opinions to County Elected Officials and Department Heads, prosecuted 725 ordinance violations, opened and addressed 59 new civil litigation files, opened 661 new assignments (opinions, contract and subpoena reviews, hearings, depositions, etc.)
- ✓ Criminal Division charged 1,121 felony adult offenders, 2,327 misdemeanor adult offenders, 2221 juvenile offenders under the age of 17, and filed 60 abuse and neglect petitions protecting children from unsafe family conditions.
- ✓ Served the needs of victims and witnesses of crimes in 3,448 cases.
- ✓ Processed and served 1,073 summons and subpoenas for witnesses, defendants, and police officers.
- ✓ Continued the First Offender Program, keeping a conviction from being permanently entered on the record of first time non-violent felony offenders.

**Department: 45 – McHENRY COUNTY STATE’S ATTORNEY**

Funded By: General Fund

**2017 Goals and Objectives:**

- The State’s Attorney’s Office will continue to provide expert in-house counsel to the County to alleviate the need of costly private representation from private law firms.
- While showing compassion for the mentally ill through the expansion of the Mental Health Court, the State’s Attorney’s Office will continue to seek harsher sentences for offenders.
- The State’s Attorney’s Office is committed to meeting the needs of the citizens of McHenry County through its commitment to justice, community awareness, and crime prevention such as the implementation of its Speaker’s Bureau and seminars offered at McHenry County College.
- Implement and ensure compliance with the new criminal procedures relating to the expansion of crime victims’ rights under the Marsy’s Law amendments.
- Strive to reduce the use of paper, by utilizing the JustWare system and laptop computers in the courtrooms as opposed to utilizing paper files.
- Provide a seamless transition with the new State’s Attorney to take office in December, 2016.

**STATE’S ATTORNEY  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**GENERAL FUND 01**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Fees and Charges for Services	105,253	85,921	87,500	72,866	83,300
Intergovernmental	173,132	175,982	199,308	185,190	199,308
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$278,385</b>	<b>\$261,903</b>	<b>\$286,808</b>	<b>\$258,056</b>	<b>\$282,608</b>
<b>EXPENDITURE:</b>					
Personnel Services	2,791,667	2,818,011	2,765,181	2,460,853	2,875,182
Contractual Services	158,601	161,936	178,000	128,163	174,000
Commodities	42,776	37,178	55,182	33,660	59,182
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,993,044</b>	<b>\$3,017,125</b>	<b>\$2,998,363</b>	<b>\$2,622,676</b>	<b>\$3,108,364</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
61.20	61.20	61.20	61.20	61.20	61.20

**2017 Revenue Budget Analysis:**

Fees and Charges for Services in the above revenue table are projected to decline again due to the case filings in the courts being down. Fees to be collected during the fiscal year are the First Offender Program (19%), Warrants/Summons (9%), and States Attorney Fees (72%). 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.

**2017 Expenditure Budget Analysis:**

Personnel services make up 92% of the State’s Attorney’s budget in fiscal year 2017, representing salary costs for thirty attorneys, two part time and two full time investigators, two Victim Witness Representatives, and twenty-five legal administrative assistants. Contractual Services represent 6% of the budget, of which 67% (of the 6%) is for Interpreters, Court Reporter Transcriptions, Expert Witness Fees, and the Appellate Prosecutor. The Commodity category is 2% of the departmental budget and covers costs of office supplies, meeting expenses, gasoline, and other operational needs. The State’s Attorney’s office once again informed County Administration of the space issues they are dealing with in their current location.

**Department: 45 – McHENRY COUNTY STATE’S ATTORNEY**

Funded By: General Fund

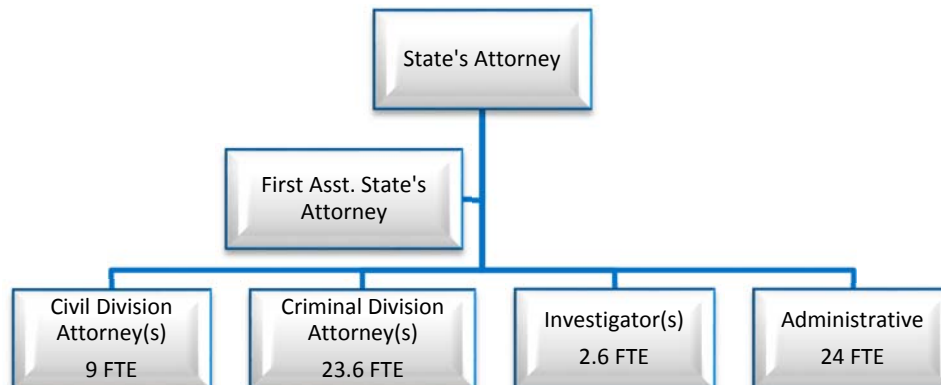
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
New Civil Division assignments opened	661	575	238	625
Legal Opinions issued for County Departments	344	200	79	220
FOIA requests responded to	53	75	29	80
County contracts reviewed	203	265	108	285
Monitored child support enforcement cases	61	130	56	140
County Ordinance violations	725	890	366	950
Felony Adult Offenders charged	1121	1300	546	1400
Misdemeanor Adult Offenders charged	2327	2200	918	2375
Juvenile Offenders under 18 charged	221	210	88	225
Abuse and Neglect Petitions filed	60	40	16	45

**Expense Per Capita:**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$9.80	\$9.96	\$10.20	\$10.24	\$10.49

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under State’s Attorney*

**Department Organization Chart:**



**Department: 45 – STATE’S ATTORNEY - IL CRIMINAL JUSTICE AUTHORITY FUND**

**Funded By:** The Illinois Criminal Justice Information Authority Grants

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

**Classification – Judicial**

**Background:** The Illinois Criminal Justice Authority has the ability to fund local law enforcement agencies for assisting the Authority in controlling the sales and use of illegal drugs and drug offenders. The State’s Attorney’s Office Narcotics Unit in concert with the Sheriff’s Narcotic Division are working to reduce the supply of narcotics in McHenry County, to deter individuals from committing drug offenses, and demonstrate an aggressive approach towards individuals who profit from narcotics distribution by pursuing civil forfeitures against the personal and real property of narcotic offenders.

**Functions:**

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

**2016 Highlights:** See State’s Attorney – General Fund

**2017 Goals and Objectives –** See State’s Attorney – General Fund

**IL CRIMINAL JUSTICE AUTHORITY FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**ILCRIMINAL JUSTICE AUTHORITY FUND 52**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Intergovernmental	66,715	66,715	66,715	46,133	66,715
Interest Income	17	37	0	73	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$66,732</b>	<b>\$66,752</b>	<b>\$66,715</b>	<b>\$46,206</b>	<b>\$66,715</b>
<b>EXPENDITURE:</b>					
Personnel Services	66,715	66,715	66,715	0	66,715
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$66,715</b>	<b>\$66,715</b>	<b>\$66,715</b>	<b>\$0</b>	<b>\$66,715</b>

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

**2017 Revenue Budget Analysis:** The revenue is the projected amount of the grant award, which due to state funding issues was reduced in fiscal year 2014 and has remained at the reduced funding for 2017.

**2017 Expenditure Budget Analysis:** Expenditures are for salaries only and cover the cost of one full time attorney and a percentage of one administrative assistant.

**Performance Indicators:** See State’s Attorney – General Fund

**Expense Per Capita:** See State’s Attorney – General Fund

**Department Organization Chart:** See State’s Attorney – General Fund

**Department: 45 – STATE’S ATTORNEY – RECORDS AUTOMATION FUND**  
**Funded By: Court Fees**

*Fund Created By: Public Act 97-673 of the State of Illinois*

**Classification - Judicial**

**Background:** June 1, 2012, Public Act 97-673 of the State of Illinois created a State’s Attorney Records Automation Fund for the purpose of offsetting the expenses of record keeping. A \$2.00 fee is to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense and deposited into this fund.

**Function:**

- Fees collected are to be utilized to offset the expenses of record keeping in the State’s Attorney Office.

**2016 Highlights:**

- ✓ Funded 30% of the annual support and maintenance costs on the New Dawn case management software utilized by the department.

**2017 Goals and Objectives:**

- With the implementation of the New Dawn case management software, funds will be used towards the annual software maintenance.

**STATE’S ATTORNEY RECORDS AUTOMATION FUND  
 FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**STATE’S ATTORNEY RECORDS AUTOMATION FUND 67**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
<b>REVENUES:</b>					
Fees and Charges for Services	28,028	24,532	30,000	20,457	25,000
Utilization of Fund Balance	0	0	19,950	0	24,830
Interest Income	75	54	50	158	170
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$28,103</b>	<b>\$24,586</b>	<b>\$50,000</b>	<b>\$20,615</b>	<b>\$50,000</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	50,000	50,000	0	50,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>

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

**2017 Revenue Budget Analysis:**

The revenue projection is based on the past three year’s earnings which have remained flat. Utilization of Fund Balance represents the revenue shortage in funding the annual software maintenance for the new case management system utilized by the State’s Attorney’s Office.

**2017 Expenditure Budget Analysis:**

The Contractual Services represents the contribution from the fund towards paying the annual software maintenance with the new case management system utilized by the State’s Attorney’s Office.

**Performance Indicators:** See State’s Attorney – General Fund

**Expense Per Capita:** See State’s Attorney – General Fund

**Department Organization Chart:** See State’s Attorney – General Fund



## Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

### Funded By: Property Tax Levy

**Mission Statement:** *The mission of the McHenry County Department of Health is to prevent disease and promote health and safety. This shall be accomplished by investigating, assessing and implementing solutions to health and safety needs through collaborative involvement and education.*

**Department Created By:** *Illinois Compiled Statutes (55 ILCS 5/5-23029) The County Board shall have the power to provide for the care and treatment of the inhabitants thereof who may be afflicted with tuberculosis and to levy a tax not to exceed .075% of the value as equalized or assessed by the Department of Revenue annually on all taxable property of such county, such tax to be levied and collected in like manner with general taxes of such county and to form, when collected, a fund to be known as the "Tuberculosis Care and Treatment Fund".*

### Classification – Public Health and Welfare

**Background:** Under the umbrella of the McHenry County Board of Health, the Tuberculosis Care and Treatment Board, consisting of three members, develop the policy for the Tuberculosis Program which is administered by the Board of Health through a contractual agreement.

### Functions:

- **TB Care Service Delivery:** The McHenry County Board of Health in concert with the Tuberculosis Care and Treatment Board set the policies and service guidelines for the McHenry County Department of Public Health in providing TB skin testing, chest x-rays and lab testing, treatment for TB infection and disease, doctor's clinic, outbreak investigation, and community education.

### 2016 Highlights:

- ✓ TB surveillance identified an extensively drug resistant TB case, first of its kind in the US.

### 2017 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 2017 BOARD APPROVED BUDGET

#### TB CARE & TREATMENT FUND - 45

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
	Actual	Actual	Budgeted	10 Mo. Act.	Approved
<b>REVENUES:</b>					
Tax Revenue	249,664	249,455	250,000	241,830	250,000
Fees and Charges for Services	8,980	7,210	10,500	3,760	19,000
Utilization of Fund Balance	0	0	98,998	0	106,451
Interest Income	839	753	600	1,419	625
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$259,483</b>	<b>\$257,418</b>	<b>\$360,098</b>	<b>\$247,009</b>	<b>\$376,076</b>
<b>EXPENDITURE:</b>					
Personnel Services	260,251	250,701	262,986	220,753	269,889
Contractual Services	34,151	46,005	67,112	25,790	67,962
Commodities	20,772	6,253	30,000	5,234	38,225
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$315,174</b>	<b>\$302,959</b>	<b>\$360,098</b>	<b>\$251,777</b>	<b>\$376,076</b>

**Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND**

Funded By: Property Tax Levy

**Full Time Equivalents History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
3.34	4.34	3.75	3.75	3.75	3.75

**2017 Revenue Budget Analysis:**

The Tuberculosis Care and Treatment Fund tax levy is one of twelve levied tax rates that make up the County’s extended tax rate on the equalized value of property, and is the main funding source for the department. The increase in revenues for fiscal year 2017 is reflective in the projected Utilization of Fund Balance line item. The department is showing more reliance on its use as expenses increase.

**2017 Expenditure Budget Analysis:** The FY 2017 Expenditure budget for the TB Fund is showing an increase. This is due to increased personnel services from the 2% merit awarded on 12/1/16 and increased medication costs in commodities.

**Performance Indicators:**

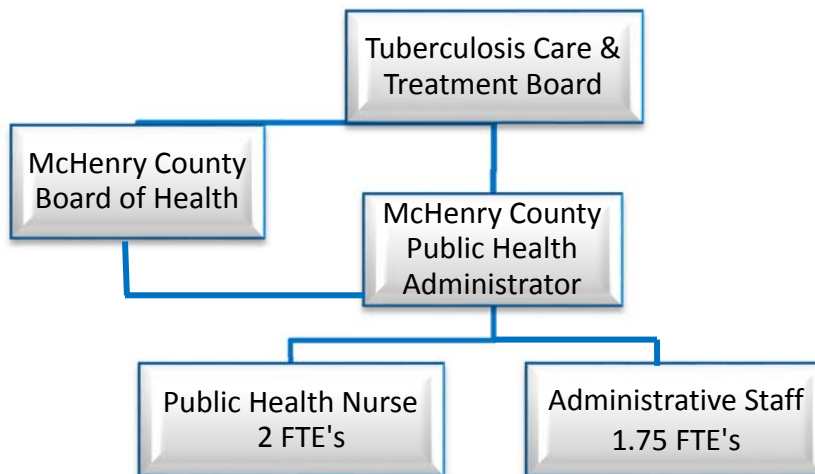
	2015 Actual	2016 Projected	2016 Mid- Year	2017 Projected
TB Testing/Diagnostics	1436	1450	426	1480
TB Treatment (Active/Latent)	33	35	12	40

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$1.07	\$1.03	\$0.99	\$0.98	\$1.22

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 61 – VALLEY HI NURSING HOME

### Funded By: Property Tax Levy / Service Revenues

**Mission Statement:** *To deliver quality healthcare and rehabilitation services consistent with the highest standards set by policy and ordinance of McHenry County and in conformance with State and Federal regulations while maintaining financial sustainability. Valley Hi strives to provide these services in an environment that promotes resident centered care, dignity, and self-respect to the elder citizens of McHenry County, including those who require public assistance.*

**Department Created By:** *The Board of Commissioners in the 1950's, making the County Poor Farm officially a Nursing Home to serve the indigent elderly of the County.*

### Classification – Public Health and Welfare

**Background:** In the mid-to late 1800's the County Board of Commissioners purchased a farm in Hartland Township to be utilized as the County's Alms Farm. Indigent County residents were allowed to live on the farm, participating in its operations of milk and crop production in return for meals and room and board. For a short period in time the facility also operated as an insane asylum for the County. In the early 1950's the County Board of Commissioners changed the direction of the facility by converting the Alms farm to the County Nursing Home for indigent elderly citizens of the County, now known as Valley Hi Nursing Home.

### Functions:

- **Quality Health Care:** The main mission of the Nursing/Rehab facility is to provide quality Clinical and Therapeutic care to the residents ranging in acuity levels of needing short term care to complex and chronic illnesses requiring long term care stays. The County provides this quality of care through well trained RN's, LPN's, Certified Nursing Assistants, and support staff including Administrative, Laundry, Housekeeping, Dietary, Therapy and Activities.
- **Rehabilitation Care:** The Nursing Home has always provided rehabilitation therapies to its long term residents allowing the residents to maintain a quality of life and independence as much as possible. In addition to this therapy, the County Nursing Home now offers a short term rehab-to-home rehabilitation program for long term physical therapy, occupational therapy and speech therapy. These programs are designed for maintaining and regaining optimum functional abilities, with the goal of returning the patient to an independent active lifestyle.
- **Standards:** The Nursing Home is known in the Community not only for the good level of care provided, but also for its reputation for being clean, its respectful caring staff, and the quality of food being served. These standards play an integral part in the healing and welfare of the residents.

### 2016 Highlights:

- ✓ Worked with the Operating Board to monitor State and Federal changes to the health care delivery and reimbursement systems related to long term care and adjusted the operational and financial approaches of the facility to account for said changes to keep as aligned as possible a positive revenue over expense ratio with the elimination of the Valley Hi tax levy focusing on costs, services provided, census case-mix levels, and other operational areas
- ✓ Developed a sustainability tool to assist the Operating Board and Administration in evaluating different case mix, revenue, and tax levy scenarios to ensure economic sustainability and establish appropriate reserve levels
- ✓ Refined the Capital Improvement and Asset Preservation Plan, completing such projects as: Facility common area flooring replacement and dining room enhancement, replaced all bed frames and pressure relief mattresses in the facility and replaced facility resident bus
- ✓ Finalized the implementation of the electronic charting and clinical software to improve.

**Department: 61 – VALLEY HI NURSING HOME**

Funded By: Property Tax Levy/Service Revenues

**2016 Highlights – Continued:**

- ✓ Completed a market study analysis to determine community gaps in services and targeted opportunities for possible business expansion and public / private partnerships
- ✓ Received the American Health care Association’s Bronze Quality Award for commitment to providing quality care to the residents for Valley Hi’s psychotropic medication reduction.

**2017 Goals and Objectives:**

- Monitor costs, promote services, and maintain a strong census within the established case mix while continuing to monitor the State Medicaid reimbursement levels and issues, proposed Medicare reimbursement cuts, managed care, and other changes related to the Affordable Care Act and other health care delivery changes
- Expand therapy programming to include specialized rehab programs and programs to serve current and future residents and enhance overall wellbeing and quality of life
- Identify areas within the market demand study for further development including public / private partnerships
- Target next areas identified on the Capital Improvement Plan for completion which may include replacement of dining room furniture and redesign of the resident shower rooms.
- Obtain the American Health Care Associations Silver Quality Award for commitment to providing quality care to the residents by further developing quality improvement programs to enhance resident wellbeing and overall quality of health

**VALLEY HI NURSING HOME ENTERPRISE FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**VALLEY HI ENTERPRISE FUND 350**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	4,493,330	2,993,381	0	0	10,000
Fees and Charges for Services	3,793,473	2,996,605	2,560,000	2,185,535	2,860,000
Utilization of Fund Balance	0	0	708,880	0	1,110,763
Intergovernmental	6,920,348	7,281,350	7,810,000	4,708,774	7,340,000
Interest Income	62,595	79,450	80,000	224,915	175,000
Other Income	19,292	18,106	13,000	18,632	17,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$15,289,038</b>	<b>\$13,368,892</b>	<b>\$11,171,880</b>	<b>\$7,137,856</b>	<b>\$11,512,763</b>
<b>EXPENDITURE:</b>					
Personnel Services	7,348,397	7,673,040	7,942,265	6,262,443	8,196,376
Contractual Services	1,816,417	1,663,491	1,922,529	1,183,416	1,965,110
Commodities	981,477	990,281	1,055,310	785,635	1,071,675
Capital Outlay	0	0	0	397,172	20,000
Depreciation	472,079	480,806	0	320,000	0
Debt Service	700	260	15,174	12,645	16,000
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$10,619,070</b>	<b>\$10,807,878</b>	<b>\$10,935,278</b>	<b>\$8,961,311</b>	<b>\$11,269,161</b>

\*\$243,602 maintenance expense budgeted in Facilities Management – Department 16

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
136.62	134.81	134.93	137.98	135.98	138.89

**Department: 61 – VALLEY HI NURSING HOME**

**Funded By:** Nursing Home Tax Levy/Service Revenues

**2017 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 have been a target of political discussions by many people. County Administration has proactively tried to amend State Legislation by forwarding language to State Legislators that would allow Counties the ability to not levy the tax while the fund reserves are strong, while allowing for the levy to be activated within a five year period when the fund reserves have declined. Currently no actions have been taken by State Legislators. 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 (pension, social security, annuities, insurance, etc.). Intergovernmental includes reimbursement from the Federal Medicare and State Medicaid Programs.

**2017 Expenditure Budget Analysis:**

The Personnel Service line item above reflects the wage adjustments for all nurses and supporting staff along with the costs of all benefits associated with each position as per the negotiated contract. Portions of Contractual Services and Commodities are variable and reflect slight increases based on a projected increase number of admission. Debt Service accounts for the telephony lease held by the County with a portion charged to Valley Hi based on equipment provided. Capital outlay is a one-time expense for patient lifts.

**Performance Indicators:**

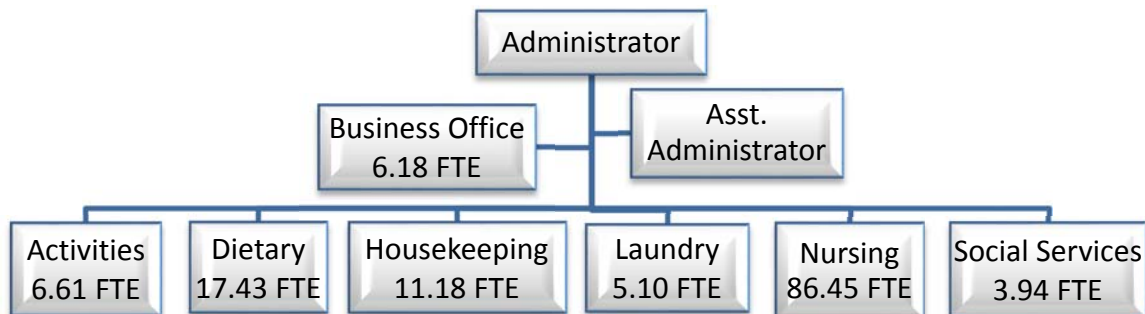
	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Total Admissions	94	80	40	90
Average Daily Census	121	122	122	122
Average Daily Medicare Part A Census	12.3	13	12.2	15
Average Daily Case Mix – Medicaid (Medicaid pending not included)	52.8%	54%	52.7%	60%
Average Daily Case Mix – Medicare Part A	10.2%	10%	9.9%	12%
Average Daily Case Mix – Private Pay (Includes Medicaid pending)	37%	36%	37.4%	28%

**Expense Per Capita:**

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$33.41	\$34.56	\$35.17	\$34.99	\$36.67

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

**Department Organization Chart:**



## Department: 22 – VETERANS ASSISTANCE COMMISSION

### Funded By: Veterans Assistance Commission Property Tax Levy

**Mission Statement:** *The Veterans Assistance Commission (VAC) is the central committee for veteran's assistance in McHenry County. The Commission is dedicated to ensuring that no Honorably Discharged living veteran or surviving spouse of a veteran suffers from undue financial hardship. The Commission is also dedicated to the principle that all living veterans receive the healthcare to which they are entitled and that deceased veterans are buried with honor and dignity.*

**Department Created By:** *Illinois Compiled Statutes (330 ILCS 45) Military Veterans Assistance Act.*

### Classification – Public Health and Welfare

**Background:** The Veterans Assistance Commission (VAC) is a local government unit funded by the citizens of McHenry County through a tax levy. The Commission consists of 23 delegates and 23 alternates from the veterans service organizations located in McHenry County. The goal of the VAC of McHenry County is to work closely with clients and other agencies to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become more independent.

### Functions:

- **Financial Assistance:** The mandatory function of the Commission is to provide financial assistance to needy veterans, the needy surviving spouse of a veteran, and the minor children of a veteran not in the veteran's custody.
- **Discretionary Functions:** The VAC has approved the following discretionary functions of the department:
  - ❖ Assist veterans and their family members in the filing of claims for various programs authorized by the United States Government and maintained by the US Department of Veterans Affairs and Social Security Administration. These programs include Disability Compensation, Pension, Dependents Indemnity Compensation, Headstones, and College Programs.
  - ❖ Operation of five motor vehicles for transporting veterans to North Chicago VA Medical Center and the McHenry County VA Outpatient Clinic. Volunteers and cab service are used to transport vets to the outpatient clinic and designated pick up points for service to North Chicago VAMC. The majority of veterans transported are senior citizens or disabled.
  - ❖ The Superintendent administers the Indigent Veterans Burial program for the County Government.
  - ❖ Assist young men in registering with the Selective Service Administration.
  - ❖ Dental and Medical Assistance Program assists with the Restorative Dental Program for low income uninsured veterans. Medical assistance is generally for eyeglasses.
- **VAC Bus Fund:** A fund established by the County to accept and track donations to the Commission by veterans, business owners, and other interested parties to be used to offset the cost of replacement vehicles for the Commission.

### 2016 Highlights:

- ✓ Exceeded 325 new VA Claims, and \$2.25M in new US Department of Veterans Affairs (VA) Claims on behalf of McHenry County Veterans and eligible dependent's.
- ✓ Provided over 60 house calls to provide service for McHenry County Veterans.
- ✓ Created "On The Frontline" quarterly newsletter which reports on current issues for veterans.
- ✓ The VSO Trainee completed all 3 phases of training which includes; understanding the rules for the financial assistance program, successfully completing the Accreditation class to represent

**Department: 22 – VETERANS ASSISTANCE COMMISSION**

Funded By: Property Tax Levy

**2016 Highlights Continued:**

- veterans VA Claims, developing and presenting a program in support of our local veterans community, and attending National Veterans Service Officer Continuing Education.
- ✓ Released Public Service Message created by the Alden / Hebron Elementary 5<sup>th</sup> grade class. The PSA promotes the services offered by the Veterans Assistance Commission
- ✓ The VAC hosted the 3<sup>rd</sup> Veterans Resource Fair and Stand Down using only donated funds. 85 Veterans were in attendance, 19.7% higher than the 2015 program.
- ✓ Acquired a new Pace High-top van for Veteran VA Hospital Transportation, and repurposed the old 2005 Minivan for use by the office to provide house calls and administrative needs.
- ✓ (2015) – McHenry County exceeded both State and National Averages for increase in new VA Pension & VA Compensation dollars (State Average .39%, National .69% McHenry County 5.39%).

**2017 Goals and Objectives:**

- In order to educate the public about services offered by the VAC, provide at least 40 Educational Outreach presentations to the public via local libraries, fairs, clubs, etc.
- With effective outreach the VAC Office is poised to provide professional advocacy for at least 380 additional VA claims on behalf of veterans and their eligible surviving spouses.
- Exceed State and National averages for successful VA Claims Prosecution (in 2015 the National Average increase was 0.69% and the State Average was 0.39%)
- Co-Host the 4<sup>th</sup> Veterans Resource Fair with TLS Veterans, McHenry County Housing Authority, and the Illinois Department of Employment Security.
- Reexamine the future of our VA Hospital Transportation Service and how it can best address the future needs of the veterans' community.

**VETERANS ASSISTANCE COMMISSION  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**VETERANS ASSISTANCE FUND - 10**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Tax Revenue	399,384	399,159	400,000	386,795	400,000
Utilization of Fund Balance	0	0	246,138	0	279,571
Interest Income	4	4	0	0	0
Other Income	0	0	600	0	0
Operating Transfers In	23,188	0	0	0	0
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$422,576</b>	<b>\$399,163</b>	<b>\$646,738</b>	<b>\$386,795</b>	<b>\$679,571</b>
<b>EXPENDITURE:</b>					
Personnel Services	300,446	333,744	364,538	296,885	397,421
Contractual Services	119,169	86,875	256,600	66,784	258,000
Commodities	22,345	15,316	25,600	9,577	24,150
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$441,960</b>	<b>\$435,935</b>	<b>\$646,738</b>	<b>\$373,246</b>	<b>\$679,571</b>

**Full Time Equivalent History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
3.69	4.67	4.67	5.00	5.00	5.00

**Department: 22 – VETERANS ASSISTANCE COMMISSION**

Funded By: Property Tax Levy

**2017 Revenue Budget Analysis:**

The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded mainly by a property tax levy. There is a projected utilization of fund reserve in the event the US Military is called to return home, causing a greater demand for services offered to veterans.

**2017 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% merit increase on December 1, 2016. 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.

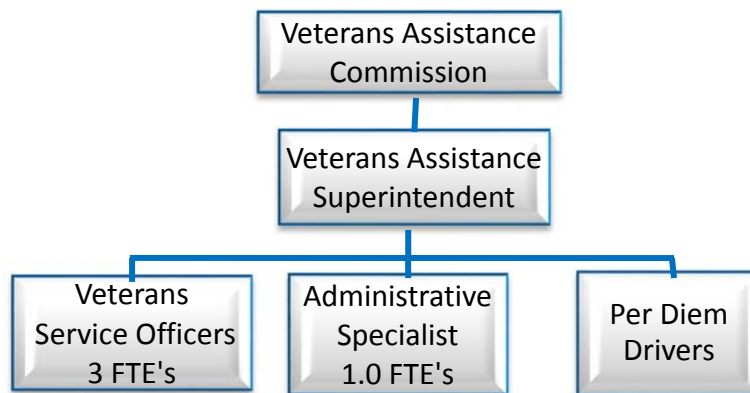
<b>Performance Indicators:</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2016 Mid-Year</b>	<b>2017 Projected</b>
New Disability or Pension Claims Submitted to the US Dept. of Veterans Affairs	359	380	211	425
New VA Claim Dollars Awarded	\$2,522,299	\$2,600,000	\$1,343,150	\$2,750,000
VA Hospital / Clinic Transports	3,897	3,874	1,937	3,900
Client Home Visits	131	65	31	70
Public Education Presentations	20	30	14	40

**Expense Per Capita: Veterans Assistance Commission Fund Total**

<b>Actual Dollars FY 2013</b>	<b>Actual Dollars FY 2014</b>	<b>Actual Dollars FY 2015</b>	<b>Projected Dollars FY 2016</b>	<b>Budgeted Dollars FY 2017</b>
\$2.06	\$1.44	\$1.42	\$1.46	\$2.22

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.) Per Capita includes all divisions/funds under Veterans Assistance.*

**Department Organization Chart:**





**Department: 22 – VETERANS ASSISTANCE COMMISSION – BUS FUND**

**Funded By: Donations**

*Fund Created By: Resolution of the McHenry County Board*

**Classification: Public Health and Welfare**

**Background:** The bus fund was created by the County Board to receive and track donations from private donors for the purchase/maintenance of Veterans Assistance Commission (VAC) vans or buses. The VAC is currently using PACE buses through a program administered by PACE. Recent expenditures from the fund have been for maintenance on the vehicles.

**Functions:**

- To account for the receipt and expenditures of donated funds for the purchase and maintenance on/for the Veterans Assistance Commission transport vehicles (Vans, Mini-Buses).

**2016 Highlights – N/A**

**2017 Goals and Objectives – N/A**

**VETERANS ASSISTANCE COMMISSION – BUS FUND  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**VETERANS ASSISTANCE BUS FUND – FUND 11**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Budgeted</b>	<b>FY 2016 10 Mo. Act.</b>	<b>FY 2017 Approved</b>
<b>REVENUES:</b>					
Utilization of Fund Balance	0	0	1,038	0	1,030
Interest Income	11	12	12	27	20
Other Income	500	600	500	600	500
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$511</b>	<b>\$612</b>	<b>\$1,550</b>	<b>\$627</b>	<b>\$1,550</b>
<b>EXPENDITURE:</b>					
Contractual Services	0	0	1,000	0	1,000
Commodities	0	0	550	0	550
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,550</b>	<b>\$0</b>	<b>\$1,550</b>

**Full Time Equivalent History – N/A**

**2017 Revenue Budget Analysis:**

Projected Donations, Utilization of Fund Balance for Maintenance & Repair

**2017 Expenditure Budget Analysis:**

Maintenance & Repair, Fuel

**Performance Indicators – N/A**

**Expense Per Capita – N/A**

**Fund Organization Chart – N/A**

## **Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD**

### **Funded By: The Federal Workforce 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:**

- 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.

### **2016 Highlights:**

- ✓ Distributed the 2015/16 Labor Report for McHenry County and quarterly updates to inform the community on the local state of business and workforce conditions.
- ✓ Developed and drafted the Local Workforce Area 4-Year Workforce Development Plan, to integrate with Regional and State Workforce Development plans
- ✓ Received WIOA Grant for workforce Development activities for McHenry County from US DOL and Illinois Dept. of Commerce for the program year beginning July 1, 2016. McHenry County will received \$1,837,571, a reduction of \$142,754 over prior year.
- ✓ Engaged Workforce Boards of Metropolitan Chicago to craft the Regional WIOA Plan for addressing regional workforce needs and deliver workforce skills programs and solutions.
- ✓ Participate in the MCEDC Board to promote understanding of Workforce Development programs.
- ✓ Identified Youth Program needs and procured GED Classes with MCC for the MCWN Young Adult Program.

**Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD**

Funded By: The Federal Workforce Innovation and Opportunity Act

**2016 Highlights (Continued):**

- ✓ Working with MCEDC, County Administration, and Planning & Development, a Community Economic Development Strategy (CEDS) document was adopted by McHenry County provide a common direction and voice within the county for the economic partners.
- ✓ Expanded working partnership with Rockford Region Economic Development District in regional training and economic development grant applications, and development of a regional Comprehensive Economic Development Strategy.
- ✓ Staff attended the National Association of Workforce Boards national conference in Washington, D.C. in early March, meeting with staff of our federal legislators to educate on and keep the programs and activities of the McHenry County Workforce Network highly visible for them.

**2017 Goals and Objectives:**

- Procure and instate a One-Stop Operator for the McHenry County Workforce Network.
- Obtain certification for the McHenry County Workforce Network as a Certified One-Stop Center.
- Negotiate and execute a Cost Sharing Agreement of the Memorandum of Understanding among the McHenry County Workforce Center Partners for the Program-Year 2017.
- Arrange to partner with MCEDC to be grant recipient on behalf of MCWN for private foundation workforce development grants.
- Offer regular employer information and networking sessions at the McHenry County Workforce Center featuring topics such as Unemployment Claims from the Employers Perspective, The New Overtime Rules and What Employers Need to Know.
- Engage the Workforce Development Board, McHenry County Economic Development and the McHenry County Workforce Network Business Service Team to grow awareness of business services of the McHenry County Workforce Network.
- Identify Youth Program needs to develop Request for Services and Programs and procure services and vendors as necessary, within WIOA and county guidelines. Service and Program delivery P16 and PY17.
- Host semi-annual targeted industry employer round tables to identify workforce skills needs ad solicit employer engagement.

**McHENRY COUNTY WORKFORCE INVESTMENT BOARD  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**McHENRY COUNTY WORKFORCE INVESTMENT BOARD FUND 90 - DEPT. 27**

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017
REVENUES:	Actual	Actual	Budgeted	10 Mo. Act.	Approved
Operating Transfers In	0	0	163,309	0	163,666
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,309</b>	<b>\$0</b>	<b>\$163,666</b>
<b>EXPENDITURE:</b>					
Personnel Services	108,917	121,798	125,215	99,976	128,899
Contractual Services	12,489	8,991	20,375	10,789	19,413
Commodities	8,274	9,263	17,719	4,941	15,354
<b>TOTAL DEPARTMENT/FUND</b>	<b>129,680</b>	<b>140,052</b>	<b>163,309</b>	<b>115,706</b>	<b>163,666</b>

**Full Time Equivalent History:**

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
1.54	1.54	1.75	1.75	1.75	1.75

## Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Innovation and Opportunity Act

### 2017 Revenue Budget Analysis:

The Workforce Investment Board is funded by Federal pass-through grants received by the McHenry County Workforce Network from the Department of Commerce and Economic Opportunity. The McHenry County Workforce Investment Board and the McHenry County Workforce Network departments are both reported under the same fund, therefore for budgeting purposes, an inter-departmental revenue transfer is shown to offset the cost of operations for WIB.

### 2017 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.

### Performance Indicators:

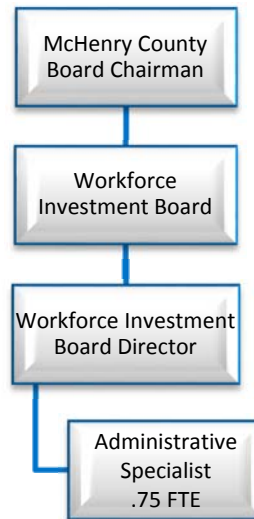
	2014 Actual	2015 Actual	2016 Projected	2017 Projected
Adult Program Funding	\$591,706	\$586,632	\$510,681	\$497,913
Dislocated Worker Program Funding	\$588,680	\$598,544	\$622,341	\$606,783
Youth Program Funding	\$604,555	\$597,118	\$520,793	\$507,773
Administration Funding	\$198,325	\$198,031	\$183,756	\$179,163

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$0.41	\$0.42	\$0.46	\$0.45	\$0.53

*(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)*

### Department Organization Chart:



## Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

### 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:

- **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.

### 2016 Highlights:

- ✓ Over 6,500 visitors utilized 22,556 services at the Workforce Center. This was a decrease of 23% in visits and a 5% decrease in services from 2015, due to lower unemployment rates.
- ✓ Over 3,600 people attended department programs such as job club, job fairs, seminars, mock interviews and resume critiques.
- ✓ 255 individuals participated in WIA funded services, such as career advising, training, and work experience. This was a 17% decrease from 201 due to a drop in unemployment rates.
- ✓ 106 WIA eligible customers participated in training for high demand occupations.
- ✓ On the Job Training (OJT) and Incumbent worker training programs resulted in 144 participants trained at 20 worksites. Combined reimbursements to County employers were \$135,163.
- ✓ 50% of grant dollars have spent on training programs. The requirement imposed by Department of Commerce and Economic Opportunity (DCEO), the State department that administers WIOA grants, that 40% of program dollars be spent on training customers.

**Department: 26 – McHENRY COUNTY WORKFORCE NETWORK**

Funded By: The Federal Workforce Innovation and Opportunity Act

**2016 Highlights – Continued:**

- ✓ The department met all of its 9 federal performance goals negotiated with Department of Commerce and Economic Opportunity, and exceeded in 8 areas. The department must meet or exceed all performance goals to ensure eligibility to receive future federal funding.
- ✓ Young Adult program has been redesigned to focus on out of school individuals between 18-24 years of age. WIOA requires 80% of Youth funds be spent on this population and we are at 87%.
- ✓ Participated in the development of the County Comprehensive Economic Development Strategy.

**2017 Goals and Objectives:**

- Implement the new requirements for service delivery of the Workforce Innovation and Opportunity Act as directed by the final rules from Department of Labor.
- Collaborate with MCC and Illinois Department of Employment Security, our WIOA core partners, to respond to the competitive procurement requirement for the Center Operator.
- Increase collaboration with WIOA required core partners and one stop operators to develop an integrated workforce service delivery system that ensures it is job driven and matches employers with skilled individuals.
- Begin process of ensuring fiscal reporting conforms to the Grant Accountability and Transparency Act (GATA) and update Associate County Administrator- Finance and Deputy County Administrator of the required changes.

**MCHEMRY COUNTY WORKFORCE NETWORK  
FISCAL YEAR 2017 BOARD APPROVED BUDGET**

**MCHEMRY COUNTY WORKFORCE NETWORK FUND 90 - DEPT. 26**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>REVENUES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>10 Mo. Act.</b>	<b>Approved</b>
Utilization of Fund Balance	0	0	15,445	0	58,852
Intergovernmental	2,378,824	1,974,167	2,285,312	1,776,506	2,066,739
Interest Income	283	282	216	479	491
Other Income	63,338	31,870	28,561	9,125	17,307
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,442,445</b>	<b>\$2,006,319</b>	<b>\$2,329,534</b>	<b>\$1,786,110</b>	<b>\$2,143,389</b>
<b>EXPENDITURE:</b>					
Personnel Services	1,238,358	1,077,060	1,227,084	887,183	1,096,607
Contractual Services	978,345	739,186	851,861	624,722	794,766
Commodities	105,992	65,472	79,150	47,860	79,350
Capital Outlay	9,510	3,983	0	10,615	0
Debt Service	4,240	8,377	8,130	8,918	9,000
Operating Transfers Out	0	0	163,309	0	163,666
<b>TOTAL DEPARTMENT/FUND</b>	<b>\$2,336,445</b>	<b>\$1,894,078</b>	<b>\$2,329,534</b>	<b>\$1,579,298</b>	<b>\$2,143,389</b>

**Full Time Equivalents History:**

<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
16.54	14.54	15.05	12.92	12.92	11.92

**2017 Revenue Budget Analysis:**

McHenry County Workforce Programs are funded by Federal pass through grants, which are awarded based on outcomes achieved on the negotiated performance goals established with the Department of Commerce and Economic Opportunity. Federal funding is a constant concern for this department due to the financial crisis that is taking place in Washington. Other Income is generated through leasing office floor space to the Illinois Department of Employment Security.

## Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Innovation and Opportunity Act

**2017 Expenditure Budget Analysis:** Grant funding for the department determines the expenditures for each fiscal year. One full time FTE retired and the position was not replaced, reducing personnel. Grant funding must be expended for the purposes intended within the time frame set by the grant programs. The Debt Service is for their computer leases, while the Operating Transfer Out represents the amount of grant dollars to be utilized by the Workforce Investment Board (see Department 27). Both departments are accounted for in fund 90.

### Performance Indicators:

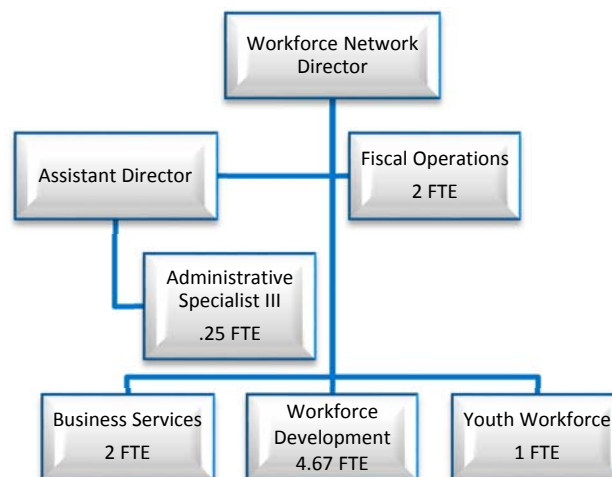
	2015 Actual	2016 Projected	2016 Mid-Year	2017 Projected
Participants enrolled in WIA programs	276	250	182	230
Participants completing WIA programs	189	170	110	160
Participants employed after completing WIA services	146	133	95	135
Participants attending, workshops, job clubs, seminar, mock interviews, resume critiques	3,692	4,950	2,120	5,000
Employers participating in On The Job Training program	8	10	4	8
Employers participating in Internship/Work Experience	45	45	40	40
Staff career advising hours	10,530	9,800	4,875	9,500
Workforce Center visitors	4,525	4,232	2,510	3,980
Services received by Center visitors	22,697	24,500	15,281	23,000

### Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
\$7.85	\$7.60	\$6.16	\$6.17	\$6.97

(Per Capita calculated on gross expense only. Population used for 2013 based on 2012 estimated census, Population used for 2014 based on 2014 estimated census, Population used for 2015-2017 based on 2015 estimated census.)

### Department Organization Chart:







## County of McHenry Understanding the Costs of Personnel Services

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In April of 2007, the County Board of McHenry County, Illinois approved resolution R-200704-09-074 which authorized the Chairman of the Board to enter into a contractual agreement with RSM McGladrey (now Verisight) for the purpose of providing professional services for the implementation of a comprehensive job evaluation/classification system and corresponding compensation for participating, non-union employees.

The 2007 system is still in place and the 2017 budget reflects these grades and wages. A new classification and compensation study will be conducted in 2017 for all nonunion positions. Any changes to ranges or rates will be effective in the FY2018 budget.

All requested new positions or changes to current positions must be evaluated by the Human Resources Director, and upon review, requires the approval of the department's Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the full County Board prior to being established as a position.

Positions created under grant agreements are valid as long as grant funding is in place. If funding should cease for the grant program, the position is eliminated.

The standard work day for County Employees is 7.50 hours a day, or 37.50 hours a week, with the exception of the Sheriff's Department, Division of Transportation, the State's Attorney and Valley Hi Nursing Home which allow for up to 8 hour days/40 hour weeks, and the Coroner's Department who works 30 hours a week. Unless otherwise dictated by a labor contract, overtime is not paid until the employee exceeds 40 hours.

As represented in the budget numbers presented under the budget summaries and departmental budget sections, personnel costs make up 43% of the total operating budget which includes both the projected costs of wages and benefits afforded to the employees. The following table represents the breakout of the projected costs of personnel services for fiscal year 2017.

Wages	\$67,879,688
Per Diems	\$232,687
Vehicle Allowance	\$23,718
Uniform Allowance	\$340,122
Social Security/Medicare	\$5,277,169
IMRF/SLEP (Pension)	\$8,597,236
Health Insurance	\$3,925,882
OPEB Expense (Other Post Employee Benefits)	\$138,000
Insurance – Miscellaneous	\$32,000
Reimbursement for State Unemployment	\$6,000
Work Experience	\$185,000
HCP Transfers to ISF <sup>1</sup>	\$12,259,454
<b>TOTAL</b>	<b>\$98,896,956</b>

<sup>1</sup> HCP Transfers to ISF is the County share of Premium Costs for General Fund Employees. It is reported under the Contractual Service Category as a transfer to the Employee Benefit Fund.

The County currently maintains (10) labor contracts representing certain groups of employees within the organization as illustrated in the table below. In addressing the concerns of the affordable healthcare act and rich health insurance plans, the County has offered new health plans and wellness programs to guide employees on use of the plans and how to reduce costs. The County has successfully negotiated language into all but the FOP contracts that states if the traditional health plan chosen by the employees causes a Cadillac tax, they will be responsible for the cost of the tax. The FOP negotiated a smaller wage adjustment with a reopener of the contracts in spring of 2016 to address the insurance language and wage adjustments.

As part of the contract negotiations with both, Highway Maintenance and Facilities Maintenance, the County has agreed to allow these employees to leave the County's health insurance and enroll on Local 150's health plan. In return, the employees accepted a reduced wage increase.

### Fiscal Year 2017 Personnel Wages Adjustments

Labor Unit	Labor Category	Rate Adj.	Step Table	Contract Expiration
FOP – Unit I	Peace Officers	1.75%	Yes	11/30/2018
FOP – Unit II	Correctional Officers	1.75%	Yes	11/30/2018
FOP – Unit III	Civilians	In Negotiation	Yes	
Local 150	Highway Maintenance	1.00%	No	06/30/2018
Local 150	Facilities Maintenance	2.00%	No	11/30/2019
MAP Chapter 515	Clerks of the Circuit Court	2.25%	No	11/30/2018
SEIU Local 73	Animal Control	2.25%	No	11/30/2018
SEIU Local 73	Deputy Coroners	1.75%	No	11/30/2018
SEIU Local 73	Valley Hi Support Staff	2.25%	No	11/30/2019
SEIU Local 73	Valley Hi Nurses	\$2.00/Hour	No	11/30/2019
	Non-Union Employees	2.00%	No	
	County Board Members	0.00%	No	
	Elected Office Holders	0.00%	No	

FOP = Fraternal Order of Police

Local 150 = International Union of Operating Engineers

MAP = Metropolitan Alliance of Police – Chapter 515

SEIU = Service Employees International Union Local 73

The Illinois Municipal Retirement Fund is a multiple employer plan that all employees are required to participate in if working more than one thousand hours annually. Due to the plan structure, the Employer contribution rate is adjusted each year to reflect the gains or losses incurred by IMRF in the investing of the funds. For fiscal year 2017 the County's Employers contribution rate is 10.30% for regular IMRF (up .06% from 2016) and 25.80% for SLEP IMRF (up .49% from 2016).

The County offers full time employees three different health insurance plans to participate in: HMO, PPO, and High Deductible PPO. All plans were reviewed by the County Board with adjustments made to premium contributions, deductibles, prescription co-pays, HMO network and moving retired employees age 65 or older off the current plans to a supplemental plan offering the same basic coverages at a lower costs to the retiree.

The County Employees represent the County in the day to day services provided to the general public and are a valued asset of the organization. The following graphs depict the percentage of employees in each wage earning bracket (Table1), the average age of the County's workforce (Table 2), and employees by years of service (Table 3).

**Table 1**

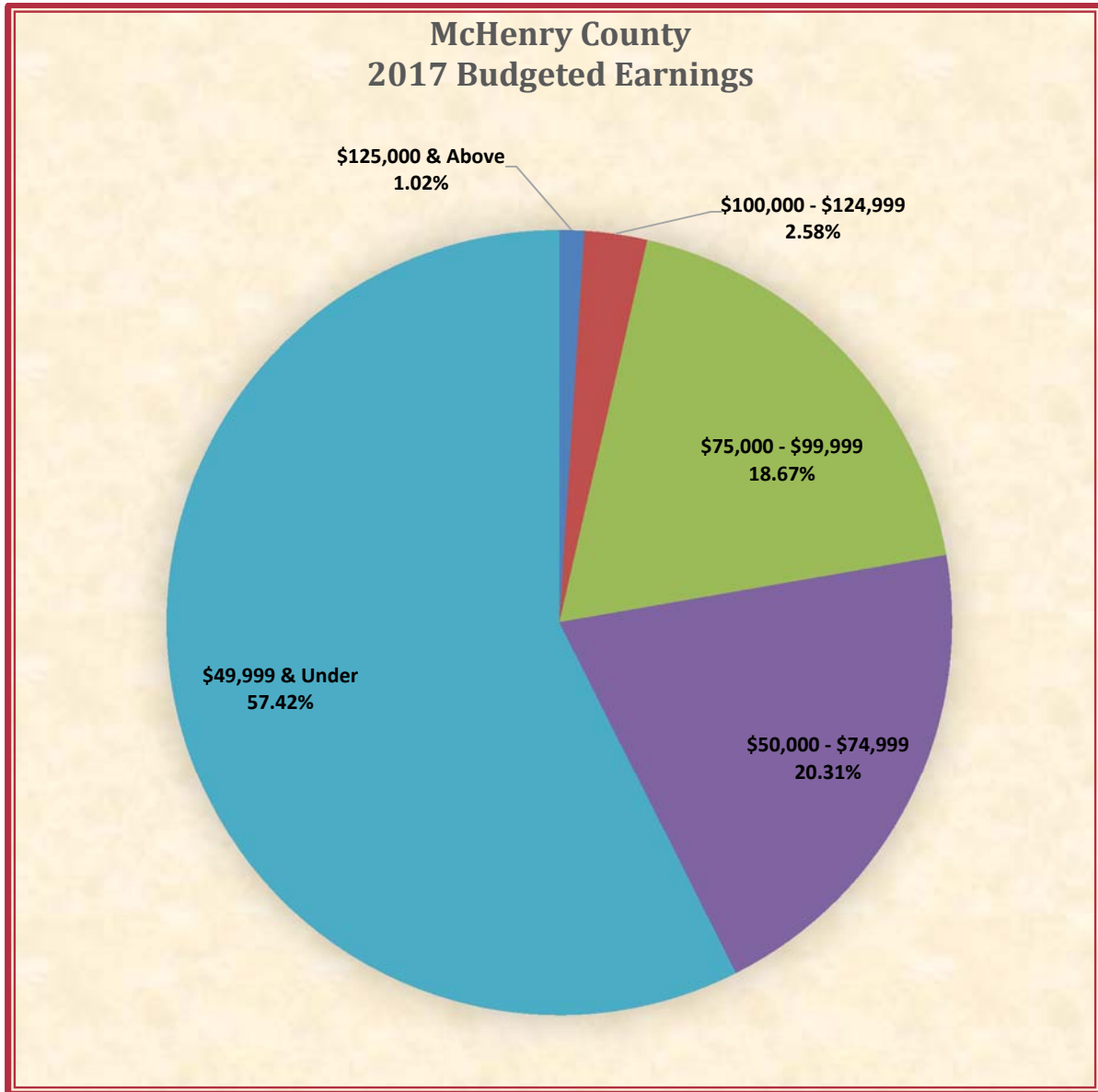


Table 2

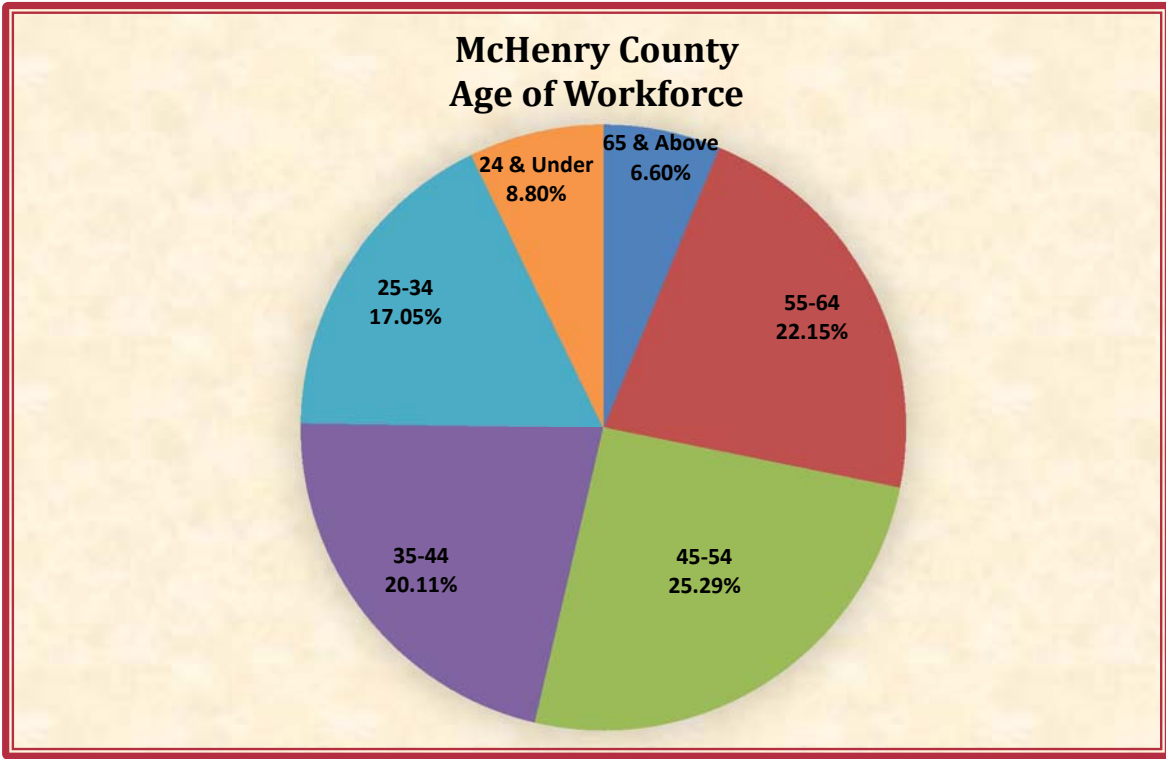
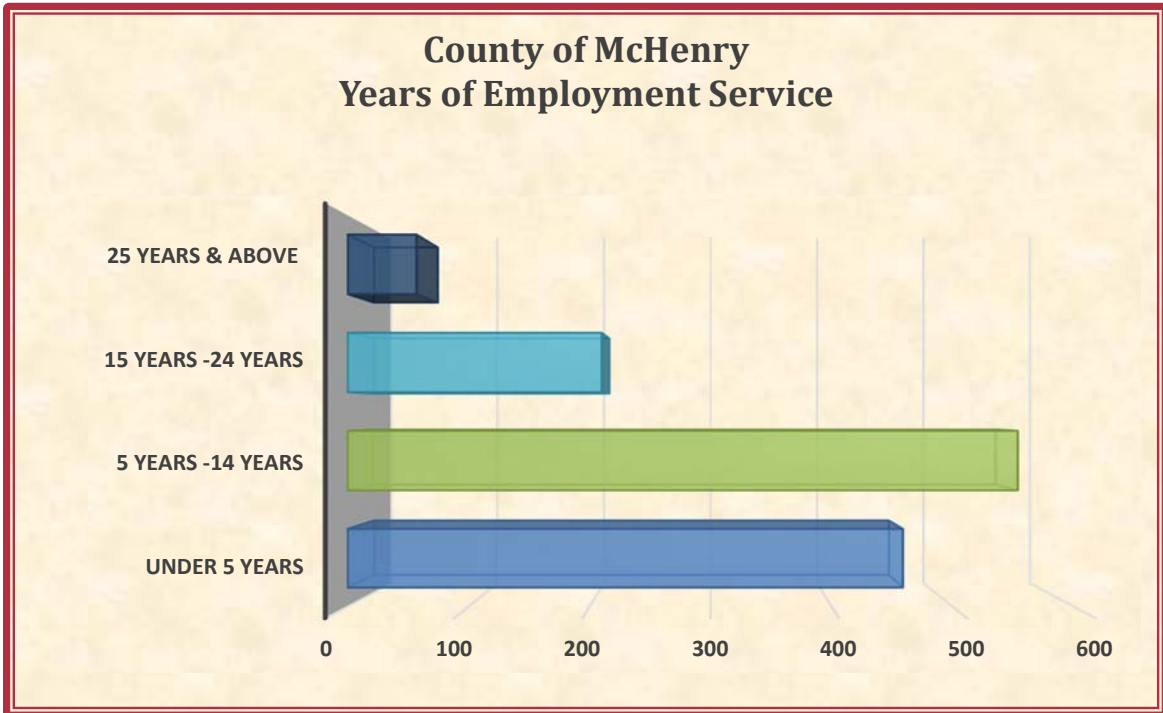


Table 3



**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2014-15 FTE	2015-16 FTE	2016-17 FTE
05	Assessment Office Manager	2.00	2.00	2.00
05	Assessment Specialist I	4.50	4.00	4.00
05	Assessment Specialist II	4.00	4.00	4.00
05	Assessment Specialist III	2.00	2.00	2.00
05	Cadastral Map Coordinator	1.00	1.00	1.00
05	Chief Appraiser	1.00	1.00	1.00
05	Chief County Assessment Officer	1.00	1.00	1.00
05	Chief Deputy - Assessment Officer	1.00	1.00	1.00
05	Mapping Technician I	2.00	2.00	2.00
05	Mapping Technician II	1.00	1.00	1.00
	<b>Total Dept 05 - Supervisor of Assessments</b>	<b>19.50</b>	<b>19.00</b>	<b>19.00</b>
06	Administrative Assistant II	1.00	1.00	1.00
06	Buyer/Bid Coordinator	1.00	1.00	1.00
06	Financial Services Associate	-	-	0.50
06	Mailroom Coordinator	1.00	1.00	1.00
06	Procurement Specialist I	1.00	1.00	1.00
06	Purchasing Director	1.00	1.00	1.00
06	Shipping & Receiving Clerk	1.00	1.00	1.00
	<b>Total Dept 06 - Purchasing</b>	<b>6.00</b>	<b>6.00</b>	<b>6.50</b>
09	HRG/Wellness Coordinator	1.00	1.00	1.00
09	Human Resources Analyst	1.00	1.00	1.00
09	Human Resources Representative	2.00	3.00	2.00
09	Human Resources Coordinator	1.00	-	-
09	Human Resources Director	1.00	1.00	1.00
	<b>Total Dept 09 - Human Resources</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>
10	Administrative Specialist II	1.00	1.00	1.00
10	Administrative Specialist III	1.00	1.00	1.00
10	Associate Plans Examiner	1.00	1.00	1.00
10	Building Code Enforcement Officer	1.00	1.00	1.00
10	Building Inspector	2.00	2.00	2.00
10	Community Development Administrator	1.00	1.00	1.00
10	Comm Dev Procurement Officer-Building Inspec	1.00	1.00	-
10	Community Development Specialist	2.00	2.00	2.00
10	Code Enforcement Inspector	1.00	1.00	1.00
10	Director of Planning & Development	1.00	1.00	1.00
10	Mapping Technician II	1.00	1.00	1.00
10	Office Assistant I	1.00	1.00	1.00
10	P & D Office Manager	1.00	1.00	1.00
10	Planner/Special Projects	1.00	1.00	1.00
10	Plans Examiner	2.00	2.00	2.00
10	Plumbing Inspector	1.00	1.00	1.00
10	Principal Planner/Zoning Enforcement Officer	1.00	1.00	1.00
10	Senior Planner	1.00	1.00	1.00
10	Stormwater - Chief Engineer	1.00	1.00	1.00
10	Stormwater Engineer	1.00	-	-
10	Water Resource Engineer	2.00	3.00	3.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2014-15 FTE	2015-16 FTE	2016-17 FTE
10	Zoning Coordinator	1.00	1.00	1.00
	<b>Total Dept 10 - Planning &amp; Development</b>	<b>26.00</b>	<b>26.00</b>	<b>25.00</b>
11	Accountant II	1.00	1.00	1.00
11	Accounting Assistant	1.00	1.00	1.00
11	Audit Staff Assistant	1.00	1.00	1.00
11	Chief Deputy Auditor	1.00	1.00	1.00
11	County Auditor	1.00	1.00	1.00
11	Internal Auditor	1.00	1.00	1.00
	<b>Total Dept 11 - County Auditor</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
12	Administrative Specialist III	1.00	1.00	1.00
	<b>Total Dept 12 - County Board</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
13	Election Administrative Analyst	1.00	1.00	1.00
13	Election Administrative Supervisor	1.00	1.00	1.00
13	Election File Clerk	1.00	-	-
13	VR Elections Clerk	7.00	7.00	7.00
13	Chief Deputy Clerk	0.20	0.20	0.20
	<b>Total Dept 13 - County Clerk Elections</b>	<b>10.20</b>	<b>9.20</b>	<b>9.20</b>
14	Accounts Payable Clerk	1.00	1.00	1.00
14	Admin Specialist/Board Secretary	1.00	1.00	1.00
14	Bookkeeping/Redemption Clerk	1.00	1.00	1.00
14	Chief Deputy County Clerk	0.80	0.80	0.80
14	County Clerk	1.00	1.00	1.00
14	County Tax Extender	0.80	1.00	1.00
14	Imaging/Redemption Clerk	1.00	1.00	1.00
14	Tax Extension/Redemption Clerk	1.00	1.00	1.00
14	Tax Redemption Clerk	1.00	1.00	1.00
14	Vital Records Clerk	1.00	1.00	1.00
	<b>Total Dept 14 - County Clerk</b>	<b>9.60</b>	<b>9.80</b>	<b>9.80</b>
15	Accountant I	1.00	1.00	1.00
15	Accounting Coordinator	1.00	1.00	1.00
15	Chief Deputy Recorder	1.00	1.00	1.00
15	Computer Specialist	1.00	1.00	1.00
15	County Recorder	1.00	1.00	1.00
15	Local Network Analyst	1.00	1.00	1.00
15	Record/Office Clerk	2.11	2.11	-
15	Recorder Office Manager	1.00	1.00	1.00
15	Recorder Office Supervisor	4.00	4.00	3.00
15	Recording Specialist I	9.60	3.60	2.00
15	Recording Specialist II	9.00	7.00	6.00
15	Recording Specialist III	3.00	3.00	3.00
	<b>Total Dept 15 - County Recorder</b>	<b>34.71</b>	<b>26.71</b>	<b>21.00</b>
16	Custodian I	10.00	9.00	9.00
16	Custodian II	4.00	5.00	5.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
16	Director Facilities Management	1.00	1.00	1.00
16	Facilities Coordinator	1.00	1.00	1.00
16	Housekeeping Coordinator	1.00	1.00	1.00
16	Lead Custodian	1.00	-	-
16	Maintenance Supervisor	1.00	1.00	1.00
16	Maintenance Tech I	6.00	6.00	6.00
16	Maintenance Tech II	4.00	4.00	4.00
16	Maintenance Tech III	1.00	1.00	1.00
16	Project/Capital Manager	-	1.00	1.00
16	Records Clerk	1.00	1.00	1.00
16	Records Manager	1.00	1.00	1.00
16	Records Specialists	1.00	1.00	1.00
	<b>Total Dept 16 - Facilities Management</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>
17	Accountant II	1.00	1.00	1.00
17	Accounting Assistant I	3.50	3.00	3.00
17	Accounting Assistant II	3.00	3.00	3.00
17	Accounting Assistant III	1.00	1.00	1.00
17	Administrative Specialist II	1.00	1.00	1.00
17	Chief Deputy Treasurer	1.00	1.00	1.00
17	County Treasurer	1.00	1.00	1.00
17	Investment Coordinator	1.00	1.00	1.00
17	Office Assistant I	1.00	1.00	1.00
17	Payroll Coordinator	1.00	1.00	1.00
	<b>Total Dept 17 - County Treasurer</b>	<b>14.50</b>	<b>14.00</b>	<b>14.00</b>
18	Administrative Specialist III	1.00	1.00	1.00
18	Assistant to Administrator	1.00	1.00	1.00
18	Associate County Administrator - Finance	1.00	1.00	1.00
18	County Administrator	1.00	1.00	1.00
18	Financial Analyst	1.00	1.00	1.00
18	Financial Services Associate	-	-	0.50
18	Office Assistant I	1.00	1.00	1.00
18	Project Manager	-	-	1.00
18	Senior Financial Analyst	1.00	1.00	1.00
18	Deputy County Administrator	1.00	1.00	1.00
18	Risk Management Specialist	1.00	1.00	1.00
	<b>Total Dept 18 - County Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>10.50</b>
20	Associate Director	1.00	1.00	1.00
20	Asst Database Administrator	1.00	1.00	1.00
20	Database Administrator	1.00	1.00	1.00
20	DBA Liason	1.00	1.00	1.00
20	Director of Information Technology	1.00	1.00	1.00
20	Help Desk Manager	1.00	1.00	1.00
20	IT Office Manager	1.00	1.00	1.00
20	Network Engineer	2.00	2.00	2.00
20	Network Manager	1.00	1.00	1.00
20	PC Specialist	3.00	3.00	3.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
20	Project Manager	1.00	1.00	1.00
20	Sr. Network Engineer	5.00	5.00	5.00
20	Systems Analyst	6.00	6.00	6.00
20	Web Designer	1.00	1.00	1.00
	<b>Total Dept 20 - Information Technology</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
21	Accounting Coordinator	1.00	1.00	1.00
21	Certification Specialist	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	1.00	1.00	1.00
21	Regional Office of Education Asst/Receptionist	1.00	1.00	1.00
21	Truancy Assistant	-	-	0.32
21	Youth Outreach Program Associate	1.00	1.00	1.00
	<b>Total Dept 21 - Reg Superintendent of Schools</b>	<b>5.00</b>	<b>5.00</b>	<b>5.32</b>
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
	<b>Total Dept 22 - Veteran's Assistance</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
24	Public Health Nurse - TB	2.00	2.00	2.00
24	Administrative Tech II - TB	1.75	1.75	1.75
	<b>Total Dept 24 - Tuberculosis Care</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>
25	Accountant II	1.00	1.00	1.00
25	Accounting Assistant	1.00	1.00	1.00
25	Administrative Specialist II	3.00	3.00	3.00
25	Billing/Data Coordinator	1.00	-	-
25	Care Intake and Referral Coordinator	1.00	-	-
25	Compliance/Quality Assurance Manager	1.00	1.00	1.00
25	Data & Information Services Manager	-	1.00	1.00
25	Database Administrator/Medicaid Coordinator	1.00	1.00	1.00
25	Deputy Director	1.00	-	-
25	Executive Administrative Assistant	1.00	1.00	1.00
25	Executive Director Mental Health	1.00	1.00	1.00
25	Fiscal Operations Manager	1.00	1.00	1.00
25	Program Monitor & Training Assistant	1.00	1.00	1.00
	<b>Total Dept 25 - Mental Health Board</b>	<b>14.00</b>	<b>12.00</b>	<b>12.00</b>
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	0.67	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	8.00	7.00	6.00
	<b>Total Dept 26 - Workforce Network</b>	<b>13.92</b>	<b>12.92</b>	<b>11.92</b>



**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2014-15 FTE	2015-16 FTE	2016-17 FTE
27	Director of Workforce Investment	1.00	1.00	1.00
27	Administrative Specialist III	0.75	0.75	0.75
	<b>Total Dept 27 - Workforce Investment Board</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>
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
	<b>Total Dept 29 - Emergency Telephone System</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
31	County Coroner	1.00	1.00	1.00
31	Deputy Coroner/Investigator	4.00	3.48	3.48
31	Secretary/Deputy Coroner	1.00	1.00	1.00
	<b>Total Dept 31 - County Coroner</b>	<b>6.00</b>	<b>5.48</b>	<b>5.48</b>
32	Administrative Specialist III	7.00	6.00	6.00
32	Assistant Administrator	-	1.00	1.00
32	Auto Tech - Union	3.00	3.00	4.00
32	Auto Tech Assistant - Union	1.00	1.00	-
32	CALEA Manager	1.00	1.00	1.00
32	Chief of Administration	-	1.00	1.00
33	Chief of Operations	-	1.00	1.00
32	Clerk - Non-Union	1.32	1.98	0.82
32	Clerk II - Union	12.00	12.00	11.00
32	Clerk III - Union	5.00	5.00	4.00
32	Civil Process Coordinator	1.00	-	-
32	Communication Coordinator/Supervisor	1.00	1.00	2.00
32	Correctional Officer - Union	158.00	146.00	147.00
32	Corrections Chief	1.00	1.00	1.00
32	Corrections Deputy Chief	1.00	-	-
32	Corrections Lieutenant	4.00	4.00	4.00
32	Corrections Sergeant	16.00	16.00	16.00
32	Court Security Chief Officer	1.00	-	-
32	Court Security - Deputy Chief Officer	1.00	1.00	1.00
32	Court Security Officer - Union	29.00	28.00	28.00
32	Custodian - Union	4.00	4.00	4.00
32	Custodian Supervisor - Non Union	1.00	1.00	1.00
32	Deputy - Union	73.00	72.00	72.00
32	Deputy Chief of Admin	-	1.00	1.00
32	Deputy Chief of Patrol	-	1.00	1.00
32	Deputy Sheriff Commander - Lieutenant	2.00	-	-
32	Deputy Sheriff Lieutenant	5.00	6.00	6.00
32	Deputy Sheriff Sergeant	15.00	14.00	14.00
32	Detective - Union	12.00	9.00	8.00
32	Equal Employment Opportunity Officer	1.00	-	-
32	Fleet Supervisor	1.00	1.00	1.00
32	Intern	-	0.38	0.38

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
32	Marine Patrol I	4.00	4.00	4.00
32	Marine Patrol II	0.92	0.92	0.92
32	Marine Patrol Supervisor	0.51	0.51	0.51
32	Mobile Data Cop Coordinator/Supervisor	1.00	1.00	1.00
32	Process Server - Union	5.00	5.00	5.00
32	Radio Dispatcher - Union	17.48	17.00	17.00
32	Records Coordinator/Supervisor	1.00	1.00	1.00
32	Sheriff	1.00	1.00	1.00
32	Sheriff Office Administrative Manager	1.00	1.00	1.00
32	Undersheriff	1.00	-	-
	<b>Total Dept 32 - County Sheriff</b>	<b>390.23</b>	<b>370.79</b>	<b>368.63</b>
34	Administrative Specialist III	1.00	1.00	1.00
34	Assistant Director of Emergency Management A	1.00	1.00	1.00
34	Director of Emergency Management Agency	1.00	1.00	1.00
34	Emergency Management Planner	1.00	1.00	1.00
	<b>Total Dept 34 - Emergency Mgmt Agency</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
41	Accounting Assistant II	2.00	2.00	2.00
41	Accounting Coordinator	1.00	1.00	1.00
41	Administrative Specialist II	1.00	1.00	-
41	Administrative Specialist III	1.00	1.00	1.00
41	Chief Deputy Circuit Clerk	1.00	1.00	1.00
41	Circuit Clerk Division Manager	3.00	3.00	3.00
41	Circuit Clerk IT Manager	1.00	1.00	1.00
41	Clerk of Circuit Court	1.00	1.00	1.00
41	Court/Courtroom Specialist I	32.45	31.00	26.00
41	Court/Courtroom Specialist II	11.00	11.00	12.00
41	Court/Courtroom Specialist III	4.00	4.00	5.00
41	Courtroom Records Specialist	1.00	1.00	1.00
41	Fiscal Operations Manager	1.00	1.00	1.00
41	Graphic User Interface (GUI) Designer	1.00	1.00	1.00
41	Lead Court/Courtroom Specialist	2.00	2.00	3.00
41	Senior GUI Designer	1.00	1.00	1.00
	<b>Total Dept 41 - Clerk of the Circuit Court</b>	<b>64.45</b>	<b>63.00</b>	<b>60.00</b>
42	Court Administrative Specialist	3.00	3.00	3.00
42	Court Administrative Assistant	-	2.00	2.00
42	Court Administrator	1.00	1.00	1.00
42	Court Interpreter	3.00	3.00	2.00
42	Deputy Court Administrator	1.00	1.00	1.00
42	Director of Special Projects	1.00	1.00	1.00
42	Drug Court Treatment Clinician	1.00	-	-
42	Judicial Administrative Tech I	2.00	-	-
42	Jury Commission Supervisor	1.00	1.00	1.00
42	Business Analyst	-	1.00	1.00
42	Language Access Coordinator	-	-	1.00
42	Law Librarian	1.00	1.00	1.00
42	Mental Health Court Nurse	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
42	Mental Health Court Treatment Clinician	1.00	2.00	2.00
42	Research Attorney	1.00	1.00	1.00
42	Self Help Center Navigator	1.00	1.00	1.00
42	Specialty Court Case Manager	1.00	1.00	1.00
	<b>Total Dept 42 - Court Administration</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>
43	Administrative Specialist III	3.00	3.00	3.00
43	Chief Managing Probation Officer	2.00	2.00	2.00
43	Court Services Assistant	1.00	1.00	1.00
43	Court Services Director	1.00	1.00	1.00
43	Court Services Office Manager	1.00	1.00	1.00
43	Legal Administrative Specialist	4.00	4.00	4.00
43	Mental Health Court Officer	1.00	1.00	1.00
43	Probation Officer I	11.00	12.00	12.00
43	Probation Officer II	12.00	11.00	11.00
43	Probation Officer III	10.00	9.00	9.00
43	Probation Supervisor	6.00	6.00	6.00
	<b>Total Dept 43 - Probation &amp; Court Services</b>	<b>52.00</b>	<b>51.00</b>	<b>51.00</b>
44	Administrative Specialist III	1.00	1.00	1.00
44	Investigator	1.00	1.00	1.00
44	Legal Administrative Specialist I	1.00	1.00	1.00
44	Legal Administrative Specialist II	1.00	1.00	1.00
44	Public Defender Attorney	4.00	4.00	4.00
44	Principal Public Defender Attorney - Juvenile	1.00	1.00	1.00
44	Public Defender	1.00	1.00	1.00
44	Senior Public Defender Attorney - Criminal	1.00	1.00	1.00
44	Senior Public Defender Attorney - Principal	2.00	2.00	2.00
44	Senior Supervisor Public Defender Attorney	2.00	2.00	2.00
	<b>Total Dept 44 - Public Defender</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
45	Administrative Specialist I	2.00	2.00	2.00
45	Attorney, Assistant	9.00	9.00	9.00
45	Attorney, Principal	7.00	7.00	7.00
45	Attorney, Senior	9.60	9.60	9.60
45	Attorney, Supervising	2.00	2.00	2.00
45	Chief Civil	1.00	1.00	1.00
45	Chief Criminal	1.00	1.00	1.00
45	Chief Investigator	0.30	0.30	0.30
45	Deputy Chief	1.00	1.00	1.00
45	Executive Legal Administrative Specialist	3.00	3.00	3.00
45	First Assistant	1.00	1.00	1.00
45	Investigator	2.30	2.30	2.30
45	Legal Administrative Specialist Civil	2.00	2.00	2.00
45	Legal Administrative Specialist Felony	6.00	6.00	6.00
45	Legal Administrative Specialist Juvenile	3.00	2.00	2.00
45	Legal Administrative Specialist Misdemeanor	6.00	7.00	7.00
45	SAO Administrative Manager	1.00	1.00	1.00
45	SAO Administrative Supervisor	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2014-15 FTE	2015-16 FTE	2016-17 FTE
45	States Attorney	1.00	1.00	1.00
45	Victim Services Representative	2.00	2.00	2.00
	<b>Total Dept 45 - State's Attorney's Office</b>	<b>61.20</b>	<b>61.20</b>	<b>61.20</b>
51	Accountant II	1.00	1.00	1.00
51	Accounting Assistant I	1.50	1.00	1.00
51	Accounting Assistant II	2.00	1.00	1.00
51	Administrative Specialist III	3.00	3.00	3.00
51	Animal Control Officer I	7.00	8.00	8.00
51	Assist Director Nursing	1.00	1.00	1.00
51	Certified Nursing Assistant	1.00	-	-
51	Clinic Supervisor	1.00	-	-
51	Communicable Disease Program Coordinator	1.00	1.00	1.00
51	Community Information Coordinator	1.00	0.80	0.80
51	Director of Environmental Health	1.00	1.00	1.00
51	Director of Nursing	1.00	1.00	1.00
51	Emergency Response Coordinator	1.00	-	-
51	Emergency Response Facilitator	1.00	1.00	1.00
51	Environmental Health Inspector	2.00	2.00	2.00
51	Environmental Health Prac Solid Waste	1.00	1.00	1.00
51	Environmental Health Representative	5.77	6.77	6.77
51	Epidemiologist	1.00	1.00	1.00
51	Family Case Management Assistant	3.00	2.65	2.65
51	Family Case Management Coordinator	1.00	1.00	1.00
51	Family Case Manager	6.60	5.20	5.20
51	Food Program Coordinator	1.00	1.00	1.00
51	Groundwater Protection Specialist	1.00	1.00	1.00
51	Health Educator	6.20	3.79	3.79
51	Health Program Coordinator	1.00	1.00	1.00
51	Health Promotion Coordinator	1.00	1.00	1.00
51	Intern	1.23	0.77	0.77
51	Kennel Technician I	2.65	2.50	2.50
51	Laboratory Specialist	0.61	0.61	0.61
51	Lead Animal Control Officer	1.00	1.00	1.00
51	Lead Kennel Technician	1.00	1.00	1.00
51	Manager Planning, Personnel, Administration	1.00	1.00	1.00
51	Office Assistant I	1.35	1.05	1.05
51	Office Assistant II	26.62	23.43	23.43
51	Potable Water / Private Sewage Program Coordinator	1.00	1.00	1.00
51	Public Health Administrator	1.00	1.00	1.00
51	Public Health Nurse	10.23	8.75	8.75
51	Public Health Nurse Communicable Disease	3.41	6.00	6.00
51	Public Health Nurse Family Case Management	5.00	3.00	3.00
51	Solid Waste Manager	1.00	1.00	1.00
51	Staff Development Coordinator	1.00	1.00	1.00
51	Supervisor Field Staff	2.00	2.00	2.00
51	Veterinarian Division Manager	1.00	1.00	1.00
51	Vision and Hearing Technician	2.00	2.00	2.00
51	Volunteer Coordinator	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

Dept #	Job Title	2014-15 FTE	2015-16 FTE	2016-17 FTE
51	WIC Nurse	1.00	-	-
51	WIC Nutritionist	3.85	3.85	3.85
51	WIC Nutritionist/Breastfeeding	1.00	1.00	1.00
51	WIC Coordinator	1.00	1.00	1.00
51	Dental Assistant	1.49	1.49	-
51	Dentist	1.77	1.77	-
51	Health Program Dental	1.00	1.00	-
51	Office Assistant II (Dental)	0.90	0.90	-
	<b>Total Dept 51 - Health Department</b>	<b>130.18</b>	<b>117.33</b>	<b>112.18</b>
61	Accountant II	1.53	1.53	1.53
61	Activity Assistant	5.43	5.43	5.12
61	Activity Coordinator	1.00	1.00	1.00
61	Admin Specialist I	2.00	2.00	3.46
61	Administrator	1.00	1.00	1.00
61	Assistant Administrator	1.00	1.00	1.00
61	Admissions Coordinator	1.00	1.00	1.00
61	Assistant Administrator	1.00	1.00	1.00
61	Assistant Director of Nursing	2.00	2.00	2.00
61	Business Office Associate	2.00	2.00	2.00
61	Certified Nursing Assistant I	47.69	47.69	49.05
61	Certified Nursing Assistant II	2.00	2.00	2.00
61	Community Liaison	1.00	1.00	1.00
61	Cook	2.00	2.00	2.00
61	Coordinator Dietary Clinical Services	1.00	1.00	1.00
61	Coordinator Dietary Meal Production	1.00	1.00	1.00
61	Custodian	4.00	4.00	4.00
61	Director of Nursing	1.00	1.00	1.00
61	Director of Social Services	1.00	1.00	1.00
61	Employment Coordinator	1.00	1.00	1.00
61	Food Service Assistant	11.28	11.28	11.28
61	Food Service Worker	3.00	3.00	3.00
61	Front Desk Associate	2.33	2.33	2.33
61	Housekeeper	6.84	6.84	6.84
61	Housekeeping/Laundry Supervisor	1.00	1.00	1.00
61	Laundry Worker	5.44	5.44	5.44
61	Medical Records Coordinator	1.00	1.00	1.00
61	Non-Certified Nursing Assistant	1.00	-	-
61	Office Assistant	0.73	0.73	0.73
61	Patient Care Planning Coordinator	2.00	2.00	1.00
61	Professional Nurse	21.71	21.71	23.11
61	Psych-Social Aide	1.00	1.00	1.00
61	Rehab Coordinator	1.00	-	-
	<b>Total Dept 61 - Valley Hi Nursing Home</b>	<b>137.98</b>	<b>135.98</b>	<b>138.89</b>
65	GIS Analyst	1.00	1.00	1.00
65	GIS Director	1.00	1.00	1.00
65	GIS Mapping Ops Spec	1.00	1.00	1.00
65	Sr GIS Analyst	1.00	1.00	1.00

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
65	Sr. Database Administrator	1.00	1.00	1.00
65	GIS Project Manager	1.00	1.00	1.00
	<b>Total Dept 65 - Geographic Inform Service</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
82	Accounting Coordinator	1.00	2.00	2.00
82	Administrative Specialist II	1.00	1.00	1.00
82	Assistant County Engineer	1.00	1.00	1.00
82	Assistant Maintenance Superintendent	1.00	1.00	1.00
82	Construction Engineer I	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	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	DOT Seasonal Help - SNOW	1.00	-	-
82	Engineer III - Construction Traffic	2.00	2.00	2.00
82	Maint Superintendent	1.00	1.00	1.00
82	Maintenance Supervisor	4.00	4.00	4.00
82	Office Assistant I	1.00	1.00	1.00
82	Permit & Development Project Manager	1.00	1.00	1.00
82	Permit Technician	1.00	1.00	1.00
82	Planning & Program Coordinator	1.00	1.00	1.00
82	Project/Design Engineer	1.00	1.00	1.00
82	Senior Transportation Planner	1.00	1.00	1.00
82	Township Engineer	1.00	1.00	1.00
82	Utility Coordinator	1.00	1.00	1.00
82	Planning Liaison	1.00	1.00	1.00
82	County Engineer	1.00	1.00	1.00
	<b>Total Dept 82 - Division of Transportation</b>	<b>64.50</b>	<b>64.50</b>	<b>64.50</b>
	<b>Grand Total</b>	<b>1,201.47</b>	<b>1,152.41</b>	<b>1,138.61</b>

**Positions Changes in FY2017**

6	Financial Services Associate	0.50
9	Human Resources Representative	(1.00)
10	Comm Dev Procurement Officer-Building Inspec	(1.00)
15	Record/Office Clerk	(2.11)
15	Recorder Office Supervisor	(1.00)
15	Recording Specialist I	(1.60)
15	Recording Specialist II	(1.00)
18	Financial Services Associate	0.50
18	Project Manager	1.00
21	Truancy Assistant	0.32
26	Workforce Development Specialist	(1.00)

**County of McHenry  
Board Approved - FTE**

<b>Dept #</b>	<b>Job Title</b>	<b>2014-15 FTE</b>	<b>2015-16 FTE</b>	<b>2016-17 FTE</b>
32	Clerk			(3.16)
32	Communication Coordinator/Supervisor			1.00
32	Correctional Officer - Union			1.00
32	Detective - Union			(1.00)
41	Administrative Specialist II			(1.00)
41	Court/Courtroom Specialist I			(5.00)
41	Court/Courtroom Specialist II			1.00
41	Court/Courtroom Specialist III			1.00
41	Lead Court/Courtroom Specialist			1.00
51	Dental Assistant			(1.49)
51	Dentist			(1.77)
51	Health Program Dental			(1.00)
51	Office Assistant II (Dental)			(0.90)
61	Activity Assistant			(0.31)
61	Admin Specialist I			1.46
61	Certified Nursing Assistant I			1.36
61	Patient Care Planning Coordinator			(1.00)
61	Professional Nurse			1.40
				<b>(13.80)</b>



**County of McHenry  
Capital Improvement  
Program**



### **CAPITAL IMPROVEMENT PROGRAM**

A Capital Improvement Program (CIP) is a roadmap that provides direction and guidance for the County of McHenry on planning and managing its capital and infrastructure assets. These assets are used in providing efficient and effective delivery of services to all residents of the county. It proposes the development, modernization, or replacement of public physical assets over a multi-year period, arranges these projects based on priorities, and assigns an estimated cost and anticipated method of financing for each project.

The process of developing a CIP separate from the County’s Operating Budget is advantageous for numerous reasons, including:

- Increases the County Board’s and the general public understanding of the County’s capital needs and capabilities;
- 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/budgeting for future capital expenses.

Capital Improvements include the purchase, design, construction, enhancement, or maintenance of physical infrastructure systems or facilities that have a minimum useful life of three years and a minimum cost of \$100,000. Examples of items that qualify as Capital Improvement include public buildings and related equipment, communication systems, technology infrastructure, and major equipment purchases. Unlike operating expenses, capital projects only require a one-time allocation for a given project. This approach to funding permits the County of McHenry to more adeptly use one-time revenues to accelerate critical projects.

The table below accounts for capital projects in progress at the end of fiscal year 2016.

#### **General Fund – Projects in Progress**

<b>Capital Projects Process</b>	<b>Projected Cost</b>	<b>Project Start Up</b>	<b>Project End</b>	<b>Funding Source</b>
Financial Accounting Software	\$1,500,000	2015	2019	Fund Reserve

During the development of the fiscal year 2017 budget, the following non-recurring capital projects and improvements were earmarked as needing to be addressed, but not included in the fiscal year 2017 operating budget. Based on the financial performance outcome for fiscal year 2016 and the state of the economy, the fiscal year 2017 through 2022 projects may or may not be approved for funding and implementation, therefore the funding source is shown as “TBD” or “to be determined”. 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 3.15% 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.

On October 18, 2016 the County Board authorized the use of Regional Transportation Authority (RTA) quarter cent tax fund for the replacement of the Government Center and Jail Fire Alarm System, Jail Security/Door System Replacement and Squad Car Video Camera Replacement (R-201610-32-270). These projects are considered public safety and meet the qualifications to use these funds.

**CAPITAL IMPROVEMENT PROGRAM**

**General Fund**

Capital Project Description	Projected Costs	Project Start Up	Project End	Funding Source
Gov't Center/Jail – Fire Alarm Upgrade	\$570,000	2017	2017	RTA
Gov't Center – Building Envelope Rehabilitation	\$3,000,000	2017	2021	TBD
Russel Court Facility – Roof Replacement	\$200,000	2018	2018	TBD
Gov't Center - 2 <sup>nd</sup> Floor Sheriff's Area Carpet Replacement	\$129,000	2018	2018	TBD
Gov't Center – East Parking Lot – Design/Constr.	\$3,205,950	2017	2018	TBD
Gov't Center – West Parking Lot–Design/Constr.	\$2,950,050	2017	2019	TBD
Building A – Window Ribbon Rehabilitation	\$202,000	2021	2021	TBD
Building A – Roof Rehabilitation	\$463,000	2021	2021	TBD
Administration Building - High Traffic Wall Coating Rehabilitation	\$187,000	2021	2021	TBD
Gov't Center - 3 <sup>rd</sup> Floor Civil Courtrooms/Offices Area Carpet Replacement	\$109,000	2021	2021	TBD
Jail Security/Door System Replacement	\$2,300,000	2017	2017	RTA
Squad Car Video Camera	\$412,500	2017	2017	RTA
<b>TOTAL</b>	<b>\$13,818,500</b>			

**CAPITAL PROJECTS NARRATIVE:**

**Financial Accounting Software** – The County’s financial software (KPMG Performance Series) was implemented in 1996-1997 and has served the County well in financial tracking and reporting. The software has been sold over the past three years to four different vendors, with the current vendor no longer enhancing nor marketing the software as a viable financial software solution. Acknowledging the software is at end of life, the County Board has directed staff to begin the process of finding a new ERP<sup>i</sup> Financial Software System. The County has contracted with and received from the Government Finance Officers Association (GFOA) a completed enterprise resource planning (ERP) business case analysis report in 2015. In fiscal year 2016 the County has contracted with GFOA to assist in the development of specs and the writing of the RFP (request for proposal) to begin the selection process for the new financial software. The implementation of new software is projected to be completed in fiscal year 2019.

**Government Center and Jail - Fire Alarm System Replacement** – The fire alarm systems in the courthouse and jail sections of the 1990 McHenry County Government Center expansion are both proprietary Simplex systems installed as part of the original building construction. Each system includes a central main control panel with battery backup, an annunciator panel for fire department operation, smoke detectors, and pull stations. They are currently functioning but have experienced a consistent escalation in the service necessary to keep them in operation. At twenty-five years old, they are both beyond the fifteen to twenty year service life common to a “typical” fire alarm system. Parts can be replaced but a new part only addresses that specific element. This rehabilitation program consists of an upgrade of the existing fire alarm system in the Government Center facility including the fire alarm control panel, battery backup, pull stations, smoke detectors, heat detectors, and duct detectors. In addition to the replacement of existing fire alarm system components, it is anticipated that new components will need to be added in order to provide necessary system coverage. **Impact on operating budget** - The benefits of this proposed capital project include enhanced functionality and reliability of the McHenry County Government Center Fire Alarm Systems. Also, this fire alarm rehabilitation will make the system more maintainable and therefore more sustainable.

## CAPITAL IMPROVEMENT PROGRAM

**Government Center - Building Envelope Rehabilitation** – The majority of the existing exterior wall cladding at the 1990 Expansion to the Government Center consists of masonry cavity wall construction with face brick and having precast concrete accents. The building envelope of the 1990 Government Center Expansion has had issues with water entry since shortly after the building was completed. Investigative efforts in 1996 concentrated exclusively on window performance, finding issues with both the window and how it was installed. In addition to windows, the pattern of leakage indicates that there may also be an issue associated with the masonry through-wall flashings, curtain wall glazing, metal wall panels, and architectural louvers. In an effort to establish the root source(s) of the current water entry issues and establish appropriate methods for repair, it is recommended that investigative efforts are undertaken to establish the root cause of the problem(s) prior to the execution of a rehabilitation of the condition. In this option, starting in 2016, each year MCFM staff would perform an investigation of building envelope issues at a single targeted elevation of the 1990 Courthouse Expansion. Based on the findings of these investigative efforts, rehabilitation specifications for the targeted elevation of the building would be developed and an individual rehabilitation project issued for Bid. The order of rehabilitation would be east/partial north (2017), partial south (2018), partial south/partial west (2019), partial west (2020), and partial west/partial north (2021).

**Impact on operating budget** - The benefits of this proposed capital project include enhanced building sustainability through predictable building envelope performance and minor energy savings because of improved thermal performance of a new window assembly. There will also be savings due to a reduced necessary investment in repair and maintenance for interior finish damage repair.

**Russel Court Facility – Roof Replacement** - The current existing low-slope roof system on 500 Russell Court was installed as a part of the original building construction in 1996. There is a rooftop mechanical screen that consists of a steel structure, plywood sheathing with EPDM membrane on the inside face, and cement-based sheathing with a thin-masonry veneer on the outside face. Roof top equipment includes HVAC units, roof drains, plumbing vents, and exhaust fans. The roof system on 500 Russell Court is in overall fair condition with periodic reported water entry to the building interior. This roof system should be considered for a rehabilitation project that would include either a complete replacement or a targeted renovation program that would address the field seam and other issues associated with the existing assembly. **Impact on operating budget** - The benefits of this proposed capital project include enhanced building sustainability through predictable roof performance, minor energy savings because of increased roof insulation thickness, and improved roof access with the addition of a fixed roof access ladder. There will also be savings due to a reduced necessary investment in repair and maintenance for a new roof that will be under warranty.

**Government Center - 2<sup>nd</sup> Floor Sheriff's Area Carpet Replacement** –The existing carpeting in the McHenry County Sheriff's area on the second floor of the Government Center is in fair-to-poor condition and is approaching the end of its useful life. The general issue with this floor finish is that the carpet is showing signs of excessive wear at higher traffic paths and carpet cleaning is no longer effective. The carpet should be scheduled for replacement in 2018. **Impact on operating budget** - The benefits of this proposed capital project include a continued commitment to the appearance of the Sheriff's Department as a part of the McHenry County Government Center.

**Government Center - East Parking Lot – Design/Constr.** - The McHenry County Government Center East Parking Lot is the main parking area to the east of the facility and was installed as several projects in the 1980's and 1990's. It includes a large main parking area, a portion of the south drive, and the concrete sidewalks at the east side of the Government Center and the north side of Building A. Accessory items include the exterior lighting, pedestrian handrails, signage, island landscaping, and lot striping. The East Parking Lot of McHenry County Government Center is in overall poor condition, has reached the end of its useful life, and is in need of a complete rehabilitation. The poor condition of the asphalt paving will likely rule out the possibility of a mill-overlay of the surface course and will necessitate complete reconstruction down to the aggregate base course. In addition to parking lot reconstruction, the concrete sidewalks, concrete curbing, signage, and landscaping should be replaced.

## CAPITAL IMPROVEMENT PROGRAM

### ***Government Center – East Parking Lot - Continued***

This estimate based on an in-kind replacement with no changes to layout, construction, or drainage that would be pursued as a one phase project. The procurement approach for this project would include a Design-Bid-Build Parking Lot Rehabilitation project where the project would be designed by a civil engineer in 2017 with rehabilitation occurring in 2018. **Impact on operating budget** - The benefits of this proposed capital project include enhanced functionality of the McHenry County Government Center East Parking Lot such as possible efficiencies in traffic flow and the number of parking spaces. Also, this parking lot rehabilitation will make the asphalt surfaces more maintainable and therefore more sustainable.

***Government Center - West Parking Lot – Design/Constr.*** - The McHenry County Government Center West Parking Lot is the main parking area to the west of the facility and was installed as several projects in the 1980's and 1990's. It includes a large main parking area, a portion of the south drive, all of the west drive, the Annex B parking area, and the concrete sidewalks throughout these same areas. Accessory items include the exterior lighting, signage, island landscaping, and lot striping. The parking lot is in overall poor condition, has reached the end of its useful life, and is in need of a complete rehabilitation. The poor condition of the asphalt paving will likely rule out the possibility of a mill-overlay of the surface course and will necessitate complete reconstruction down to the aggregate base course. This may include some subgrade replacement. In addition to parking lot reconstruction, the concrete sidewalks, concrete curbing, signage, and landscaping should be replaced. This rehabilitation includes the complete reconstruction of the West Parking Lot including new asphalt paving, concrete sidewalks, concrete curbs, exterior lighting, security upgrades, signage, and other items included in a complete parking lot rehabilitation project. The procurement approach for this project would include a Design-Bid-Build Parking Lot Rehabilitation project where the project would be designed by a civil engineer in 2017 with rehabilitation occurring in 2019. **Impact on operating budget** - The benefits of this proposed capital project include enhanced functionality of the McHenry County Government Center East Parking Lot such as possible efficiencies in traffic flow and the number of parking spaces. Also, this parking lot rehabilitation will make the asphalt surfaces more maintainable and therefore more sustainable.

***Building A - Window Ribbon Rehabilitation*** - The existing ribbon windows at Building A were installed as a part of the original building construction in 1985. The current condition of the ribbon windows at Building A is generally fair to poor with a history of water entry, necessary repairs, and marginal thermal performance. Based on this performance history coupled with their current age of thirty years, these ribbon windows should be considered for a rehabilitation project that would include a complete window system replacement including new flashings and trims. The aluminum storefronts at the entrances are in good condition and would not be included as a part of this project. This program includes the complete replacement of the existing ribbon windows with new aluminum-frame ribbon windows with Low-E glazing, new flashings/trims, and other accessory items associated with a rehabilitation project of this nature. As a part of this project, masonry repairs at the window openings would be included to promote the long term performance and sustainability of the facilities building envelope. **Impact on operating budget** - The benefits of this proposed capital project include enhanced building sustainability through predictable window performance and minor energy savings because of improved thermal performance of a new window assembly. There will also be savings due to a reduced necessary investment in repair and maintenance for new windows that will be under warranty.

***Building A - Roof Rehabilitation*** - The current existing membrane roof system on Building A was installed as a part of a roof and fascia rehabilitation project in 2007. The rehabilitation project in 2007 included the installation of an EIFS stucco fascia at the eave and rake edges of the roof. The roof system is in fair condition with a recent incident where the isolated failure of the bond between the membrane and insulation required a substantial repair. Also, the current design of the freefall roof eave edge has resulted in deterioration of the EIFS stucco fascia and brick masonry below. Due to the current condition of the roof system along with the detrimental impact that the roof drainage is having on the building cladding systems, this roof system should be considered for a rehabilitation project that would include a complete replacement of the roof system, targeted replacement of the EIFS cladding, and repairs to the masonry façade.

## CAPITAL IMPROVEMENT PROGRAM

### ***Building A – Roof Rehabilitation - Continued***

**Impact on operating budget** - The benefits of this proposed capital project include enhanced building sustainability through predictable roof performance, minor energy savings because of increased roof insulation thickness, improved sliding snow as well as storm water management, and improved building appearance. There will also be savings due to a reduced necessary investment in repair and maintenance for a new roof that will be under warranty.

**Administration Building - High Traffic Wall Coating Rehabilitation** - The interior wall finish at high traffic areas on the 1<sup>st</sup> and 2<sup>nd</sup> floor of the Administration Building is a spray- applied multicolor coating system that was installed at the time that the building was built in 2003. This wall coating is in overall good-to-fair condition with multiple locations where the coating has been gouged or is cracked. The typical life expectancy for this type of coating is 15-20 years. Due to the nature of an in-kind replacement, the work will need to be completed at night or on weekends when the Administration Building is closed. **Impact on operating budget** - The benefits of this proposed capital project include a continued commitment to the appearance of the Administration Building public corridors. Also, this high performance paint system has a longer life cycle than common latex paint, reducing the number of times that painting will impact the building visitors and staff.

**Government Center - 3<sup>rd</sup> Floor Civil Courtrooms/Offices Area Carpet Replacement** - The existing carpeting in the 3<sup>rd</sup> Floor Civil Courtrooms and Offices of the Government Center is in fair condition and is approaching the end of its useful life. The general issue with this floor finish is that the carpet is showing signs of excessive wear at higher traffic paths and carpet cleaning is no longer effective. The carpet should be scheduled for replacement in 2021. This program includes the removal of the existing carpeting, vinyl base, and door transitions followed by the installation of new broadloom carpet, vinyl base, and door transitions. **Impact on operating budget** - The benefits of this proposed capital project include a continued commitment to the appearance of the Civil Courtrooms

## **Transportation Infrastructure – Capital Program**

### **2016-2020 Program Highlights**

The McHenry County 2016-2020 Five Year Transportation Program includes \$213.2 million in project expenditures, including:

- \$51,000,000 for capacity and operational changes to Randall Road (\$33.9 M from County funds).
- \$12,042,131 for the last two annual payments to retire the debt service for the 2007 issuance of \$50,000,000 in debt certificates.
- \$6,670,000 to complete the Charles J. Miller Road widening project in FY2016 (\$3.3 from County)
- \$32,000,000 for an interchange at Illinois Route 23 and Interstate 90 (\$16 M from County funds).

The County's Division of Transportation's five year improvement program and long range transportation plan can be viewed on the County's website at [www.co.mchenry.il.us/county-government/departments-j-z/transportation](http://www.co.mchenry.il.us/county-government/departments-j-z/transportation)

County of McHenry

Fiscal Year 2017 Budget

## CAPITAL IMPROVEMENT PROGRAM

### **2016-2020 Program Development**

In updating the 2016-2020 Program, system preservation projects (general maintenance, bridge improvements and replacement, pavement preservation, and safety) are the highest funding priorities. System maximization projects (operational improvements) are secondary priorities. System expansion

projects (highway capacity, transit, and State highway) are programmed after funding is designated for system preservation and maintenance. 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**

Over the next five years, an estimated \$216.1 million in project work is programmed to be undertaken by the McHenry County Division of Transportation and other agencies on 65 projects (See Table 1).

**Table 1: Recent Five Year Program Comparison (in Millions)**

<b>Proposed Programmed Amounts</b>	<b>FYs 2012-16</b>	<b>FYs 2013-17</b>	<b>FYs 2014-18</b>	<b>FYs 2015-19</b>	<b>FYs 2016-20</b>
Expenditures	\$250.5	\$224.2	\$188.5	\$260.9	<b>\$216.1</b>
Revenues	\$212.0	\$201.2	\$161.0	\$217.8	<b>\$173.0</b>
Expenditures - Revenues	\$38.5	\$23.0	\$28.0	\$43.1	<b>\$43.1</b>
Expenses/Revenues	1.18	1.11	1.17	1.20	<b>1.25</b>
Number of Projects	73	63	64	66	<b>65</b>

The 2016-2020 Program has \$44.8 million less in expenditures and \$44.8 million less in revenue than the previous year. It includes work in all districts of the County (See **Error! Reference source not found.**). The 2016-2020 Program includes funding for many project types (See **Error! Reference source not found.**).

**Table 2: Programmed Expenditures 2016-2020; by Project Type (in Millions)**

<b>Project Type</b>	<b>County</b>	<b>State</b>	<b>Federal</b>	<b>Local/Other</b>	<b>Tollway</b>	<b>Total</b>
<b>Add Lanes</b>	\$37.2	\$3.4	\$17.1	\$-	\$-	<b>\$57.7</b>
<b>Pavement Management</b>	\$27.0	\$-	\$-	\$-	\$-	<b>\$27.0</b>
<b>Misc. IDOT Intersections</b>	\$16.3	\$1.0	\$8.0	\$-	\$16.0	<b>\$41.3</b>
<b>Miscellaneous</b>	\$13.9	\$-	\$-	\$-	\$-	<b>\$13.9</b>
<b>Maintenance</b>	\$13.2	\$-	\$-	\$-	\$-	<b>\$13.2</b>
<b>Debt Service</b>	\$12.0	\$-	\$-	\$-	\$-	<b>\$12.0</b>
<b>Snow &amp; Ice Removal Materials</b>	\$6.7	\$-	\$-	\$-	\$-	<b>\$6.7</b>
<b>Intersection</b>	\$9.1	\$-	\$-	\$-	\$-	<b>\$9.1</b>
<b>Bridge Rehabilitation</b>	\$3.0	\$0.2	\$6.1	\$-	\$-	<b>\$9.3</b>
<b>Transit</b>	\$2.8	\$-	\$0.6	\$8.1	\$-	<b>\$11.5</b>
<b>General Engineering</b>	\$2.5	\$-	\$0.4	\$0.2	\$-	<b>\$3.1</b>
<b>Bridge Replacement</b>	\$1.5	\$0.3	\$6.0	\$-	\$-	<b>\$7.8</b>
<b>Bicycle and Pedestrian</b>	\$1.3	\$-	\$-	\$-	\$-	<b>\$1.3</b>
<b>New/Extended Highway</b>	\$0.9	\$-	\$-	\$0.9	\$-	<b>\$1.8</b>
<b>Culvert Rehabilitation</b>	\$0.4	\$-	\$-	\$-	\$-	<b>\$0.4</b>
<b>Grand Total</b>	<b>\$148.0</b>	<b>\$4.9</b>	<b>\$38.2</b>	<b>\$9.1</b>	<b>\$16.0</b>	<b>\$216.1</b>

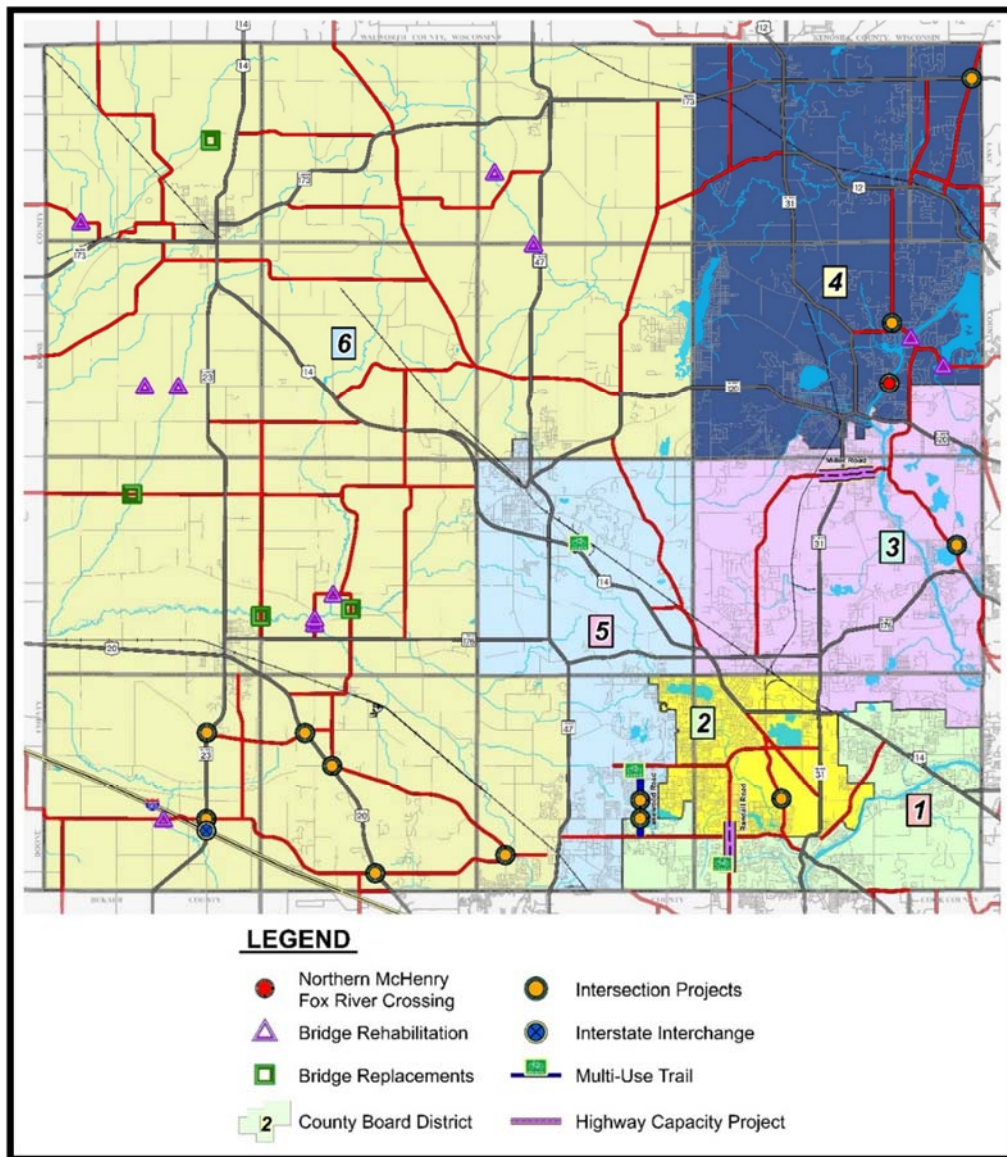
County of McHenry

Fiscal Year 2017 Budget



# CAPITAL IMPROVEMENT PROGRAM

Locations Map (Figure 1)



## County Highway Pavement Management Program

The management of the County's pavement includes constant monitoring and improvements such as crack sealing and micro-surfacing to extend the useable life of the County Highways. The premise is to select the right project at the right time with the right treatment. Despite preventative maintenance, a roadway will eventually need to be completely reconstructed. Such improvements are necessary to maintain the investment the public has made in the County Highway System. Neglecting pavement management needs can result in safety hazards, serious deterioration of the infrastructure, and increased future improvement costs. Like general maintenance activities, these improvements are

## CAPITAL IMPROVEMENT PROGRAM

considered a first priority for funding. Between 2016 and 2020, \$28 million in pavement management projects are (See Table 3).

<b>Table 3: Pavement Management Program Summary</b>	<b>2016-2020 Programmed Cost</b>
Condition Evaluation/GIS Pavement Management Updates	\$250,000
General Crack Sealing	\$1,300,000
General Pavement Preservation	\$1,850,000
General Resurfacing	\$19,050,000
Materials Testing	\$1,000,000
Randall Road and Algonquin Road Resurfacing	\$4,500,000
<b>TOTAL</b>	<b>\$27,950,000</b>

### **County and Township Bridge Program**

In conjunction with biennial bridge inspections, the Division of Transportation applies a pre-emptive approach to identify bridge structures, drainage ways, and storm sewer systems requiring reconstruction and/or having the ability to be rehabilitated before further deterioration can occur. This approach allows for more cost-effective measures to protect the County's investment in bridge structures. Between 2016 and 2020, \$18.2 million in bridge work is programmed including funding to replace, rehabilitate, and repair 15 bridges (See **Error! Reference source not found.4**). In general, bridge replacement projects are eligible for federal Highway Bridge Program (HBP) funds when the structure sufficiency rating is under 50 on a 100 scale. Funding is available for rehabilitation if the structure has a sufficiency rating under 75. The federal funds require a minimum 20% local match. Township bridge work is eligible for state Township Bridge Program (TBP) funds, which is currently \$162,000 per year. The County funds the local share of engineering and construction work for bridges with the County Bridge fund.

**Table 4: Bridge Program Summary**

	<b>2016-2020 Programmed Costs</b>
<b>Bridge Inspections</b>	\$690,000
<b>Bunker Hill Road Township Bridges</b>	\$1,100,000
<b>Chapel Hill Road Bridge</b>	\$1,700,000
<b>Deerpass Road Bridges (TIP# 11-10-0003)</b>	\$3,300,000
<b>Garden Valley Road Bridge</b>	\$216,048
<b>Harmony Road Bridge</b>	\$900,000
<b>Hunter Road Bridge</b>	\$217,611
<b>Kishwaukee Valley Road Culvert</b>	\$200,000
<b>Millstream Road Bridges</b>	\$383,662
<b>Nelson Road Culvert</b>	\$200,000
<b>North Union Road Bridge (TIP#11-14-0004)</b>	\$2,250,000
<b>Oak Grove Road Township Bridge (TIP#11-14-0006)</b>	\$2,250,000
<b>O'Brien Road Township Bridge (TIP#11-14-0005)</b>	\$1,725,000
<b>Thayer Road Township Bridge</b>	\$1,320,000
<b>Township Bridge Rehabilitation Assistance Program</b>	\$810,000
<b>TOTAL</b>	<b>\$17,262,321</b>



## CAPITAL IMPROVEMENT PROGRAM

### Bridge Inspections

This funding is for the required biennial inspections of County and Township structures and special inspection such as scour analysis, underwater inspections, or emergency inspections.

Year	Phase	County Bridge Fund	MFT	Option MFT	Matching	RTA	Total
<b>2016</b>	ENGR	\$230,000	\$0	\$0	\$0	\$0	<b>\$230,000</b>
<b>2017</b>		\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>2018</b>	ENGR	\$230,000	\$0	\$0	\$0	\$0	<b>\$230,000</b>
<b>2019</b>		\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>2020</b>	ENGR	\$230,000	\$0	\$0	\$0	\$0	<b>\$230,000</b>
<b>2016-2020 Program</b>		<b>\$690,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$690,000</b>

### Bunker Hill Road Township Bridges

This funding is for the rehabilitation of a township bridge over the Rush Creek in Dunham Township. Construction is anticipated in 2020.

Year	Phase	County	State	Federal	Other	Total
<b>2018</b>	ENGR1	\$20,000	\$0	\$80,000	\$0	<b>\$100,000</b>
<b>2019</b>	ENGR2	\$20,000	\$0	\$80,000	\$0	<b>\$100,000</b>
<b>2020</b>	CONST	\$180,000	\$0	\$720,000	\$0	<b>\$900,000</b>
<b>2016-2020 Program</b>		<b>\$220,000</b>	<b>\$0</b>	<b>\$880,000</b>	<b>\$0</b>	<b>\$1,100,000</b>

### Chapel Hill Road (SN056-3134) (TIP# 11-15-0006)

This funding is for the rehabilitation of a bridge over the Fox River in McHenry Township. The existing bridge was built in 1938 and was rehabilitated last in 1996. It had a sufficiency rating of 42/100 in 2014. Construction is anticipated in 2017.



Year	Phase	County	State	Federal	Other	Total
<b>2014</b>	ENGR1	\$40,000	\$0	\$160,000	\$0	<b>\$200,000</b>
<b>2014</b>	ENGR2	\$40,000	\$0	\$160,000	\$0	<b>\$200,000</b>
<b>2017</b>	CONST	\$340,000	\$0	\$1,360,000	\$0	<b>\$1,700,000</b>
<b>2016-2020 Program</b>		<b>\$340,000</b>	<b>\$0</b>	<b>\$1,360,000</b>	<b>\$0</b>	<b>\$1,700,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### Deerpass Road Bridges (SN056-3029/3030) (TIP#11-10-0003)

This funding is for the replacement of two existing bridge structures into one structure over the Kishwaukee River on the Marengo and Seneca Township boundary. The existing bridges were built in 1966 and have a posted limit of 15 tons. They had sufficiency ratings of 42.4/100 and 26.9/100 in 2014. Construction is anticipated in 2016.

Year	Phase	County	State	Federal	Other	Total
2010	ENGR1	\$35,000	\$0	\$140,000	\$0	\$175,000
2015	ENGR2	\$70,000	\$0	\$280,000	\$0	\$350,000
2015	ROW	\$750,000	\$0	\$0	\$0	\$750,000
2016	ENGR3	\$300,000	\$0	\$0	\$0	\$300,000
2016	CONST	\$600,000	\$0	\$2,400,000	\$0	\$3,000,000
<b>2016-2020 Program</b>		<b>\$900,000</b>	<b>\$0</b>	<b>\$2,400,000</b>	<b>\$0</b>	<b>\$3,300,000</b>

### Garden Valley Road Bridge (SN056-3028)

This funding is for a deck rehabilitation of Garden Valley Road Bridge over the Kishwaukee River. The existing bridge has a sufficiency rating of 85.9/100 in 2014. The bridge currently has a posting restricting the loads that may traverse the bridge. Construction is anticipated in 2019.

Year	Phase	County	State	Federal	Other	Total
2016	ENGR	\$66,048	\$0	\$0	\$0	\$66,048
2019	CONST	\$150,000	\$0	\$0	\$0	\$150,000
<b>2016-2020 Program</b>		<b>\$216,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,048</b>

### Harmony Road Bridge (SN056-3138)

This funding is for the rehabilitation of an existing bridge over Coon Creek. It has a sufficiency rating of 76.7/100 in 2014. Construction is anticipated in 2019.

Year	Phase	County	State	Federal	Other	Total
2017	ENGR1	\$30,000	\$0	\$120,000	\$0	\$150,000
2018	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2019	CONST	\$120,000	\$0	\$480,000	\$0	\$600,000
<b>2016-2020 Program</b>		<b>\$180,000</b>	<b>\$0</b>	<b>\$720,000</b>	<b>\$0</b>	<b>\$900,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### Hunter Road Bridge (SN056-3034)

This funding is for a deck rehabilitation of Hunter Road Bridge over the Little Beaver Creek. It has a sufficiency rating of 73/100 in 2014. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
<b>2016</b>	ENGR	\$67,611	\$0	\$0	\$0	<b>\$67,611</b>
<b>2018</b>	CONST	\$150,000	\$0	\$0	\$0	<b>\$150,000</b>
<b>2016-2020 Program</b>		<b>\$217,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$217,611</b>

### Kishwaukee Valley Road Culvert (SN056-3202)

This funding is to rehabilitate the concrete box culvert that carries a tributary of Rush Creek under Kishwaukee Valley Road. It has a sufficiency rating of 56.7/100 in 2014 and construction is anticipated in 2019.



Year	Phase	County	State	Federal	Other	Total
<b>2018</b>	ENGR	\$50,000	\$0	\$0	\$0	<b>\$50,000</b>
<b>2019</b>	CONST	\$150,000	\$0	\$0	\$0	<b>\$150,000</b>
<b>2016-2020 Program</b>		<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>

### Millstream Road Bridges (SN056-3022/SN056-3023)

This funding is for deck rehabilitation of two bridges on Millstream Road over the Kishwaukee River. They have a sufficiency rating of 74.5/100 in 2014 and construction will be in 2018.

Year	Phase	County	State	Federal	Other	Total
<b>2016</b>	ENGR	\$83,662	\$0	\$0	\$0	<b>\$83,662</b>
<b>2018</b>	CONST	\$300,000	\$0	\$0	\$0	<b>\$300,000</b>

### Nelson Road Culvert

This funding is to replace wing walls of a culvert on Nelson Road over the Slough Creek.

Year	Phase	County	State	Federal	Other	Total
<b>2019</b>	ENGR	\$50,000	\$0	\$0	\$0	<b>\$50,000</b>
<b>2020</b>	CONST	\$150,000	\$0	\$0	\$0	<b>\$150,000</b>
<b>2016-2020 Program</b>		<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### North Union Road Bridge (SN056-3026) (TIP#11-14-0004)

This funding is for the replacement of an existing bridge structure over Kishwaukee River in Seneca Township. The existing bridge was built in 1966. It had a sufficiency rating of 36.4/100 in 2014. It has a posted limit of 12 tons. Construction is anticipated in 2017.



Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$400,000	\$0	\$1,600,000	\$0	\$2,000,000
<b>2016-2020 Program</b>		<b>\$470,000</b>	<b>\$0</b>	<b>\$1,780,000</b>	<b>\$0</b>	<b>\$2,250,000</b>

### Oak Grove Road Township Bridge (SN056-3035) (TIP#11-14-0006)

This funding is for the replacement of an existing township bridge structure over a drainage ditch near White Oaks Road in Chemung Township. The existing bridge was built in 1938. It has a sufficiency rating of 19.3/100 in 2014, and a posted load limit of 14 tons. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$34,000	\$0	\$137,500	\$0	\$171,500
2016	ENGR2	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$80,000	\$320,000	\$1,600,000	\$0	\$2,000,000
<b>2016-2020 Program</b>		<b>\$150,000</b>	<b>\$320,000</b>	<b>\$1,780,000</b>	<b>\$0</b>	<b>\$2,250,000</b>

### O'Brien Road Township Bridge (SN056-3118) (TIP#11-14-0005)



This funding is for the rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It has a sufficiency rating of 33.1/100 in 2014, and a posted limit of 13 tons.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$28,000	\$0	\$110,600	\$0	\$138,600
2016	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$134,007	\$165,993	\$1,200,000	\$0	\$1,500,000
<b>2016-2020 Program</b>		<b>\$219,007</b>	<b>\$165,993</b>	<b>\$1,340,000</b>	<b>\$0</b>	<b>\$1,725,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### Thayer Road Township Bridge (SN056-3115)

This funding is for the rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It had a sufficiency rating of 29.8/100 in 2014. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
<b>2016</b>	ENGR1	\$30,000	\$0	\$120,000	\$0	<b>\$150,000</b>
<b>2017</b>	ENGR2	\$30,000	\$0	\$120,000	\$0	<b>\$150,000</b>
<b>2017</b>	ROW	\$20,000	\$0	\$0	\$0	<b>\$20,000</b>
<b>2018</b>	CONST	\$200,000	\$0	\$800,000	\$0	<b>\$1,000,000</b>
<b>2016-2020 Program</b>		<b>\$280,000</b>	<b>\$0</b>	<b>\$1,040,000</b>	<b>\$0</b>	<b>\$1,320,000</b>

### Township Bridge Rehabilitation Assistance Program

This program is designed to provide financial assistance to Township Road Districts that desire to rehabilitate structures on their own, without the use of Federal funds. Currently the County receives \$162,000 per year from the State of Illinois as part of the Township Bridge Program. These funds are currently programmed to offset the local match on projects where a township bridge is being replaced by the County with Federal funds. This program matches State funds with the goal of extending the life of our existing township bridges, which is a more sustainable practice and often avoids land acquisition and wetland impacts that are often associated with large scale bridge replacement projects.

Year	Project	MFT	Matching	Option	RTA	Total
<b>2016</b>	TBD	\$0	\$0	\$162,000	\$0	<b>\$162,000</b>
<b>2017</b>	TBD	\$0	\$0	\$162,000	\$0	<b>\$162,000</b>
<b>2018</b>	TBD	\$0	\$0	\$162,000	\$0	<b>\$162,000</b>
<b>2019</b>	TBD	\$0	\$0	\$162,000	\$0	<b>\$162,000</b>
<b>2020</b>	TBD	\$0	\$0	\$162,000	\$0	<b>\$162,000</b>
<b>2016-2020 Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$810,000</b>	<b>\$0</b>	<b>\$810,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### Public Safety Program

Public safety projects are intended to reduce the number and severity of crashes at particular locations and enhance safe travel conditions throughout the County. Vehicle crashes result in higher costs to the public through personal injury, loss of worker productivity, property damage, and insurance rates. The perception of unsafe travel conditions reduces accessibility to adjacent properties. Improving sight-lines along a roadway or adding lighting are examples of safety improvements. Between 2016 and 2020, \$7.1 million in public safety improvements are programmed (See Table 1).

**Table 1: Public Safety Program Summary**

	<b>2016-2020 Programmed Costs</b>
<b>Low-Cost Safety Improvement Program</b>	\$250,000
<b>Pyott Road and Oak Street Intersection Safety Project</b>	TBD
<b>River Road and Dowell Road Intersection Project</b>	\$3,960,000
<b>Spring Grove Road and Church Street Safety Project</b>	TBD
<b>TOTAL</b>	<b>\$7,080,000</b>

### **Low-Cost Safety Improvement Program**

This funding is for low-cost improvements to improve safety as identified during the fiscal year. These items include but are not limited to installation of chevrons, flashers, and additional pavement markings. In 2015, Rectangular Rapid Flashing Beacons (RRFBs) were placed on Ackman Road at Westport Ridge to help facilitate safe midblock crossing for students walking to Crystal Lake South High School. In 2016, the Division of Transportation will install 24 hour warning flashers at the intersection of Pyott Road and Oak Street in Lake in the Hills at a cost of approximately \$10,000.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	Ackman Road RRFBs	\$0	\$0	\$0	\$17,000	\$17,000
2016	Pyott/Oak	\$0	\$0	\$0	\$50,000	\$50,000
2017	TBD	\$0	\$0	\$0	\$50,000	\$50,000
2018	TBD	\$0	\$0	\$0	\$50,000	\$50,000
2019	TBD	\$0	\$0	\$0	\$50,000	\$50,000
2020	TBD	\$0	\$0	\$0	\$50,000	\$50,000
<b>2016-2020 Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>

### **Pyott Road and Oak Street Intersection Safety Project**

This project will address safety concerns that have been raised by the Village of Lake in the Hills and residents living near the intersection.



Year	Phase	County	Village	Total
2017	ENGR1	TBD	TBD	TBD
<b>2016-2020 Program</b>		<b>TBD</b>	<b>TBD</b>	<b>TBD</b>



## CAPITAL IMPROVEMENT PROGRAM

### River Road and Dowell Road Intersection Safety Project (TIP#11-08-0021)

The project is designed to improve vehicle movements through the intersection and reduce the probability of serious angle collisions. This project is programmed to be completed in 2017.



Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$175,000	\$135,000	\$0	\$0	<b>\$300,000</b>
2015	ROW	\$0	\$100,000	\$0	\$0	<b>\$100,000</b>
2017	ENGR3	\$0	\$0	\$360,000	\$0	<b>\$360,000</b>
2017	CONST	\$0	\$3,600,000	\$0	\$0	<b>\$3,600,000</b>
<b>2016-2020 Program</b>		<b>\$0</b>	<b>\$3,600,000</b>	<b>\$360,000</b>	<b>\$0</b>	<b>\$3,960,000</b>

### Spring Grove Road and Church Street Safety Project

This project will address safety concerns that have been raised by the Village of Johnsburg.

Year	Phase	County	Village	Total
2017	ENGR1	TBD	TBD	<b>TBD</b>
<b>2016-2020 Program</b>		<b>TBD</b>	<b>TBD</b>	<b>TBD</b>

### County Highway Operational and Capacity Program

County Highway operational and capacity projects are intended to reduce “spot” delays at particular intersections and along particular roadways while better accommodating various highway users. Dedicated turn lanes, roundabouts, pedestrian crossings, and traffic signals are examples of these types of projects. If left unaddressed, operational and capacity problems may become safety problems as travelers adopt more aggressive behaviors. Capacity projects typically are large in scale and involve the construction of additional road lanes, turn lanes, and new roadway. Such projects are primarily developed based on the result of the County’s adopted Long-Range Transportation Plan. Between 2016 and 2020, \$62 million has been programmed for operational and capacity improvements (See Table 2). Of that amount, \$40.6 is programmed from County funding sources.

**Table 2: County Highway Operational and Capacity Program Summary**

	<b>2016-2020 Programmed Costs</b>
<b>Charles J. Miller Road Capacity Improvements</b>	\$6,670,000
<b>County-Wide Traffic Counts</b>	\$200,000
<b>Lakewood Road Intersection Improvements</b>	\$1,600,000
<b>Northern McHenry Fox River Crossing</b>	\$1,800,000
<b>Main Street Extension</b>	\$700,000
<b>Randall Road Operational and Capacity Changes</b>	\$51,000,000
<b>TOTALS</b>	<b>\$61,970,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### Charles J. Miller Road Capacity Improvements (TIP#11-06-0032 and 11-06-0043)

This funding is to add motorized vehicle capacity to 1.5 miles of Charles J. Miller Road in the City of McHenry and Nunda Township from Illinois Route 31 to River Road. Project elements include adding through lanes in each direction, a continuous left turn lane, a bike path, resurfacing the roadway, and modifying roadway intersections. Federal High Priority Project funds were used to offset the total costs. The State of Illinois will pay an estimated \$3.37 million for the Illinois Route 31 intersection. More information about this project can be found at [www.charlesmillerroad.com](http://www.charlesmillerroad.com).

Year	Phase	County	State	Federal	Other	Total
2006	ENGR1	\$88,143	\$0	\$705,146	\$88,143	<b>\$881,429</b>
2009	ENGR2	\$266,700	\$0	\$941,800	\$0	<b>\$1,208,500</b>
2011	ROW	\$2,100,000	\$0	\$0	\$0	<b>\$2,100,000</b>
2012	CONST	\$6,841,000	\$0	\$5,288,000	\$0	<b>\$12,129,000</b>
2012	ENGR3	\$1,109,708	\$0	\$0	\$0	<b>\$1,109,708</b>
2014	ENGR3	\$300,000	\$0	\$0	\$0	<b>\$300,000</b>
2015	ROW	\$1,100,000	\$0	\$0	\$0	<b>\$1,100,000</b>
2015	CONST	\$4,630,000	\$0	\$5,198,840	\$750,000	<b>\$10,578,840</b>
2016	ENGR3	\$500,000	\$0	\$0	\$0	<b>\$500,000</b>
2016	CONST	\$2,800,000	\$3,370,000	\$0	\$0	<b>\$6,170,000</b>
<b>2016-2020 Program</b>		<b>\$3,300,000</b>	<b>\$3,370,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,670,000</b>

### County-Wide Traffic Counts

This funding is for traffic counts to be taken on County Highways every two years. These traffic counts are posted on the County website at [www.co.mchenry.il.us/county-government/departments-j-z/transportation/resources/traffic-counts](http://www.co.mchenry.il.us/county-government/departments-j-z/transportation/resources/traffic-counts).

Year	Phase	MFT	Matching	Option	RTA	Total
2016		\$0	\$0	\$0	\$0	<b>\$0</b>
2017	ENGR	\$0	\$0	\$100,000	\$0	<b>\$100,000</b>
2018		\$0	\$0	\$0	\$0	<b>\$0</b>
2019	ENGR	\$0	\$0	\$100,000	\$0	<b>\$100,000</b>
2020		\$0	\$0	\$0	\$0	<b>\$0</b>
<b>2016-2020 Program</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>

### Lakewood Road Intersection Improvements

This funding is for engineering and construction of operational improvements to the intersection of Reed Road and Lakewood Road; and Miller Road and Lakewood Road in the Village of Lake in the Hills.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	ENGR2	\$0	\$0	\$0	\$446,769	<b>\$446,769</b>
2016	ROW	\$0	\$0	\$0	\$100,000	<b>\$100,000</b>
2016	CONST	\$1,500,000	\$0	\$0	\$0	<b>\$1,500,000</b>
<b>2016-2020 Program</b>		<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$1,600,000</b>



## CAPITAL IMPROVEMENT PROGRAM

### Northern McHenry Fox River Crossing

This funding is for engineering for a Fox River crossing somewhere north of the City of McHenry. This was identified as a high-priority project in the *McHenry County 2040 Long-Range Transportation Plan*.

Year	Phase	County	State	Federal	Local	Total
2020	ENGR1	\$900,000	\$0	\$0	\$900,000	<b>\$1,800,000</b>
<b>2016-2020 Program</b>		<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$1,800,000</b>

### Main Street Extension (TIP#11-00-0016)

This funding is to design an extension of Main Street in Huntley west to connect with Harmony Road.

Year	Phase	County	State	Federal	Local	Total
2019	ENGR2	\$600,000	\$0	\$0	\$0	<b>\$600,000</b>
2020	ROW	\$100,000	\$0	\$0	\$0	<b>\$100,000</b>
2021	CONST	\$1,500,000	\$0	\$0	\$0	<b>\$1,500,000</b>
<b>2016-2020 Program</b>		<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>

### Randall Road Operational and Capacity Changes (TIP#11-03-0018)

1. Harnish Drive to Acorn Lane/Polaris Drive, including the Randall/Algonquin intersection; and
2. Acorn Lane/Polaris Drive to Ackman Road

The total cost for the entire project (Harnish Drive to Ackman Road) is projected to be \$97 million. To date, \$18.8 million has been committed for engineering and land acquisition (shown in gray). As the current cost estimates are beyond the County's ability to fund the entire project, \$51 million in funding has been identified in this five year program to construct the southern segment between Harnish Drive and Acorn Lane/Polaris Drive, including the Randall Road and Algonquin Road intersection. \$10.6 million in Congestion Mitigation and Air Quality (CMAQ) funds from the Federal Highway Administration have been granted to help fund the intersection work at Algonquin Road. In addition, \$6.5 million in Federal STP-C funds have been directed towards this project (for a total of \$17.1 million from Federal sources). The northern segment between Acorn Lane/Polaris Drive and Ackman Road is anticipated to cost an additional \$27.3 million and is not included in this five-year transportation program.

Year	Phase	County	State	Federal	Local	Total
2006	ENGR1	\$1,450,408	\$0	\$1,554,592	\$0	<b>\$2,948,000</b>
2014	ENGR2	\$5,000,000	\$0	\$0	\$0	<b>\$5,000,000</b>
2014	LAND ACQ	\$1,750,000	\$0	\$0	\$0	<b>\$1,750,000</b>
2014	ROW	\$5,000,000	\$0	\$0	\$0	<b>\$5,000,000</b>
2015	ENGR2	\$4,100,000	\$0	\$0	\$0	<b>\$4,100,000</b>
2016	ROW	\$4,250,000	\$0	\$0	\$0	<b>\$4,250,000</b>
2017	ROW	\$5,750,000	\$0	\$0	\$0	<b>\$5,750,000</b>
2018	CONST	\$5,098,626	\$0	\$4,276,374	\$0	<b>\$9,375,000</b>
2018	ENGR3	\$1,750,000	\$0	\$0	\$0	<b>\$1,750,000</b>
2019	CONST	\$15,295,876	\$0	\$12,829,124	\$0	<b>\$28,125,000</b>
2019	ENGR3	\$1,750,000	\$0	\$0	\$0	<b>\$1,750,000</b>
<b>2016-2020 Program</b>		<b>\$33,894,502</b>	<b>\$0</b>	<b>\$17,105,499</b>	<b>\$0</b>	<b>\$51,000,000</b>



# 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.

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.

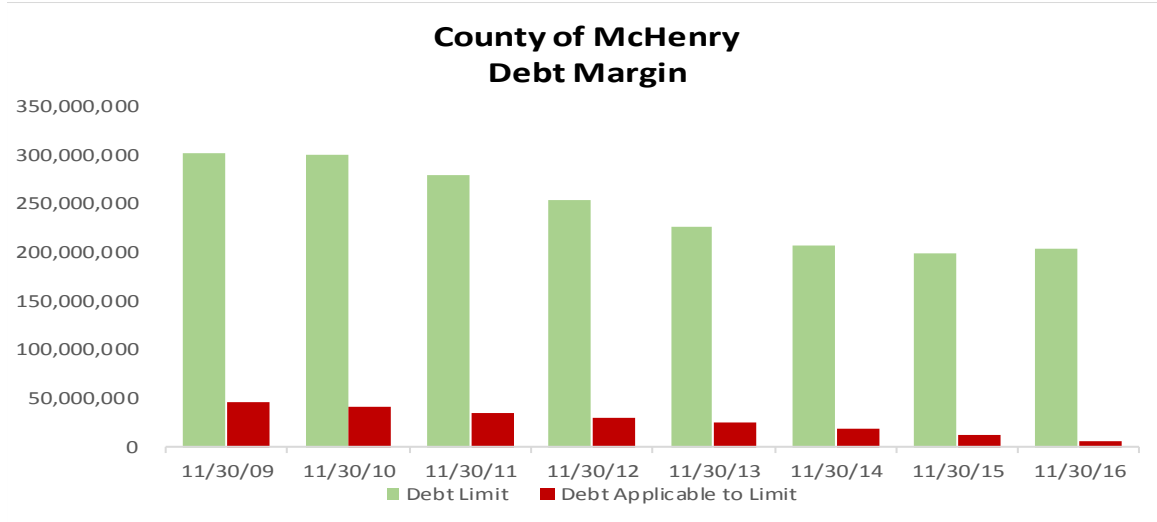
The County has a robust Asset Preservation/Capital Improvement Plan now in place that addresses major projects over the next five years. Funding sources at this time have not been committed in order to give the Board the ability to respond to both, the economy and to the effects on the financial strength of the fund reserves. The most pressing projects in fiscal year 2017 will be a forensic study of the envelope of the Government Center Building, the replacement of the Jail security system, the purchase of 50 In-Car Video Cameras for the Sheriff's patrol vehicles, the retro-fitting of the Russel Court Facility for the Emergency Telephone System Board, the purchase of the new ERP Financial Software System, and the replacement of the fire alarm system in the Government Center. Options for funding these projects include the issuance of debt certificates, alternative revenue bonding, or draw down of reserves.

The County continuously monitors its outstanding debt and call dates and is proactive in taking advantage of the market low interest rates by refunding/advance refunding debt. In 2006 and 2010 the debt issued for the construction of the new Administration Building was refunded, saving \$462,569 in interest costs.

As stated in the County's Debt Issuance Policy, all capital projects shall be evaluated using McHenry County's six year financial modeling instrument to measure the long term impact of the proposed project on the finances of the County.

Per State Statute, the County is limited to issuing debt in 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 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.



The County's legal debt margin is based on a formula using the assessed valuation (2015 levy year) and debt limitation factor of 2.875%. The following table represents a three year history of the County legal debt margin.

**Legal Debt Margin Information – Last Three Fiscal Years**

	2014	2015	2016
Debt Limit	\$206,703,808	\$199,355,935	\$203,925,586
Less: total debt applicable to limit	(19,050,000)	(12,665,000)	(6,425,000)
Legal Debt Margin	\$187,653,808	\$186,690,935	\$197,500,586
Total debt applicable to limit as a % of debt limit	9.22%	6.35%	3.15%

**Legal Debt Margin Calculation for Fiscal Year 2016**

Assessed Valuation (2015 tax year)	\$7,093,063,873
Debt Limitation (2.875% of assessed valuation) (1)	<u>\$203,925,586</u>
Debt Outstanding:	
Debt Certificates	\$18,245,000
Capital Leases	<u>\$4,277,662</u>
Subtotal	\$22,522,662
Less: Debt not subject to limitation	<u>\$16,097,662</u>
Total debt applicable to limit	\$6,425,000
Debt Limit Margin	<u>\$197,500,586</u>

The following schedules for Capital Leases and Debt Service give a brief description of the current outstanding debt of the County, the payment amount required in the fiscal year 2017 budget, the funding source, and when the debt will expire.

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 2016 data based on unaudited information.

**County of McHenry**  
**Schedule of Capital Leases**  
**As of December 1, 2016**

<b>Lease</b>	<b>Lease Description</b>	<b>Principal As Of 12/01/16</b>	<b>FY 2017 Principal Due</b>	<b>FY 2017 Interest Due</b>	<b>FY 2017 Total Payment</b>	<b>Principal As Of 11/30/17</b>	<b>FY 2017 Funding Source</b>
Multi-Function Peripheral Lease	102 Richo Multi-Function Peripheral devices – 5 year w/annual interest rate @ 6.573%. Lease commencing 12/01/13. Principal at inception: \$402,975.	\$170,650	\$82,550	\$8,761	\$91,311	\$88,100	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.	\$853,739	\$252,045	\$32,279	\$284,324	\$601,694	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.	\$193,081	\$60,674	\$6,876	\$67,550	\$132,407	General Fund
2016 StarCom 21 Radio Communication upgrades	Radio Equipment Upgrades for Sheriff Dispatch Center – 2 Year w/annual interest rate @ 2.87% on second year.	\$853,516	\$853,516	\$24,496	\$878,012	\$0	General Fund with Option for Debt Service
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	\$94,000	\$22,681	\$2,227	\$24,908	\$71,319	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%	\$1,712,676	\$421,073	\$19,099	\$440,172	\$1,291,603	General Fund with Option for Debt Service
2017 Server Lease (1)	Projection Budget – No data available at time of budget approval.	\$400,000	0	0	0	\$400,000	General Fund
<b>TOTAL CAPITAL LEASES</b>		<b>\$4,277,662</b>	<b>\$1,692,539</b>	<b>\$93,738</b>	<b>\$1,786,277</b>	<b>\$2,585,123</b>	

**County of McHenry  
Schedule of Debt Service  
As of December 1, 2016**

<b>Debt</b>	<b>Debt Description</b>	<b>Principal As Of 12/01/15</b>	<b>FY 2016 Principal Payment</b>	<b>FY 2016 Interest Payment</b>	<b>FY 2016 Total Payment</b>	<b>Principal As Of 11/30/16</b>	<b>FY 2016 Funding Source</b>	<b>Debt Expiration Date</b>
Early Refunding – See Debt Certificate – Series 2015								
Debt Certificate – 2006 A								
Debt Certificate – 2007 A	\$4,885,000 due in annual installments of \$440,000 to \$575,000. Interest at 3.85% to 4.15% through 1/17. Proceeds were used for the purchase and implementation of a radio system (StarCom4) for the Sheriff's Department.	\$1,130,000	\$555,000	\$33,376	\$588,376	\$575,000	General Fund	01/15/17
Early Refunding – See Debt Certificate – Series 2015								
Debt Certificate – 2007 B								
Debt Certificate – 2008 A	\$4,480,000 due in annual installments of \$380,000 to \$520,000. Interest at 3.0% to 4.25% through 1/19. Proceeds were used for the acquisition of land and property adjacent to the County Government Center Campus.	\$1,995,000	\$475,000	\$70,300	\$545,300	\$1,520,000	General Fund	01/15/19
Debt Certificate – 2010 A	\$7,595,000 due in annual installments of \$185,000 to \$1,125,000. Interest at 1.5% to 4.5% through 12/19. Proceeds were used for various capital projects, including the construction of a new county archive facility, the purchase of a new local area network, the build-out of a courtroom, the purchase of a storage area network, the purchase of the partial advanced refunding of the Series 2002 A debt certificates.	\$2,920,000	\$1,125,000	\$89,913	\$1,214,913	\$1,795,000	General Fund	12/15/19

**County of McHenry**  
**Schedule of Debt Service**  
**As of December 1, 2016**  
**Page 2 of 2**

<b>Debt</b>	<b>Debt Description</b>	<b>Principal As Of 12/01/15</b>	<b>FY 2016 Principal Payment</b>	<b>FY 2016 Interest Payment</b>	<b>FY 2016 Total Payment</b>	<b>Principal As Of 11/30/16</b>	<b>FY 2016 Funding Source</b>	<b>Debt Expiration Date</b>
Debt Certificate – 2010 B	\$4,000,000 of Recovery Zone Economic Development Bonds, due in annual installments of \$65,000 to \$350,000. Interest at .75% to 5.55% through 12/24. County receives reimbursement from the Federal Government equal to 45% of each scheduled interest payment. Proceeds were used for the expansion of the County Mental Health Facility.	\$3,065,000	\$270,000	\$140,255	\$410,255	\$2,795,000	Mental Health Fund	12/15/24
Debt Certificate – 2012 B	\$4,245,000 due in annual installments of \$310,000 to \$1,245,000 beginning in 2014. Proceeds were used to refund Series 2003-A and advance refund Series 2005-A debt certificates.	\$2,340,000	\$310,000	\$55,625	\$365,625	\$2,030,000	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. Proceeds were used to refund the 2006 and 2007-B debt certificates, realizing the County a savings of more than \$1,000,000 in debt interest..	\$15,755,000	\$6,225,000	\$386,575	\$6,611,575	\$9,530,000	Highway Funds General Fund	12/30/21
<b>Total Debt Service</b>		<b>\$27,205,000</b>	<b>\$8,960,000</b>	<b>\$776,044</b>	<b>\$9,736,044</b>	<b>\$18,245,000</b>		



**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 2016 and approved revenues and expenditures for fiscal year 2017. The overall fund reserves for fiscal year 2017 are projected to decline by \$35,423,503. Six (6) funds make up 97.21% of this swing as illustrated in the below table.

Fund	Decline in Projected Fund Reserve	% of All Fund Reserve Decline
06 – RTA Sales Tax Fund	\$14,963,181	43.66%
21 – Highway Fund	\$1,401,566	4.09%
22 – Motor Fuel Tax Fund	\$5,144,534	15.01%
23 – Matching Fund	\$7,762,493	22.65%
24 – County Bridge Fund	\$1,605,000	4.68%
320 – Tort Fund	\$2,438,704	7.12%
<b>Total</b>	<b>\$33,315,478</b>	<b>97.21%</b>

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. A one-time change in the use of RTA Sales Tax dollars for the following three (3) public safety projects was approved by the County Board as part of the FY2017 budget, causing an additional draw down of \$3,282,500 in the RTA Sales Tax Fund Reserve.

Project	Funding Need	Description
Gov't Center Fire Alarm	\$570,000	System Replacement
Jail Security Update	\$2,300,000	Upgrade the Electronic Door Security System
In-Car Video Camera System	\$412,500	50 In-Car Video Cameras and Equipment

The Tort Fund is also reflecting a decline in fund reserves by the end of fiscal year 2017. The County has had an analysis done on the Tort Liability Fund by its current Insurance Consultant, who has suggested 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 FY17 budget.

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 4 years. The County does capture all new construction each year as allowed for under PTELL, which increases the amount extended and assists in maintaining or reducing the tax burden for all other taxpayers.

A brief narrative of major funds and their projected ending 2017 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 2.4% increase in fund balance by the end of fiscal year 2017. The demands being placed upon this fund continue to grow each year while revenues continue to decline. In fiscal year 2016 the County Board approved funding a radio system upgrade, two (2) new Storage Area Networks, and the remodel of the Russel Court building from General Fund Reserves. The new projects being slated for 2017 that will affect the fund balance directly or indirectly (may fund projects through a debt issue) include: the Government Center parking lots, forensic study of Government Center building envelope and the new ERP Financial Software System.

**Illinois Municipal Retirement Fund** – The Illinois Municipal Retirement Fund (IMRF Fund) accounts for expenditures for municipal retirement expenses for the County's employees. The estimated IMRF Fund has a deficit fund balance of \$400 thousand as of November 30, 2016. The fund deficit is being temporarily financed by an advance from the general fund. The advance is non-interest bearing, with repayments to begin in 2018 and end by 2020. The fund is projected to end 2017 with a positive fund balance.

**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.

**Non-Major Funds** - In the aggregate, non-major funds will see a decrease in projected fund balance ending in 2017 of 37.05%, of which 23% is attributed to the County's transportation funds (Motor Fuel Tax Fund, Matching Fund, Bridge Fund and County Option Motor Fuel Tax Fund) and the Liability Insurance Fund. The Highway Fund, MCDOT, assigns fund balance at the time a project is approved for engineering, and not at the actual time of construction in order to ensure funding will be available at the time construction begins. Therefore, the fund balance can appear to be deflating faster in the reporting than in reality. Most projects can take up to a five year span if not longer, to complete and payout. The RTA Sales Tax Fund is mainly used to fund transportation projects. The Liability Insurance Fund transferred a portion to the general fund.

Other effects on fund balances are:

1. The County Board decided for the last 4 years to keep the levy flat and not take the CPI increase in Property Tax revenue.
2. Revenues have remained low across County departments due to the economy.
3. The Law Library Fund is no longer covering a percentage of Court Administration's management costs.
4. The Circuit Clerk of Courts special funds continue to support costs for program changes in the Integrated Justice System.
5. The Treasurer's Passport Funds are budgeting additional personnel costs causing a projected decrease in fund balance.

**Enterprise Funds** – The County accounts for two enterprise funds, Valley Hi Nursing Home and the Emergency Telephone Systems Board. It is important the reader understands that unlike the funds discussed above, the enterprise funds are accounted for as a business, and must account for all of their assets, liabilities, revenues and expenses in their trial balance. Therefore, their projected ending fund balance is really retained earnings, and not a reflection of cash on hand.

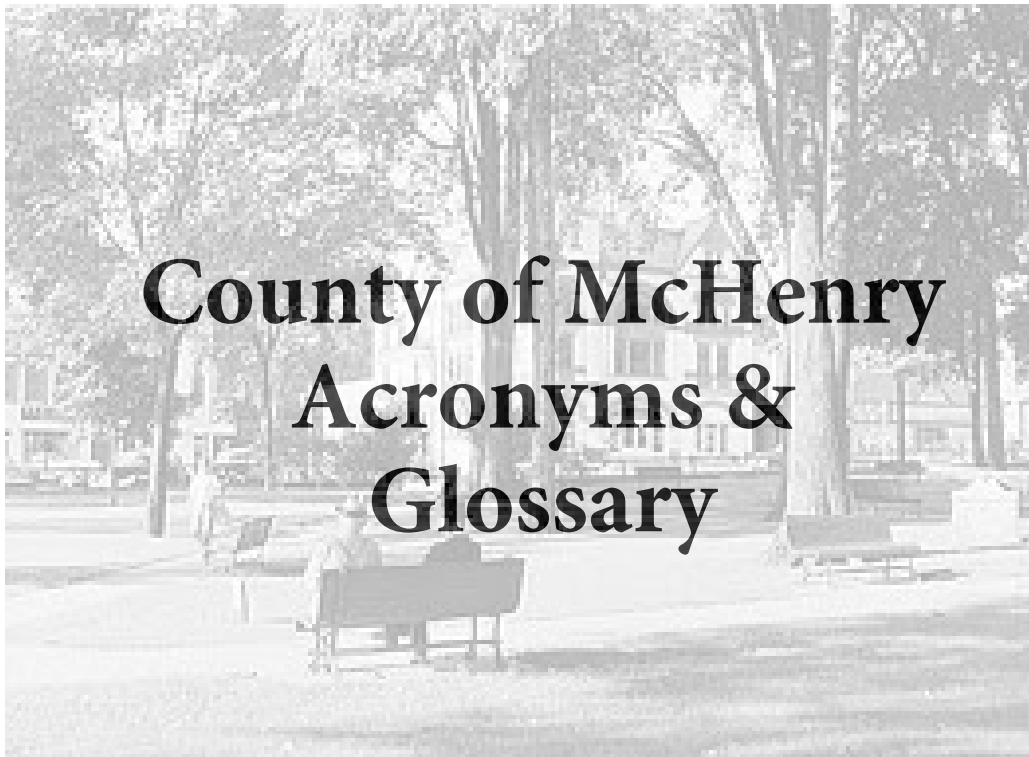
**County of McHenry**  
**Projected Ending Fund Balances**  
**as of November 30, 2017**

Fund No.	Fund Description	FY2015 Ending Fund Reserve	FY2016 Estimated Year End Revenue	FY2016 Estimated Year End Expense	FY2016 (1) Estimated Fund Reserve	FY2017 Projected Revenues	FY2017 Projected Expenses	FY2017 Projected Fund Reserve
<b>001</b>	<b>General (Corporate) Fund</b>	\$47,766,005	\$90,727,858	\$90,357,791	\$48,136,072	\$90,098,686	\$88,919,586	\$49,315,172
<b><u>MAJOR SPECIAL REVENUE FUNDS</u></b>								
015	Ill Municipal Retirement Fund	(\$448,652)	\$7,917,878	\$6,907,161	\$562,065	\$7,929,730	\$7,090,557	\$1,401,238
030	Mental Health (708) Board	\$10,083,196	\$10,739,670	\$10,475,855	\$10,347,011	\$11,032,799	\$12,832,799	\$8,547,011
<b><u>NON-MAJOR SPECIAL REVENUE FUNDS</u></b>								
006	RTA Sales Tax - County Portion	\$10,380,216	\$10,161,518	\$6,927,516	\$13,614,218	\$10,174,478	\$25,137,659	(\$1,348,963)
010	Veterans Asst Commission Fund	\$531,953	\$399,064	\$449,294	\$481,723	\$400,000	\$679,571	\$202,152
011	Veterans Asst Comm Bus Fund	\$7,959	\$733	\$0	\$8,692	\$520	\$1,550	\$7,662
016	Social Security Fund	\$2,857,471	\$3,967,271	\$3,635,290	\$3,189,452	\$3,983,000	\$4,071,276	\$3,101,176
021	Highway Fund	\$5,836,452	\$14,655,671	\$15,051,780	\$5,440,343	\$29,403,853	\$30,805,419	\$4,038,777
022	Motor Fuel Tax Fund	\$8,703,778	\$5,082,431	\$6,188,433	\$7,597,776	\$4,701,292	\$9,845,826	\$2,453,242
023	Matching Fund	\$12,364,648	\$1,954,923	\$1,178,472	\$13,141,099	\$2,087,507	\$9,850,000	\$5,378,606
024	County Bridge Fund	\$3,403,202	\$677,256	\$1,675,090	\$2,405,368	\$970,000	\$2,575,000	\$800,368
025	Co Option Motor Fuel Tax Fund	\$12,425,761	\$4,722,265	\$5,257,098	\$11,890,928	\$4,683,000	\$4,683,000	\$11,890,928
042	Dental Care Clinic Fund	\$142,193	\$205,491	\$284,726	\$62,958	\$0	\$0	\$62,958
045	TB Care & Treatment Fund	\$502,089	\$255,555	\$308,053	\$449,591	\$269,625	\$376,076	\$343,140
052	Ill Criminal Justice Auth Fund	\$1,216	\$66,818	\$66,715	\$1,319	\$66,715	\$66,715	\$1,319
053	Probation Service Fee Fund	\$489,571	\$368,247	\$455,854	\$401,964	\$373,000	\$560,608	\$214,356
054	Special Courts Fund	\$471,211	\$349,158	\$469,897	\$350,472	\$355,730	\$436,875	\$269,327
055	EMDT Fund	\$0	\$69,418	\$69,418	\$0	\$39,500	\$45,000	(\$5,500)
056	Coroner's Fund	\$76,568	\$51,205	\$37,356	\$90,417	\$59,684	\$56,500	\$93,601
058	DUI Conviction Fund	\$113,794	\$35,016	\$16,031	\$132,779	\$30,859	\$25,000	\$138,638
060	Maint/Child Support Collection	\$32,553	\$94,008	\$132,784	(\$6,223)	\$115,100	\$112,471	(\$3,594)
061	Law Library Fund	\$69,595	\$171,359	\$238,890	\$2,064	\$175,300	\$205,197	(\$27,833)
062	Circuit Court Doc Storage Fund	\$90,270	\$503,906	\$440,985	\$153,191	\$530,350	\$510,350	\$173,191
063	Circuit Court Automation Fund	\$269,174	\$529,367	\$521,839	\$276,702	\$576,200	\$556,200	\$296,702
064	Circuit Clerk Oper & Admin Fund	\$188,487	\$102,035	\$176,813	\$113,709	\$105,600	\$99,584	\$119,725
065	Geographic Info Systems	\$1,546,259	\$741,192	\$797,898	\$1,489,553	\$707,000	\$974,073	\$1,222,480
066	Circuit Clerk Electronic Citation Fund	\$39,730	\$34,848	\$10,000	\$64,578	\$38,100	\$38,100	\$64,578
067	State's Attorney Automation Fund	\$38,583	\$24,386	\$50,000	\$12,969	\$25,170	\$50,000	(\$11,861)
068	Inmate Welfare Fund	\$405,949	\$377,801	\$259,027	\$524,723	\$345,000	\$345,000	\$524,723
070	Cnty Clerk Automation Fund	\$85,407	\$13,383	\$11,413	\$87,377	\$14,225	\$37,500	\$64,102
071	Cnty Clerk Registry Automation Fund		\$1		\$1	\$0		\$1
075	Co Recorder Automation Fund	\$2,052,617	\$745,840	\$563,388	\$2,235,069	\$755,000	\$523,531	\$2,466,538
080	Co Treasurers Automation Fund	\$562,676	\$107,033	\$16,161	\$653,548	\$131,800	\$45,900	\$739,448
081	Treas Passport Services Fund	\$272,706	\$153,859	\$72,479	\$354,086	\$181,000	\$96,139	\$438,947
085	Animal Shelter Fund	\$28,011	\$2,403	\$3,000	\$27,414	\$2,600	\$12,000	\$18,014
087	Senior Services	\$2,291,250	\$1,656,000	\$2,129,911	\$1,817,339	\$1,662,244	\$1,785,244	\$1,694,339
090	McHenry Co Workforce Network	\$345,679	\$2,084,400	\$2,130,359	\$299,720	\$2,248,203	\$2,307,055	\$240,868
100	Comm Develop Block Grant Fund	\$0	\$2,346,993	\$2,350,542	(\$3,549)	\$1,653,863	\$1,656,189	(\$5,875)
105	Expedited Permit Fund	\$0	\$5,969	\$6,438	(\$469)	\$20,000	\$20,000	(\$469)
320	Liability Insurance Fund	\$14,627,288	\$1,603,146	\$2,862,797	\$13,367,637	\$1,640,247	\$4,078,951	\$10,928,933
410	Revolving Loan Fund	\$1,847,576	\$32,680	\$0	\$1,880,256	\$31,924	\$155,000	\$1,757,180
415	Health Scholarship Fund	\$6,324	\$10	\$700	\$5,634	\$100	\$3,100	\$2,634
<b><u>NON-MAJOR DEBT SERVICE FUNDS</u></b>								
233	Series 2006A Debt Certificates				\$0	\$0	\$0	\$0
234	Series 2007A Debt Certificates		\$589,179	\$589,179	\$0	\$586,872	\$586,872	\$0
236	Series 2007B Debt Certificates				\$0	\$0	\$0	\$0
240	Series 2008 Debt Certificates		\$546,103	\$546,103	\$0	\$541,803	\$541,803	\$0
242	Series 2010A Debt Certificates		\$1,215,715	\$1,215,715	\$0	\$758,778	\$758,778	\$0
243	Series 2010B Debt Certf(Recvry Zone)		\$411,058	\$411,058	\$0	\$405,972	\$405,972	\$0
244	Series 2012B Debt Certificates		\$365,837	\$365,837	\$0	\$359,637	\$359,637	\$0
245	Series 2015 Debt Certificates		\$6,611,893	\$6,611,893	\$0	\$6,607,368	\$6,607,368	\$0

**County of McHenry**  
**Projected Ending Fund Balances**  
**as of November 30, 2017**

Fund No.	Fund Description	FY2015 Ending Fund Reserve	FY2016 Estimated Year End Revenue	FY2016 Estimated Year End Expense	FY2016 <sup>(1)</sup> Estimated Fund Reserve	FY2017 Projected Revenues	FY2017 Projected Expenses	FY2017 Projected Fund Reserve
<b><u>INTERNAL SERVICE FUND</u></b>								
310	Employee Benefit Fund	\$4,288,031	\$17,939,731	\$17,632,356	\$4,595,406	\$20,152,265	\$20,459,908	\$4,287,763
<b><u>MAJOR ENTERPRISE FUND</u></b>								
350	Valley Hi	\$43,328,075	\$10,595,174	\$12,065,612	\$41,857,637	\$10,402,000	\$11,512,763	\$40,746,874
<b><u>NON-MAJOR ENTERPRISE FUND</u></b>								
095	Emerg Telephone Systems Board	\$4,674,222	\$2,644,979	\$2,388,624	\$4,930,577	\$2,380,125	\$2,333,625	\$4,977,077
<b><u>NON-MAJOR PERMANENT FUNDS</u></b>								
430	Working Cash I Fund		\$499	\$100	\$399	\$500	\$500	\$399
440	Working Cash II Fund		\$707	\$300	\$407	\$700	\$700	\$407
<b><u>NON-MAJOR PROJECT FUND</u></b>								
744	Fiber Optic Conduit Project Fund		\$698,949	\$441,602	\$257,347	\$0	\$0	\$257,347

(1) Fiscal Year 2016 is based on unaudited numbers and does not account for year end audit/ journal entries.



# Government Acronyms

## A

AA	Affirmative Action
AAA	Area Agency on Aging
AADT	Annual Average Daily Traffic
AAPCC	Adjusted Average Per Capita Cost
AASHTO	American Association of State Highway and Transportation Officials
ABE	Adult Basic Education
ACF	Administration for Children and Families
ACHP	Advisory Council on Historic Preservation
ACoE	Army Corps of Engineers
ACS	American Community Survey
ACYF	Administration for Children, Youth, and Families
ADA	Americans with Disabilities Act of 1990
ADD	Administration on Developmental Disabilities
ADEA	Age Discrimination in Employment Act
ADH	Adult Day Health
ADID	Advanced Identification of Wetlands
ADL	Activity of Daily Living
ADR	Alternative Dispute Resolution
ADT	Average Daily Traffic
AFH	Adult Family Home
AFIS	Automated Fingerprint Identification System
AFO	Animal Feeding Operations
AFT	American Farmland Trust
AFV	Alternative Fueled Vehicle
AHCP	Agency for Health Care Policy and Research
AHERA	Asbestos Hazard Emergency Response Act
AHRQ	Agency for Healthcare Research and Quality
AIA	American Institute of Architects
AICP	American Institute of Certified Planners
AIP	Airport Improvement Program
AJR	Access Justification Report
ALJ	Administration Law Judge
ANA	Administration for Native Americans
AOA	Administration on Aging
AOD	Alcohol and Other Drugs
APA	American Planning Association
APS	Adult Protective Services
ARC	American Red Cross
ASLA	American Society Of Landscape Architects
ASTD	American Society for Training and Development
ATF	Bureau of Alcohol, Tobacco, and Firearms
ATOD	Alcohol, Tobacco, and Other Drugs
AWP	Average Wholesale Price
AWT	Advanced Wastewater Treatment
ATL	Arbitrage Yield Limit

## B

BACT	Best Available Control Technology
BAN	Bond Anticipation Note
BBA	Balanced Budget Act
BEA	Bureau of Economic Analysis
BCBS	Blue Cross/Blue Shield
BEA	Bureau of Economic Analysis
BIA	Bureau of Indian Affairs
BJA	Bureau of Justice Assistance
BJS	Bureau of Justice Statistics
BLM	Bureau of Land Management
BLR	Bureau of Local Roads
BLS	Bureau of Labor Statistics
BMP	Best Management Practices
BNA	Bureau of National Affairs
BOP	Federal Bureau of Prisons
BRT	Bus Rapid Transit
BTS	Bureau of Transportation Statistics
BVA	Board of Veterans' Appeals

## C

CAA	Clean Air Act
CABO	Concentrated Animal Breeding Operation
CAD	Computer-Aided Dispatch
CAD	Computer-Assisted Drafting
CAER	Community Awareness and Emergency Response
CAFO	Concentrated Animal Feeding Operation
CAFR	Comprehensive Annual Financial Report
CALF	Chairman's Advisory Legislative Forum
CAMA	Computer-Assisted Mass Appraisal
CAO	County Administrator's Office
CAO	Chief Administrator Officer
CAVE	Citizens Against Virtually Everything
CBD	Central Business District
CBO	Community Based Organization
CBO	Congressional Budget Organization
CBP	Customs and Border Protection Chief County Assessment Officer
CCAO	Child Care Development Block Grant
C CBDG	Child Care Development Block Grant
CCD	Census County Division
CCF	Congregate Care Facility
CCR	Commission on Civil Rights
CDBG	Community Development Grant
CDC	Centers for Disease Control and Prevention
CDCU	Community Development Credit Union
CDFI	Community Development Financial Institute
CDL	Commercial Drivers' License



# Government Acronyms

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

## F

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

## G

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

## H

HAVA	Help America Vote Act
HazMat	Hazardous Material



# Government Acronyms

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

## I

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

## J

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

## K

KREP	Kishwaukee River Ecosystem Partnership
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## L

LAA	Local Agency Agreement
LAN	Local Area Network
LEA	Local Education Agency
LEED	Leadership in Energy and Environmental Design
LEO	Locally Elected Official
LEP	Limited English Proficiency
LEPC	Local Emergency Planning Committee
LESA	Land Evaluation Site Assessment

# Government Acronyms

LETG	Law Enforcement Terrorism Grant
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
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## 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

POTW	Publicly Owned Treatment Works	SAMHSA	Substance Abuse and Mental Health Services Agency
PPA	Planning Partnership Areas	SARA	Superfund Amendment and Reauthorization Act
PPO	Preferred Provider Organization	SAS	Substance Abuse Services
PR	Payroll	SAW	Seasonal Agriculture Worker
PRIA	Public Rangelands Improvement Act	SBA	Small Business Administration
PRP	Potentially Responsible Party	SCHIP	State Children's Health Insurance Program
PRWORA	Personal Responsibility and Work Opportunity/ Reconciliation Act	SD	Sustainable Development
PSA	Public Service Announcement	SDA	Service Delivery Area
PSE	Public Service Employment	SDWA	Safe Drinking Water Act
PTO	Patent and Trademark Office	SE	Structural Engineer
PTOE	Professional Traffic Operations Engineer	SEC	Securities and Exchange Commission
PUD	Planned Unit Development	SES	Socio-Economic Status
PY	Program Year	SFA	Single Family Attached

## **Q** **R**

RAC	Rural Action Caucus	SHSG	State Homeland Security Grant
RACES	Radio Amateur Communications Emergency Services	SIP	State Implementation Plan
RAN	Revenue Anticipation Note	SIR	Self Insured Retention
RATS	Rockford Area Transportation Study	SLATS	State Line Area Transportation Study
RAW	Replenishment Agriculture Worker	SLEP	Sheriff's Law Enforcement Personnel
RCF	Residential Care Facility	SMO	Stormwater Management Ordinance
RCRA	Resource Conservation and Recovery Act	SN	Structure Number
RECD	Rural Economic and Community Development	SNF	Skilled Nursing Facility
RFA	Request for Agreement	SPHR	Senior Professional of Human Resources
RFI	Request for Information	SPRC	Staff Plat Review Committee
RFP	Request for Proposal	SRA	Strategic Regional Arterial
RFQ	Request for Qualifications	SRDC	State Rural Development Council
RHS	Rural Housing Services	SRF	State Revolving Fund
RIF	Reduction in Force	SRO	Single Room Occupancy
RLF	Revolving Loan Fund	SS	Social Security
ROE	Regional Office of Education	SSA	Special Service Area
ROW	Right-of-way	SSA	Social Security Administration
RPC	Regional Planning Commission	SSBG	Social Services Block Grant
RR	Railroad	SSDI	Social Security Disability Insurance
RSVP	Retired and Senior Volunteer Program	SSI	Supplemental Security Income
RTA	Regional Transportation Authority	SSN	Social Security Number
RTAP	Regional Technical Assistance Program	SSO	Sanitary Sewer Overflow
RTL	Right Turn Lane	STA	Surveyed Station
RUS	Rural Utilities Services	STD	Sexually Transmitted Disease
		STIP	State Transportation Improvement Program
		STP	Surface Transportation Program
		STR	Surface Transportation Program - Rural

## **S**

SAFETEA-LU	Safe, Accountable, Efficient Transportation Equity Act	TAN	Tax Anticipation Note
SAM	State Association Meeting	TANF	Temporary Assistance to Needy Families
		TARP	Truck Access Route Program
		TAZ	Traffic Analysis Zone
		TBP	Township Bridge Program

## **T**

# Government Acronyms

TDD	Telephone Device for the Deaf
TDR	Transfer of Development Rights
TEA-21	Transportation Equity Act for the 21 <sup>st</sup> Century
TEL	Tax or Expenditures Limitation
TIF	Tax Increment Financing
TIGER	Topographically Integrated Geographic Encoding and Reference
TIP	Transportation Improvement Program
TISE	Take It Somewhere Else
TMA	Traffic Management Association
TMDL	Total Maximum Daily Load
TOD	Transit Oriented Development
TPA	Third-Party Administrator
TPM	Total Project Management
TPS	Temporary Protected Status
TQM	Total Quality Management
TRAN	Tax and Revenue Anticipation Note
TRB	Transportation Research Board
TRI	Toxic Release Board
TSI	Toxic Safety Inventory
TSP	Traffic Signal Prioritization
TTC	Temporary Traffic Control
TTD	Temporary Total Disability
TTY	Telecommunications Device for the Deaf

## U

UASI	Urban Area Security Initiative
UC	Unemployment Compensation
UN	United Nations
ULP	Unfair Labor Practice
UPL	Upper Payment Limit
UPNW	Union Pacific Northwest Line
URL	Uniform Resources Locators
USCM	United States Conference of Mayors
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
USEPA	U.S Environmental Protection Agency
USGS	United States Geological Survey
UST	Underground Storage Tank
UWP	Unified Work Program

## V

VA	Department of Veterans' Assistance
VAC	Veterans Assistance Commission
VBA	Veterans Benefits Administration
VC	Vehicle to Capacity ratio
VDT	Video Display Terminal
VE	Value Engineering
VESSA	Victims Economic Security and Safety Act
VETS	Veterans' Employment and Training Services
VHA	Veterans Health Administration

VHD	Vehicle Hours of Delay
VHT	Vehicle Hours of Travel
VMT	Vehicle Miles of Travel

## W

WAN	Wide Area Network
WARN	Worker Readjustment and Retraining Notification
WB	Women's Bureau
WBE	Women Business Enterprise
WIA	Workforce Investment Act
WIB	Workforce Investment Board
WIC	Women Infant and Children
WMD	Weapons of Mass Destruction
WON	Women Officials In NACO
WRP	Wetlands Reserve Program
WTE	Waste to Energy
WTO	World Trade Organization
WWW	World Wide Web

## X

## Y

YSB	Youth Service Bureau
YTD	Year To Date

## Z

ZBA	Zoning Board of Appeals
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## **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 1<sup>st</sup> – November 30<sup>th</sup>.

**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 LEVY:**

The total amount to be raised by general property taxes for operating and debt service purposes.

**TAX RATE:**

The amount of tax levied for each \$100 of assessed valuation.

**TAXES:**

Revenue from compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TRUTH-IN TAXATION:**

An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by (5%).

## DEFINITION OF FUND TYPES

### **GOVERNMENT FUNDS:**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds:

#### **General Fund:**

The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

#### **Special Revenue Funds:**

Governmental fund type used to account for the proceeds of specified purposes other than debt service or capital projects and exclusive or resources held in trust for individuals, private organizations, or other governments.

#### **Debt Service Funds:**

Government fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

#### **Capital Project Funds:**

Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

#### **Permanent Funds:**

Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's program (for the benefit of the government or its citizenry).

### **PROPRIETARY FUNDS:**

Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

#### **Enterprise Funds:**

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

#### **Internal Service Funds:**

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

### **FIDUCIARY FUNDS:**

A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Treasurer Fund** - to account for the funds held by the Treasurer as an agent responsible for drainage districts, the inheritance tax account, protested taxes, tax sales escrow, and the interest earned on real estate taxes.

**Clerk of the Circuit Court Fund** – to account for the funds held by the Clerk of the Circuit Court as an agent for the courts.

**Highway Fund** – to account for township motor fuel tax funds held by the Division of Transportation.

**Valley Hi Resident Fund** – to account for the funds held by Valley Hi Nursing Home as an agent for residents and donations made for the benefit of the residents.

**County Clerk Redemption Fund** – to account for the funds held by the County Clerk as an agent for delinquent tax payers.

**Collector Fund** – to account for the funds held by the County as an agent responsible for collecting property taxes.

**Illinois Housing Surcharge Fund** – to account for the rental housing support program surcharge that is collected for the recording of real estate documents and remitted to the State.