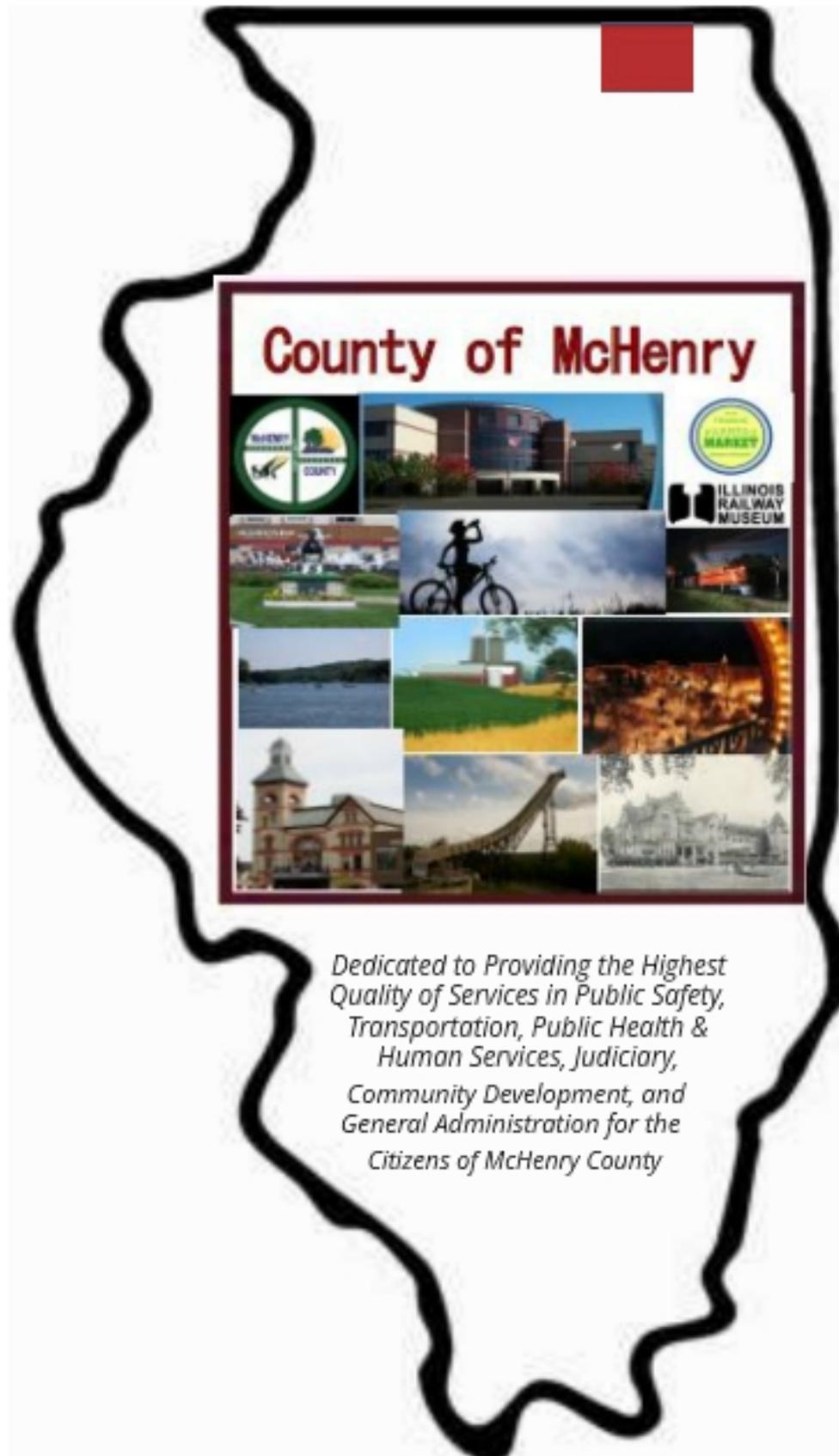


County of McHenry State of Illinois



Annual Appropriations Ordinance Annual Levy Ordinance

Fiscal Year 2015-2016 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of McHenry
Illinois**

For the Fiscal Year Beginning

December 1, 2014

Executive Director

McHenry County FY2016 Budget

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**Transmittal Letter
From The
County Administrator**



November 17, 2015

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

Re: Fiscal Year 2016 Budget Transmittal Letter

We are pleased to present the proposed Fiscal Year 2016 (FY16) Budget for your consideration and approval. This budget is submitted in accordance with the adopted budget and financial policies of the County and the State of Illinois law. It is intended to provide you with a comprehensive framework for the presentation of the revenues, expenses and services provided by McHenry County Government. Every elected and appointed official was engaged in developing this budget for your consideration.

The sources and uses of this budget total \$231,586,316 in revenues and \$231,586,316 in expenditures, which is a 3.6% decrease from the 2015 adopted budget total of \$240,336,281. The approximately \$8.7 million decline is a combination of a variety of factors including reduced revenues, reduced staff, and modifications to employee health care. Table 1 is a summary of funds with changes in budget greater than \$500,000.

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

Fund	Proposed FY 2016	Approved FY 2015	Net Change	% of Change
General Fund	88,618,820	92,551,026	(3,932,206)	4%
RTA Sales Tax - County Portion	10,134,295	11,411,858	(1,277,563)	11%
Highway Fund	19,038,921	20,301,322	(1,262,401)	6%
Motor Fuel Tax Fund	9,706,182	11,822,855	(2,116,673)	18%
Matching Fund	9,780,000	6,440,000	3,340,000	52%
County Bridge Fund	1,725,000	4,255,000	(2,530,000)	59%
Co Option Motor Fuel Tax Fund	7,807,000	9,780,000	(1,973,000)	20%
Mental Health (708) Board	13,508,641	11,608,934	1,899,707	16%
Series 2006A Debt Certificates	0	739,214	(739,214)	100%
Series 2007B Debt Certificates	0	6,193,538	(6,193,538)	100%
Series 2015 Debt Certificates	6,611,975	0	6,611,975	100%
Employee Benefit Fund	19,446,542	20,075,920	(629,378)	3%
Total	186,377,376	195,179,667	(8,802,291)	5%

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

General Fund

The 4% reduction in the general fund is attributed to: (1) a reduction in head count in the Sheriff's Office and Department of Health and (2) modifications to the employee health care plan that will enhance the County's ability to respond to Federal health care changes. With assistance from Mesirow Financial, the County projects to spend \$1.7 million less on employee health care.

Division of Transportation Funds:

Due to decline in the RTA Sales, Highway Fund, and Motor Fuel Tax Fund, the Division of Transportation Funds will decline by \$1,000,000.

CURRENT ENVIRONMENT

The beginning of FY 15 saw a new County Board Chairman and a number of new County Board members. McHenry County remains one of the few counties in Illinois to have earned the Aaa bond rating from Moody's. Additionally, McHenry County now has in place a budget format that earned the Government Finance Officers Association (GFOA) Budget Award for the second year in a row.

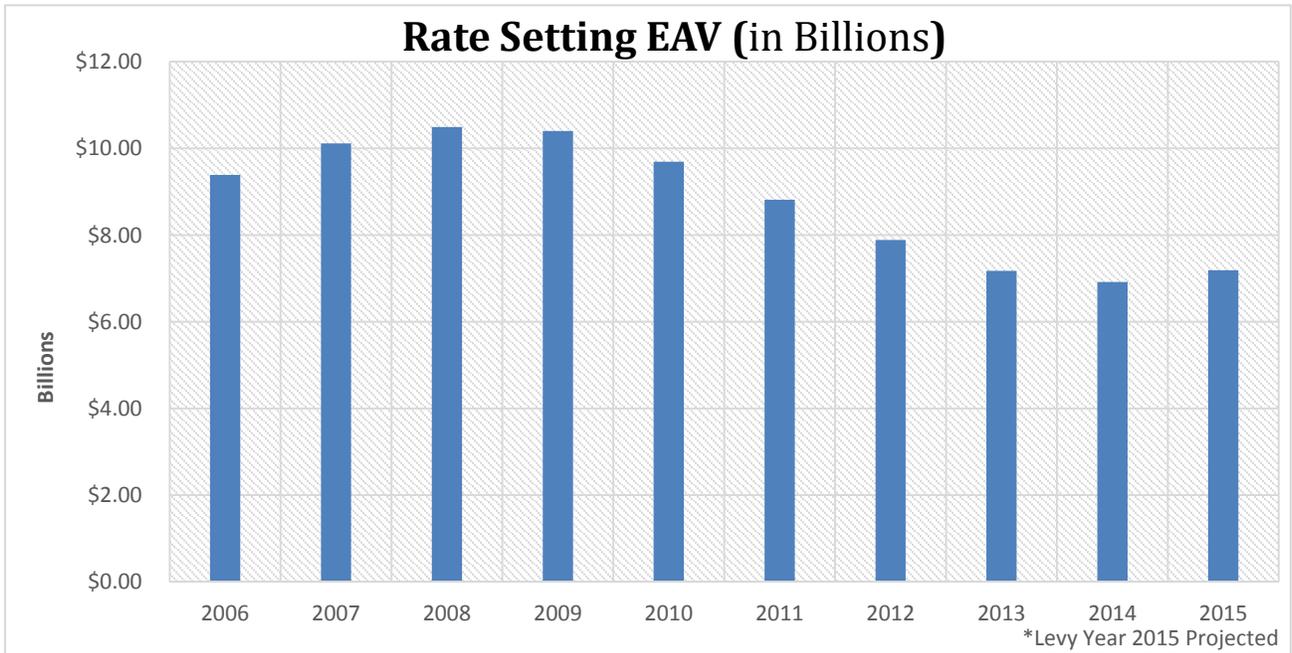
In the key areas directing the development of the budget, the Budget Policy for FY16 changed very little from FY15 and it provided staff with early, clear direction on several key points for the development of this budget.

- A balanced budget is presented.
- Key fund balances are maintained.
- Staff has completed 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 FY16 Budget.

Due to several revenues remaining stagnant or even declining, the County continued its thoughtful reduction of staff members. Since 2011, the County has cut approximately 170 positions. As we head into FY16, the County's operating reserve is slightly lower than six months identified in the Budget Policy. As noted in the key points for the development of the FY16 budget, the County Board has opted not to collect the CPI growth allowable under the Illinois' Property Tax Extension Limitation Law (PTELL) for the fourth year in a row. The only revenue growth the County will experience from property tax is on "projected new growth" or \$48,000,000 in new property value that has not been previously taxed. The only significant revenue growth the County has realized in FY16 is revenue from sales tax, income tax, and video gaming. Most all other revenues are flat or declining. Federal Jail Bed Rental Program will continue on what is essentially a month-to-month basis but staffing has been reduced to reflect the number of Federal detainees.

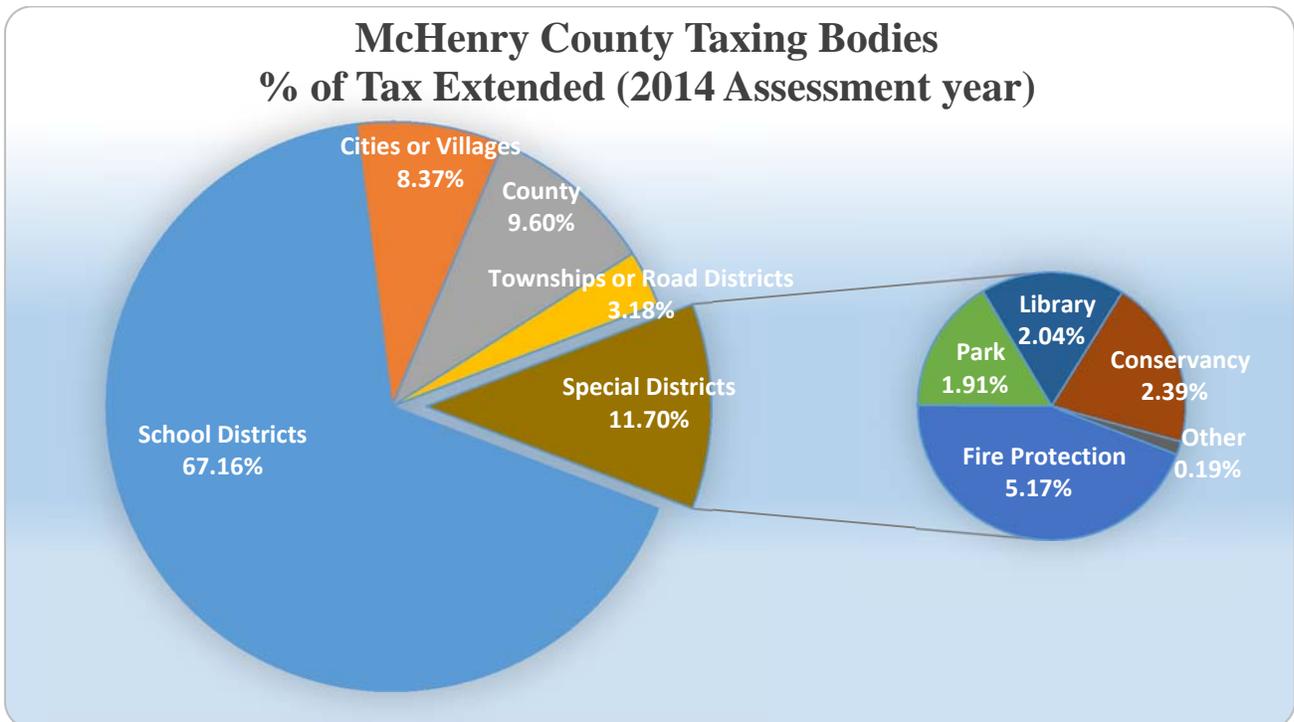
In this environment of stagnant or even declining revenues, the budget as presented is a reduced budget that has only been adjusted through the natural growth of employee benefits and very limited supplemental awards.

As with all local governments, the County continues to monitor the assessed valuation on property. As illustrated in table 2 below, the County's valuations is projected to have slightly increased.



As briefly stated earlier, this is the fourth 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 0.8% (this year's CPI, or approximately \$700,000), which would have allowed for minor growth in the County's tax revenue.

The following graph shows the distribution percentage of 2014 taxes collected in 2015 to each of the County's taxing bodies:



FY15 HIGHLIGHTS

Road Salt Savings

This past year, salt prices were exceedingly high due to the significant snowfall in the winter of 2013/2014. The Illinois Department of Transportation (IDOT) notified the County that its road salt contract was not accepted. After the County became responsible for submitting its bid for road salt, the Purchasing Department chose to pursue a combined purchase order with other McHenry County local governments. Nine municipalities collaborated with the County to submit an invitation to bid to increase competition and reduce costs. The McHenry County Purchasing Department with the help of MCDOT lead the endeavor to protect taxpayers by seeking the most economical price on road salt. The County received a bid price of \$83.53 per ton of treated salt, a rate 30% lower than the previous year.

Valley Hi Award

Valley Hi Nursing and Rehab was awarded the Northwest Herald's "The Best" Senior Facility/Memory Care category in this year's Best of the Fox reader choice awards. This is the second year in a row Valley Hi has been honored with this acknowledgement for care provided and high satisfaction from Northwest Herald readers. The award reflects that compassion and commitment of staff on a day-to-day basis.

Energy Savings

The Facilities Department was honored for its innovative, sustainable practices to expand energy efficiency and reduce overall costs. In total, the County has realized an overall greenhouse gas emissions reduction of 12% and cost savings of 30%. This equates to the removal of 232 cars annually on County roads and \$640,000 (Year to Date in annual savings). The National Association of Counties (NACo) awarded McHenry County a 2015 Achievement Award for its tracking system and a decade of sustainability. Additionally, the County was selected by the Illinois Sustainable Technology Center as a finalist for the 2015 Governor's Sustainability Award, the longest-running state award for excellence in environmental performance.

E-Poll Books

The County purchased Electronic Poll Book Software and Computer Equipment to support the mandated changes in Voter Registration and an emergency appropriation to the County Clerk's fiscal year 2015 Elections Budget. Effective June 1, 2015, Illinois State Statue 10 ILCS 5/5-50 Grace Period requires the Election Authority of the County to provide for grace period voter registration and grace period voter address changes during the period from the close of registration for an election until and including the day of the election. To reduce the burden of the unfunded mandate, McHenry County worked with the Election Authority for Lake County, IL in obtaining electronic poll book software, of which Lake County has now entered into a contract with Robis Elections Inc. to provide Asked ePollbook software and web portal.

Fiber Project

McHenry County is leading efforts to create a consortium of local governments to bring new high speed internet fiber through the City of Crystal Lake up Rt. 14 and into Woodstock. The consortium

is comprised of the County, the City of Woodstock, Woodstock School District #200, the McHenry County Emergency Telephone System Board (ETSB) and McHenry County College. Fiber conduit installation began in August, 2015. Installation will be close to completion and will be ready for testing in early 2016. The consortium will contract with a firm to market the high-speed internet fiber to local businesses and industry.

Purchase of Radio Dispatch Consoles

Due to software requirements, radio dispatch consoles in the Sheriff's Office were upgraded by integrating the County's system with Motorola solutions. This agreement covers the purchase of radio dispatch consoles, integration into the Motorola Solutions System and improving the reliability of the system by eliminating T-1 lines and using Motorola's Microware solution. The total costs of the consoles, upgrades and integration was \$1,707,031.

THE FUTURE - 2016

Comprehensive Economic Development Strategy

McHenry County is partnering with Boone and Winnebago counties to develop a Comprehensive Economic Development Strategy (CEDS). The CEDS Committee is partnering to create a regional CEDS that will bring together public and private sectors to identify assets and opportunities within the region and create a roadmap to diversify and strengthen our regional economy. In July, 2015, the McHenry County hosted a public CEDS open house to review economic development goals and collect input from elected officials and residents. Additionally, an electronic input survey was disseminated to the public for their feedback and suggestions to the CEDS Committee. The Comprehensive Economic Development Strategy will be completed by late 2015.

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 drive local business and industry. In 2015, the County funded an engineering study of the costs and impact of creating a full interchange with I-90. The study will be completed by late 2015. The County will then work with State and local partners to identify financial participation and will begin design work.

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 December 2016. A project management plan is being created to oversee the process.

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 permits, stormwater permits, temporary use permits. The permitting system will be implemented by June 1, 2016.

Roof

The Government Center / Courthouse roof is in need of a full replacement due to its age and chronic

leakage in multiple areas. This project will be bid out in January 2016 with award of contract anticipated in March 2016. The work is expected to start in May 2016 and be complete by October 2016. In addition, an RFQ to select a specialized contractor to investigate sources of water infiltration into Government Center / Courthouse through the windows and exterior is planned for issuance in December 2015. The contractor will be selected in March 2016 and the evaluation of the building will likely begin April 2016. A final report of the findings will be presented to the Facilities Committee in July 2016 and the development of the specifications for the necessary repairs and corrective measures will commence thereafter. The County will undertake the work in FY 2017.

Parking Lot Replacement

Plans are to develop a RFP to select a Civil Engineering firm this winter and begin the process of a Resolution to the County board in March 2016. The firm will 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. It is anticipated the parking lots at the Government center, both East and West lots, will start and be completed in FY 2017.

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. Mesirow 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 will work in conjunction with the Regional Plan Commission to conduct a plan update overview. The vision, goals and objectives of the Plan will be revisited and revised to reflect current priorities and trends. A complete review and recommended plan will be presented to the County Board by November 2016.

Planning future of Public Health Facilities

The County needs to repair or relocate 6000 square foot Annex B facility. The County is exploring the possibility of consolidating with the dental facility operated by the County. In addition, the County could potentially setup opportunities to work with a third party to provide public health services.

2016 Action Plan

The County completed its 2013-2015 Strategic Plan. In anticipation of the first elected four-year County Board Chair, the County is creating a 2016 Action Plan. The Plan includes the same four key strategic issues identified by the prior plan, including Leadership and Governance, Stable Environment, Economic and Workforce Development, and Quality Infrastructure. Elected Officials and Department Heads are working collaboratively with County Administration to create annual goals and measurements to identify dates of completion.

ICMA Insights Benchmarking

Benchmarking and performance management is critical to evaluating the quality of County programs and services. ICMA Insights offers government-specific national comparative metrics and analytic tools. The County will not only receive regular reports but be able to customize and create its own performance measurements. Internal service departments, Planning & Development, and all interested offices will participate in the benchmarking study.

As McHenry County moves into 2016, planning will begin immediately for the budget development process for FY17. The FY17 budget will likely continue to reflect the challenges of a slow economic recovery and challenges presented by the State Government. Policy makers and staff will struggle with the goal of maintaining McHenry County's financial strength and Aaa bond rating along with the desire to minimize property taxes. It is expected that budget priorities for FY 17 will again include:

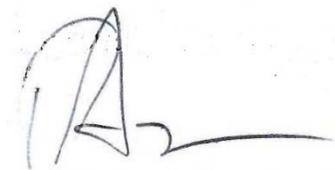
- Balanced Budget (as per policy)
- Key fund balances are maintained
- Staff is moving forward with the development of instituting a five-year capital budget
- General equity is maintained between non-union and union employee compensation increases.

Staff will plan to lead a dialogue on the development of the FY17 Budget that is centered on data-driven decisions that measure the County's financial strength and facility needs.

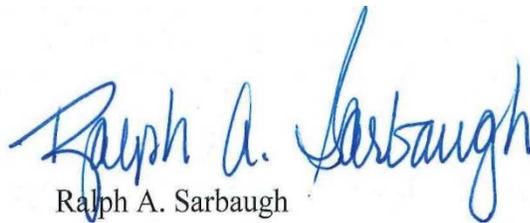
Acknowledgements

The preparation of the FY16 Budget has been accomplished through the effort and commitment of all McHenry County Elected Officials, Department Heads and members of the County Board. We wish to thank all for their continued support, cooperation and trust.

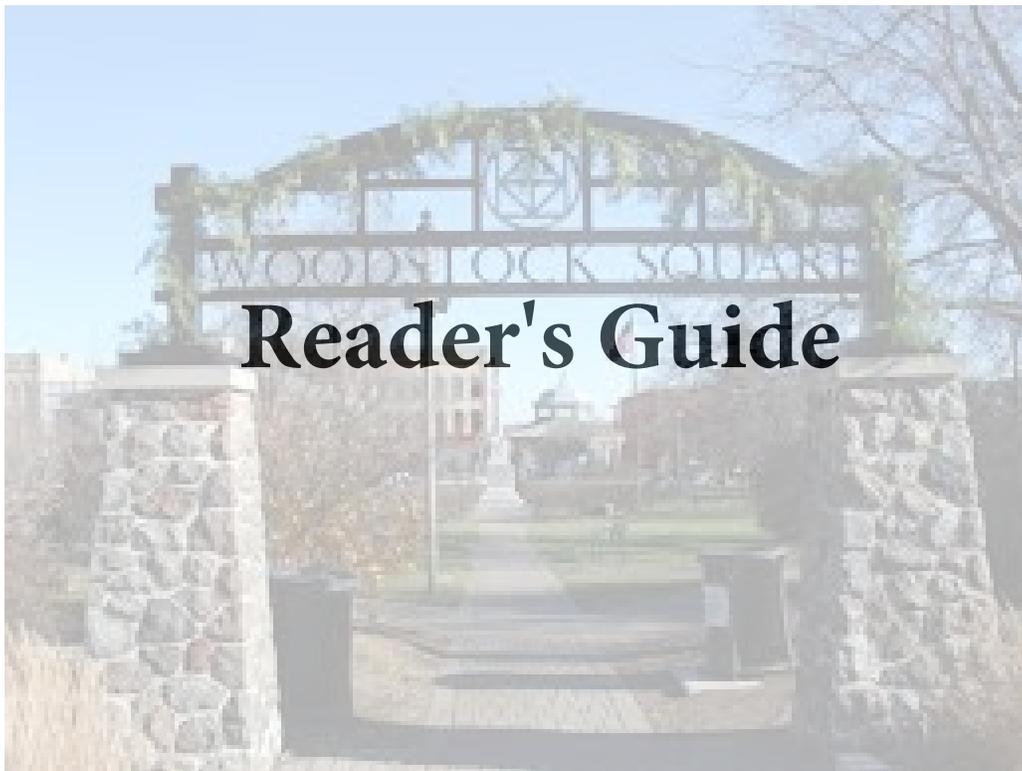
Respectfully submitted,



Peter B. Austin
County Administrator



Ralph A. Sarbaugh
Associate County Administrator - Finance



READER'S GUIDE TO FISCAL YEAR 2015/2016 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 2015/2016 budget has been designed to be consistent with Government Finance Officer's Association (GFOA) guidelines. According to GFOA standards, the budget document should encompass the following:

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

POLICY DOCUMENT

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

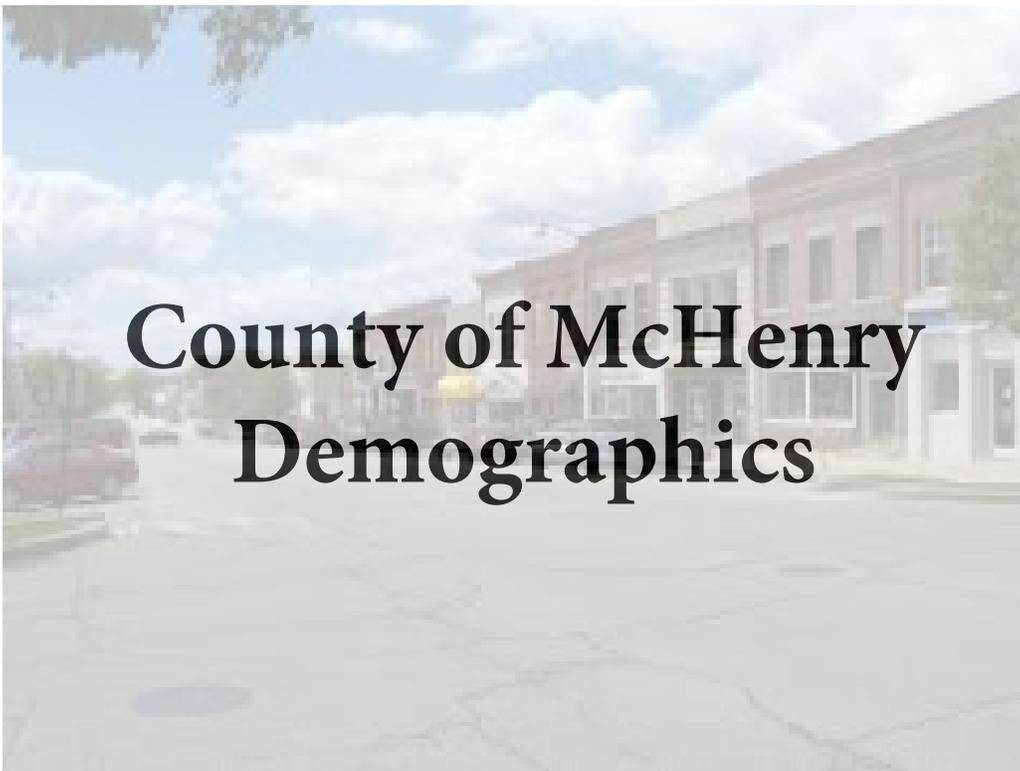
OPERATIONS GUIDE

As an operations guide, each department is presented in alphabetical order. Listed are the 2013 and 2014 actual results, the adopted FY 2015 budget, the FY 2015 eleven month actual, and the proposed FY 2016 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 2016 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 2014 population estimate of 307,283 citizens making it the sixth largest county, in terms of population, in the state of Illinois. On the most recent census form, 98.6% of the population reported only one race, with 1.4% of these reporting African-American, and 12.1% Hispanic (of any race). The average household size is 2.82 persons. It is the most populous county in the United States without direct access to an Interstate Highway within its borders.

Manufacturing is the largest of the 20 major sectors. It had an average annual wage per job of \$54,204. Median household income 2009-2013 was \$76,145, above the national median of \$53,046. The homeownership 2009-2013 rate of 82.3% was above the national average of 64.9%. The number of persons below the poverty level was 7.7%, again, below the national average of 15.4%.

The County has a current labor force of 175,645 with 166,708 employed and 8,937 unemployed for an unemployment rate of 5.1% which is less than the Illinois rate of 5.7% and the national rate of 5.4%. The manufacturing section produced 15,968 jobs, government 15,325 and retail trade at 15,449. The County's largest business employers include: Wal-Mart, Centegra Health System, Filtertek, Inc., Kelco Industries, Sage Products, Inc., and Catalent Pharma Solutions. The largest corporate sales were generated by: MWV Calmar Personal Care Office, Aptar Group, Inc., Scot Forge Company, Inc., UniCarriers Americas, and Kraft Foods-Claussen Pickles.

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

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

Enrollments for School Year 2015-2016

	Public	Private	Specialized
Pre-School	1,330	430	0
K-8 th Grade	31,733	2,410	308
High School	16,406	837	196
TOTAL	49,469	3,677	504

McHenry County Government



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

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

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

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

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

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

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

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

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

**County of McHenry
Fiscal Year 2016
Local Tax Rates**

County Real Estate Tax (2014 Collected in 2015) .01141 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 1.25%

Total Sales Tax in McHenry County 7.00%

(Except for Home Rule Communities)

Home Rule Communities Sales Tax:

Crystal Lake 7.75%

Lake in the Hills 7.75%

Lakewood 8.00%

McHenry 7.50%

Local Use Tax 6.25%

Motor Fuel Tax

Cents per gallon

State Motor Fuel Tax 19.0

Federal Excise Tax 18.4

County Option Motor Fuel Tax 04.0

Total Motor Fuel Tax 41.4



STRUCTURE AND HIERARCHY OF THE COUNTY OF MCHENRY

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

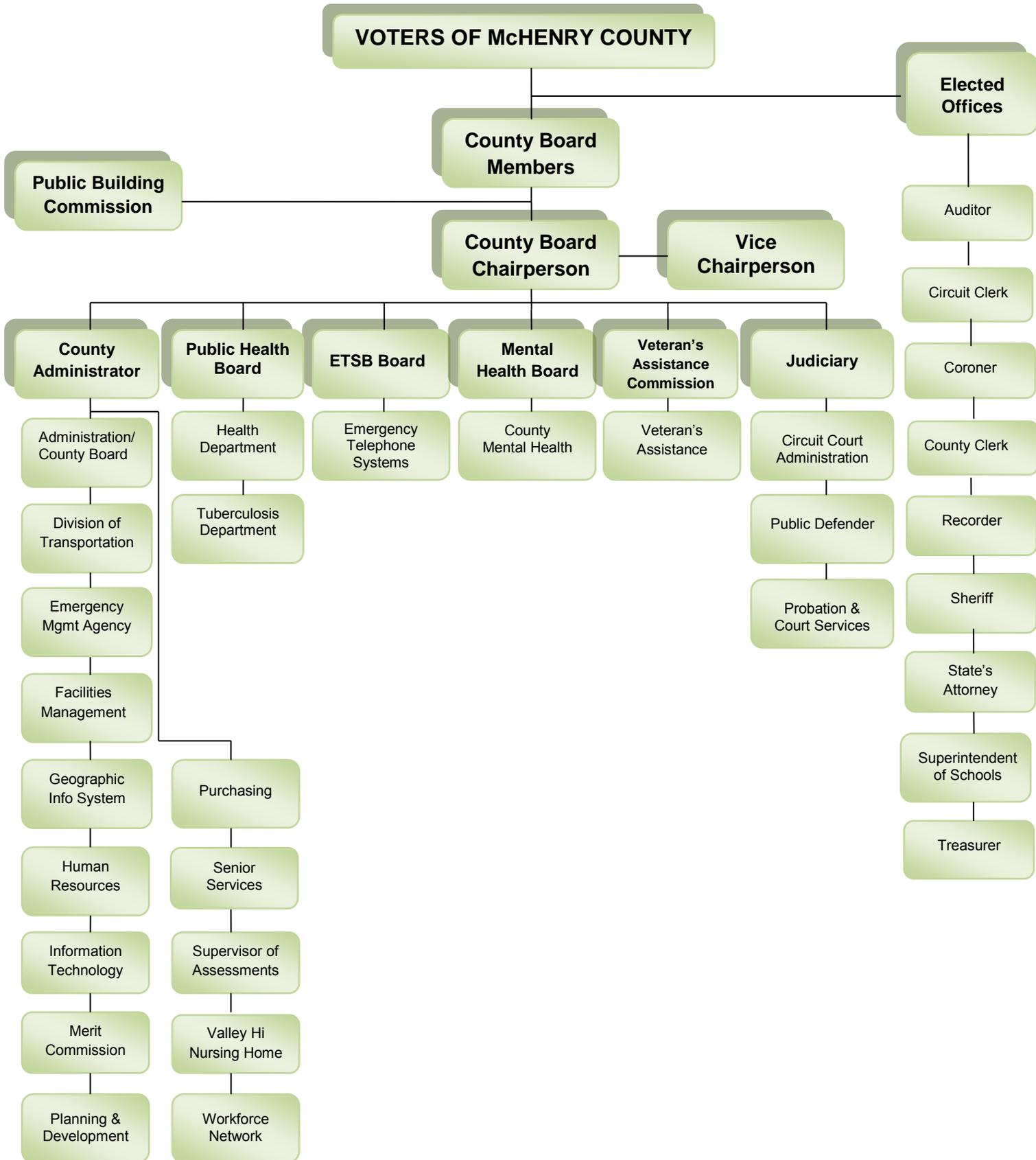
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

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

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

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

County of McHenry Organizational Chart By County Office



County of McHenry List of Officers

COUNTY BOARD MEMBERS

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

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

ELECTED OFFICIALS

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

APPOINTED DEPARTMENT HEADS

<u>Title</u>	<u>Name</u>
McHenry County Administrator	Peter B. Austin
Deputy County Administrator	Scott E. Hartman
Associate County Administrator-Finance	Ralph A. Sarbaugh
Administrator of Valley Hi Nursing Home	Thomas J. Annarella
Chief County Assessment Officer	Robert H. Ross A.S.A.
County Engineer / Division of Transportation	Joseph Korpalski, Jr. P.E.
Court Administrator	James "Dan" Wallis
Director of Court Services	Walt J. Pesterfield
Director of Emergency Management Agency	David A. Christensen
Director of Facilities	John T. Hadley
Director of Geographic Information Systems (GIS)	Nicole L. Gattuso
Director of Human Resources	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 – 1st Floor
Mental Health Court Administration – 1st Floor
Public Defender – 1st Floor
State’s Attorney – 1st Floor
Court Services – 2nd Floor
McHenry County Sheriff – 2nd Floor

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



McHenry County Government Center – Annex A

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

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



McHenry County Government Center – Annex B

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

Health Department – Nursing – Main Floor



McHenry County Government Center – Annex C

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

Emergency Telephone System Board (E-911)
Workforce Network



McHenry County Administration Building

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

Assessments – 1st Floor
County Auditor – 1st Floor
County Clerk – 1st Floor
County Recorder – 1st Floor
Veterans Assistance Commission – 1st Floor

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



McHenry County Animal Control/Nursing Facility

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



McHenry County Cooperative Dental Clinic

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



McHenry County Division of Transportation

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



McHenry County Mental Health Board

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



McHenry County Treasurer's Office

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



Valley Hi Nursing Home

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





MCHENRY COUNTY 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 WIPLFI 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

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

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

KEY OPERATING BUDGET ELEMENTS

Amending the Budget

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

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

Appropriation

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

Balanced Budget

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

Budget Control

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

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

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

Fund Structure

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

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

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

Fund Types

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

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

REVENUE POLICIES

Sources of Revenue

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

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

One Time Revenues

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

Grants

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

Financial Reserves and Surplus

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

Property Tax

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

User Fees

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

DEBT MANAGEMENT POLICY

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

FISCAL YEAR

The County's fiscal year is December 1, 2015 through November 30, 2016.

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 2016 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 2016 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 2016 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 should 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 2016 budget. The CPI increase authorized under PTELL shall not be utilized in the calculation of property tax revenues.
- **Fund Reserves** –The County Board will maintain a 180-day (6 month) unrestricted fund balance in most funds 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 100-day unrestricted fund balance as of 11/30/XX, an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.
- **Vacant Positions** – On October 1, 2002 the County Board approved Resolution R-200210-12-196 authorizing a county wide budget policy on vacant positions. This resolution can be viewed under County Board Records on the County Clerk’s web page at <http://www.co.mchenry.il.us/departments/countyclerk/Pages/CountyBoardRecords.aspx>
- **Alternative Service Delivery & Outsourcing** – Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:
 - Outsourcing – the organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.

- Privatization – the organization sells the operation’s assets and walks away from the service responsibility. Eliminates all future cost to the organization.
 - Private/Public Partnership – joint venture where the local unit of government still carries part of the cost, with plans of the private partner taking 100% control at a future date. 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 2nd Finance and Audit Committee meeting in June.
 - **Outside Agency Funding** – The County Board realizes the need to support outside agencies with funding from the County’s budget to accomplish goals that directly affect the quality of life in McHenry County. Each requesting agency will meet with and present to the County Administrator their achievements with the prior year funding, how they improved quality of life, and what are the financial implications to their organization if county funding was reduced or eliminated. A presentation to the Finance and Audit committee will also be required prior to budget approval. The County Board does not guarantee any funding levels, unless a contractual agreement with said agency has been approved by the County Board.
 - **Priorities** – Direction is hereby given to the County Administrator and Associate County Administrator – Finance to create the fiscal year 2016 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 2016 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 in the County Board approved format (**R-9909-12-234**) for committee and board presentation.

Budgets may be amended as follows:

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

Budget Presentation:

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

Building Costs

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

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

Capital Budget - Short Term

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

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

Capital Budget – Long Term

The County has a five year long term capital budget plan that resides in the County's financial model. The plan is reviewed at the beginning of each year and updated to reflect the priorities of the County Board. This budget is for capital projects that typically require large amounts of investment and take longer than one year to complete. Long Term Capital projects do not compete for operating dollars during the current budget process, but are funded through the reserves of the fund 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 2015 budget process and or wage and grade compensation policy. **(R-200506-12-160)**

Elected Officials' Salaries

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

Employee Wage & Compensation System

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

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

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

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

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

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

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

Encumbrance

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Encumbrances at year-end for unfilled obligations of the current year budget are re-appropriated in the succeeding year based on County Board approval (**55 ILCS 5/6-1005**). An encumbrance for capital expenditures will

continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent that the project is not under contract by the close **of November 30, the last day of the County's fiscal year.** Encumbrances at year end do not constitute expenditures or liabilities in the financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.

Pre-Encumbrance

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

Enterprise Fund

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

Financial Model

The County Board in fiscal year 2001 instituted the use of a five year financial model to be the guide in the decision making processes in securing the financial health of the County. The model is updated at the beginning of each year and reflects current and projected annual cash reserves. Built within the Model is the long term Capital Budget (program) of the County. The County will maintain a 180-day (6 months) unrestricted fund balance in all funds 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 1st through November 30th. **(Set by County Board per 55 ILCS 5/6-1001)**

Fund Balance

The County will maintain a 180-day (6 months) unrestricted fund balance in most funds 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 100-day unrestricted fund balance as of 11/30/XX (based on audited numbers), an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.

Grants

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs. All new grant applications (regardless of dollar amounts) must be approved by the department's liaison committee 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 2/3rd vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses **(55 ILCS 5/6-1003)**.
- The term “grant” includes any form of funding or reimbursement for County Services from the State, Federal or third party agencies.
- Grants will be controlled at the operating budget level based on the County’s fiscal year.
- The grant "operating-budget" will be periodically reviewed by the County Auditor and the Associate County Administrator - Finance to assure that the revenues and expenditures are consistent with the grant award.
- Renewal grants will be reviewed during the budget process.
- All departments receiving grant funding through various Federal and State agencies, are now required to submit to the Associate County Administrator - Finance a Grant Information Form (which can be accessed from the County intra-net). This form should be completed and returned to the Associate County Administrator - Finance with a copy of the grant application/ information upon acceptance of each grant awarded. No grant resolution will be placed on committee agendas without this information being provided first. For all new grants awarded during the County’s fiscal year, the above process must be followed. Information submitted will be shared with the Auditor’s Office, thus eliminating duplication of effort for the departments. The Grant Information Form requests the following information:
 - Department accepting Grant
 - Who the Grant Information Form was prepared by
 - Grant Title
 - Granting Agency
 - Official Grant Number
 - IFMS (County) Grant Number
 - If flow-through grant, from which federal agency is grant flowing
 - Catalog of Federal Domestic Assistance (CFDA) Number
 - (Web Site: www.cfda.gov)
 - Period covered by grant agreement
 - Amount of Grant Award
 - Does the Grant require a match from the County
 - What are the requirements/stipulations of the grant that must be completed before draw down of the cash award is allowed
 - Is the Grant Award included in the departmental budget request
 - What OCA code is the Grant budgeted under

Internal Control

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

Investment

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

Merit Increases

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

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

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

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

Mileage

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

Position Reclassifications

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

Purchase of Government Surplus

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

Purchasing

All items with an expected value of \$30,000 or greater must be competitively bid (**O-201408-06-027**) with exceptions for professional services or other items as defined in state statutes (**30 ILCS 505-6**). All departments are authorized to make purchases up to \$30,000 (**O-201408-06-027**) as long as the item was included in the appropriated budget and procedures that are described in the Purchasing Ordinance (**O-201408-06-027**) are followed. Individual items that equal or exceed \$20,000 must be brought forward for approval by the Finance and Audit Committee and the County Board even if such items were budgeted for. All general fund capital items will be purchased from the capital budget unless funding is provided through a grant or an outside funding source.

Capital purchases to be charged to the FY 2014/2015 budget must be physically on site by November 30, 2015 to be expensed in the fiscal year 2015 budget. All general supply purchases for fiscal year 2015 must be acquired by November 20, 2015. Items acquired after these cutoff dates will be charged to the department's FY 2015/2016 budget, unless the purchase is proven to be of an emergency nature or has received prior approval of the County Administrator (**R-200106-12-117**).

Revenues

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

Risk Management

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

Salaries and Fringe Benefits

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

Service Enhancements

Requests for new or expanded programs are to be separately requested via budget templates as presented in the budget preparation manual, and in the departments 2016 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, organization chart, 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 2016 Budget are as follows:

County Board approves 2016 Budget Policy	April
Budget preparation materials are distributed to departments	April
Departments submit all required budget documents to Finance	May
Departments submit revenue and expense budgets	May
County Administration reviews all preliminary budgets with Departments	June
Standing Committees conduct public hearings on department budgets	July
Preliminary Budget presented to Finance and Audit	August
Preliminary Budget presented to County Board	August
County Board makes budget cuts (if needed)	September
Truth-in-Taxation Hearing (if needed)	September
County Board places balanced draft budget on public display	October
County Board adopts the appropriation and tax levy ordinance / budget	November

BUDGET AMENDMENT PROCESS

The adopted budget may be adjusted in the following way:

- All departments must submit a required budget adjustment form (can be accessed through the County intranet) to the County Administrator or Associate County Administrator - Finance to provide an accounting record of the requested budget change prior to a resolution being presented to the committees and the full County Board for approval.

- The County Board must approve all transfers of budgets between departments or funds by a 2/3rd majority vote (16) of the County Board. (Transfers may not be made from certain special purpose funds to other funds).
- Additional (emergency) appropriations or transfers involving personnel and capital categories (after budget adoption) must also be approved by a 2/3rd majority vote (16) of the County Board.
- On a quarterly basis, the County Administrator and the Associate County Administrator - Finance will meet with elected officials and appointed department heads to determine if there are shortfalls in revenues or expenditures.
- The County Board has approved encumbrance accounting, which means that in the budget and appropriation process, purchase orders are recorded in order to reserve that portion of the applicable fund balance. Encumbrances outstanding at the end of the fiscal year are reported as reserves of fund balances, and need to be re-appropriated by resolution of the County Board as emergency appropriations to the new fiscal year approved budget in order to complete the purchase transaction. The County Board will consider outstanding encumbrances from the prior fiscal year no later than their first board meeting in February.

FINANCIAL STRUCTURE

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

Governmental Funds

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

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

- **Capital Project Funds:** Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

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

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

SALARY ADMINISTRATION POLICY

I. Purpose

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

II. Statement of Policy

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

A. Position Analysis

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

B. Position Descriptions

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

C. New Positions

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

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

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

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

D. Position Evaluation: Classification System

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

E. Salary Structure

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

1. Salary Ranges -

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

2. Maintenance -

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

3. Starting Salaries -

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

Hiring Range

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

Approval

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

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

4. Vacant Positions

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

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

5. Promotions

- a. A promotion is considered movement into a job classification that is at least one (1) salary grade higher than the employees' current position.
- b. At the time of promotion, an employee is normally eligible for a salary adjustment based upon the following considerations:
 - The employees' performance history;
 - The amount of additional responsibility, including education and training required for the new position;
 - The location of the employees' current salary in the new salary range;
 - Internal equity;
 - Departmental budgetary constraints.
- c. A completed performance appraisal will be required anytime an employee is promoted.
- d. A promotion normally results in a salary increase not to exceed 6% of the employees' current salary. If the minimum of the new salary range is higher than the proposed promotional increase, the employee shall be moved to the new minimum of the salary range. In no case can the increase exceed the budgeted amount of the position the employee is being promoted into without approval of the County Board.
- e. For departmental promotions within the same grade, due to increased responsibilities and job duties, the normal salary increase will be 3% but not greater than 6% of the employee's current salary. In no case can the increase exceed the budgeted amount of the position without approval of the County Board.
- f. In the event the promotion is into a position that is two grades or more above the employee's current position, salary will be determined by the department head, the Director of Human Resources and the County Administrator.
- g. For internal promotions into a salary grade 15 or higher, the annual salary amount (not to exceed the budget for the position) will be determined by the department head, Director of Human Resources and the County Administrator.
- h. In the rare event labor market conditions warrant considering internal equity for an internal promotion into a professional position (Grade 10E to 14E), the annual salary may be allowed over the normal increase as set forth in Section 5C, but

not to exceed the first (1st) quartile of the salary grade. The salary will be determined by the department head, Director of Human Resources, and the County Administrator.

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

6. Transfers

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

7. Demotion

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

8. Trainee Status

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

9. Reclassification

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

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

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

10. Mid-Year Salary Adjustments

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

F. Performance appraisals

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

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

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

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

G. Merit increase system.

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

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

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

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

III. Job Evaluation Review Process

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

The job evaluation process is as follows:

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

MCHENRY COUNTY FIXED ASSET POLICY

County Board Approved - June 2001

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

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

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

Criteria for Fixed Asset Capitalization

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

Criteria for Insured Value Purposes Accountable vs. Controllable

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

Quantity Purchases

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

Valuation

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

Classifications

The fixed assets shall be classified as follows:

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

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

Fixed Asset Manager

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

Fixed Assets Additions

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

Disposal of Fixed Assets

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

Transfer of Fixed Assets

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

Missing Equipment

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

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

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

Leased Assets

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

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

Recording Fixed Assets

Recording Land

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

Recording Land Improvements

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

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

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

Recording Buildings

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

Recording Building Improvements

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

Recording Construction in Progress

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

Recording Machinery and Equipment

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

Recording Vehicles

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

Recording Easements

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

Recording Software

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

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

Threshold Levels for Recording Capital Assets

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

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

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

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

Costs Subsequent to Acquisition

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

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

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

Additions

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

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

Improvements and Replacements

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

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

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

Repairs

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

Inventorying Fixed Assets

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

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

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

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

Planning the Inventory

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

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

Purpose:

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

Policy Statement:

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

Task, Duties and Responsibilities:

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

Debt Issuance – All Maturities:

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

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

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

Planning and Structuring:

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

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

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

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

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

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

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

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

Selection of Consultants, Counsel and Underwriters:

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

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

Accounting Treatment/GASB 34

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

Internal Revenue Service Obligations

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

Prevention of Arbitrage

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

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

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

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

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



BUDGET PROCESS

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

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

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

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

June – 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

2015-2016 TENTATIVE BUDGET PROCESS CALENDAR

2015

Dates

04/24/15	Departmental Budget Folders on the "U" drive (Budget Drive) are available to users (Contain the online Budget Forms)
04/27/15	IFMS Budget Module is opened for Departments to start data entry
04/30/15	Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 1:00 p.m.
05/01/15	Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 10:30 a.m.
05/05/15	SCHEDULED BOARD MEETING- A.M.
05/19/15	SCHEDULED BOARD MEETING- P.M. - Budget Policy moved by Finance Committee to Full County Board for Approval
05/19/15	Budget Policy moved by Finance Committee to Full County Board for Approval
05/29/15	Personnel, Capital and Supplemental request forms are due into County Administration
05/29/15	Department overview/summary forms are turned into County Administration
05/29/15	All departmental revenue and expenditure budgets are to be entered into the IFMS Budget Module - Data Entry is Closed
06/02/15	SCHEDULED BOARD MEETING - A.M.
6/8/15-7/2/15	Departmental Budget Review with County Administrator / Associate County Administrator-Finance
06/16/15	SCHEDULED BOARD MEETING - P.M.
06/24/15	VALLEY HI OPERATING BOARD - Valley Hi
07/01/15	TRANSPORTATION - Division of Transportation
07/06/15	LAW & JUSTICE - Coroner, ETSB, Emergency Management, Court Administration, Court Services
07/07/15	SCHEDULED BOARD MEETING - A.M. County Board - Review the McHenry County Budget Development Process
07/08/15	PUBLIC HEALTH & HUMAN SERVICES - Veteran's Assistance, Regional Office of Education
07/10/15	FINANCE - Treasurer, Auditor
07/13/15	MANAGEMENT SERVICES - Risk Management, GIS, Purchasing
07/16/15	Joint Meeting PLANNING & DEVELOPMENT/NERC - P&D, CDBG, Water Resources, MCSeep
07/20/15	LAW & JUSTICE - State's Attorney, Public Defender, Circuit Clerk
07/21/15	SCHEDULED BOARD MEETING - P.M.
07/23/15	FINANCE - Assessments, County Clerk
07/27/15	MANAGEMENT SERVICES - County Administration, County Board, Information Technology, Recorder
07/30/15	HUMAN RESOURCES - Human Resources
08/03/15	LAW & JUSTICE - Sheriff, Merit Commission
08/04/15	PUBLIC HEALTH & HUMAN SERVICES - Workforce Network/WIA
08/12/15	PUBLIC HEALTH & HUMAN SERVICES - Mental Health, Health Dept, Valley Hi, Senior Services
08/18/15	HUMAN RESOURCES - Employee Benefit Fund, Social Security Fund, IMRF Fund
08/27/15	FINANCE - Non-Departmental
09/24/15	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)
10/20/15	SCHEDULED BOARD MEETING - P.M. -County Board places Fiscal Year 2015-2016 Budget Appropriation and Aggregate Tax Levy on Public Display
10/21/15	All final budget updates are entered and Final Preliminary Budget Book is assembled
10/29/15	Finance Committee Reviews Preliminary Budget and approves final supplemental requests
11/03/15	SCHEDULED BOARD MEETING - A.M.
11/09/15	Budget Documents, including budget message and summary budget, are completed in final presentation format
11/12/15	Budget Presented at Finance Committee to be forwarded on to full County Board for approval
11/17/15	SCHEDULED BOARD MEETING - P.M. **Adoption of the FY 2015-2016 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., 2015 THROUGH NOVEMBER 30, A.D., 2016

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

WHEREAS, this County Board has passed a budget policies Resolution providing guidelines for compilation of the annual budget for Fiscal Year 2015-2016; 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 2015-2016.

NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling \$231,586,316 and the schedule of revenues totaling \$231,586,316 hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2015-2016, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2016 and summarized herein for the fiscal period December 1, 2015 through November 30, 2016, said schedules attached herewith and made a part hereof; and

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

BE IT FURTHER ORDAINED, that all expenditures made during the fiscal period December 1, 2015 through November 30, 2016 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 20, 2015 for a period of 28 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 17th day of November, A.D., 2015.

ATTEST:


Mary E. McClellan, County Clerk


Joseph Gottemoller, Chairman
McHenry County Board



ORDINANCE

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2015 THROUGH NOVEMBER 30, A.D., 2016

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, 2015 through November 30, 2016, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **\$76,574,775** 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, **\$41,600,303** for general county purposes, and **\$34,974,472** 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 **\$76,574,775** 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 **\$41,600,303** (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 2015 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 2015 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 **\$481,629** for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of **\$1,825,878** 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 **\$3,966,697** 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

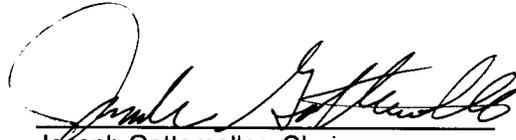
We further recommend that there be levied the sum of **\$250,000** for the **TUBERCULOSIS CARE AND TREATMENT FUND**; and

We further recommend that there be levied the sum of **\$0,000,000** for the **VALLEY HI NURSING HOME ENTERPRISE FUND**; and

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

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

DATED at Woodstock, Illinois, this 17th day of November, A.D., 2015.

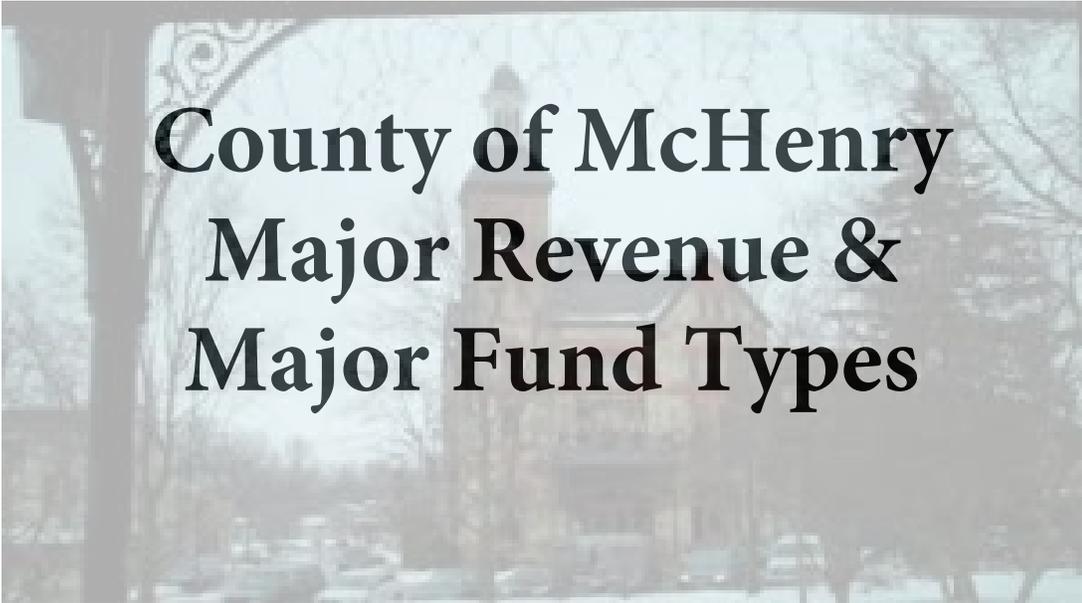


Joseph Gottemoller, Chairman
McHenry County Board

ATTEST:



Mary E. McClellan, County Clerk



**County of McHenry
Major Revenue &
Major Fund Types**

County of McHenry Major Revenue Summary

The County of McHenry has sixteen (16) major revenue sources that account for over 88% 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

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 11 Mo.	FY 2016 Budget
7010 Property Taxes	\$78,156,786	\$78,350,972	\$78,510,797	\$77,893,078	\$76,574,775
7030 Sales Tax	\$1,931,904	\$1,994,411	\$2,121,284	\$1,912,461	\$2,265,786
7035 1/4 Cent Sales Tax	\$7,119,993	\$7,409,997	\$7,743,216	\$7,187,951	\$8,270,684
7036 RTA Sales Tax - County Portion	\$8,984,724	\$9,314,212	\$9,712,705	\$9,036,826	\$10,000,000
7040 State Income Tax	\$5,749,691	\$6,234,765	\$6,265,092	\$6,618,314	\$6,800,000
7105 Tax Transfer Stamps	\$1,258,599	\$1,896,811	\$1,833,393	\$2,006,775	\$1,725,000
8030 Circuit Clerk Fees	\$3,286,634	\$2,918,200	\$2,736,646	\$2,372,641	\$2,780,000
8090 Other Fees and Charges	\$3,576,442	\$3,307,014	\$3,218,117	\$2,705,554	\$3,050,896
8280 Pen & Fees/Delinq Taxes	\$1,803,537	\$1,545,528	\$1,553,153	\$0	\$1,600,000
9180 Private Pay	\$2,012,724	\$3,000,546	\$3,700,220	\$2,013,926	\$2,350,000
9405 Federal Government Grants	\$8,031,610	\$7,888,010	\$7,915,658	\$6,373,548	\$6,652,015
9410 Federal Government - Other	\$9,621,316	\$8,074,769	\$6,950,997	\$5,859,585	\$5,690,458
9415 Federal Government Reimb	\$2,646,270	\$2,790,620	\$2,599,169	\$1,646,963	\$2,975,000
9435 State Government Reimbursments	\$7,829,689	\$6,276,344	\$6,675,752	\$3,973,842	\$6,980,000
9440 State Government - Salary Reim	1,223,144	1,236,764	1,112,124	1,547,416	1,771,572
9465 MFT Allotments	\$9,153,506	\$8,808,686	\$8,658,303	\$6,921,018	\$8,000,000
	\$152,386,569	\$151,047,649	\$151,306,626	\$138,069,898	\$147,486,186

Funds Appropriated In Fiscal Year 2016 By Fund Type and Department

The County of McHenry fiscal year 2016 budget is appropriated over fifty-three different funds, and thirty seven unique departments.

The Funds Appropriated in fiscal year 2016 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 (pages 123 – 276).

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 2016
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 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. 21 - McHenry County Division of Transportation**

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 15 Illinois Municipal Retirement Fund** – Accounts for the liability and funding of the employee pension program.
Dept. 99 – Non-Department
- Fund 16 Social Security Fund** – Mandated by law, accounts for the employer contribution on Social Security and Medicare.
Dept. 99 – Non-Departmental
- 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 42 Dental Care Clinic Fund** – Funding is acquired through donations and grants and is for the purpose of providing primary dental services to families of children and young adults who cannot afford dental care.
Dept. 51 – McHenry County Public Health
- 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 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

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

GASB defines major funds as those meeting the following criteria:

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

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

The County of McHenry administers the following major governmental funds:

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

The County administers the following major enterprise fund:

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

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

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

MAJOR GOVERNMENTAL FUNDS

	General Fund			IMRF			Mental Health Fund		
	2014 Actual	2015 Est. Actual	2016 Budget	2014 Actual	2015 Est. Actual	2016 Budget	2014 Actual	2015 Est. Actual	2016 Budget
Financial Sources									
Tax Revenue	\$58,898,489	\$61,846,358	\$63,058,059	\$6,915,753	\$7,921,701	\$7,916,000	\$10,744,674	\$10,356,339	\$10,900,000
Licenses & Permits	\$1,079,662	\$1,158,547	\$1,086,750	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$1,014,351	\$943,132	\$1,003,200	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$9,618,892	\$9,129,388	\$9,768,064	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cash Revenues	\$96,768	\$317,867	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$12,735,661	\$11,273,282	\$10,586,894	\$0	\$0	\$0	\$168,074	\$61,996	\$58,066
Interest Income	\$89,889	\$89,398	\$95,500	\$2,900	\$3,859	\$3,000	\$12,440	\$13,922	\$10,150
Other Income	\$575,223	\$1,802,232	\$62,325	\$0	\$0	\$0	\$34,177	\$187,799	\$40,425
Operating Transfers In	\$59,455	\$64,220	\$64,600	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$84,168,390	\$86,624,424	\$86,025,392	\$6,918,653	\$7,925,560	\$7,919,000	\$10,959,365	\$10,620,056	\$11,008,641
Financial Uses									
Personnel Services	\$52,794,539	\$52,266,471	\$54,140,085	\$7,253,990	\$6,878,743	\$7,064,853	\$1,010,400	\$874,545	\$897,667
Contractual Services	\$21,917,735	\$21,947,542	\$23,850,582	\$0	\$0	\$0	\$8,290,393	\$8,699,649	\$12,113,914
Commodities	\$3,766,052	\$3,587,966	\$4,066,553	\$0	\$0	\$0	\$23,475	\$50,382	\$50,800
Capital Outlay	\$3,439,234	\$5,410,855	\$1,807,604	\$0	\$0	\$0	\$714	\$0	\$30,000
Non-Cash Expenditures	\$139,281	\$265,043	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$812,921	\$1,017,925	\$1,009,684	\$0	\$0	\$0	\$2,970	\$0	\$0
Operating Transfers Out	\$4,496,304	\$3,852,213	\$3,444,312	\$0	\$0	\$0	\$415,741	\$414,190	\$416,260
Total Financial Uses	\$87,366,066	\$88,348,015	\$88,618,820	\$7,253,990	\$6,878,743	\$7,064,853	\$9,743,693	\$10,038,766	\$13,508,641
Surplus (Deficit)	(\$3,197,676)	(\$1,723,591)	(\$2,593,428)	(\$335,337)	\$1,046,817	\$854,147	\$1,215,672	\$581,290	(\$2,500,000)

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

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

NON-MAJOR GOVERNMENTAL FUNDS

	Special Revenue Funds			Debt Service Funds			Other Funds		
	2014 Actual	2015 Est. Actual	2016 Budget	2014 Actual	2015 Est. Actual	2016 Budget	2014 Actual	2015 Est. Actual	2016 Budget
Financial Sources									
Tax Revenue	\$37,565,017	\$36,035,761	\$34,274,472	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$91,029	\$78,592	\$86,000	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$25,423	\$20,248	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Chrgs - Services	\$3,953,285	\$4,214,189	\$4,368,905	\$0	\$0	\$0	\$7,147,200	\$7,490,907	\$6,798,973
Intergovernmental	\$7,115,338	\$5,559,845	\$7,303,689	\$0	\$0	\$0	\$0	\$399,236	\$0
Interest Income	\$149,164	\$108,093	\$133,968	\$0	\$0	\$0	\$8,419	\$41,801	\$8,200
Other Income	\$1,301,637	\$237,531	\$489,036	\$0	\$16,496,576	\$0	\$0	\$0	\$0
Operating Transfers In	\$9,874,339	\$10,683,772	\$10,316,303	\$11,027,917	\$10,283,217	\$9,739,889	\$11,176,136	\$11,563,380	\$12,319,809
Total Financial Sources	\$60,075,232	\$56,938,031	\$56,997,373	\$11,027,917	\$26,779,793	\$9,739,889	\$18,331,755	\$19,495,324	\$19,126,982
Financial Uses									
Personnel Services	\$14,958,267	\$14,431,536	\$15,893,781	\$0	\$0	\$0	\$68,455	\$62,986	\$70,812
Contractual Services	\$17,272,664	\$30,931,394	\$23,992,196	\$0	\$148,095	\$0	\$17,389,689	\$18,621,751	\$19,369,505
Commodities	\$2,918,039	\$2,296,524	\$3,342,129	\$0	\$0	\$0	\$3,439	\$282	\$6,225
Capital Outlay	\$9,694,983	\$31,511,249	\$19,512,500	\$0	\$0	\$0	\$60,039	\$2,113,771	\$0
Debt Service	(\$65,129)	\$39,008	\$138,761	\$11,027,917	\$26,631,698	\$9,739,889	\$0	\$50,000	\$0
Operating Transfers Out	\$16,049,212	\$16,764,356	\$16,259,820	\$0	\$0	\$0	\$454	\$450	\$400
Total Financial Uses	\$60,828,036	\$95,974,067	\$79,139,187	\$11,027,917	\$26,779,793	\$9,739,889	\$17,522,076	\$20,849,240	\$19,446,942
Surplus (Deficit)	(\$752,804)	(\$39,036,036)	(\$22,141,814)	\$0	\$0	\$0	\$809,679	(\$1,353,916)	(\$319,960)

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

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

MAJOR ENTERPRISE FUND

Valley Hi Nursing Home			
	2014	2015	2016
	Actual	Est. Actual	Budget
Financial Sources			
Tax Revenue	\$4,493,330	\$2,993,409	\$0
Fees & Chrgs - Services	\$3,793,473	\$2,740,038	\$2,560,000
Intergovernmental	\$6,920,348	\$6,800,875	\$7,810,000
Interest Income	\$62,595	\$79,422	\$80,000
Other Income	\$19,292	\$17,493	\$13,000
Total Financial Sources	\$15,289,038	\$12,631,237	\$10,463,000

Financial Uses

Personnel Services	\$7,492,474	\$7,755,960	\$8,095,058
Contractual Services	\$1,928,233	\$1,646,696	\$2,005,338
Commodities	\$981,972	\$1,069,036	\$1,056,310
Capital Outlay	\$0	\$405,503	\$0
Depreciation	\$472,079	\$429,000	\$0
Debt Service	\$700	\$260	\$15,174
Total Financial Uses	\$10,875,458	\$11,306,455	\$11,171,880

Surplus (Deficit) **\$4,413,580** **\$1,324,782** **(\$708,880)**

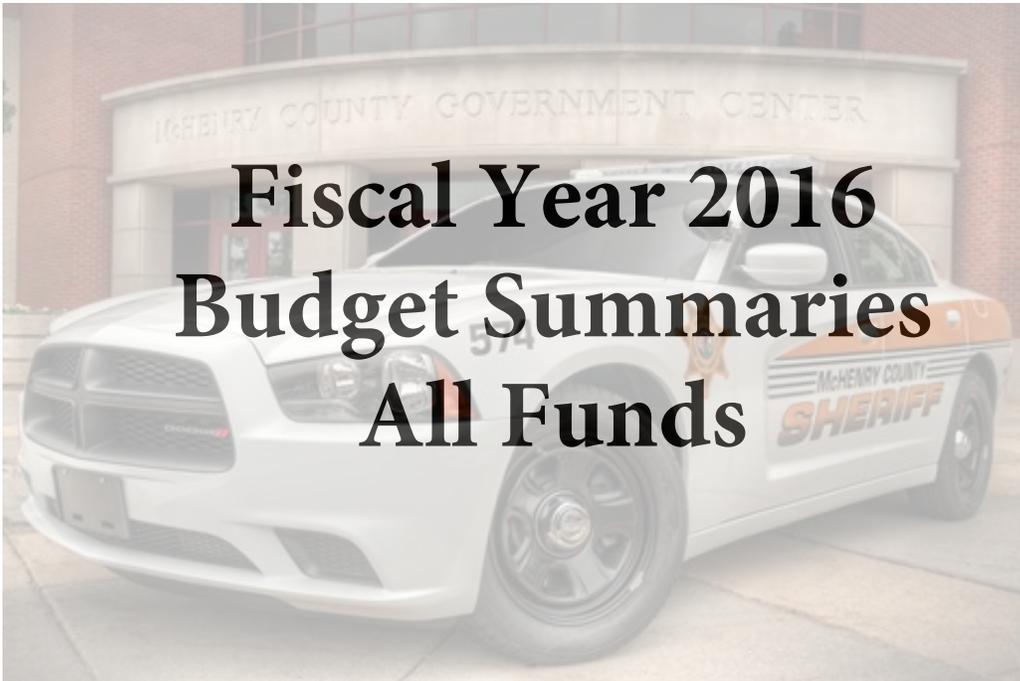
NON-MAJOR ENTERPRISE FUND

Emergency Telephone Systems Board			
	2014	2015	2016
	Actual	Est. Actual	Budget
Financial Sources			
Tax Revenue	\$0	\$0	\$0
Fees & Chrgs - Services	\$2,523,043	\$2,148,490	\$2,385,071
Intergovernmental	\$0	\$0	\$0
Interest Income	\$5,500	\$5,617	\$4,200
Other Income	\$40	\$40	\$0
Total Financial Sources	\$2,528,583	\$2,154,147	\$2,389,271

Financial Uses

Personnel Services	\$344,030	\$348,630	\$461,879
Contractual Services	\$1,668,830	\$1,737,689	\$1,836,725
Commodities	\$54,700	\$155,120	\$90,000
Capital Outlay	\$52,632	\$179,727	\$507,500
Depreciation	\$543,576	\$0	\$0
Debt Service	\$0	\$0	\$0
Total Financial Uses	\$2,663,768	\$2,421,165	\$2,896,104

Surplus (Deficit) **(\$135,185)** **(\$267,018)** **(\$506,833)**



Fiscal Year 2016 Budget Summaries All Funds

**FISCAL YEAR 2016
BUDGET SUMMARY**

Board Approved 11/17/15

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
Facilities - Energy Rebates / Green Facilities	\$ 5,000	\$ 3,000	\$	\$ (2,000)
Educ. Service Region / Film Library Donation	\$ 0	\$ 0	\$	\$ 0
General Corporate	\$ 88,313,820	\$ 44,122,089	\$ 41,600,303	\$ (2,591,428)
Sub-total:	\$ 88,318,820	\$ 44,125,089	\$ 41,600,303	\$ (2,593,428)
SPECIAL REVENUE FUNDS:				
Veterans Asst. Commission Fund	\$ 646,738	\$ 600	\$ 400,000	\$ (246,138)
Veterans Bus Fund	\$ 1,550	\$ 512	\$	\$ (1,038)
Ill Municipal Retirement Fund	\$ 7,064,853	\$ 119,000	\$ 7,800,000	\$ 854,147
Social Security Fund	\$ 4,071,377	\$ 3,000	\$ 3,966,697	\$ (101,680)
RTA Sales Tax - County	\$ 10,134,295	\$ 10,011,000	\$	\$ (123,295)
Highway Fund	\$ 19,038,921	\$ 11,593,021	\$ 6,455,268	\$ (990,632)
Motor Fuel Tax Fund	\$ 9,706,182	\$ 4,099,222	\$	\$ (5,606,960)
Matching Fund	\$ 9,780,000	\$ 21,000	\$ 1,825,878	\$ (7,933,122)
County Bridge Fund	\$ 1,725,000	\$ 688,000	\$ 481,629	\$ (555,371)
Co. Option Motor Fuel Tax Fund	\$ 7,807,000	\$ 4,520,000	\$	\$ (3,287,000)
Mental Health 708 Board	\$ 13,508,641	\$ 108,641	\$ 10,900,000	\$ (2,500,000)
Dental Care Clinic	\$ 573,347	\$ 495,700	\$	\$ (77,647)
TB Care & Treatment Fund	\$ 360,098	\$ 11,100	\$ 250,000	\$ (98,998)
Ill Criminal Justice Authority Grant	\$ 66,715	\$ 66,715	\$	\$ 0
Probation Service Fee Fund	\$ 494,989	\$ 339,000	\$	\$ (155,989)
Special Courts	\$ 470,439	\$ 366,730	\$	\$ (103,709)
EMDT Fund	\$ 45,000	\$ 30,241	\$	\$ (14,759)
Coroner's Fund	\$ 42,900	\$ 59,424	\$	\$ 16,524
DUI Conviction Fund	\$ 25,000	\$ 25,000	\$	\$ 0
Inmate Welfare Fund	\$ 371,000	\$ 371,000	\$	\$ 0
Maint/Child Support Collection	\$ 165,678	\$ 145,100	\$	\$ (20,578)
Law Library	\$ 258,034	\$ 185,300	\$	\$ (72,734)
Circuit Court Doc Storage Fund	\$ 551,656	\$ 550,200	\$	\$ (1,456)
Circuit Court Automation Fund	\$ 566,632	\$ 580,400	\$	\$ 13,768
Circuit Clerk Operations & Administrative Fund	\$ 99,751	\$ 96,200	\$	\$ (3,551)
Geographic Info Systems	\$ 925,280	\$ 701,405	\$	\$ (223,875)
Circuit Clerk Electronic Citation Fund	\$ 38,100	\$ 38,100	\$	\$ 0
State's Attorney Records Automation Fund	\$ 50,000	\$ 30,050	\$	\$ (19,950)
County Clerk Automation Fund	\$ 37,500	\$ 13,100	\$	\$ (24,400)
County Recorder Automation Fund	\$ 797,321	\$ 742,600	\$	\$ (54,721)
County Treasurer Automation Fund	\$ 53,000	\$ 130,700	\$	\$ 77,700
Treasurer Passport Services Fund	\$ 102,356	\$ 100,300	\$	\$ (2,056)
Animal Shelter Fund	\$ 12,000	\$ 2,600	\$	\$ (9,400)
Senior Services Fund	\$ 1,656,458	\$ 15,458	\$ 1,645,000	\$ 4,000
McHenry County Workforce Network	\$ 2,492,843	\$ 2,477,398	\$	\$ (15,445)
Community Development Block Grant Fund	\$ 1,777,500	\$ 1,777,500	\$	\$ 0
Revolving Loan Fund	\$ 105,000	\$ 25,650	\$	\$ (79,350)
Expedited Permit Fund	\$ 20,000	\$ 20,000	\$	\$ 0
Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
Sub-total:	\$ 95,646,254	\$ 40,561,067	\$ 33,724,472	\$ (21,360,715)

**FISCAL YEAR 2016
BUDGET SUMMARY**

Board Approved 11/17/15

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
DEBT SERVICE FUND:				
Lease Resolutions	\$ 0	\$ 0	\$ 0	0
Series 2007-A Certificate Fund (Radios)	\$ 589,181	\$ 589,181		0
Series 2008-A Certificate Fund (Klehm/Bank)	\$ 546,105	\$ 546,105		0
Series 2010-A Certificate Fund (Capital Project)	\$ 1,215,718	\$ 1,215,718		0
Series 2010-B Certificate Fund (MH Expansion)	\$ 411,060	\$ 411,060		0
Series 2012 A/B Certificate Fund - Defeasance	\$ 365,850	\$ 365,850		0
Series 2015-A Certificate Fund (Refunding)	\$ 6,611,975	\$ 6,611,975		0
Sub-total:	\$ 9,739,889	\$ 9,739,889	\$	0
INTERNAL SERVICE FUNDS:				
Employee Benefit Fund	\$ 19,446,542	\$ 19,126,582	\$	(319,960)
Liability Insurance Fund	\$ 4,066,427	\$ 389,475	\$ 1,250,000	(2,426,952)
Sub-total:	\$ 23,512,969	\$ 19,516,057	\$ 1,250,000	(2,746,912)
ENTERPRISE FUND:				
Emergency Telephone Systems Board	\$ 2,896,104	\$ 2,389,271	\$	(506,833)
Valley Hi Nursing Home - Operations	\$ 11,171,880	\$ 10,463,000	\$ 0	(708,880)
Sub-total:	\$ 14,067,984	\$ 12,852,271	\$ 0	(1,215,713)
PERMANENT TRUST FUNDS:				
Working Cash I Fund	\$ 100	\$ 100	\$	0
Working Cash II Fund	\$ 300	\$ 300	\$	0
Sub-total:	\$ 400	\$ 400	\$	0
CAPITAL PROJECT FUNDS:				
	\$ 0	\$ 0	\$	0
	\$ 0	\$ 0	\$	0
Sub-total:	\$ 0	\$ 0	\$	0
NON-CASH - APPROVED BUDGET:****				
Vaccine Received From State of IL - Hlth Dept.	\$ 300,000	\$ 300,000	\$	0
Sub-total:	\$ 300,000	\$ 300,000	\$	0
OVERALL TOTAL	\$ 231,586,316	\$ 127,094,773	\$ 76,574,775	(27,916,768)

**** 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 2016
BUDGET SUMMARY**

Board Approved 11/17/15

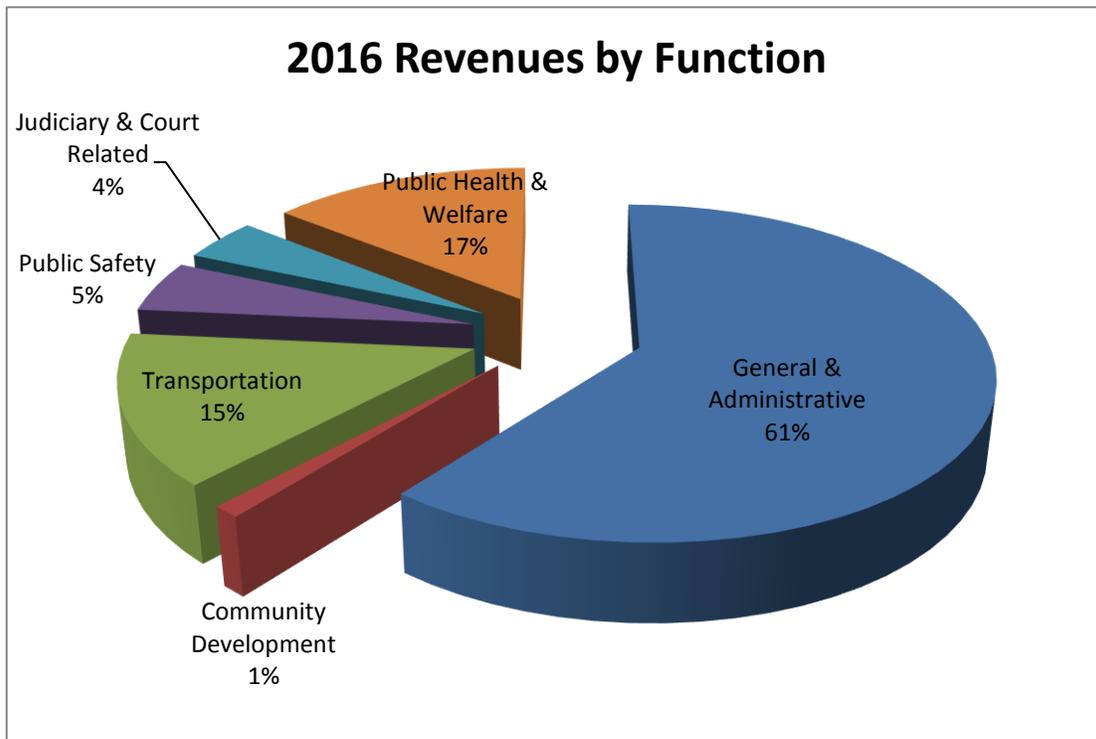
FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
Appropriations Reconciliation				
Projected Tax Levy Revenues	\$76,574,775	32.93%		
Projected Generated Non-Levy Revenues	\$104,788,867 *	45.06%		
Projected Earned Revenue	\$181,363,642			
Utilization of Fund Reserve - Non Revenue	(1) \$28,882,907	12.42%		Non-Levy Revenues
Fund Transfers In - Non Revenue	\$22,305,906 *	9.59%	*	104,788,867
			*	<u>22,305,906</u>
Total Revenue Appropriated	<u>\$232,552,455</u>	<u>100.00%</u>		<u>127,094,773</u>
Projected Appropriations	\$211,465,924 **	90.93%		
Fund Balance Enhancement - Non-Expenditure	\$966,139	0.42%		Appropriation
Fund Transfers Out - Non-Expenditure	\$20,120,392 **	8.65%	**	211,465,924
			**	<u>20,120,392</u>
Total Expenditure Appropriated	<u>\$232,552,455</u>	<u>100.00%</u>		<u>231,586,316</u>

⁽¹⁾ 66% (\$18,492,105) 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 2016**

Revenue Budget by Function

County Function	Revenue Appropriated
General & Administrative	\$123,789,264
Community Development	\$2,326,250
Transportation	\$29,684,018
Public Safety	\$10,279,231
Judiciary & Court Related	\$8,580,701
Public Health & Welfare	\$29,010,084
TOTAL	\$203,669,548

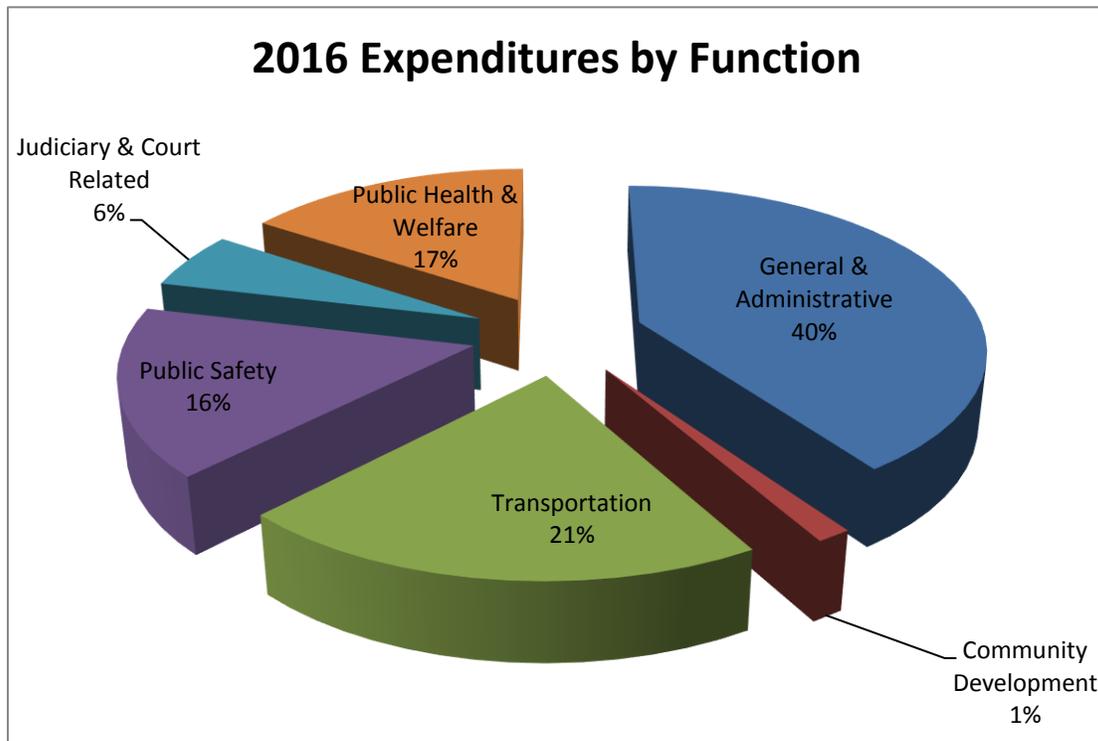


Revenue Budget by Function Excludes "Utilization of Fund Balance"

**County of McHenry
Fiscal Year 2016**

Expenditure Budget by Function

County Function	Expenditure Appropriated
General & Administrative	\$93,305,557
Community Development	\$3,214,395
Transportation	\$47,905,616
Public Safety	\$37,927,659
Judiciary & Court Related	\$12,922,469
Public Health & Welfare	\$36,310,620
TOTAL	<u><u>\$231,586,316</u></u>

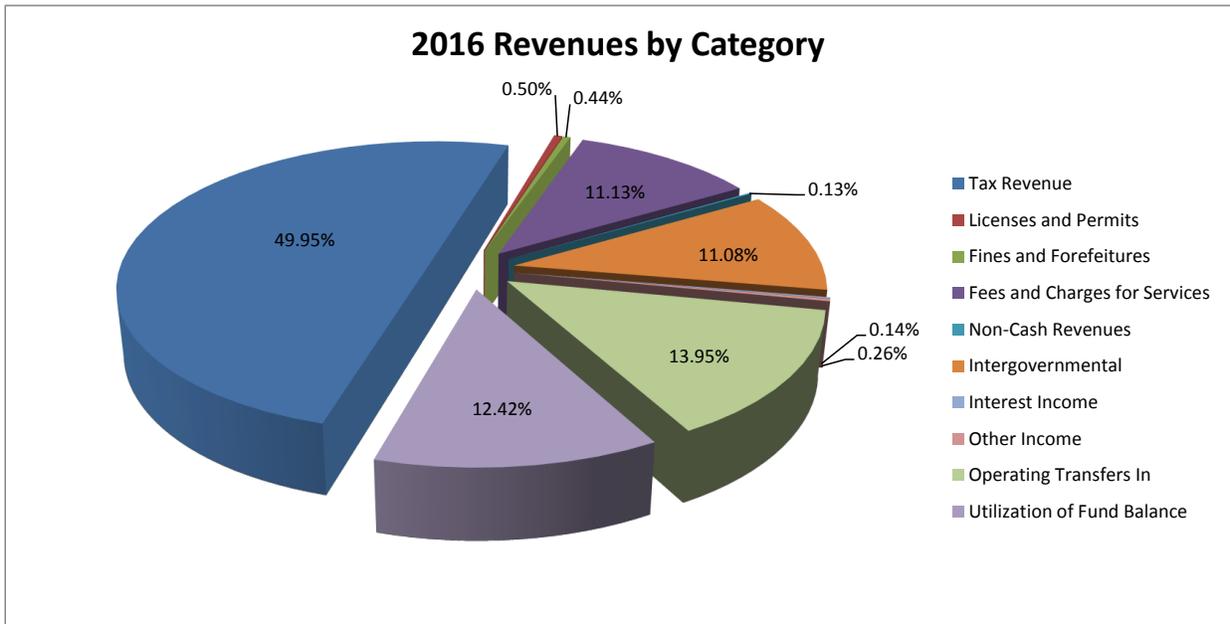


Expenditure Budget by Function Excludes "Fund Balance Enhancement"

**County of McHenry
Fiscal Year 2016**

Revenues by Category - All Funds

Category No.	Category Description	FY 2013 Revenue Actual	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
70	Tax Revenue	\$116,759,824	\$118,617,263	\$116,446,925	\$113,927,825	\$116,148,531
75	Licenses and Permits	\$1,111,075	\$1,170,691	\$1,104,450	\$1,204,881	\$1,172,750
76	Fines and Forefeitures	\$958,459	\$1,039,774	\$1,030,500	\$891,250	\$1,028,200
80	Fees and Charges for Services	\$27,550,459	\$27,035,893	\$27,858,606	\$21,640,474	\$25,881,013
93	Non-Cash Revenues	\$159,313	\$96,768	\$300,000	\$0	\$300,000
94	Intergovernmental	\$27,811,492	\$26,939,421	\$29,060,325	\$20,672,580	\$25,758,649
95	Interest Income	\$345,360	\$330,907	\$335,310	\$302,328	\$335,018
96	Other Income	\$1,167,553	\$1,930,369	\$2,464,379	\$18,644,702	\$604,786
98	Operating Transfers In	\$35,429,190	\$32,137,847	\$35,472,503	\$29,095,417	\$32,440,601
		\$211,292,725	\$209,298,933	\$214,072,998	\$206,379,457	\$203,669,548
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$0	\$30,005,421	\$0	\$28,882,907
		\$211,292,725	\$209,298,933	\$244,078,419	\$206,379,457	\$232,552,455

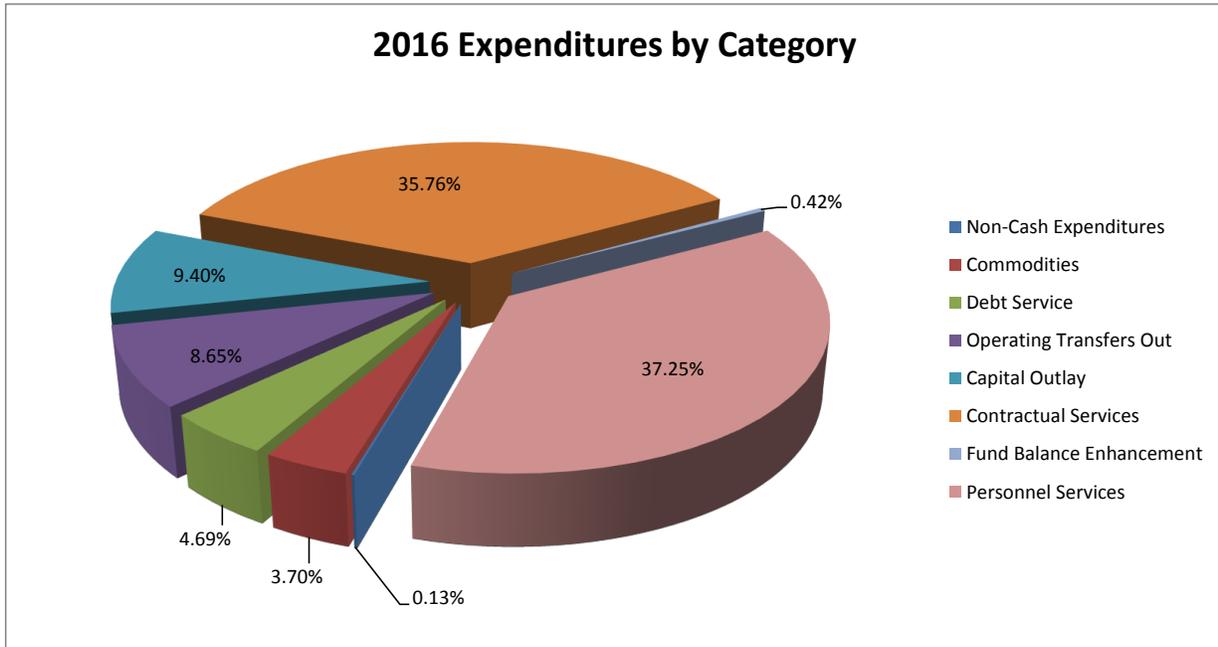


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2016**

Expenditures by Category - All Funds

Category No.	Category Description	FY 2013 Expenditures Actual	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
30	Personnel Services	\$82,998,845	\$83,922,155	\$86,014,154	\$75,495,791	\$86,624,135
40	Contractual Services	\$70,123,421	\$68,467,544	\$83,363,178	\$61,829,351	\$83,168,260
50	Commodities	\$6,884,944	\$7,747,677	\$8,042,919	\$6,700,907	\$8,612,017
60	Capital Outlay	\$12,902,059	\$13,247,602	\$27,271,331	\$16,106,498	\$21,857,604
62	Depreciation	\$10,671,853	\$10,844,387	\$0	\$312,000	\$0
63	Non-Cash Expenditures	\$163,373	\$139,281	\$300,000	\$0	\$300,000
65	Debt Service	\$11,829,225	\$11,779,379	\$11,705,002	\$27,671,782	\$10,903,508
67	Operating Transfers Out	\$24,509,351	\$20,961,711	\$23,639,697	\$20,398,869	\$20,120,792
TOTAL		\$220,083,071	\$217,109,736	\$240,336,281	\$208,515,198	\$231,586,316
68	(1) Fund Balance Enhancement	\$0	\$0	\$3,742,138	\$0	\$966,139
		\$220,083,071	\$217,109,736	\$244,078,419	\$208,515,198	\$232,552,455



(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 2016**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014	FY 2015	FY 2015	FY 2016
		Revenue Actual	Revenue Appropriated	Eleven Month Actual	Revenue Appropriated
7010	Property Taxes	\$78,510,797	\$79,486,825	\$77,893,078	\$76,574,775
7030	Sales Tax	\$2,121,284	\$2,025,000	\$1,912,461	\$2,265,786
7035	1/4 Cent Sales Tax	\$7,743,216	\$7,550,000	\$7,187,951	\$8,270,684
7036	RTA Sales Tax - County Portion	\$9,712,705	\$9,250,000	\$9,036,826	\$10,000,000
7038	Local Use Tax	\$1,256,589	\$1,175,000	\$1,291,278	\$1,370,000
7040	State Income Tax	\$6,265,092	\$6,325,000	\$6,618,314	\$6,800,000
7050	Replacement Pers Prop Tax	\$851,908	\$862,800	\$904,254	\$889,246
7090	Off Track Betting	\$62,673	\$61,800	\$49,194	\$60,240
7092	Video Gaming Tax	\$112,263	\$110,500	\$106,676	\$192,800
7105	Tax Transfer Stamps	\$1,833,393	\$1,600,000	\$2,006,775	\$1,725,000
7510	Liquor Licenses	\$119,000	\$114,000	\$108,410	\$114,000
7520	Amusement Licenses	\$4,865	\$10,000	\$5,875	\$10,000
7530	Building Permits	\$280,406	\$250,000	\$365,213	\$305,000
7532	Buildability Letters	\$600	\$750	\$525	\$750
7540	Zoning Permits	\$89,493	\$60,000	\$72,772	\$70,000
7570	Septic & Well Permits	\$90,915	\$85,000	\$86,820	\$88,000
7580	Health Licenses	\$443,085	\$450,000	\$441,379	\$450,000
7585	Truck Permits	\$77,829	\$76,000	\$67,776	\$76,000
7586	Access Permits	\$13,200	\$7,200	\$9,150	\$10,000
7590	Plans & Specs	\$0	\$500	\$0	\$0
7592	Hauler License Fees	\$8,606	\$12,000	\$7,675	\$10,000
7593	Solid Waste Tipping Fee	\$42,692	\$39,000	\$39,286	\$39,000
7615	Fines	\$944,117	\$935,500	\$820,815	\$944,200
7616	Construction Zone Fees	\$125	\$0	\$692	\$0
7620	County Drug Fine	\$95,532	\$95,000	\$69,743	\$84,000
8008	LGR Participant Contributions	\$3,927,622	\$4,301,044	\$3,798,012	\$3,127,736
8010	Misc. County Clerk Fees	\$153,060	\$160,000	\$148,544	\$165,000
8013	10% Bond Earnings	\$315,826	\$312,000	\$240,892	\$275,000
8020	County Clk Tax Redemption Fees	\$112,282	\$160,000	\$58,962	\$160,000
8026	Payroll Service Fee	\$1,810	\$2,600	\$1,457	\$1,700
8029	County Clerk Registry Automation Fee	\$0	\$0	\$220	\$0
8030	Circuit Clerk Fees	\$2,736,646	\$2,975,000	\$2,372,641	\$2,780,000
8031	Probation Service Fee	\$337,713	\$338,000	\$314,682	\$338,000
8033	County Clerk Automation Fee	\$11,712	\$13,000	\$12,126	\$13,000
8034	Sex Offender Registration Fees	\$1,637	\$1,200	\$2,158	\$1,200
8035	Support Service Fee	\$126,193	\$126,000	\$118,256	\$150,000
8037	Drug and Alcohol Testing Fee	\$12,253	\$12,000	\$11,208	\$13,000
8038	Electronic Monitoring Fee	\$7,264	\$10,000	\$8,727	\$10,000
8040	County Court Fees	\$413,868	\$428,000	\$337,161	\$360,000
8042	Electronic Citation Fee	\$45,126	\$48,500	\$43,612	\$41,500
8043	Filing Fees	\$641,250	\$600,000	\$649,840	\$695,705
8044	First Offender Program Fees	\$17,882	\$21,000	\$18,025	\$16,500
8047	Public Defender Fees	\$46,921	\$80,000	\$37,296	\$45,000
8048	Other Circuit Clerk Fees	\$197,962	\$217,800	\$185,972	\$200,000
8050	Coroner Fees	\$52,985	\$50,000	\$54,948	\$55,000

**County of McHenry
Fiscal Year 2016**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
8051	Periodic Imprisonment Fees	\$10,388	\$10,000	\$6,202	\$4,500
8053	Addl HC for Periodic Inmates	\$0	\$0	\$1,262	\$0
8055	Coroner Space Rental Fees	\$3,220	\$3,220	\$0	\$450
8060	Recording Fees	\$892,395	\$1,000,000	\$918,568	\$900,000
8066	RE Recording Fee - County Portion	\$19,493	\$0	\$20,075	\$20,500
8067	RE Recording Fee - Recorder Auto Portic	\$19,493	\$18,000	\$20,075	\$19,000
8070	Library Filing Fees	\$202,592	\$220,000	\$166,715	\$180,000
8080	Sheriff Fees, Circuit Ct.	\$361,263	\$365,000	\$318,603	\$365,000
8081	Warrant/Summons Fees	\$12,619	\$17,000	\$8,244	\$8,000
8082	Off Duty Detail	\$0	\$0	\$13,300	\$5,000
8084	Squad Car Replacement Fee	\$22,947	\$25,000	\$16,905	\$25,000
8085	Court Supervision Fees	\$84,952	\$86,000	\$87,063	\$96,000
8088	Tax Sale Indemnity Fee	\$43,740	\$40,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$93,000	\$105,000	\$0	\$100,000
8090	Other Fees and Charges	\$3,218,117	\$3,148,501	\$2,705,554	\$3,050,896
8092	Other - Nursing	\$12,207	\$6,000	\$1,916	\$6,000
8093	Misc - Veterinary Pub Hlth	\$58,617	\$58,000	\$48,097	\$57,500
8094	Vision & Hearing	\$39,143	\$50,000	\$36,986	\$50,000
8095	Health Admin - Misc Recpt	\$20,015	\$20,125	\$22,663	\$20,125
8097	Treasurer Automation Fees	\$138,307	\$130,000	\$51,931	\$130,000
8099	Passport Service Fees	\$99,989	\$56,000	\$120,696	\$100,000
8101	Cable Television	\$555,637	\$500,000	\$432,305	\$581,500
8105	Site Evaluation Fee	\$225	\$1,000	\$450	\$1,000
8106	Health Review Fee	\$2,775	\$5,000	\$4,620	\$5,000
8108	Subdivision Review Fees	\$250	\$14,000	\$3,669	\$9,000
8110	Stormwater Permits	\$97,618	\$84,000	\$98,430	\$95,000
8111	Animal Control Tags	\$669,264	\$636,500	\$621,903	\$661,500
8112	Gravel Pit Fees	\$4,000	\$10,000	\$6,000	\$10,000
8113	Expedited Stormwater Permits	\$28,320	\$26,500	\$4,290	\$20,000
8114	Health Promotion Fees	\$10,953	\$13,000	\$11,385	\$13,000
8115	Maps & Publications	\$1,481	\$1,000	\$736	\$1,000
8120	Court Automation Fees	\$617,256	\$670,000	\$516,333	\$580,000
8160	Recorder Automation Fees	\$559,524	\$767,000	\$567,388	\$650,000
8165	Service Fees	\$98,327	\$98,000	\$104,304	\$98,000
8166	Map Sales	\$4,661	\$3,000	\$1,867	\$3,200
8170	Execution Fee	\$852	\$1,000	\$515	\$500
8180	Vital Records & Misc.	\$60,663	\$58,000	\$48,550	\$58,000
8190	Septic Evaluation Fees	\$3,328	\$2,500	\$3,260	\$2,500
8215	Towing	\$3,905	\$5,000	\$5,356	\$5,000
8220	Sheriff Fees/Warnt Docket	\$19,860	\$15,000	\$19,242	\$16,000
8230	Sheriff Fee Photo Copies	\$11,508	\$6,000	\$8,686	\$6,000
8250	States Attorney Fees	\$72,072	\$70,500	\$59,435	\$63,000
8255	SAO Records Automation Fee	\$28,028	\$30,000	\$22,648	\$30,000
8260	Foreclosures	-\$16,501	\$45,000	\$20,449	\$30,000
8270	Court Security Fee	\$606,893	\$650,000	\$497,254	\$600,000

**County of McHenry
Fiscal Year 2016**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
8275	Foreign Court Fees	\$31,007	\$30,000	\$30,509	\$30,000
8276	Dispatching Fees	\$252,978	\$259,388	\$228,500	\$269,764
8277	Pay-Tel Revenue	\$140,970	\$150,000	\$81,436	\$90,000
8278	ICARE Revenue	\$10,038	\$0	\$13,786	\$3,000
8279	Inmate Welfare Revenue	\$0	\$0	\$290,508	\$371,000
8280	Pen & Fees/Delinq Taxes	\$1,553,153	\$1,750,000	\$0	\$1,600,000
8316	Nursing Fees	\$41,018	\$62,500	\$37,316	\$70,500
9042	DCFS State Grants	\$38,790	\$0	\$0	\$0
9050	Soc. Sec./Parental Reimb	\$34,511	\$34,000	\$45,269	\$36,000
9170	Hospice	\$1,060,025	\$990,000	\$931,415	\$1,300,000
9171	Hospice- Contractual Allowance	-\$328,272	-\$330,000	-\$317,923	-\$500,000
9180	Private Pay	\$3,700,220	\$2,768,000	\$2,013,926	\$2,350,000
9190	Insurance HMO Income	\$133,523	\$300,000	\$42,276	\$260,000
9245	Medicaid Reimbursements	\$1,262	\$0	\$0	\$0
9276	LGR Other Dept Reimbursement	\$3,219,578	\$3,612,728	\$2,863,548	\$3,671,237
9310	Vaccine Received	\$96,768	\$300,000	\$0	\$300,000
9400	Bld Amer Bnds - Interest Subsidy	\$64,858	\$61,528	\$61,996	\$58,066
9405	Federal Government Grants	\$7,915,658	\$7,102,483	\$6,373,548	\$6,652,015
9407	Federal Gov - Sheriff Programs	\$59,638	\$0	\$50,048	\$39,507
9410	Federal Government - Other	\$6,950,997	\$7,050,000	\$5,859,585	\$5,690,458
9415	Federal Government Reimb	\$2,599,169	\$2,950,000	\$1,646,963	\$2,975,000
9416	Medicare	\$3,958	\$5,000	\$41	\$6,000
9417	Public Aid	\$394,826	\$620,000	\$375,537	\$645,000
9418	Fed Govt Reimb-Cont Allow	\$229,963	\$315,000	\$90,168	\$250,000
9420	State Government Grants	\$1,054,433	\$450,176	\$250,233	\$384,301
9435	State Government Reimbursments	\$6,675,752	\$7,760,000	\$3,973,842	\$6,980,000
9436	State Govt Reimb-Contrac Allow	-\$1,370,767	-\$1,600,000	-\$1,125,760	-\$1,900,000
9440	State Government - Salary Reim	\$1,112,124	\$1,768,811	\$1,547,416	\$1,771,572
9443	State Reimb - Election Judges	\$82,485	\$21,750	\$37,544	\$40,000
9444	State Reimb - Elections Early Voting	\$0	\$0	\$0	\$15,000
9445	State Reimb - SVPCA Funding	\$6,440	\$3,000	\$800	\$3,000
9450	Local Government Grants	\$130,468	\$51,000	\$270,134	\$51,000
9455	Grant Matching Funds	\$10,100	\$0	\$9,632	\$1,000
9460	Local Government - Other	\$960	\$546,847	\$259,924	\$0
9461	Other Grant Revenue	\$7,750	\$0	\$0	\$0
9465	MFT Allotments	\$8,658,303	\$8,000,000	\$6,921,018	\$8,000,000
9466	IL Jobs Now Allotments	\$1,489,040	\$0	\$0	\$0
9470	Local Government Reimb	\$138,065	\$1,200,000	\$188,755	\$1,200,000
9471	Mental Health 708 Board Reimb	\$175,730	\$175,730	\$160,826	\$175,730
9510	Interest Income	\$330,159	\$334,415	\$302,328	\$334,318
9511	Real Est Tax Distributn Intrst	\$748	\$895	\$0	\$700
9605	McH Co Workforce Network Operating R	\$65,822	\$103,931	\$30,095	\$26,786
9606	Mental Health Operating Revenue	\$57,135	\$0	\$0	\$0
9608	IDES Rent	\$45,203	\$0	\$37,914	\$0
9609	WN Utilization Fee	\$10,141	\$36,920	\$13,332	\$15,000

**County of McHenry
Fiscal Year 2016**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
9610	Highway Operating Revenue	\$130,062	\$100,000	\$0	\$137,775
9615	Valley Hi Operating Revenue	\$192,043	\$223,059	\$0	\$221,600
9620	Road Dist Engineering Fee	\$41,801	\$100,000	\$30,740	\$50,000
9625	V.A.C. Bus Donations	\$500	\$500	\$600	\$500
9630	Sale of Highway Materials	\$19,092	\$20,000	\$18,106	\$19,000
9631	Sale of Fare Cards	\$4,692	\$0	\$8,116	\$0
9635	Fuel Reimbursement	\$0	\$0	\$133	\$0
9655	Insurance Recoveries	\$710,657	\$35,000	\$35,632	\$35,000
9800	Operating Transfer In	\$17,315,201	\$12,227,390	\$10,518,157	\$9,986,097
9801	Transfer in from - RTA Sales Tax Fund	\$3,646,055	\$11,411,858	\$9,880,713	\$10,134,295
9815	Tran Fr Gen Fund - Self Ins	\$11,176,136	\$11,832,805	\$8,696,547	\$12,319,809
9820	Tran Fr Working Cash	\$455	\$450	\$0	\$400
9831	Employee Association	\$6,080	\$6,500	\$4,703	\$6,500
9832	ATM Space Rental	\$1,161	\$2,200	\$2,136	\$2,200
9833	Auction Proceeds	\$126,201	\$25,000	\$45,671	\$25,000
9840	Miscellaneous	\$129,599	\$51,169	\$228,019	\$63,650
9843	ICG Income	\$10,797	\$0	\$0	\$0
9845	Program Income	\$3,850	\$100	\$1,775	\$1,775
9871	Bond Proceeds	\$0	\$0	\$15,755,000	\$0
9872	Lease Proceeds	\$375,533	\$1,760,000	\$1,691,154	\$0
9873	Premium on bond issuance	\$0	\$0	\$741,576	\$0
9900	Bad Debts Expense	-\$109,502	-\$115,000	-\$17,413	-\$115,000
	TOTAL	\$209,298,933	\$214,072,998	\$206,379,457	\$203,669,548
9990 (1)	UTILIZATION OF FUND BALANCE	\$0	\$30,005,421	\$0	\$28,882,907
		\$209,298,933	\$244,078,419	\$206,379,457	\$232,552,455

(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 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
3010	Regular Salaries	\$60,279,340	\$56,289,158	\$55,089,611	\$57,773,665
3020	Part Time Salaries	\$1,856,120	\$2,217,001	\$1,656,455	\$2,313,837
3025	Holiday Pay	\$1,829,889	\$3,432,235	\$1,643,715	\$3,348,583
3030	Per Diems	\$422,486	\$356,896	\$240,392	\$168,043
3040	Over Time Salaries	\$1,684,272	\$1,831,350	\$1,367,313	\$1,902,907
3050	Merit Pool - Non-Union Employees	\$0	\$1,055,150	\$0	\$798,421
3051	Merit Pool - Union Contracts	\$0	\$1,495,339	\$0	\$1,085,865
3052	Contingent - Salaries	\$0	\$175,763	\$870	\$63,970
3054	OPEB Expense	\$36,770	\$55,000	\$0	\$45,000
3055	Compensated Absences	\$0	\$17,442	\$0	\$23,411
3065	Sick Leave Buy Back	\$150,128	\$259,403	\$151,620	\$266,549
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$468,761	\$0	\$484,378
3080	Vehicle Allowance	\$24,580	\$24,637	\$23,502	\$25,590
3100	Uniform Allowance	\$538,629	\$364,196	\$117,440	\$333,472
3105	Social Security/Co. Share	\$4,836,858	\$5,083,033	\$4,570,675	\$5,282,865
3110	Ill. Municipal Retirement Fund	\$8,721,084	\$8,852,039	\$7,561,801	\$8,555,696
3146	HCP Premium	\$3,310,982	\$3,792,101	\$2,907,866	\$3,838,883
3150	Insurance - Miscellaneous	\$19,791	\$23,250	\$34,306	\$26,000
3170	Reimb to State-Unemployt Ins	\$2,484	\$5,000	\$0	\$2,500
3613	Work Experience	\$199,242	\$205,900	\$125,475	\$274,000
4001	Contractual Services	\$1,587,893	\$1,970,948	\$1,253,893	\$1,981,190
4002	Temporary Services	\$3,149	\$450	\$6,722	\$4,916
4003	Traffic Signl & Hwy Light Maint	\$337,533	\$500,000	\$242,493	\$500,000
4004	EDC Contractual Agreement	\$166,000	\$171,354	\$166,000	\$166,000
4005	Association Dues/Memberships	\$191,547	\$229,300	\$184,768	\$210,469
4006	Training	\$206,798	\$392,956	\$156,989	\$394,687
4007	Education	\$25,941	\$77,150	\$38,491	\$76,150
4008	Subscriptions	\$17,636	\$31,721	\$18,086	\$29,621
4009	Electoral Board Expenses	\$550	\$0	\$420	\$0
4010	Audit & Management Services	\$171,193	\$195,150	\$145,394	\$169,550
4014	Death Benefits Paid	\$10,000	\$30,000	\$10,000	\$30,000
4015	Jurors Expenses	\$164,382	\$160,000	\$225,978	\$296,930
4016	Liability Insurance Premium	\$123,931	\$124,133	\$500	\$123,210
4017	Trsfr Gen Fd/Prop Casualty Ins	\$130,062	\$100,000	\$0	\$137,775
4018	Premium on Excess Ins. Benefit	\$58,591	\$113,926	\$0	\$98,390
4020	Erecting Booths	\$10,325	\$5,300	\$5,225	\$10,600
4021	Physician Services	\$30,000	\$30,000	\$27,500	\$32,000
4022	Nursing Services	\$0	\$7,000	\$0	\$0
4023	Professional Services	\$406,644	\$435,470	\$335,661	\$400,470
4025	Janitorial Services	\$49,446	\$54,750	\$40,088	\$54,890
4026	HCP Transfer to ISF	\$11,084,733	\$11,832,805	\$8,652,230	\$12,319,809
4027	Property Claims Paid	\$191,000	\$200,000	\$78,644	\$200,000
4029	Reimb to State-Unemp Ins	\$181,464	\$110,000	\$121,109	\$165,150
4030	Prem on Excess Ins for Risk	\$238,551	\$233,540	\$183,778	\$264,022
4031	Loss Fund & Reserve	\$412,339	\$1,200,000	\$1,422,039	\$1,200,000

**County of McHenry
Fiscal Year 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
4032	Interpreters	\$25,598	\$33,500	\$20,113	\$18,400
4033	In-House Non W/C Claims Paid	\$0	\$2,500	\$0	\$2,500
4034	Premiums for Specific Ins	\$729,981	\$772,460	\$686,225	\$673,852
4035	Insurance - Miscellaneous	\$145	\$200	\$145	\$200
4036	Election Judge Expenses	\$15,400	\$13,750	\$6,610	\$30,000
4040	Transporting Prisoners	\$14,142	\$25,000	\$14,728	\$25,000
4041	Horizons Jail Program	\$0	\$0	\$324	\$0
4044	In House Workers Compensation	\$25,583	\$60,000	\$13,177	\$60,000
4045	Insurance Liability Directors	\$25,689	\$27,000	\$26,954	\$28,900
4047	Health Insurance Expenses	\$17,327,550	\$19,863,034	\$16,803,154	\$19,197,780
4050	Investigations	\$20,457	\$27,675	\$12,670	\$24,620
4055	Contractual Printing	\$114,033	\$202,625	\$122,370	\$193,694
4056	Auction-related Expenditures	\$52	\$500	\$498	\$500
4060	Legal Notices & Advertisements	\$166,328	\$224,966	\$138,151	\$163,380
4070	Child Care	\$0	\$1,250	\$1,615	\$1,250
4071	Non ITA Vocational Training	\$0	\$100	\$0	\$100
4072	Non ITA Academic Training	\$0	\$100	\$0	\$100
4073	WN Utilization Expense	\$10,141	\$36,920	\$13,332	\$15,000
4080	Special Studies	\$19,999	\$20,000	\$7,990	\$10,000
4094	Employee Incentive - Wellness Program	\$602	\$1,000	\$543	\$1,000
4095	Cellular Phone Charges	\$22,664	\$24,600	\$23,960	\$32,600
4096	Telecommunications	\$479,507	\$583,376	\$439,329	\$603,527
4097	Property Appraisal Reports	\$20,000	\$5,000	\$1,100	\$3,500
4098	Safety Compliance	\$116,703	\$144,342	\$97,522	\$193,317
4099	Employee Assistance Programs	\$7,475	\$5,000	\$5,175	\$5,000
4101	Rent	\$103,100	\$90,450	\$76,871	\$119,875
4105	Light & Power	\$876,764	\$1,032,509	\$743,496	\$970,175
4110	Heat/Gas	\$368,143	\$338,344	\$194,058	\$337,559
4115	Water & Sewer	\$99,912	\$96,374	\$50,654	\$93,685
4120	Contractual Photocopying	\$85,810	\$120,650	\$69,316	\$114,400
4127	Leasing	\$31,354	\$34,488	\$25,398	\$34,488
4128	E-911 Line Costs	\$591,761	\$594,300	\$513,802	\$575,000
4130	Maintenance Agreements	\$1,077,576	\$1,202,042	\$983,981	\$1,222,417
4131	Maintenance Office Equipment	\$8,349	\$12,200	\$9,962	\$14,000
4132	Computer Maintenance	\$7,818	\$19,700	\$7,054	\$20,800
4133	Uniform Expense	\$44,849	\$57,150	\$48,519	\$66,200
4135	Psychological/Psychiatric Serv	\$62,435	\$75,950	\$71,170	\$88,450
4136	Juvenile Offender Services	\$37,451	\$50,000	\$35,859	\$94,000
4137	Bed Registration Fee	\$310,141	\$310,000	\$205,928	\$310,000
4142	Health Care of Prisoners	\$1,843,419	\$1,791,660	\$1,408,733	\$1,477,000
4160	Autopsies	\$70,647	\$96,000	\$83,050	\$100,000
4161	Autopsy Transportation	\$14,877	\$17,000	\$17,285	\$18,000
4181	Miscellaneous Care of Prisoner	\$21,433	\$55,000	\$38,231	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$114,000	\$108,000	\$108,000	\$102,000
4190	Juvenile Placement	\$367,253	\$500,000	\$321,828	\$420,000

**County of McHenry
Fiscal Year 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014	FY 2015	FY 2015	FY 2016
		Expenditures Actual	Expenditures Appropriated	Eleven Month Actual	Expenditures Appropriated
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4200	Veterans Assistance	\$97,773	\$250,000	\$58,846	\$235,000
4210	NSP Expenditures	\$207,763	\$0	\$97,941	\$0
4231	Drug & Alcohol Prevention	\$0	\$0	\$0	\$571
4240	Transit Services	\$984,105	\$2,188,320	\$649,764	\$2,188,320
4245	Therapist Services	\$685,639	\$695,000	\$543,063	\$700,500
4246	Medical Services	\$279,212	\$309,337	\$230,146	\$183,299
4251	Pre-Employment Physical/Evaluation	\$12,013	\$23,112	\$12,671	\$20,750
4270	Veterinarian Service	\$2,514	\$60,900	\$3,980	\$29,000
4275	Court Reporters Transcriptions	\$66,653	\$80,095	\$48,798	\$72,500
4285	Expert Witness Fee	\$4,198	\$10,000	\$19,023	\$11,000
4288	Case Related Service Fees	\$947	\$2,500	\$802	\$1,500
4290	Miscellaneous Trial Expenses	\$9,607	\$5,000	\$5,220	\$5,000
4303	Repair & Maint Mach & Equip	\$38,504	\$69,115	\$20,154	\$48,065
4304	Building Additions & Buildouts	\$0	\$0	\$4,627	\$0
4305	Repair & Maint Bldg & Grounds	\$392,889	\$265,457	\$284,214	\$311,182
4306	Repair & Maint - Vehicles	\$300,739	\$274,220	\$237,547	\$296,120
4307	Radar Repairs	\$1,646	\$3,000	\$1,044	\$3,000
4308	Marine Unit - Contractual Services	\$37,704	\$30,000	\$28,334	\$45,750
4309	Repair & Maint Furn & Fixtures	\$4,500	\$3,000	\$1,147	\$3,000
4310	Juvenile Detention	\$206,250	\$160,900	\$240,610	\$200,000
4312	Radio Repairs	\$8,905	\$17,876	\$9,923	\$17,900
4313	Physical Plant Maintenance	\$18,011	\$17,000	\$15,967	\$17,000
4315	Election Judge Training	\$38,641	\$15,000	\$13,300	\$45,000
4316	New Recruits Testing	\$11,359	\$35,000	\$23,796	\$35,000
4317	Dispatcher Training	\$23,068	\$15,000	-\$2,500	\$15,000
4320	Repair & Maint Heavy Machinery	\$88,427	\$118,768	\$37,125	\$78,955
4321	Computer Program Maint	\$1,941,498	\$2,225,238	\$1,842,571	\$2,323,622
4322	Internet Service Providers	\$71,722	\$71,400	\$65,207	\$71,400
4330	X-Ray and Lab	\$17,371	\$22,000	\$14,378	\$22,000
4340	Medical Equipment Rental	\$36,691	\$15,000	\$14,794	\$17,000
4345	Towing & Storage	\$7,378	\$8,500	\$9,368	\$8,000
4350	Outside Court Reporter Service	\$7,989	\$2,500	\$2,006	\$2,000
4355	Noxious Weed Control	\$440	\$1,500	\$0	\$1,500
4370	Legal Services	\$359,830	\$396,500	\$289,501	\$388,500
4371	Special Public Defenders	\$185,000	\$185,000	\$169,583	\$185,000
4372	Appellate Prosecutor	\$30,000	\$36,000	\$36,000	\$36,000
4374	Computer Services	\$30,968	\$55,600	\$6,883	\$55,600
4390	Adult Probation Programs	\$5,818	\$25,500	\$0	\$30,000
4392	Electronic Monitoring	\$42,553	\$35,000	\$33,375	\$35,500
4395	Food Service	\$678,909	\$795,950	\$524,801	\$717,100
4397	Special Services	\$16,115	\$15,000	\$9,746	\$22,624
4398	Recruitment	\$31,693	\$0	\$0	\$0
4400	Transporting Election Supplies	\$5,824	\$2,850	\$2,862	\$6,000
4405	Extra Help for Election	\$38,250	\$22,500	\$16,027	\$50,000
4423	Grants to Agencies	\$2,846,853	\$3,199,559	\$3,082,348	\$3,100,800

**County of McHenry
Fiscal Year 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
4426	PSAP Reimbursement Awards	\$150,000	\$150,000	\$0	\$150,000
4427	Scholarships	\$248	\$10,000	\$4,199	\$10,000
4428	Employee Relations	\$7,697	\$8,900	\$7,752	\$8,900
4430	Applicant Background Checks	\$1,232	\$1,200	\$1,345	\$2,500
4435	Consultants	\$493,158	\$474,183	\$350,864	\$488,310
4441	Toxicology Laboratory	\$20,179	\$19,455	\$17,498	\$20,500
4442	Private Lab Services	\$10,628	\$17,850	\$9,494	\$24,327
4449	Garbage Disposal	\$54,019	\$70,662	\$42,671	\$66,832
4450	Snow Removal	\$84,906	\$97,000	\$104,509	\$109,860
4452	Lawn Maintenance	\$93,480	\$132,684	\$105,407	\$113,429
4455	Highway Engineering & Consult	\$3,151,169	\$7,530,000	\$4,765,381	\$3,750,000
4490	Bonds Premiums	\$0	\$5,000	\$3,896	\$1,000
4498	Hwy Lighting System-Power	\$71,942	\$100,000	\$71,107	\$100,000
4565	Highway Maintenance/Contract	\$4,541,197	\$5,416,139	\$3,321,252	\$6,588,139
4570	Contingent	\$163,065	\$897,449	\$123,240	\$1,383,315
4571	Elections Contingency	\$0	\$10,000	\$0	\$15,000
4590	Exhumation & Burial Expense	\$0	\$6,000	\$0	\$6,000
4591	License Charges	\$6,519	\$5,650	\$2,178	\$7,600
4610	Academic Education	\$2,301	\$1,750	\$41,520	\$1,000
4611	Vocational Training	\$650,153	\$451,512	\$372,471	\$469,539
4612	Employer OJT Reimbursement	\$100,540	\$49,895	\$34,051	\$90,000
4614	Incumbent Worker	\$0	\$52,320	\$4,520	\$60,000
4620	Inmate Services	\$0	\$0	\$103,560	\$111,000
4809	Client Services	\$7,800,293	\$9,098,664	\$6,614,461	\$11,461,853
4999	Bond Issuance Costs	\$0	\$0	\$148,095	\$0
5006	Training Equipment < \$5,000 and Supplies	\$2,823	\$15,000	\$8,910	\$23,300
5010	Office Supplies	\$274,199	\$341,383	\$241,465	\$330,526
5015	Paper & Forms	\$50,794	\$58,500	\$54,692	\$58,300
5020	Office Equipment Less Than \$5,000	\$73,105	\$105,925	\$63,082	\$110,729
5030	Postage	\$361,699	\$447,435	\$457,745	\$441,360
5040	Mileage	\$140,216	\$140,703	\$83,045	\$139,495
5046	Engineering Surveying Supplies	\$3,611	\$9,000	\$2,745	\$9,000
5050	Meeting Expenses	\$174,117	\$282,006	\$146,805	\$318,744
5051	Training Expenses - Sheriff	\$54,872	\$45,000	\$36,650	\$47,500
5052	Travel - Out of County	\$7,166	\$8,000	\$7,020	\$8,000
5055	Transportation	\$48,632	\$30,000	\$18,172	\$30,000
5060	Photography	\$1,054	\$7,063	\$1,180	\$7,063
5070	Miscellaneous Supplies	\$386,727	\$396,931	\$247,485	\$389,776
5071	Promotional Items	\$1,263	\$4,000	\$1,268	\$3,000
5075	Graphic Supplies	\$10,492	\$4,300	\$6,106	\$5,500
5080	Medical Supplies	\$180,648	\$171,900	\$152,128	\$183,900
5085	Medication	\$193,246	\$287,000	\$164,989	\$238,200
5090	Tools	\$457	\$1,000	\$504	\$1,200
5091	Clothing/Uniforms	\$5,545	\$2,600	\$4,194	\$2,600
5092	Incentive Gift Cards	\$0	\$500	\$1,700	\$2,000
5093	Incentive Gas Cards	\$0	\$2,000	\$1,500	\$2,500

**County of McHenry
Fiscal Year 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014	FY 2015	FY 2015	FY 2016
		Expenditures Actual	Expenditures Appropriated	Eleven Month Actual	Expenditures Appropriated
5094	Non ITA Tools	\$0	\$100	\$0	\$50
5095	Non ITA Clothing/Uniforms	\$0	\$100	\$0	\$50
5096	Non ITA Incentive Gift Cards	\$0	\$100	\$0	\$50
5097	Non ITA Incentive Gas Cards	\$0	\$100	\$0	\$50
5099	Miscellaneous Commodities	\$92,647	\$136,429	\$69,342	\$108,297
5110	Election Supplies	\$276,290	\$176,395	\$143,275	\$375,000
5115	Computer Components Under \$5,000	\$114,501	\$186,177	\$125,547	\$137,272
5120	Security Equipment Under \$5,000	\$36,501	\$116,285	\$17,817	\$116,500
5125	Computer Software Under \$5,000	\$47,700	\$111,350	\$64,031	\$104,045
5127	Furniture and Fixtures Under \$5,000	\$0	\$0	\$941	\$0
5135	Automotive Equipment Under \$5,000	\$19,182	\$0	\$4,216	\$5,500
5136	Equipment Parts	\$344,965	\$221,300	\$238,988	\$235,900
5137	Machinery & Equipment Under \$5,000	\$860	\$5,000	\$6,289	\$5,000
5150	Cleaning Materials	\$242,113	\$265,071	\$211,414	\$279,583
5160	Fuel, Oil, and Grease	\$1,050,361	\$959,050	\$543,665	\$971,191
5170	Food	\$405,020	\$428,350	\$383,352	\$440,700
5171	Food - Animal	\$5,852	\$7,000	\$4,347	\$8,000
5175	K-9 Expenses	\$8,521	\$18,000	\$18,736	\$18,700
5177	Livestock Claims	\$0	\$350	\$0	\$350
5190	Highway Materials	\$1,576,300	\$1,635,158	\$1,465,348	\$1,770,000
5210	Publications	\$223,463	\$198,098	\$154,808	\$199,230
5220	Tax Transfer Stamps	\$1,222,262	\$1,100,000	\$1,400,000	\$1,100,000
5251	Promotional Events	\$13,504	\$31,260	\$13,884	\$31,356
5280	Range Supplies	\$75,441	\$75,000	\$60,970	\$77,000
5308	Marine Unit - Commodities	\$21,528	\$12,000	\$11,551	\$15,500
5310	Inmate Supplies	\$0	\$0	\$61,001	\$260,000
6000	Capital Projects	\$7,267	\$148,558	\$65,952	\$1,009,000
6001	Groundwater Resource Project	\$5,041	\$0	\$0	\$0
6010	Office Equipment Over \$5,000	\$714	\$6,000	\$0	\$1,000
6020	Vehicles Over \$5,000	\$362,967	\$320,000	\$646,461	\$421,000
6023	Professional Services - Capital Projects	\$4,887	\$0	\$0	\$0
6025	Election Equipment Over \$5,000	\$0	\$0	\$0	\$20,000
6030	Furniture and Fixtures Over \$5,000	\$57,014	\$45,000	\$69,891	\$25,000
6040	Machinery and Equipment Over \$5,000	\$1,481,729	\$780,000	\$1,072,083	\$661,810
6050	Computer Technology/Equipment Over \$500	\$1,139,074	\$2,595,501	\$2,967,730	\$944,794
6070	Building Improvements Over \$50,000	\$4,368	\$220,000	\$451,474	\$75,000
6074	Capital Project Contingency	\$9,577	\$0	\$0	\$0
6075	Capital Construction	\$29,203	\$2,113,772	\$601,236	\$0
6076	Property Acquisition	\$950,000	\$0	\$0	\$0
6077	Land Improvements	\$5,655	\$30,000	\$0	\$30,000
6090	Highway Right of Way	\$2,518,863	\$3,380,000	\$1,106,653	\$5,080,000
6095	Highway Construction	\$6,632,082	\$17,625,000	\$9,125,018	\$13,585,000
6120	Boats Over \$5,000	\$29,651	\$0	\$0	\$0
6171	Telephone Hardware Over \$5,000	\$9,510	\$7,500	\$0	\$5,000
6200	Depreciation expense	\$10,844,387	\$0	\$312,000	\$0
6310	Vaccine Used	\$139,281	\$300,000	\$0	\$300,000

**County of McHenry
Fiscal Year 2016**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
6500	Lease Payments - Computers/Tech	\$160,651	\$188,748	\$175,278	\$190,805
6506	Dbt Svc Server Lease	\$390,125	\$398,324	\$398,324	\$398,324
6507	Dbt Svc Workstations	\$240,365	\$544,388	\$427,718	\$385,532
6510	Debt Service Payments	\$9,330,000	\$9,085,000	\$25,425,000	\$8,960,000
6550	Bad Debt Expense	-\$97,030	\$100,000	\$0	\$100,000
6585	Interest	\$1,755,268	\$1,388,542	\$1,245,462	\$868,847
6700	Operating Transfer Out	\$20,961,257	\$23,639,247	\$20,398,869	\$20,120,392
6701	Op Tran Out To General Fund	\$454	\$450	\$0	\$400
	TOTAL	\$217,109,736	\$240,336,281	\$208,515,198	\$231,586,316
6810 (1)	FUND BALANCE ENHANCEMENT	\$0	\$3,742,138	\$0	\$966,139
		\$217,109,736	\$244,078,419	\$208,515,198	\$232,552,455

(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 2016**

Revenues by Department - All Funds

Dept	Department Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
05	Supervisor of Assessments	\$51,885	\$57,523	\$37,193	\$58,809
06	Purchasing	\$524	\$0	\$884	\$0
08	Insurance	\$18,331,272	\$19,751,077	\$15,365,211	\$19,126,582
10	Planning and Development	\$1,979,497	\$2,295,445	\$2,400,068	\$2,326,250
12	County Board & Liquor Comm	\$735,491	\$661,520	\$599,412	\$721,100
13	County Clerk - Elections	\$82,485	\$21,750	\$238,988	\$55,000
14	County Clerk	\$278,309	\$334,625	\$221,071	\$339,100
15	County Recorder	\$3,392,256	\$3,458,500	\$3,605,280	\$3,388,100
16	Facility Management	\$477,603	\$70,448	\$10,659	\$3,000
17	County Treasurer	\$1,873,253	\$2,023,850	\$259,835	\$1,918,000
18	Administrator	\$3,879,151	\$2,636,165	\$2,288,113	\$1,667,325
20	Information Technology	\$0	\$5,200	\$4,571	\$5,200
21	Educational Service Region	\$190,503	\$125,000	\$100,652	\$126,000
22	Veterans Assistance	\$423,087	\$401,112	\$395,217	\$401,112
23	Senior Services	\$1,735,183	\$1,736,531	\$1,718,339	\$1,660,458
24	Tuberculosis Department	\$259,483	\$261,125	\$254,355	\$261,100
25	Mental Health	\$10,959,367	\$10,995,828	\$10,495,009	\$11,008,641
26	McHenry Co Workforce Network	\$2,442,445	\$2,262,473	\$1,994,410	\$2,314,089
27	Workforce Investment Board	\$0	\$160,000	\$0	\$163,309
29	ETS Board (911)	\$2,528,583	\$2,412,876	\$2,108,193	\$2,389,271
31	County Coroner	\$69,629	\$70,390	\$68,412	\$68,999
32	County Sheriff	\$8,808,677	\$8,718,088	\$7,683,035	\$7,727,723
34	Emergency Management Agency	\$87,260	\$68,825	\$77,255	\$93,238
41	Clerk of the Circuit Court	\$5,705,753	\$6,024,700	\$4,882,631	\$5,634,100
42	Circuit Court	\$885,504	\$836,230	\$674,777	\$726,030
43	Court Services	\$1,066,294	\$1,685,643	\$1,731,002	\$1,689,043
44	Public Defender	\$153,256	\$182,955	\$113,017	\$147,955
45	States Attorney	\$373,220	\$406,583	\$256,420	\$383,573
51	Health Department	\$5,613,592	\$5,803,685	\$4,137,865	\$5,215,773
61	Valley Hi Nursing Home	\$15,289,038	\$13,703,600	\$9,994,616	\$10,463,000
65	Geographic Information System	\$648,684	\$605,500	\$654,050	\$701,405
82	Division of Transportation	\$31,580,219	\$32,180,881	\$26,580,920	\$29,684,018
90	Non-Departmental	\$89,397,430	\$94,114,870	\$107,427,997	\$93,202,245
	TOTAL	\$209,298,933	\$214,072,998	\$206,379,457	\$203,669,548

Utilization of Fund Balance (1)

08	Insurance	\$0	\$324,843	\$0	\$319,960
14	County Clerk	\$0	\$14,375	\$0	\$24,400
15	County Recorder	\$0	\$182,946	\$0	\$54,721
16	Facility Management	\$0	\$0	\$0	\$2,000
17	County Treasurer	\$0	\$53,428	\$0	\$2,056
18	Administrator	\$0	\$1,529,562	\$0	\$2,506,302
21	Educational Service Region	\$0	\$4,000	\$0	\$0
22	Veterans Assistance	\$0	\$254,439	\$0	\$247,176
24	Tuberculosis Department	\$0	\$110,099	\$0	\$98,998
25	Mental Health	\$0	\$613,106	\$0	\$2,500,000

**County of McHenry
Fiscal Year 2016**

Revenues by Department - All Funds

Dept	Department Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
26	McHenry Co Workforce Network	\$0	\$0	\$0	\$15,445
29	ETS Board (911)	\$0	\$238,104	\$0	\$506,833
41	Clerk of the Circuit Court	\$0	\$55,991	\$0	\$25,585
42	Circuit Court	\$0	\$167,318	\$0	\$176,443
43	Court Services	\$0	\$153,386	\$0	\$170,748
45	States Attorney	\$0	\$19,950	\$0	\$19,950
51	Health Department	\$0	\$78,275	\$0	\$90,047
61	Valley Hi Nursing Home	\$0	\$0	\$0	\$708,880
65	Geographic Information System	\$0	\$307,170	\$0	\$223,875
82	Division of Transportation	\$0	\$20,418,296	\$0	\$18,373,085
90/99	Non-Departmental	\$0	\$5,480,133	\$0	\$2,816,403
	Total Utilization of Fund Balance	\$0	\$30,005,421	\$0	\$28,882,907
		\$209,298,933	\$244,078,419	\$206,379,457	\$232,552,455

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

**County of McHenry
Fiscal Year 2016**

Expenditures by Department - All Funds

Dept	Department Description	FY 2014	FY 2015	FY 2015	FY 2016
		Expenditures Actual	Expenditures Appropriated	Eleven Month Actual	Expenditures Appropriated
05	Supervisor of Assessments	\$956,514	\$1,060,756	\$882,207	\$952,053
06	Purchasing	\$614,169	\$688,193	\$686,278	\$693,295
08	Insurance	\$17,461,583	\$20,075,920	\$16,955,671	\$19,446,542
09	Human Resources	\$535,234	\$550,932	\$479,577	\$469,791
10	Planning and Development	\$3,257,163	\$3,282,555	\$3,139,362	\$3,214,395
11	County Auditor	\$399,563	\$398,528	\$373,443	\$404,759
12	County Board & Liquor Comm	\$704,938	\$717,465	\$651,018	\$716,364
13	County Clerk - Elections	\$1,209,192	\$899,483	\$1,406,683	\$1,471,613
14	County Clerk	\$461,287	\$484,501	\$444,380	\$475,160
15	County Recorder	\$2,839,136	\$3,064,194	\$2,712,949	\$2,710,198
16	Facility Management	\$4,037,015	\$3,415,691	\$2,828,862	\$3,350,470
17	County Treasurer	\$759,415	\$846,206	\$686,138	\$833,942
18	Administrator	\$3,734,894	\$4,940,057	\$4,352,274	\$5,102,457
20	Information Technology	\$3,090,719	\$3,137,723	\$2,770,470	\$3,143,530
21	Educational Service Region	\$367,259	\$289,442	\$274,003	\$286,291
22	Veterans Assistance	\$441,960	\$655,551	\$394,050	\$648,288
23	Senior Services	\$1,737,131	\$1,733,011	\$1,656,846	\$1,656,458
24	Tuberculosis Department	\$315,174	\$371,224	\$272,286	\$360,098
25	Mental Health	\$9,748,061	\$11,608,934	\$8,215,942	\$13,508,641
26	McHenry Co Workforce Network	\$2,336,445	\$2,262,473	\$1,662,650	\$2,329,534
27	Workforce Investment Board	\$129,680	\$160,000	\$122,625	\$163,309
28	Merit Commission	\$15,711	\$59,996	\$28,098	\$59,996
29	ETS Board (911)	\$2,663,768	\$2,650,980	\$1,892,210	\$2,896,104
31	County Coroner	\$546,706	\$573,720	\$543,678	\$578,028
32	County Sheriff	\$32,832,371	\$32,100,917	\$29,077,808	\$34,181,810
34	Emergency Management Agency	\$293,586	\$274,944	\$257,846	\$271,717
41	Clerk of the Circuit Court	\$2,990,151	\$3,281,774	\$2,917,767	\$3,333,602
42	Circuit Court	\$1,864,529	\$1,910,605	\$1,724,851	\$1,988,900
43	Court Services	\$3,167,416	\$3,402,257	\$3,127,383	\$3,495,368
44	Public Defender	\$991,835	\$976,688	\$922,520	\$989,521
45	States Attorney	\$3,059,759	\$3,113,191	\$2,873,231	\$3,115,078
51	Health Department	\$7,289,061	\$7,755,188	\$5,875,197	\$6,709,014
61	Valley Hi Nursing Home	\$10,619,070	\$10,670,213	\$9,704,521	\$10,935,278
65	Geographic Information System	\$830,696	\$912,670	\$672,174	\$925,280
82	Division of Transportation	\$32,762,750	\$52,437,055	\$33,007,351	\$47,905,616
90	Non-Departmental	\$62,045,795	\$59,573,244	\$64,922,849	\$52,263,816
	TOTAL	\$217,109,736	\$240,336,281	\$208,515,198	\$231,586,316
Fund Balance Enhancements (1)					
17	County Treasurer	\$0	\$78,699	\$0	\$77,700
23	Senior Services	\$0	\$3,520	\$0	\$4,000
31	County Coroner	\$0	\$23,720	\$0	\$16,524
41	Clerk of the Circuit Court	\$0	\$224,372	\$0	\$13,768
61	Valley Hi Nursing Home	\$0	\$2,813,802	\$0	\$0
99	Non-Departmental	\$0	\$598,025	\$0	\$854,147
	Total Fund Balance Enhancements	\$0	\$3,742,138	\$0	\$966,139
		\$217,109,736	\$244,078,419	\$208,515,198	\$232,552,455

(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 2016**

Revenue Budget by Fund

Fund	Fund Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
001	General Fund	\$84,168,390	\$89,218,751	\$81,145,939	\$86,025,392
006	RTA Sales Tax - County Portion	\$9,723,199	\$9,260,000	\$9,045,977	\$10,011,000
010	Veterans Asst Commission Fund	\$422,576	\$400,600	\$394,606	\$400,600
011	Veterans Asst Comm Bus Fund	\$511	\$512	\$611	\$512
015	Ill Municipal Retirement Fund	\$6,918,653	\$7,914,635	\$7,813,587	\$7,919,000
016	Social Security Fund	\$4,003,082	\$4,008,500	\$3,954,619	\$3,969,697
021	Highway Fund	\$18,341,745	\$19,373,334	\$16,991,277	\$18,048,289
022	Motor Fuel Tax Fund	\$6,215,312	\$4,097,747	\$3,255,581	\$4,099,222
023	Matching Fund	\$1,337,841	\$1,841,000	\$1,822,580	\$1,846,878
024	County Bridge Fund	\$1,301,548	\$1,348,800	\$804,531	\$1,169,629
025	Co Option Motor Fuel Tax Fund	\$4,383,773	\$5,520,000	\$3,706,951	\$4,520,000
030	Mental Health (708) Board	\$10,959,365	\$10,995,828	\$10,495,009	\$11,008,641
042	Dental Care Clinic Fund	\$314,722	\$513,900	\$314,588	\$495,700
045	TB Care & Treatment Fund	\$259,483	\$261,125	\$254,355	\$261,100
052	Ill Criminal Justice Auth Fund	\$66,732	\$66,715	\$48,498	\$66,715
053	Probation Service Fee Fund	\$343,678	\$339,000	\$328,075	\$339,000
054	Special Courts Fund	\$482,640	\$404,730	\$343,071	\$366,730
055	EMDT Fund	\$19,517	\$29,241	\$19,935	\$30,241
056	Coroner's Fund	\$57,409	\$54,625	\$59,412	\$59,424
058	DUI Conviction Fund	\$25,423	\$25,000	\$18,608	\$25,000
060	Maint/Child Support Collection	\$120,004	\$120,200	\$112,998	\$145,100
061	Law Library Fund	\$209,373	\$226,500	\$172,290	\$185,300
062	Circuit Court Doc Storage Fund	\$598,083	\$620,200	\$495,249	\$550,200
063	Circuit Court Automation Fund	\$617,585	\$670,200	\$516,808	\$580,400
064	Circuit Court Clerk Oper & Admin Fund	\$85,215	\$86,200	\$87,317	\$96,200
065	Geographic Info Systems	\$648,684	\$605,500	\$654,050	\$701,405
066	Circuit Clerk Electronic Citation Fund	\$41,213	\$45,100	\$33,287	\$38,100
067	State's Attorney Records Automation Fund	\$28,103	\$30,050	\$22,697	\$30,050
068	Inmate Welfare Fund	\$0	\$0	\$290,839	\$371,000
070	County Clerk Automation Fund	\$11,850	\$13,125	\$12,257	\$13,100
071	County Clerk Registry Automation Fund	\$0	\$0	\$220	\$0
075	Co Recorder Automation Fund	\$646,975	\$858,500	\$659,862	\$742,600
080	Co Treasurers Automation Fund	\$138,953	\$130,700	\$52,579	\$130,700
081	Treas Passport Services Fund	\$100,317	\$56,200	\$121,030	\$100,300
085	Animal Shelter Fund	\$1,359	\$2,600	\$2,548	\$2,600
087	Senior Services	\$1,735,183	\$1,736,531	\$1,718,339	\$1,660,458
090	McHenry Co Workforce Network	\$2,442,445	\$2,422,473	\$1,994,410	\$2,477,398
095	Emerg Telephone Systems Board	\$2,528,583	\$2,412,876	\$2,108,193	\$2,389,271
100	Comm Develop Block Grant Fund	\$1,445,028	\$1,826,195	\$1,815,540	\$1,777,500
105	Expedited Permit Fund	\$28,320	\$26,500	\$4,290	\$20,000
233	Series 2006A Debt Certificates	\$740,865	\$739,214	\$649,731	\$0
234	Series 2007A Debt Certificates	\$588,203	\$591,467	\$591,519	\$589,181
236	Series 2007B Debt Certificates	\$6,197,265	\$6,193,538	\$5,926,163	\$0
240	Series 2008 Debt Certificates	\$547,778	\$544,650	\$544,703	\$546,105
242	Series 2010A Debt Certificates	\$1,208,478	\$1,216,700	\$1,216,753	\$1,215,718
243	Series 2010B Debt Certif(Recovery Zone)	\$415,741	\$409,369	\$409,420	\$411,060
244	Series 2012 B Debt Certificates	\$1,329,587	\$726,075	\$725,537	\$365,850
245	Series 2015 Debt Certificates	\$0	\$0	\$16,715,969	\$6,611,975
310	Employee Benefit Fund	\$18,331,272	\$19,751,077	\$15,365,211	\$19,126,582
320	Liability Insurance Fund	\$3,838,443	\$2,603,079	\$2,255,148	\$1,639,475
350	Valley Hi	\$15,289,038	\$13,703,600	\$9,994,616	\$10,463,000

**County of McHenry
Fiscal Year 2016**

Revenue Budget by Fund

Fund	Fund Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
410	Revolving Loan Fund	\$38,898	\$29,986	\$31,508	\$25,650
415	Health Scholarship Fund	\$10	\$100	\$9	\$100
430	Working Cash I Fund	\$109	\$100	\$260	\$100
440	Working Cash II Fund	\$345	\$350	\$373	\$300
742	Series 2010A Capital Projects Fund	\$27	\$0	\$0	\$0
743	MH Expansion Project Fund(Recovery Zone)	\$2	\$0	\$0	\$0
744	Fiber Optic Conduit Project Fund	\$0	\$0	\$259,924	\$0
TOTAL		\$209,298,933	\$214,072,998	\$206,379,457	\$203,669,548
Utilization of Fund Balance ⁽¹⁾					
001	General Fund	\$0	\$30,005,421	\$0	\$28,882,907
		\$209,298,933	\$244,078,419	\$206,379,457	\$232,552,455

(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 2016**

Expenditure Budget by Fund

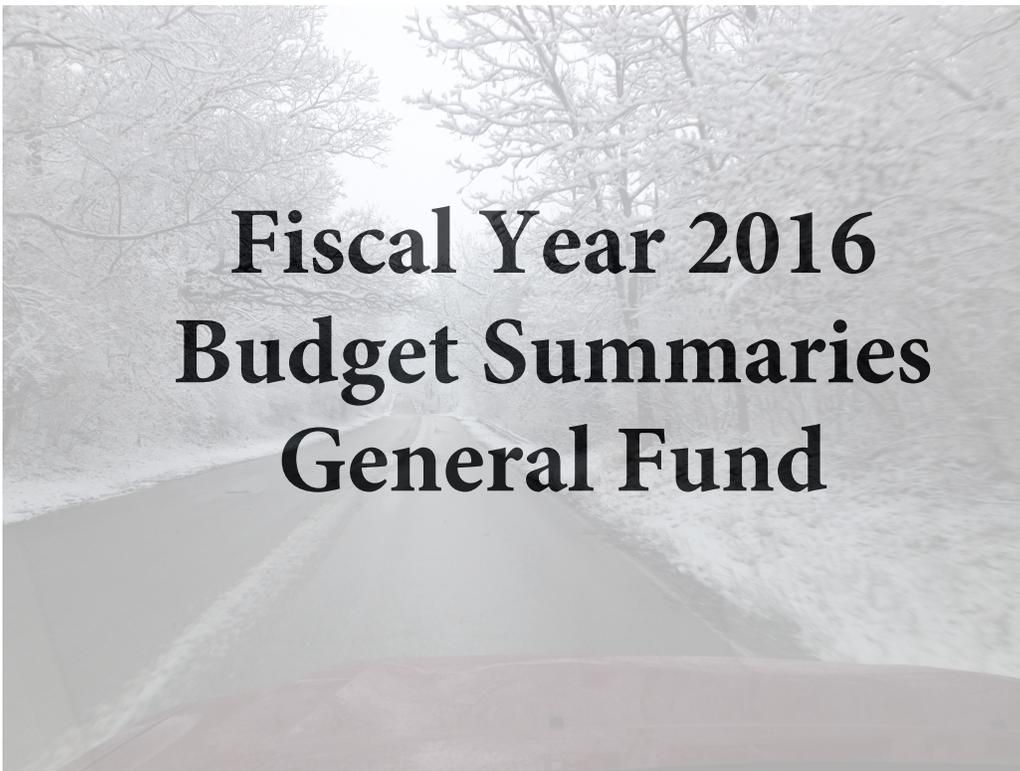
Fund	Fund Description	FY 2014	FY 2015	FY 2015	FY 2016
		Expenditures Actual	Expenditures Appropriated	Eleven Month Actual	Expenditures Appropriated
001	General Fund	\$87,366,066	\$90,437,254	\$77,255,623	\$88,618,820
006	RTA Sales Tax - County Portion	\$9,842,947	\$11,411,858	\$10,039,320	\$10,134,295
010	Veterans Asst Commission Fund	\$441,960	\$654,001	\$394,050	\$646,738
011	Veterans Asst Comm Bus Fund	\$0	\$1,550	\$0	\$1,550
015	Ill Municipal Retirement Fund	\$7,253,990	\$7,427,715	\$6,320,205	\$7,064,853
016	Social Security Fund	\$3,770,023	\$3,897,395	\$3,590,324	\$4,071,377
021	Highway Fund	\$18,533,284	\$20,301,322	\$16,663,933	\$19,038,921
022	Motor Fuel Tax Fund	\$5,426,886	\$11,822,855	\$9,326,215	\$9,706,182
023	Matching Fund	\$925,852	\$6,440,000	\$700,599	\$9,780,000
024	County Bridge Fund	\$1,532,958	\$4,255,000	\$2,683,120	\$1,725,000
025	Co Option Motor Fuel Tax Fund	\$6,531,096	\$9,780,000	\$3,752,383	\$7,807,000
030	Mental Health (708) Board	\$9,743,693	\$11,608,934	\$8,215,942	\$13,508,641
042	Dental Care Clinic Fund	\$468,006	\$584,175	\$373,009	\$573,347
045	TB Care & Treatment Fund	\$315,174	\$371,224	\$272,286	\$360,098
052	Ill Criminal Justice Auth Fund	\$66,715	\$66,715	\$0	\$66,715
053	Probation Service Fee Fund	\$383,975	\$474,627	\$374,857	\$494,989
054	Special Courts Fund	\$513,384	\$485,063	\$406,395	\$470,439
055	EMDT Fund	\$44,596	\$47,000	\$45,187	\$45,000
056	Coroner's Fund	\$10,785	\$30,905	\$39,049	\$42,900
058	DUI Conviction Fund	\$9,841	\$25,000	\$0	\$25,000
060	Maint/Child Support Collection	\$186,436	\$176,191	\$132,341	\$165,678
061	Law Library Fund	\$324,965	\$313,485	\$282,804	\$258,034
062	Circuit Court Doc Storage Fund	\$383,152	\$514,087	\$372,319	\$551,656
063	Circuit Court Automation Fund	\$415,395	\$562,896	\$553,517	\$566,632
064	Circuit Court Clerk Oper & Admin Fund	\$79,049	\$75,245	\$75,389	\$99,751
065	Geographic Info Systems	\$830,696	\$912,670	\$672,174	\$925,280
066	Circuit Clerk Electronic Citation Fund	\$42,564	\$45,100	\$34,992	\$38,100
067	State's Attorney Records Automation Fund	\$0	\$50,000	\$50,000	\$50,000
068	Inmate Welfare Fund	\$0	\$0	\$188,850	\$371,000
070	County Clerk Automation Fund	\$2,478	\$27,500	\$18,946	\$37,500
075	Co Recorder Automation Fund	\$732,615	\$1,041,446	\$568,657	\$797,321
080	Co Treasurers Automation Fund	\$97,195	\$52,001	\$6,898	\$53,000
081	Treas Passport Services Fund	\$68,551	\$109,628	\$64,417	\$102,356
085	Animal Shelter Fund	\$64	\$7,600	\$830	\$12,000
087	Senior Services	\$1,737,131	\$1,733,011	\$1,656,846	\$1,656,458
090	McHenry Co Workforce Network	\$2,466,125	\$2,422,473	\$1,785,275	\$2,492,843
095	Emerg Telephone Systems Board	\$2,663,768	\$2,650,980	\$1,892,210	\$2,896,104
100	Comm Develop Block Grant Fund	\$1,650,228	\$1,826,195	\$1,819,448	\$1,777,500
105	Expedited Permit Fund	\$28,320	\$26,500	\$3,690	\$20,000
233	Series 2006A Debt Certificates	\$740,865	\$739,214	\$649,731	\$0
234	Series 2007A Debt Certificates	\$588,203	\$591,467	\$591,519	\$589,181
236	Series 2007B Debt Certificates	\$6,197,265	\$6,193,538	\$5,926,163	\$0
240	Series 2008 Debt Certificates	\$547,778	\$544,650	\$544,703	\$546,105
242	Series 2010A Debt Certificates	\$1,208,478	\$1,216,700	\$1,216,753	\$1,215,718
243	Series 2010B Debt Certf(Recovery Zone)	\$415,741	\$409,369	\$409,420	\$411,060
244	Series 2012 B Debt Certificates	\$1,329,587	\$726,075	\$725,537	\$365,850
245	Series 2015 Debt Certificates	\$0	\$0	\$16,715,969	\$6,611,975

**County of McHenry
Fiscal Year 2016**

Expenditure Budget by Fund

Fund	Fund Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
310	Employee Benefit Fund	\$17,461,583	\$20,075,920	\$16,955,671	\$19,446,542
320	Liability Insurance Fund	\$3,065,302	\$4,057,627	\$3,656,112	\$4,066,427
350	Valley Hi	\$10,875,458	\$10,889,798	\$9,907,748	\$11,171,880
410	Revolving Loan Fund	(\$99,712)	\$105,000	\$90	\$105,000
415	Health Scholarship Fund	\$0	\$3,100	\$0	\$3,100
430	Working Cash I Fund	\$109	\$100	\$0	\$100
440	Working Cash II Fund	\$345	\$350	\$0	\$300
742	Series 2010A Capital Projects Fund	\$55,671	\$0	\$0	\$0
743	MH Expansion Project Fund(Recovery Zon	\$4,368	\$0	\$0	\$0
744	Fiber Optic Conduit Project Fund	\$0	\$2,113,772	\$583,682	\$0
980	Gen Fixed Assets Acct Group	\$9,828,732	\$0	\$0	\$0
	TOTAL	217,109,736	240,336,281	208,515,198	231,586,316
Fund Balance Enhancements (1)					
015	Ill Municipal Retirement Fund	\$0	\$486,920	\$0	\$854,147
016	Social Security Fund	\$0	\$111,105	\$0	\$0
056	Coroner's Fund	\$0	\$23,720	\$0	\$16,524
062	Circuit Court Doc Storage Fund	\$0	\$106,113	\$0	\$0
063	Circuit Court Automation Fund	\$0	\$107,304	\$0	\$13,768
064	Circuit Court Clerk Oper & Admin Fund	\$0	\$10,955	\$0	\$0
080	Co Treasurers Automation Fund	\$0	\$78,699	\$0	\$77,700
087	Senior Services	\$0	\$3,520	\$0	\$4,000
350	Valley Hi	\$0	\$2,813,802	\$0	\$0
	Total Fund Balance Enhancements	\$0	\$3,742,138	\$0	\$966,139
		217,109,736	244,078,419	208,515,198	232,552,455

(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.

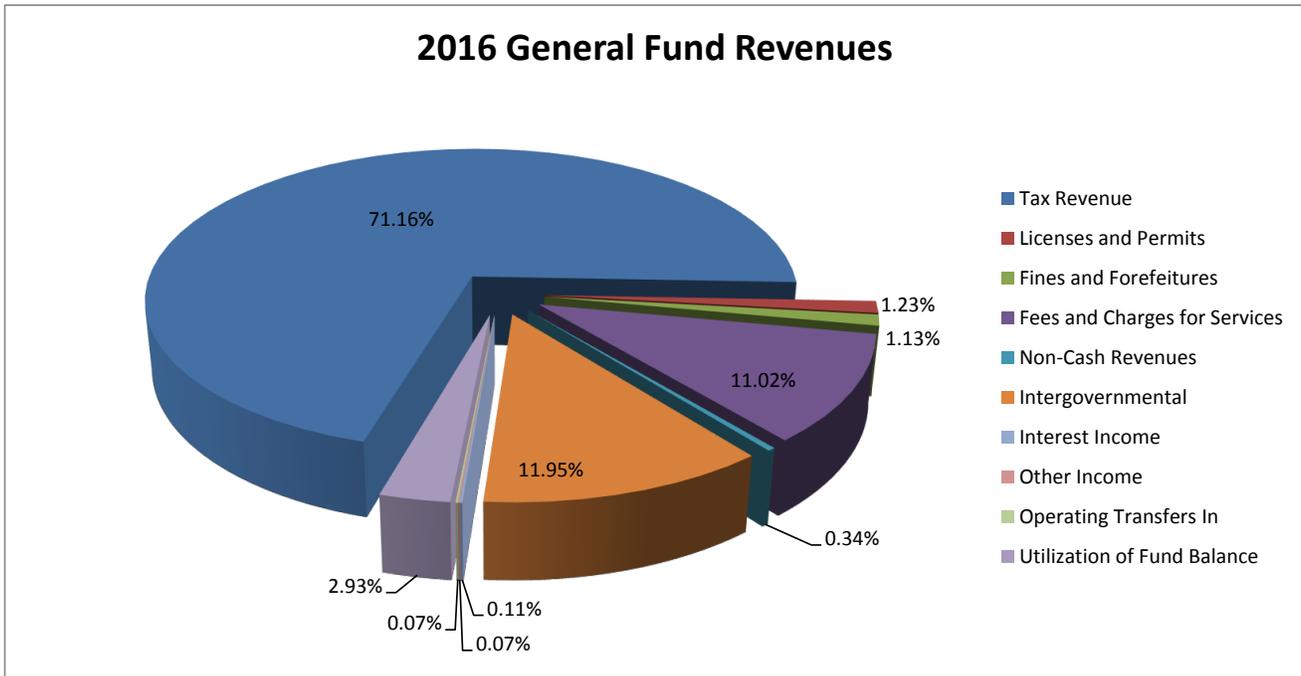


**Fiscal Year 2016
Budget Summaries
General Fund**

**County of McHenry
Fiscal Year 2016 General Fund**

Revenues by Budget Category

Category No.	Category Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
70	Tax Revenue	\$58,898,489	\$60,002,300	\$59,816,555	\$63,058,059
75	Licenses and Permits	\$1,079,662	\$1,020,750	\$1,127,955	\$1,086,750
76	Fines and Forfeitures	\$1,014,351	\$1,005,500	\$872,642	\$1,003,200
80	Fees and Charges for Services	\$9,618,892	\$10,329,258	\$7,007,016	\$9,768,064
93	Non-Cash Revenues	\$96,768	\$300,000	\$0	\$300,000
94	Intergovernmental	\$12,735,661	\$12,984,829	\$10,385,255	\$10,586,894
95	Interest Income	\$89,889	\$97,000	\$81,099	\$95,500
96	Other Income	\$575,223	\$1,847,539	\$1,791,846	\$62,325
98	Operating Transfers In	\$59,455	\$1,631,575	\$63,571	\$64,600
		\$84,168,390	\$89,218,751	\$81,145,939	\$86,025,392
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$3,332,275	\$0	\$2,593,428
		\$84,168,390	\$92,551,026	\$81,145,939	\$88,618,820

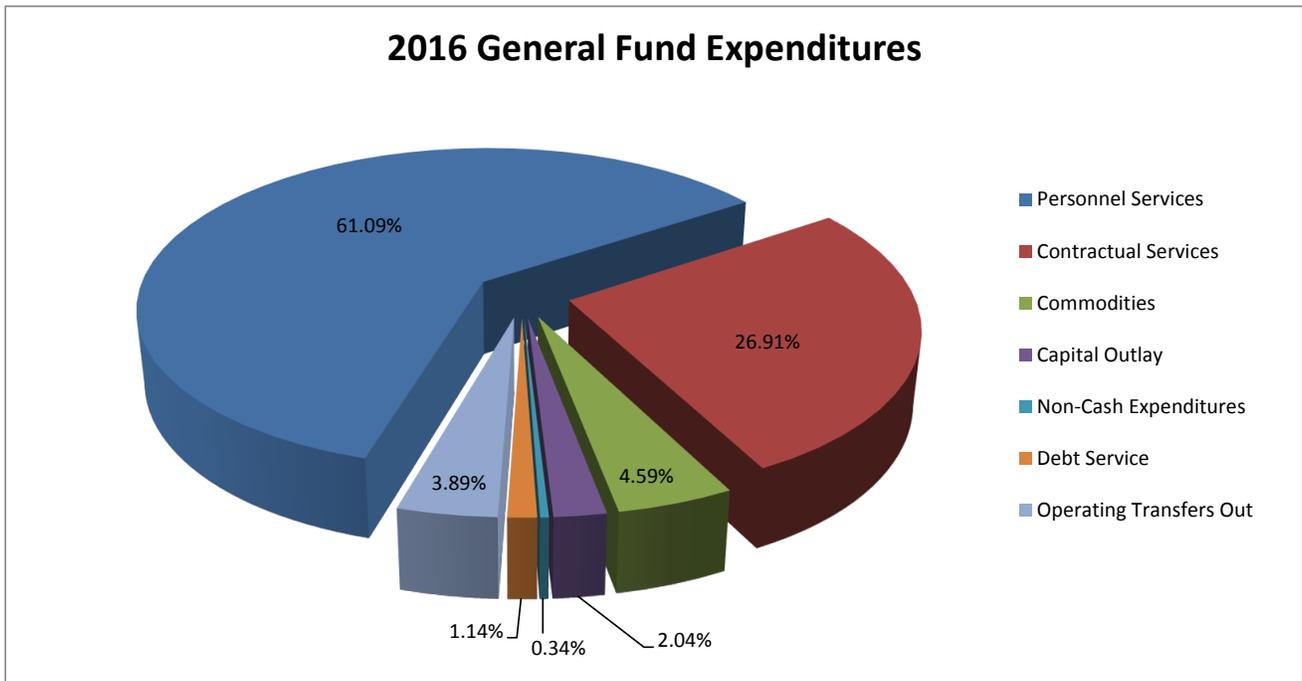


⁽¹⁾ Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2016 General Fund**

Expenditures by Budget Category

Category No.	Category Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
30	Personnel Services	\$52,794,539	\$53,219,566	\$47,892,489	\$54,140,085
40	Contractual Services	\$21,917,735	\$23,861,571	\$17,643,454	\$23,850,582
50	Commodities	\$3,766,052	\$3,881,334	\$3,288,930	\$4,066,553
60	Capital Outlay	\$3,439,234	\$4,722,330	\$3,582,996	\$1,807,604
63	Non-Cash Expenditures	\$139,281	\$300,000	\$0	\$300,000
65	Debt Service	\$812,921	\$1,123,184	\$995,541	\$1,009,684
67	Operating Transfers Out	\$4,496,304	\$5,443,041	\$3,852,213	\$3,444,312
TOTAL		\$87,366,066	\$92,551,026	\$77,255,623	\$88,618,820
68	(1) Fund Balance Enhancement	\$0	\$0	\$0	\$0
		\$87,366,066	\$92,551,026	\$77,255,623	\$88,618,820



(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 2016 General Fund

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Ten Month Actual	FY 2016 Revenue Appropriated
7010	Property Taxes	\$38,782,842	\$40,405,000	\$39,855,863	\$41,600,303
7030	Sales Tax	\$2,121,284	\$2,025,000	\$1,912,461	\$2,265,786
7035	1/4 Cent Sales Tax	\$7,743,216	\$7,550,000	\$7,187,951	\$8,270,684
7038	Local Use Tax	\$1,256,589	\$1,175,000	\$1,291,278	\$1,370,000
7040	State Income Tax	\$6,265,092	\$6,325,000	\$6,618,314	\$6,800,000
7050	Replacement Pers Prop Tax	\$721,137	\$750,000	\$788,043	\$773,246
7090	Off Track Betting	\$62,673	\$61,800	\$49,194	\$60,240
7092	Video Gaming Tax	\$112,263	\$110,500	\$106,676	\$192,800
7105	Tax Transfer Stamps	\$1,833,393	\$1,600,000	\$2,006,775	\$1,725,000
7510	Liquor Licenses	\$119,000	\$114,000	\$108,410	\$114,000
7520	Amusement Licenses	\$4,865	\$10,000	\$5,875	\$10,000
7530	Building Permits	\$280,406	\$250,000	\$365,213	\$305,000
7532	Buildability Letters	\$600	\$750	\$525	\$750
7540	Zoning Permits	\$89,493	\$60,000	\$72,772	\$70,000
7570	Septic & Well Permits	\$90,915	\$85,000	\$86,820	\$88,000
7580	Health Licenses	\$443,085	\$450,000	\$441,379	\$450,000
7592	Hauler License Fees	\$8,606	\$12,000	\$7,675	\$10,000
7593	Solid Waste Tipping Fee	\$42,692	\$39,000	\$39,286	\$39,000
7615	Fines	\$918,694	\$910,500	\$802,207	\$919,200
7616	Construction Zone Fees	\$125	\$0	\$692	\$0
7620	County Drug Fine	\$95,532	\$95,000	\$69,743	\$84,000
8010	Misc. County Clerk Fees	\$153,060	\$160,000	\$148,544	\$165,000
8013	10% Bond Earnings	\$315,826	\$312,000	\$240,892	\$275,000
8020	County Clk Tax Redemption Fees	\$112,282	\$160,000	\$58,962	\$160,000
8026	Payroll Service Fee	\$1,810	\$2,600	\$1,457	\$1,700
8030	Circuit Clerk Fees	\$2,735,319	\$2,975,000	\$2,372,641	\$2,780,000
8034	Sex Offender Registration Fees	\$1,637	\$1,200	\$2,158	\$1,200
8040	County Court Fees	\$189,491	\$200,000	\$154,916	\$170,000
8042	Electronic Citation Fee	\$3,984	\$3,500	\$10,400	\$3,500
8044	First Offender Program Fees	\$17,882	\$21,000	\$18,025	\$16,500
8047	Public Defender Fees	\$46,921	\$80,000	\$37,296	\$45,000
8048	Other Circuit Clerk Fees	\$197,962	\$217,800	\$185,972	\$200,000
8051	Periodic Imprisonment Fees	\$10,388	\$10,000	\$6,202	\$4,500
8053	Addl HC for Periodic Inmates	\$0	\$0	\$1,262	\$0
8055	Coroner Space Rental Fees	\$3,220	\$3,220	\$0	\$450
8060	Recording Fees	\$892,395	\$1,000,000	\$918,568	\$900,000
8066	RE Recording Fee - County Portion	\$19,493	\$0	\$20,075	\$20,500
8080	Sheriff Fees, Circuit Ct.	\$361,263	\$365,000	\$318,603	\$365,000
8081	Warrant/Summons Fees	\$12,619	\$17,000	\$8,244	\$8,000
8082	Off Duty Detail	\$0	\$0	\$13,300	\$5,000
8084	Squad Car Replacement Fee	\$22,947	\$25,000	\$16,905	\$25,000
8088	Tax Sale Indemnity Fee	\$43,740	\$40,000	\$0	\$40,000
8089	Tax Sale Interest Indemnity Fee	\$93,000	\$105,000	\$0	\$100,000
8090	Other Fees and Charges	\$86,065	\$104,425	\$94,934	\$98,825
8092	Other - Nursing	\$12,207	\$6,000	\$1,916	\$6,000
8093	Misc - Veterinary Pub Hlth	\$58,617	\$58,000	\$48,097	\$57,500
8094	Vision & Hearing	\$39,143	\$50,000	\$36,986	\$50,000

**County of McHenry
Fiscal Year 2016 General Fund**

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Ten Month Actual	FY 2016 Revenue Appropriated
8095	Health Admin - Misc Recpt	\$20,015	\$20,125	\$22,663	\$20,125
8101	Cable Television	\$555,637	\$500,000	\$432,305	\$581,500
8105	Site Evaluation Fee	\$225	\$1,000	\$450	\$1,000
8106	Health Review Fee	\$2,775	\$5,000	\$4,620	\$5,000
8108	Subdivision Review Fees	\$250	\$9,000	\$2,935	\$9,000
8110	Stormwater Permits	\$97,618	\$84,000	\$98,430	\$95,000
8111	Animal Control Tags	\$669,264	\$636,500	\$621,903	\$661,500
8112	Gravel Pit Fees	\$4,000	\$10,000	\$6,000	\$10,000
8114	Health Promotion Fees	\$10,953	\$13,000	\$11,385	\$13,000
8115	Maps & Publications	\$1,481	\$1,000	\$736	\$1,000
8165	Service Fees	\$33,659	\$28,000	\$34,940	\$28,000
8170	Execution Fee	\$852	\$1,000	\$515	\$500
8180	Vital Records & Misc.	\$60,663	\$58,000	\$48,550	\$58,000
8190	Septic Evaluation Fees	\$3,328	\$2,500	\$3,260	\$2,500
8215	Towing	\$3,905	\$5,000	\$5,356	\$5,000
8220	Sheriff Fees/Warnt Docket	\$19,860	\$15,000	\$19,242	\$16,000
8230	Sheriff Fee Photo Copies	\$11,508	\$6,000	\$8,686	\$6,000
8250	States Attorney Fees	\$72,072	\$70,500	\$59,435	\$63,000
8260	Foreclosures	-\$16,501	\$45,000	\$20,449	\$30,000
8270	Court Security Fee	\$606,893	\$650,000	\$497,254	\$600,000
8275	Foreign Court Fees	\$31,007	\$30,000	\$30,509	\$30,000
8276	Dispatching Fees	\$252,978	\$259,388	\$228,500	\$269,764
8277	Pay-Tel Revenue	\$140,970	\$150,000	\$81,436	\$90,000
8278	ICARE Revenue	\$10,038	\$0	\$13,786	\$3,000
8280	Pen & Fees/Delinq Taxes	\$1,553,153	\$1,750,000	\$0	\$1,600,000
8316	Nursing Fees	\$41,018	\$62,500	\$37,316	\$70,500
9050	Soc. Sec./Parental Reimb	\$34,511	\$34,000	\$45,269	\$36,000
9310	Vaccine Received	\$96,768	\$300,000	\$0	\$300,000
9405	Federal Government Grants	\$3,458,481	\$3,049,293	\$2,560,614	\$2,520,288
9407	Federal Gov - Sheriff Programs	\$59,638	\$0	\$50,048	\$39,507
9410	Federal Government - Other	\$6,950,997	\$7,050,000	\$5,859,585	\$5,690,458
9416	Medicare	\$3,958	\$5,000	\$41	\$6,000
9417	Public Aid	\$127,856	\$180,000	\$91,185	\$205,000
9420	State Government Grants	\$991,485	\$445,551	\$164,717	\$379,967
9435	State Government Reimbursements	\$0	\$0	\$24	\$0
9440	State Government - Salary Reim	\$955,257	\$1,599,388	\$1,512,409	\$1,600,674
9443	State Reimb - Election Judges	\$82,485	\$21,750	\$37,544	\$40,000
9444	State Reimb - Elections Early Voting	\$0	\$0	\$0	\$15,000
9445	State Reimb - SVPCA Funding	\$6,440	\$3,000	\$800	\$3,000
9450	Local Government Grants	\$53,493	\$50,000	\$53,387	\$50,000
9455	Grant Matching Funds	\$10,100	\$0	\$9,632	\$1,000
9460	Local Government - Other	\$960	\$546,847	\$0	\$0
9510	Interest Income	\$89,519	\$96,500	\$81,099	\$95,000
9511	Real Est Tax Distributn Intrst	\$370	\$500	\$0	\$500
9608	IDES Rent	\$45,203	\$0	\$37,914	\$0
9609	WN Utilization Fee	\$10,141	\$36,920	\$13,332	\$15,000
9635	Fuel Reimbursement	\$0	\$0	\$133	\$0

**County of McHenry
Fiscal Year 2016 General Fund**

Revenues by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Ten Month Actual	FY 2016 Revenue Appropriated
9655	Insurance Recoveries	\$0	\$5,000	\$0	\$5,000
9800	Operating Transfer In	\$59,000	\$1,631,125	\$63,571	\$64,200
9820	Tran Fr Working Cash	\$455	\$450	\$0	\$400
9831	Employee Association	\$6,080	\$6,500	\$4,703	\$6,500
9832	ATM Space Rental	\$1,161	\$2,200	\$2,136	\$2,200
9833	Auction Proceeds	\$51,424	\$25,000	\$14,341	\$25,000
9840	Miscellaneous	\$85,681	\$11,919	\$28,133	\$8,625
9872	Lease Proceeds	\$375,533	\$1,760,000	\$1,691,154	\$0
	TOTAL	\$84,168,390	\$89,218,751	\$81,145,939	\$86,025,392
9990	⁽¹⁾ Utilization of Fund Balance	\$0	\$3,332,275	\$0	\$2,593,428
		\$84,168,390	\$92,551,026	\$81,145,939	\$88,618,820

(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 2016 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
3010	Regular Salaries	\$48,116,102	\$44,265,260	\$44,244,123	\$46,163,740
3020	Part Time Salaries	\$1,026,652	\$1,065,508	\$878,134	\$925,441
3025	Holiday Pay	\$1,419,180	\$2,746,519	\$1,259,604	\$2,641,064
3030	Per Diems	\$379,608	\$305,125	\$200,355	\$115,106
3040	Over Time Salaries	\$974,083	\$1,096,750	\$903,430	\$1,171,307
3050	Merit Pool - Non-Union Employees	\$0	\$858,779	\$0	\$635,472
3051	Merit Pool - Union Contracts	\$0	\$1,372,702	\$0	\$977,553
3052	Contingent - Salaries	\$0	\$175,763	\$870	\$10,000
3055	Compensated Absences	\$0	\$17,442	\$0	\$18,311
3065	Sick Leave Buy Back	\$140,986	\$248,693	\$143,944	\$257,650
3070	Judges Supplmt. Co To St	\$9,500	\$10,500	\$4,750	\$10,500
3075	Allowance for Open Positions	\$0	\$468,761	\$0	\$484,378
3080	Vehicle Allowance	\$18,811	\$18,637	\$17,964	\$19,590
3100	Uniform Allowance	\$538,456	\$363,846	\$117,356	\$333,122
3105	Social Security/Co. Share	\$29,427	\$38,912	\$24,785	\$81,045
3110	Ill. Municipal Retirement Fund	\$50,332	\$52,455	\$40,906	\$96,423
3146	HCP Premium	\$91,402	\$113,914	\$56,268	\$199,383
4001	Contractual Services	\$1,033,345	\$945,140	\$683,082	\$1,063,921
4002	Temporary Services	\$3,149	\$450	\$6,722	\$450
4004	EDC Contractual Agreement	\$166,000	\$171,354	\$166,000	\$166,000
4005	Association Dues/Memberships	\$120,514	\$130,593	\$131,863	\$139,542
4006	Training	\$125,380	\$229,225	\$81,444	\$229,432
4007	Education	\$2,761	\$26,600	\$2,065	\$25,600
4008	Subscriptions	\$12,776	\$21,011	\$12,270	\$20,111
4009	Electoral Board Expenses	\$550	\$0	\$420	\$0
4010	Audit & Management Services	\$139,416	\$150,800	\$126,194	\$150,000
4015	Jurors Expenses	\$164,382	\$160,000	\$225,978	\$296,930
4020	Erecting Booths	\$10,325	\$5,300	\$5,225	\$10,600
4023	Professional Services	\$221,631	\$265,470	\$171,820	\$210,470
4025	Janitorial Services	\$13,396	\$15,750	\$11,240	\$14,488
4026	HCP Transfer to ISF	\$11,084,733	\$11,832,805	\$8,652,230	\$12,319,809
4030	Prem on Excess Ins for Risk	\$83	\$0	\$0	\$0
4032	Interpreters	\$23,057	\$31,000	\$18,102	\$16,000
4035	Insurance - Miscellaneous	\$145	\$200	\$145	\$200
4036	Election Judge Expenses	\$15,400	\$13,750	\$6,610	\$30,000
4040	Transporting Prisoners	\$14,142	\$25,000	\$14,728	\$25,000
4050	Investigations	\$17,977	\$23,075	\$10,358	\$20,000
4055	Contractual Printing	\$102,026	\$151,505	\$84,795	\$148,949
4056	Auction-related Expenditures	\$52	\$500	\$498	\$500
4060	Legal Notices & Advertisements	\$155,594	\$187,915	\$105,242	\$120,765
4080	Special Studies	\$19,999	\$20,000	\$7,990	\$10,000
4095	Cellular Phone Charges	\$21,768	\$22,000	\$23,148	\$30,000
4096	Telecommunications	\$330,213	\$393,126	\$279,806	\$417,372
4097	Property Appraisal Reports	\$7,500	\$3,500	\$0	\$2,000
4098	Safety Compliance	\$0	\$0	\$456	\$0
4099	Employee Assistance Programs	\$825	\$0	\$0	\$0
4101	Rent	\$37,221	\$26,600	\$26,017	\$37,200
4105	Light & Power	\$686,143	\$824,209	\$584,622	\$759,485
4110	Heat/Gas	\$255,275	\$238,844	\$141,181	\$231,675
4115	Water & Sewer	\$98,211	\$93,474	\$49,409	\$90,675
4120	Contractual Photocopying	\$70,440	\$100,000	\$54,432	\$96,000

**County of McHenry
Fiscal Year 2016 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
4127	Leasing	\$12,450	\$24,488	\$14,047	\$24,488
4130	Maintenance Agreements	\$595,723	\$681,426	\$564,403	\$706,522
4131	Maintenance Office Equipment	\$2,284	\$4,700	\$3,351	\$5,000
4132	Computer Maintenance	\$6,773	\$6,100	\$6,035	\$6,800
4133	Uniform Expense	\$32,729	\$39,000	\$37,171	\$38,050
4135	Psychological/Psychiatric Serv	\$62,285	\$70,500	\$64,650	\$78,000
4136	Juvenile Offender Services	\$34,951	\$0	\$0	\$0
4142	Health Care of Prisoners	\$1,843,419	\$1,791,660	\$1,408,733	\$1,477,000
4160	Autopsies	\$70,647	\$96,000	\$83,050	\$96,000
4161	Autopsy Transportation	\$14,877	\$17,000	\$17,285	\$12,000
4181	Miscellaneous Care of Prisoner	\$21,433	\$55,000	\$38,231	\$55,000
4185	Cooperative Ext. Service	\$70,000	\$70,000	\$70,000	\$70,000
4186	Convention & Visitors Bureau	\$114,000	\$108,000	\$108,000	\$102,000
4190	Juvenile Placement	\$217,253	\$350,000	\$195,004	\$270,000
4195	Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000
4231	Drug & Alcohol Prevention	\$0	\$0	\$0	\$571
4246	Medical Services	\$259,596	\$266,537	\$218,758	\$138,799
4251	Pre-Employment Physical/Evaluation	\$4,890	\$14,650	\$5,359	\$13,250
4270	Veterinarian Service	\$2,450	\$55,900	\$3,980	\$27,000
4275	Court Reporters Transcriptions	\$66,653	\$79,095	\$48,798	\$71,500
4285	Expert Witness Fee	\$4,198	\$10,000	\$19,023	\$11,000
4288	Case Related Service Fees	\$947	\$2,500	\$802	\$1,500
4290	Miscellaneous Trial Expenses	\$9,607	\$5,000	\$5,220	\$5,000
4303	Repair & Maint Mach & Equip	\$15,082	\$33,815	\$12,608	\$35,365
4305	Repair & Maint Bldg & Grounds	\$222,987	\$173,198	\$215,728	\$207,631
4306	Repair & Maint - Vehicles	\$269,576	\$246,150	\$226,490	\$259,550
4307	Radar Repairs	\$1,646	\$3,000	\$1,044	\$3,000
4308	Marine Unit - Contractual Services	\$37,704	\$30,000	\$28,334	\$45,750
4309	Repair & Maint Furn & Fixtures	\$4,500	\$3,000	\$1,147	\$3,000
4310	Juvenile Detention	\$74,080	\$120,900	\$240,610	\$200,000
4312	Radio Repairs	\$8,905	\$17,876	\$9,923	\$17,900
4315	Election Judge Training	\$38,641	\$15,000	\$13,300	\$45,000
4316	New Recruits Testing	\$11,359	\$35,000	\$23,796	\$35,000
4320	Repair & Maint Heavy Machinery	\$78,556	\$100,803	\$35,014	\$60,990
4321	Computer Program Maint	\$955,151	\$1,036,375	\$841,471	\$970,399
4322	Internet Service Providers	\$71,722	\$71,400	\$65,207	\$71,400
4345	Towing & Storage	\$7,378	\$8,500	\$9,231	\$8,000
4350	Outside Court Reporter Service	\$7,989	\$2,500	\$2,006	\$2,000
4355	Noxious Weed Control	\$440	\$1,500	\$0	\$1,500
4370	Legal Services	\$163,194	\$131,500	\$190,636	\$123,500
4371	Special Public Defenders	\$185,000	\$185,000	\$169,583	\$185,000
4372	Appellate Prosecutor	\$30,000	\$36,000	\$36,000	\$36,000
4374	Computer Services	\$340	\$1,500	\$498	\$1,500
4392	Electronic Monitoring	\$0	\$0	\$1,490	\$0
4395	Food Service	\$678,909	\$795,950	\$524,801	\$717,100
4397	Special Services	\$16,115	\$15,000	\$9,746	\$22,624
4398	Recruitment	\$31,693	\$0	\$0	\$0
4400	Transporting Election Supplies	\$5,824	\$2,850	\$2,862	\$6,000
4405	Extra Help for Election	\$38,250	\$22,500	\$16,027	\$50,000
4428	Employee Relations	\$7,592	\$8,700	\$7,502	\$8,700
4430	Applicant Background Checks	\$612	\$1,000	\$427	\$1,000

**County of McHenry
Fiscal Year 2016 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
4435	Consultants	\$283,798	\$227,983	\$110,461	\$160,935
4441	Toxicology Laboratory	\$20,179	\$12,050	\$17,498	\$12,000
4442	Private Lab Services	\$8,264	\$15,350	\$6,747	\$19,827
4449	Garbage Disposal	\$25,176	\$33,112	\$23,353	\$32,577
4450	Snow Removal	\$63,603	\$69,000	\$81,406	\$82,645
4452	Lawn Maintenance	\$55,959	\$89,807	\$59,259	\$68,535
4570	Contingent	\$53,909	\$400,000	\$22,449	\$400,000
4571	Elections Contingency	\$0	\$10,000	\$0	\$15,000
4590	Exhumation & Burial Expense	\$0	\$6,000	\$0	\$6,000
4591	License Charges	\$2,008	\$2,500	\$808	\$2,500
5006	Training Equipment < \$5,000 and Supplies	\$2,823	\$15,000	\$8,910	\$23,300
5010	Office Supplies	\$176,375	\$219,533	\$159,134	\$207,421
5015	Paper & Forms	\$50,794	\$58,500	\$54,692	\$58,300
5020	Office Equipment Less Than \$5,000	\$40,572	\$76,325	\$43,295	\$72,479
5030	Postage	\$354,467	\$430,085	\$447,309	\$429,085
5040	Mileage	\$108,117	\$101,377	\$63,032	\$102,968
5050	Meeting Expenses	\$103,114	\$141,986	\$65,198	\$129,657
5051	Training Expenses - Sheriff	\$54,872	\$45,000	\$36,650	\$47,500
5060	Photography	\$1,040	\$7,063	\$1,180	\$7,063
5070	Miscellaneous Supplies	\$209,156	\$179,956	\$94,951	\$172,401
5075	Graphic Supplies	\$748	\$1,000	\$0	\$1,000
5080	Medical Supplies	\$46,712	\$44,100	\$41,852	\$46,100
5085	Medication	\$22,938	\$59,000	\$25,268	\$45,200
5090	Tools	\$0	\$500	\$0	\$500
5099	Miscellaneous Commodities	\$22,735	\$17,954	\$10,070	\$9,772
5110	Election Supplies	\$276,290	\$176,395	\$143,275	\$375,000
5115	Computer Components Under \$5,000	\$63,957	\$76,027	\$48,299	\$75,472
5120	Security Equipment Under \$5,000	\$36,501	\$116,285	\$17,817	\$116,500
5125	Computer Software Under \$5,000	\$29,142	\$27,450	\$22,020	\$25,770
5127	Furniture and Fixtures Under \$5,000	\$0	\$0	\$941	\$0
5135	Automotive Equipment Under \$5,000	\$19,182	\$0	\$4,216	\$5,500
5136	Equipment Parts	\$16,271	\$13,500	\$4,887	\$13,500
5137	Machinery & Equipment Under \$5,000	\$860	\$5,000	\$5,780	\$5,000
5150	Cleaning Materials	\$149,535	\$175,063	\$126,632	\$175,088
5160	Fuel, Oil, and Grease	\$606,560	\$632,850	\$346,469	\$645,991
5170	Food	\$0	\$750	\$3,204	\$400
5171	Food - Animal	\$5,852	\$7,000	\$4,347	\$8,000
5175	K-9 Expenses	\$8,521	\$18,000	\$18,736	\$18,700
5177	Livestock Claims	\$0	\$350	\$0	\$350
5210	Publications	\$30,197	\$24,775	\$9,775	\$31,680
5220	Tax Transfer Stamps	\$1,222,262	\$1,100,000	\$1,400,000	\$1,100,000
5251	Promotional Events	\$9,490	\$23,510	\$8,470	\$24,356
5280	Range Supplies	\$75,441	\$75,000	\$60,970	\$77,000
5308	Marine Unit - Commodities	\$21,528	\$12,000	\$11,551	\$15,500
6000	Capital Projects	\$7,267	\$148,558	\$65,952	\$1,009,000
6001	Groundwater Resource Project	\$5,041	\$0	\$0	\$0
6020	Vehicles Over \$5,000	\$315,587	\$320,000	\$431,299	\$320,000
6023	Professional Services - Capital Projects	\$4,887	\$0	\$0	\$0
6025	Election Equipment Over \$5,000	\$0	\$0	\$0	\$20,000
6030	Furniture and Fixtures Over \$5,000	\$57,014	\$0	\$66,603	\$0
6040	Machinery and Equipment Over \$5,000	\$990,256	\$0	\$283,502	\$12,810

**County of McHenry
Fiscal Year 2016 General Fund**

Expenditures by Budget Line Item

Budget Line Item	Budget Line Item Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
6050	Computer Technology/Equipment Over \$5000	\$1,035,096	\$2,060,000	\$2,735,640	\$365,794
6070	Building Improvements Over \$50,000	\$0	\$50,000	\$0	\$50,000
6074	Capital Project Contingency	\$9,577	\$0	\$0	\$0
6075	Capital Construction	\$29,203	\$0	\$0	\$0
6076	Property Acquisition	\$950,000	\$0	\$0	\$0
6077	Land Improvements	\$5,655	\$30,000	\$0	\$30,000
6120	Boats Over \$5,000	\$29,651	\$0	\$0	\$0
6310	Vaccine Used	\$139,281	\$300,000	\$0	\$300,000
6500	Lease Payments - Computers/Tech	\$131,406	\$142,943	\$130,737	\$145,000
6506	Dbt Svc Server Lease	\$390,125	\$398,324	\$398,324	\$398,324
6507	Dbt Svc Workstations	\$236,125	\$529,388	\$427,718	\$377,402
6585	Interest	\$55,265	\$52,529	\$38,762	\$88,958
6700	Operating Transfer Out	\$4,496,304	\$5,443,041	\$3,852,213	\$3,444,312
	TOTAL	\$87,366,066	\$90,437,254	\$77,255,623	\$88,618,820
6810	FUND BALANCE ENHANCEMENT	\$0	\$0	\$0	\$0
		\$87,366,066	\$90,437,254	\$77,255,623	\$88,618,820

(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 2016 General Fund**

Revenues by Department

Dept	Department Description	FY 2014 Revenue Actual	FY 2015 Revenue Appropriated	FY 2015 Eleven Month Actual	FY 2016 Revenue Appropriated
05	Supervisor of Assessments	\$51,885	\$57,523	\$37,193	\$58,809
06	Purchasing	\$524	\$0	\$884	\$0
10	Planning and Development	\$506,149	\$442,750	\$580,238	\$528,750
12	County Board & Liquor Comm	\$735,491	\$661,520	\$599,412	\$721,100
13	County Clerk - Elections	\$82,485	\$21,750	\$238,988	\$55,000
14	County Clerk	\$266,459	\$321,500	\$208,594	\$326,000
15	County Recorder	\$2,745,281	\$2,600,000	\$2,945,418	\$2,645,500
16	Facility Management	\$477,603	\$70,448	\$10,659	\$3,000
17	County Treasurer	\$1,633,529	\$1,836,500	\$85,593	\$1,686,600
18	Administrator	\$1,810	\$3,100	\$1,457	\$2,200
20	Information Technology	\$0	\$5,200	\$4,571	\$5,200
21	Educational Service Region	\$190,503	\$125,000	\$100,652	\$126,000
31	County Coroner	\$12,220	\$15,765	\$9,000	\$9,575
32	County Sheriff	\$8,783,254	\$8,693,088	\$7,373,588	\$7,331,723
34	Emergency Management Agency	\$87,260	\$68,825	\$77,255	\$93,238
41	Clerk of the Circuit Court	\$4,243,653	\$4,482,800	\$3,636,972	\$4,224,100
42	Circuit Court	\$193,491	\$205,000	\$159,416	\$174,000
43	Court Services	\$703,099	\$1,317,402	\$1,382,992	\$1,319,802
44	Public Defender	\$153,256	\$182,955	\$113,017	\$147,955
45	States Attorney	\$278,385	\$309,818	\$185,225	\$286,808
51	Health Department	\$5,297,501	\$5,287,085	\$3,820,720	\$4,717,373
90	Non-Departmental	\$659,086	\$1,994,150	\$1,764,315	\$229,100
99	Non-Departmental	\$57,065,466	\$60,516,572	\$57,809,780	\$61,333,559
	TOTAL	\$84,168,390	\$89,218,751	\$81,145,939	\$86,025,392

Utilization of Fund Balance ⁽¹⁾

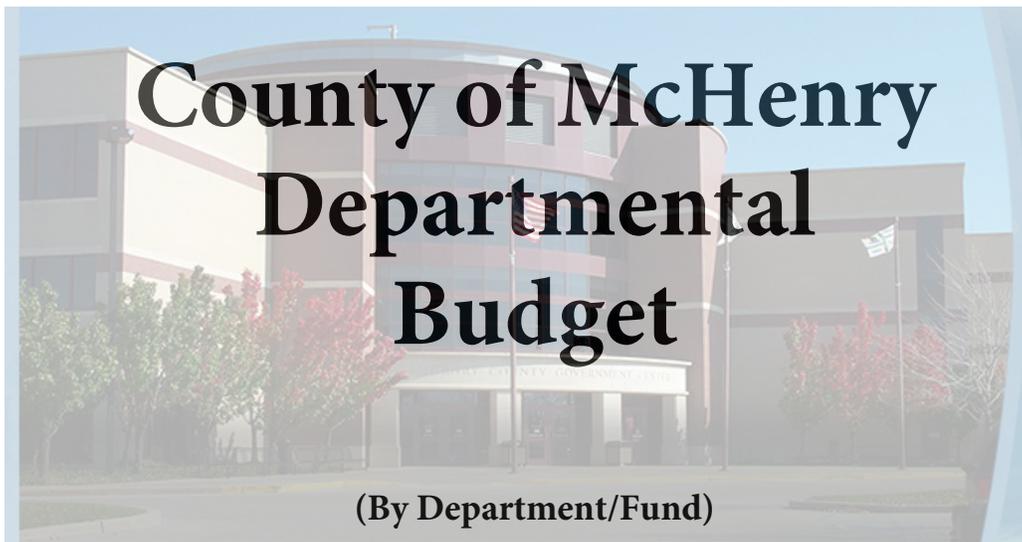
16	Facility Management	\$0	\$0	\$0	\$2,000
21	Educational Service Region	\$0	\$4,000	\$0	\$0
90	Non-Departmental	\$0	\$3,328,275	\$0	\$2,591,428
	Total Utilization of Fund Balance	\$0	\$3,332,275	\$0	\$2,593,428
		\$84,168,390	\$92,551,026	\$81,145,939	\$88,618,820

(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 2016 General Fund**

Expenditures by Department

Dept	Department Description	FY 2014 Expenditures Actual	FY 2015 Expenditures Appropriated	FY 2015 Eleven Month Actual	FY 2016 Expenditures Appropriated
05	Supervisor of Assessments	\$956,514	\$1,060,756	\$882,207	\$952,053
06	Purchasing	\$614,169	\$688,193	\$686,278	\$693,295
09	Human Resources	\$535,234	\$550,932	\$479,577	\$469,791
10	Planning and Development	\$1,578,615	\$1,429,860	\$1,316,224	\$1,416,895
11	County Auditor	\$399,563	\$398,528	\$373,443	\$404,759
12	County Board & Liquor Comm	\$704,938	\$717,465	\$651,018	\$716,364
13	County Clerk - Elections	\$1,209,192	\$899,483	\$1,406,683	\$1,471,613
14	County Clerk	\$458,809	\$457,001	\$425,434	\$437,660
15	County Recorder	\$2,106,521	\$2,022,748	\$2,144,292	\$1,912,877
16	Facility Management	\$3,593,301	\$3,033,984	\$2,506,736	\$2,962,381
17	County Treasurer	\$593,215	\$684,127	\$614,823	\$678,186
18	Administrator	\$769,304	\$777,430	\$696,072	\$931,030
20	Information Technology	\$3,090,719	\$3,137,723	\$2,770,470	\$3,143,530
21	Educational Service Region	\$367,259	\$289,442	\$274,003	\$286,291
28	Merit Commission	\$15,711	\$59,996	\$28,098	\$59,996
31	County Coroner	\$535,921	\$542,815	\$504,629	\$535,128
32	County Sheriff	\$32,822,530	\$32,075,917	\$28,888,958	\$33,785,810
34	Emergency Management Agency	\$293,586	\$274,944	\$257,846	\$271,717
41	Clerk of the Circuit Court	\$1,883,555	\$1,908,255	\$1,749,209	\$1,911,785
42	Circuit Court	\$1,026,180	\$1,112,057	\$1,035,652	\$1,260,427
43	Court Services	\$2,738,845	\$2,880,630	\$2,707,339	\$2,955,379
44	Public Defender	\$991,835	\$976,688	\$922,520	\$989,521
45	States Attorney	\$2,993,044	\$2,996,476	\$2,823,231	\$2,998,363
51	Health Department	\$6,820,991	\$7,160,313	\$5,501,358	\$6,120,567
90	Non-Departmental	\$20,266,515	\$24,301,491	\$17,609,523	\$21,253,402
TOTAL		\$87,366,066	\$90,437,254	\$77,255,623	\$88,618,820



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

2015 Highlights:

- ✓ Board of Review appeals decreased to 4,308 in Tax Year 2014 from 7,103 in Tax Year 2013.
- ✓ Received over 1,500 assessment stipulations/resolutions from the 4,308 appeals in Tax Year 2014 which decreased the number of hearings and the costs associated with conducting hearings.
- ✓ Assessment education was provided to entire Assessment staff in 2015.
- ✓ Received a state equalization factor of 1.0 for the second consecutive year.

2016 Goals and Objectives:

- Satisfactorily process and administer a projected increase of assessment appeals due to the 2015 Quadrennial Re-Assessment in McHenry County.
- Electronic fillable appeal and appeal-filing forms will be introduced for the Tax Year 2015 Quadrennial Assessment year, reducing costs for some appellants as well as increasing office staff efficiency and savings on labor costs associated with the processing of appeals.

**SUPERVISOR OF ASSESSMENTS
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	362	385	400	2,860	400
Intergovernmental	51,500	51,500	57,123	34,333	58,409
TOTAL DEPARTMENT/FUND	\$51,862	\$51,885	\$57,523	\$37,193	\$58,809
EXPENDITURE:					
Personnel Services	853,369	867,146	888,006	807,092	882,103
Contractual Services	50,940	77,285	161,250	70,720	59,350
Commodities	21,083	12,083	11,500	4,395	10,600
TOTAL DEPARTMENT/FUND	\$925,392	\$956,514	\$1,060,756	\$882,207	\$952,053

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
19.50	19.50	19.50	19.50	19.50	19.00

2016 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.

2016 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 decrease in personnel is the result of eliminating a part-time position, this offset the 2.25% merit increase. The FY2015 contractual budget was increased to

Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

2016 Expenditure Budget Analysis Continued –

account for the additional costs of printing all the assessed values on properties in the local newspaper as required by State Law during a quadrennial assessment year. The FY2016 contractual services budget is representative of non-quadrennial year costs.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Parcels	149,135	149,110	149,455	149,561
Appeals Filed	7,103	5,500	4,308	7,500
Percent of Parcels Appealing	4.76%	3.69%	2.88%	5.01%
General Homestead Exemptions	92,221	92,250	89,634	92,250
Senior Homestead Exemptions	18,814	19,500	19,478	19,500
Home Improvement Exemptions **	3,464		2,456	3,450
Non-Homestead Exemptions **	4,480		4,611	4,736
Disabled Persons Homestead Ex. **	1,863		1,881	1,950
Disabled Vet's Homestead Ex. **	322		410	320
Number of Parcels Added	800	900	95	900
Number of Parcels Deleted	780	750	184	750
Parcel Combinations/Splits	382	375	38	375
Real Estate Transfer Declarations **	6,636		6,099	6,282
Real Estate Transfer Deeds **	11,745		10,793	11,117
Real Estate Correction **	8,278		5,144	5,298
Certificates of Error **	1,562		1,416	1,593

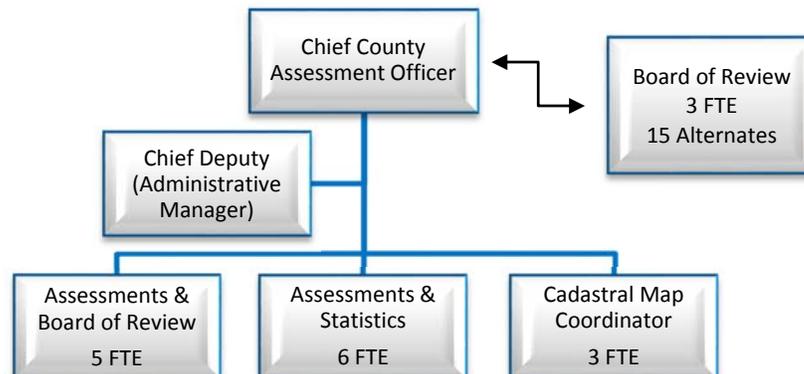
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$3.22	\$3.00	\$3.11	\$3.13	\$3.10

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Supervisor of Assessments.)

Department Organization Chart:



Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

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

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

Classification – Judicial

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

Functions:

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

2015 Highlights:

- ✓ Increased operating efficiencies & office reorganization reduced staff count by an additional 1.45 FTE's, bringing the total reduction since 2010 to 11.65 FTE's
- ✓ Implemented Electronic Sentencing Orders in all criminal & traffic courtrooms to ensure that all fines and fees are being ordered specifically by the Court, while improving customer service by providing defendants with a specific, easy to read court order detailing their total assessments.

Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

2015 Highlights - Continued

- ✓ Modified fine & fee assessment program to bring fine & fee assessments into compliance with numerous recent Appellate Court decisions regarding the assessment of fines & fees.
- ✓ Received E-Guilty approval from the Administrative Office of the Illinois Courts and implemented new E-Guilty internet payment website in July 2015, which allows more streamlined processing of traffic tickets paid without a court appearance, reducing staff processing time by approximately 75% and offering better customer service to the public.
- ✓ One of the first counties in Illinois to receive E-Record approval from the Administrative Office of the Illinois Courts, which will allow for an eventual move to an all-electronic court record in Civil cases.
- ✓ Participated in the Illinois Comptroller's Local Debt Recovery Program for a second year, collecting approximately \$300,000 in unpaid fines and fees (distributed to county, state & municipalities).
- ✓ Successfully transferred an additional 1.0 million scanned images to a vendor to be converted to microfilm to allow for the destruction of 800 boxes of court files stored at the Archives building.

2016 Goals and Objectives:

- Work with the 22nd Circuit Court towards implementing E-Record in a limited number of civil case types allowing for significant reduction in staff time necessary to prepare court files, prepare court calls and file documents.
- Work with 22nd Circuit Court to implement SmartBench to assist with E-Record goals
- Prepare an additional 1.0 million scanned images to be transferred for conversion to microfilm so that an additional 800 boxes of court files stored at the Archives building can be destroyed.
- Expand the number of attorneys registered for E-Filing and continue to increase the percentage of criminal & civil documents being filed electronically.
- Work with collection agency, Harris & Harris, to increase collection rate on financial sentences.

CLERK OF THE CIRCUIT COURT FISCAL YEAR 2016 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Fines and Forfeitures	898,691	975,025	958,000	823,439	955,700
Fees and Charges for Services	3,493,216	3,259,495	3,514,800	2,805,707	3,259,500
Interest Income	9,064	9,133	10,000	7,826	8,900
TOTAL DEPARTMENT/FUND	\$4,400,971	\$4,243,653	\$4,482,800	\$3,636,972	\$4,224,100
EXPENDITURE:					
Personnel Services	1,821,158	1,829,889	1,855,255	1,709,365	1,861,565
Contractual Services	29,440	27,877	27,450	16,132	24,670
Commodities	26,086	25,789	25,550	23,712	25,550
TOTAL DEPARTMENT/FUND	\$1,876,684	\$1,883,555	\$1,908,255	\$1,749,209	\$1,911,785

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
73.65	72.65	69.65	66.45	64.45	63.00

(Includes all funds of the Circuit Clerk)

Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

2016 Revenue Budget Analysis:

Case filings continue to be flat or declining in some areas. Revenue continues to decline as traffic ticket filing declines. The traffic ticket decline can be partially linked to both 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. All funds received on these local tickets remain with the municipality, diminishing what was at one time the largest source of revenue in the Circuit Clerk's budget.

2016 Expenditure Budget Analysis:

Personnel Services in the Circuit Clerk's fiscal year 2016 budget reflects a net decrease due to the elimination of one full time and one part-time Specialist position through increased operating efficiencies and a reorganization of the department. The County, Circuit Clerk and the Metropolitan Alliance of Police – Chapter 515 ratified a new labor agreement covering the periods of 12/01/2014 – 11/30/2018. The wage adjustment for 12/01/15 was 2.25%. Contractual Services reflects a 10% decline from fiscal year 2015 caused by the Circuit Clerk eliminating cell phone reimbursement for a position filled with a new employee, and shifting some costs for contractual printing to the Circuit Clerk Operations & Administration Fund.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Traffic (TR) Cases Filed	46,322	48,000	46,000	46,000
Ordinance (OV) Violations Filed	2,205	2,000	2,100	2,100
Small Claims (SC) Cases Filed	3,364	4,100	2,700	2,700
Orders of Protection Issued	1,205	1,500	1,250	1,300
Documents Filed (all divisions)	519,650	520,000	520,000	520,000
Civil Documents Filed Electronically	30,150	50,000	40,000	55,000
Criminal Documents Filed Electronically **	0	0	5,000	15,000
Attorneys registered to E-File	1,249	1,500	1,700	2,100
Court Debt collected - IL Comptroller's Local Debt Recovery Program	\$221,264	\$225,000	\$300,000	\$325,000
Number of disposed Civil cases with Self-Represented Litigants	3,009	0	3,200	3,400

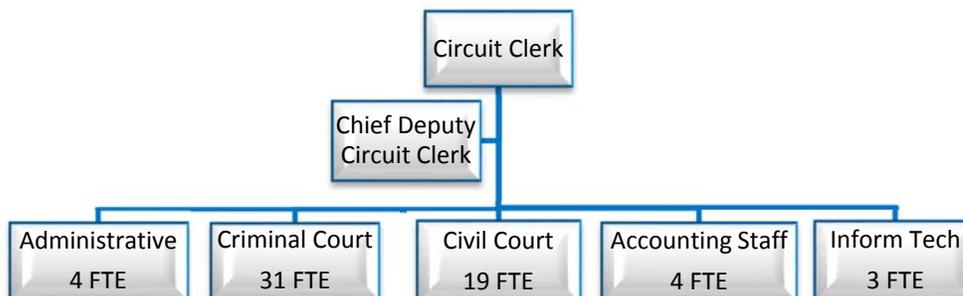
**Represents new Performance Indicator

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$11.19	\$9.53	\$9.73	\$10.36	\$10.89

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) 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.

2015 Highlights: See Circuit Clerk - General Fund

2016 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – MAINTENANCE & CHILD SUPPORT COLLECTION FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

MAINTENANCE & CHILD SUPPORT COLLECTION FUND 60

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	128,092	119,864	120,000	112,920	145,000
Utilization of Fund Balance	0	0	55,991	0	20,578
Interest Income	237	140	200	78	100
TOTAL DEPARTMENT/FUND	\$128,329	\$120,004	\$176,191	\$112,998	\$165,678
EXPENDITURE:					
Personnel Services	186,983	186,436	176,191	132,341	165,678
TOTAL DEPARTMENT/FUND	\$186,983	\$186,436	\$176,191	\$132,341	\$165,678

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

2016 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. In October of this past year, the Circuit Clerk contracted with Harris & Harris, a collections firm, to begin collecting on these outstanding debts. The increased revenue projection above projects that outstanding debt will be collected.

2016 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2016 is showing a decline over the fiscal year 2015 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.

2015 Highlights: See Circuit Clerk - General Fund

2016 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – COURT DOCUMENT STORAGE FUND FISCAL YEAR 2016 BOARD APPROVED BUDGET

DOCUMENT STORAGE FUND 62

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	653,730	597,758	620,000	495,015	550,000
Utilization of Fund Balance	0	0	0	0	1,456
Interest Income	252	325	200	234	200
TOTAL DEPARTMENT/FUND	\$653,982	\$598,083	\$620,200	\$495,249	\$551,656
EXPENDITURE:					
Personnel Services	169,686	172,204	174,087	162,166	177,672
Contractual Services	171,084	169,722	340,000	167,758	353,984
Commodities	0	0	0	11,475	0
Capital Outlay	0	41,226	0	30,920	20,000
Fund Balance Enhancement	0	0	106,113	0	0
TOTAL DEPARTMENT/FUND	\$340,770	\$383,152	\$620,200	\$372,319	\$551,656

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

2016 Revenue Budget Analysis: An additional decline in revenue for fiscal year 2016 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.

2016 Expenditure Budget Analysis: The Personnel Services is up over 2015 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.

2015 Highlights: See Circuit Clerk - General Fund

2016 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – COURT AUTOMATION FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

CIRCUIT COURT AUTOMATION FUND 63

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	672,432	617,256	670,000	516,333	580,000
Interest Income	217	329	200	475	400
TOTAL DEPARTMENT/FUND	\$672,649	\$617,585	\$670,200	\$516,808	\$580,400
EXPENDITURE:					
Personnel Services	148,743	153,712	166,896	134,684	174,972
Contractual Services	268,584	254,230	396,000	418,833	381,660
Commodities	0	7,453	0	0	0
Capital Outlay	0	0	0	0	10,000
Fund Balance Enhancement	0	0	107,304	0	13,768
TOTAL DEPARTMENT/FUND	\$417,327	\$415,395	\$670,200	\$553,517	\$580,400

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

2016 Revenue Budget Analysis: An additional decline in revenue for fiscal year 2016 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.

2016 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2016 is showing a slight increase over the fiscal year 2015 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 2016.

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.

2015 Highlights: See Circuit Clerk - General Fund

2016 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – OPERATION & ADMINISTRATIVE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 64

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	86,171	84,952	86,000	87,063	96,000
Utilization of Fund Balance	0	0	0	0	3,551
Interest Income	241	263	200	254	200
TOTAL DEPARTMENT/FUND	\$86,412	\$85,215	\$86,200	\$87,317	\$99,751
EXPENDITURE:					
Personnel Services	20,224	22,762	22,245	16,340	21,246
Contractual Services	21,054	21,617	21,000	9,732	33,505
Commodities	31,083	34,670	32,000	24,683	40,000
Capital Outlay	0	0	0	24,634	5,000
Fund Balance Enhancement	0	0	10,955	0	0
TOTAL DEPARTMENT/FUND	\$72,361	\$79,049	\$86,200	\$75,389	\$99,751

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

2016 Revenue Budget Analysis: The Circuit Clerk is projecting a modest increase in revenue for fiscal year 2016 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.

2016 Expenditure Budget Analysis: Personnel Services is showing a modest decline for fiscal year 2016 caused by the reassignment of wages and the elimination of positions. Contractual Services growth is reflective of projected costs in contractual services and contractual printing, while Commodities growth reflects the purchase of additional office supplies and new office equipment.

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.

2015 Highlights: See Circuit Clerk - General Fund

2016 Goals and Objectives: See Circuit Clerk – General Fund

**CLERK OF THE CIRCUIT COURT – ELECTRONIC CITATION FEE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

CIRCUIT CLERK ELECTRONIC CITATION FUND 66

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	44,073	41,142	45,000	33,212	38,000
Interest Income	71	71	100	75	100
TOTAL DEPARTMENT/FUND	\$44,144	\$41,213	\$45,100	\$33,287	\$38,100
EXPENDITURE:					
Contractual Services	42,564	42,564	45,100	34,992	38,100
TOTAL DEPARTMENT/FUND	\$42,564	\$42,564	\$45,100	\$34,992	\$38,100

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

2016 Revenue Budget Analysis: As stated above for many of the Circuit Clerk’s funds, an additional decline in revenue for fiscal year 2016 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.

2016 Expenditure Budget Analysis: The 2016 budget as shown above is down by 15.5% over the 2015 expenditure budget due to declining costs in computer program maintenance.

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.

Department: 18 – COUNTY ADMINISTRATION

Funded By: General Fund

2015 Highlights:

- ✓ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award on the County’s Fiscal Year 2015 Budget Document.
- ✓ Started the process for replacing the County’s financial software. Actively serving as a member of the core team in assessing and determining the criteria needed, how a new system can streamline reporting processes, and taking advantage of new features to increase efficiencies.
- ✓ Presented a new long term capital asset preservation replacement schedule which reflects priority of importance, projected costs, and projected time frames of when projects will begin.
- ✓ Refinanced the 2006B and 2007B outstanding debt certificates while maintaining the original foot print of the debt, the County’s Aaa Moody’s bond rating and saving the taxpayers of McHenry County a projected \$1,000,000 in debt interest.

2016 Goals and Objectives:

- Study consolidation opportunities with all public bodies
- Complete the on-line codification program. This allows the general public to view and research the current and prior Ordinances and other information (contracts, resolutions, etc.) pertaining to Board action creating enforceable local law.
- Study and update the County’s space needs plan
- Work on plans to address the options and costs of what to do with Annex B (health services), including but not limited to: remodeling of Annex B, demolition of Annex B, purchasing a standing structure off campus, constructing a new building on campus, or eliminating the programs that currently provided through Annex B.

**COUNTY ADMINISTRATION
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	1,959	1,810	2,600	1,457	1,700
Other Income	0	0	500	0	500
TOTAL DEPARTMENT/FUND	\$1,959	\$1,810	\$3,100	\$1,457	\$2,200
EXPENDITURE:					
Personnel Services	580,385	601,292	584,180	548,598	593,362
Contractual Services	159,781	158,013	175,300	135,543	319,718
Commodities	13,312	9,999	17,950	11,931	17,950
TOTAL DEPARTMENT/FUND	\$753,478	\$769,304	\$777,430	\$696,072	\$931,030

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
7.00	7.00	7.00	7.00	7.00	7.00

2016 Revenue Budget Analysis:

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

Department: 18 – COUNTY ADMINISTRATION

Funded By: General Fund

2016 Expenditure Budget Analysis:

Personnel Services is the main costs for County Administration, representing 64% of the department's 2016 budget. The increase in contractual services includes funding for the hiring of a contractual 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. Contractual Services with the Project Manager Funding makes up 34.1% of the budget with 45.2% of the 34.1% for the project manager, 50.3% of the 34.1% for payroll services for the entire organization, with the remaining 3.38% of the 34.1% for contractual printing, association dues, telecommunications and training. Commodities at 1.9% of the 2016 budget covers the day to day operational needs of the department, including office supplies, mileage, meeting expense, fuel, and publications. County Administration has followed the maintenance budget policy as set by the County Board.

Performance Indicators:

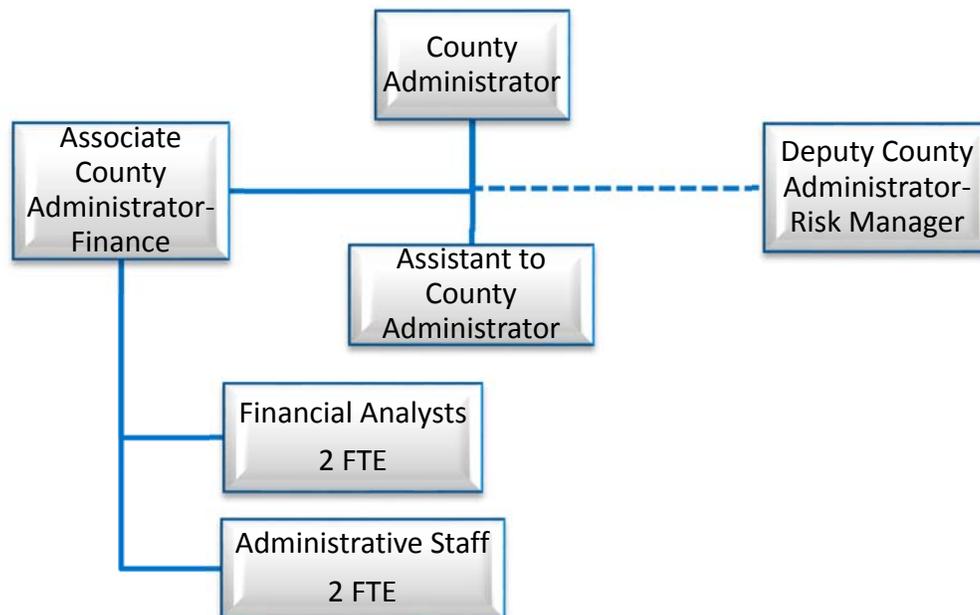
County Administration serves as a liaison between the policy makers on the County Board and 28 Offices and Departments that provide County services. In this "coordination" role, County Administration has few performance indicators. Instead, County Administration is measured broadly by the financial stability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

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.37	\$2.45	\$2.50	\$2.47	\$2.56

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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.

2015 Highlights:

- ✓ Instituted an insurance program that reduced the number of stand-alone policies needed for appropriate coverage and achieved a \$106,400 cost savings from the 2014 program.
- ✓ Completed the transition to the new insurance broker/consultant, A.J. Gallagher, and engaged the various technical services and assistance available through this firm.
- ✓ Conducted an analysis of the Tort Fund reserves to identify an appropriate fund balance level to ensure sufficient coverage given the County's exposure and loss experience.
- ✓ Settled and/or resolved four high exposure / high profile claims against the County.
- ✓ Managed two highly acute Workers' Compensation claims to ensure the proper and appropriate care for the individuals.
- ✓ Worked with Human Resources to develop a flow chart delineating the respective roles for the processing and administration of Workers' Compensation claims.

Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND

Funded By: Property Tax Levy

2016 Goals and Objectives:

- Identify potential risks, exposure and coverage gaps related to County volunteers and recommend insurance policies as needed to provide proper coverage.
- Research and implement a Risk Management Information System to streamline the logging, tracking, analysis and reporting of liability, Workers’ Compensation and auto / property claims.
- Provide policy development and safety training for targeted County departments to reduce claims.
- Encourage, support and assist departmental internal safety committees to identify workplace hazards and implement corrective actions.
- Work with the Purchasing Department to develop a process in which vendor certificates of insurance documents are reviewed, logged and tracked.

**LIABILITY INSURANCE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

LIABILITY INSURANCE FUND 320

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	2,993,009	2,745,994	2,250,000	2,219,407	1,250,000
Utilization of Fund Balance	0	0	1,454,548	0	2,426,952
Interest Income	39	68	20	109	100
Other Income	356,137	1,092,381	353,059	35,632	389,375
TOTAL DEPARTMENT/FUND	\$3,349,185	\$3,838,443	\$4,057,627	\$2,255,148	\$4,066,427
EXPENDITURE:					
Personnel Services	1,038,927	1,066,678	1,133,372	1,026,232	1,162,548
Contractual Services	1,953,028	1,994,179	2,900,415	2,626,155	2,884,379
Commodities	3,610	4,445	23,840	3,725	19,500
TOTAL DEPARTMENT/FUND	\$2,995,565	\$3,065,302	\$4,057,627	\$3,656,112	\$4,066,427

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
11.96	11.96	11.96	11.96	11.96	11.96

2016 Revenue Budget Analysis:

For fiscal year 2016 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.

2016 Expenditure Budget Analysis:

Fiscal Year 2016 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

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Performance Indicators:				
Insurance Policies Bound for County	13	12	11	11
Tort Claims Filed - Current	6	38	3	5
Tort Claims Settled/Closed	6	19	5	5
Auto Claims Filed – Current	105	51	24	65
Auto Claims Settled ¹	89	48	16	52
Workers’ Comp Claims Filed - Current	80	68	20	60
Workers’ Comp Claims Settled ²	51	56	16	50
Property Claims Filed - Current	9	9	4	5
Property Claims Settled ³	9	9	4	5
Training Sessions Conducted	3	3	4	3
Policies/Procedures Developed	7	5	6	6

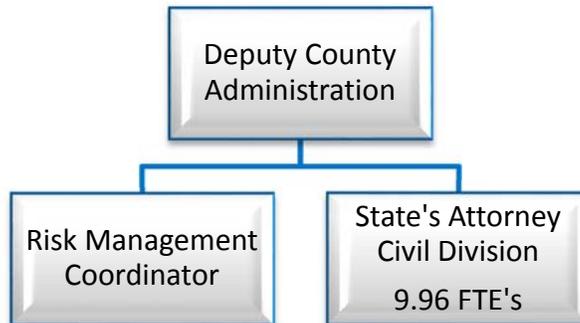
Settled/Closed refers to claims that have been reported and/or resolved in the reporting year. This can include claims that were opened in previous years and is not necessarily limited to the new claims opened in the reporting year.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$9.52	\$9.72	\$9.98	\$13.79	\$13.23

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes only Liability Insurance Fund.)

Department Organization Chart:



¹ 16 of the Auto Claims settled Mid-Year 2015 were handled in-house by the Risk Mgmt Coordinator.

² 16 of the Workers’ Comp Claims settled Mid-Year 2015 were handled in-house by the Risk Mgmt Coordinator.

³ All of the Property Claims settled Mid-Year 2015 were handled in-house by the Risk Mgmt Coordinator.

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.

2015 Highlights:

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

2016 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 2016 BOARD APPROVED BUDGET**

REVOLVING LOAN FUND 410

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 10 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	400	100	0	825	1,000
Utilization of Fund Balance	0	0	75,014	0	79,350
Interest Income	38,921	38,798	29,986	30,683	24,650
TOTAL DEPARTMENT/FUND	\$39,321	\$38,898	\$105,000	\$31,508	\$105,000
EXPENDITURE:					
Contractual Services	42	288	5,000	90	5,000
Debt Service	0	(100,000)	100,000	0	100,000
TOTAL DEPARTMENT/FUND	\$42	(\$99,712)	\$105,000	\$90	\$105,000

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

2016 Revenue Budget Analysis – Fees & Charges account for application fees, while Utilization of Fund Balance is for offsetting costs not covered by revenue generated.

2016 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.

Department: 11 – COUNTY AUDITOR

Funded By: General Fund

2015 Highlights:

- ✓ The GFOA presented the County's FY2014 Comprehensive Annual Financial Report (CAFR) and the FY2014 Popular Annual Financial Report (PAFR) with achievement awards for Financial Reporting.
- ✓ The Internal Audit Division conducted 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.
- ✓ On ongoing project – the Decentralized Bank Account Internal Audit – was completed during the year and findings were issued as well as recommendations for accounting changes and compliance with state statutes.
- ✓ Successfully implemented GASB 68 – “Accounting and Financial Reporting for Pensions”.
- ✓ Besides successfully coordinating the FY2014 external audit process, the Auditor’s Office fulfilled required reporting processes including: 1) the IRS filing of 1099 information, 2) Continuing Financial Disclosure reporting through the MSRB (Municipal Securities Rulemaking Board) website for the County’s debt certificates, 3) Quarterly Financial Reports, 4) Annual Financial Reports to the State Comptroller, 5) Single Audit Report , and 6) a Grant Inventory Report – all of which were made available to the public on the Auditor’s webpage for the County.
- ✓ Brought forth suggested revisions to the Travel and Business Expense Policy.

2016 Goals and Objectives:

- Submit the FY2015 CAFR and PAFR to achieve the GFOA’s financial reporting awards.
- Begin review of the new GASB Standard on OPEB Accounting and Financial Reporting (final statement to be issued later in 2015).
- 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.
- Continue to gather policies and procedures into a Financial Accounting and Reporting Manual related to financial operations.
- The Auditor’s Office will assist with selection of a new financial system and will conduct all necessary work for the processes leading to implementation.
- Implement a Purchasing Card Program for the County to reduce/consolidate the number of credit card accounts and to institute better controls in purchases.

**COUNTY AUDITOR
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
EXPENDITURES:					
Personnel Services	376,489	383,826	380,579	360,489	386,810
Contractual Services	7,052	5,576	6,100	5,578	6,250
Commodities	10,760	10,161	11,849	7,376	11,699
TOTAL DEPARTMENT/FUND	\$394,301	\$399,563	\$398,528	\$373,443	\$404,759

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
5.0	6.0	6.0	6.0	6.0	6.0

Department: 11 – COUNTY AUDITOR

Funded By: General Fund

2016 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 real ability for this department to generate revenues, only cost savings to the budget through prudent reviews of claims submitted for payment, savings and efficiencies gained from the implementation of recommendations through internal audits conducted; enforcing compliance with County policies; and from suggestions made for new or revised policies of the County.

2016 Expenditure Budget Analysis:

The County Auditor employs a staff of six (6) full time equivalents, including the County Auditor and the Chief Deputy. The increase in personnel is the result of a 2.25% merit adjustment that was approved by the County Board in the fiscal year 2015 budget. The contractual services budget accounts for association dues, training and legal notices, while the commodities budget covers the costs of office supplies, paper & forms, mileage, meeting expenses, computer components and publications.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Invoice Processed	32,996	35,000	32,000	33,000
Journal Entries Posted	3,670	4,000	3,750	3,800
CDBG HUD Grants – Draws Approved	171	125	175	175
Invoice Payment - # turn-around days	2.6	2.5	2.5	2.5
1099's Issued to Vendors	321	350	325	325
Internal Audit Risk Assessment/Annual Audit Plan	Yes	Yes	Yes	Yes
Quarterly Financial Reports Completed	100%	100%	100%	100%
Unqualified Audit Opinion Received	Yes	100%	Yes	Yes
Auditor's Office Budget Utilization	99.14%	99%	99%	99%

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$1.13	\$1.28	\$1.30	\$1.33	\$1.32

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the County Auditor.)

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

Functions:

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

Department: 12 – COUNTY BOARD

Funded By: General Fund

2015 Highlights:

- ✓ Implemented a Task Force to address the consolidation of Townships within McHenry County
- ✓ Participating with Boone and Winnebago Counties on a Comprehensive Economic Development Strategy (CEDS) committee to develop a Comprehensive Economic Development Strategy plan.
- ✓ Entered into an Intergovernmental Agreement with the Cities of Harvard and Woodstock creating an enterprise zone pursuant to the Illinois Enterprise Zone Act (20 ILCS 655/1).
- ✓ Appropriated funds for startup engineering services for a new interchange at Illinois Route 23 with the Jane Addams Toll way (Interstate 90).
- ✓ Authorized and approved the establishment of a non-dedicated subdivision road construction program.

2016 Goals and Objectives:

- Begin the process of updating the 2030 plan
- Address financing solutions to fund the costs of the capital asset preservation program
- Maintain focus on the ramifications to the County's financial strength from solutions presented and approved by the State of Illinois in addressing its financial distress.
- Gain thorough knowledge on all services being provided by the County to eliminate costs of duplicating services being provided by other public agencies or private business.
- Focus on making proactive decisions in regards to plan changes in the Healthcare Insurance plans offered to County Employees to eliminate escalating costs, and to prevent penalization by the Cadillac Tax (comes into effect on 01/01/18).

**COUNTY BOARD
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Licenses and Permits	115,928	123,865	124,000	114,285	124,000
Fees and Charges for Services	535,301	555,937	500,600	432,605	582,100
Other Income	0	55,689	36,920	52,522	15,000
TOTAL DEPARTMENT/FUND	\$651,229	\$735,491	\$661,520	\$599,412	\$721,100
EXPENDITURE:					
Personnel Services	612,446	614,944	614,833	566,136	615,164
Contractual Services	62,131	59,470	70,632	64,942	69,200
Commodities	32,061	30,524	32,000	19,940	32,000
TOTAL DEPARTMENT/FUND	\$706,638	\$704,938	\$717,465	\$651,018	\$716,364

Full Time Equivalent History:

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

2016 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 fairly flat, affected only by the number of businesses applying for and receiving liquor and amusement licenses.

Department: 12 – COUNTY BOARD

Funded By: General Fund

2016 Expenditure Budget Analysis:

The personnel budget for the County Board represents the salaries paid to the twenty-four (24) board members and one administrative support staff position. The prior County Board froze the salaries of the current board members through fiscal year 2016. The contractual services and commodities budgets have remained mostly flat and reflect the County's maintenance budget policy. These two budget categories provide for association dues, printing, legal notices, court reporter transcriptions, legal services and consulting services, office supplies, mileage and meeting expenses.

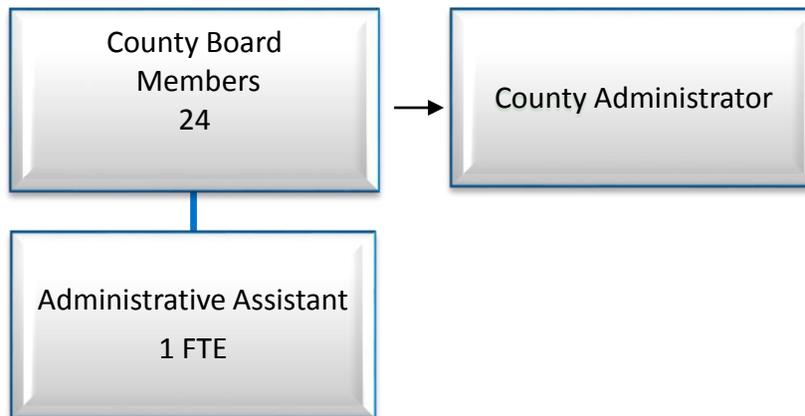
Performance Indicators: The County Board is elected to serve in the capacity of policy makers and guardians of the assets and funds of the citizens its represents. The budget document itself represents the overall performance of the County, which is a direct reflection on the performance of the County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

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.22	\$2.29	\$2.29	\$2.31	\$2.33

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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

2015 Highlights:

- ✓ Automated the ability to order birth, death and marriage certificates online.
- ✓ Implemented the ability to pay by credit card to offer convenience to McHenry County residents.
- ✓ Restructured staff to help in overall efficiency of the office.
- ✓ Implemented the scanning of all Division of Transportation contracts.
- ✓ Automated the tax redemption process allowing a shorter payout cycle to tax buyers.

2016 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.
- Implement the technology of county board meetings and the electronic tracking of votes cast to enhance transparency and support ADA requirements.
- Automate the filing of statement of economic interest.

**COUNTY CLERK
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	265,226	265,342	320,000	207,506	325,000
Interest Income	1,138	1,117	1,500	1,088	1,000
TOTAL DEPARTMENT/FUND	\$266,364	\$266,459	\$321,500	\$208,594	\$326,000
EXPENDITURE:					
Personnel Services	439,702	450,264	440,851	410,138	421,510
Contractual Services	5,289	1,792	7,050	6,231	6,450
Commodities	6,463	6,753	9,100	9,065	9,700
TOTAL DEPARTMENT/FUND	\$451,454	\$458,809	\$457,001	\$425,434	\$437,660

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
9.60	9.60	9.60	9.60	9.60	9.80

(Includes ONLY the County Clerk division)

2016 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.

2016 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 2016 operating budget and reflect the 2.25% merit increase awarded by the County Board on December 1, 2015. Contractual Services and Commodities budgets have remained flat, reflecting the County’s maintenance budget policy.

Department: 14 – COUNTY CLERK

Funded By: General Fund

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Delinquent Tax Parcels Redeemed	2,569	2,500	1,100	2,500
Notary Publics Registered	1,268	1,300	694	1,300
Business Registrations Filed	585	600	275	600
Statement of Economic Interest	2,700	2,975	2,446	2,700
Contracts Filing**	64		513	120
County Invoice Filing **	20,794		13,531	27,062
Marriage Licenses Issued	2,077	1,350	940	2,000
Death Certificates Issued**	536		247	550
Birth Certificates Issued**	3,149		1,785	3,000

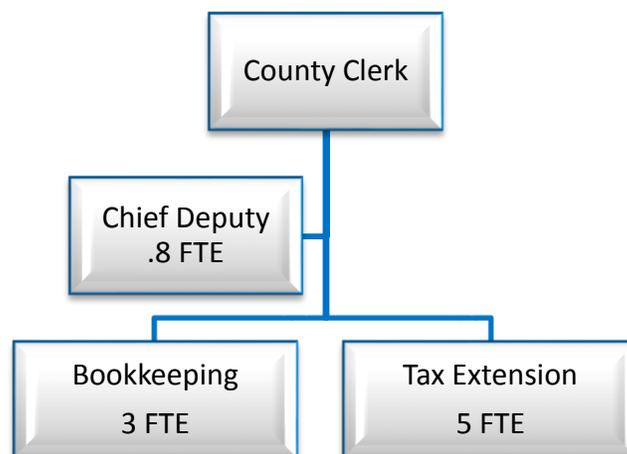
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$1.47	\$1.48	\$1.50	\$1.58	\$1.55

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Clerk.

Department Organization Chart:



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

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

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

Classification – General Government

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

Function:

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

2015 Highlights: Automated the ability to order birth, death and marriage certificates online.

2016 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 2016 BOARD APPROVED BUDGET**

COUNTY CLERK AUTOMATION FUND 70

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	11,956	11,712	13,000	12,126	13,000
Utilization of Fund Balance	0	0	14,375	0	24,400
Interest Income	126	138	125	131	100
TOTAL DEPARTMENT/FUND	\$12,082	\$11,850	\$27,500	\$12,257	\$37,500
EXPENDITURE:					
Contractual Services	3,199	199	10,000	5,205	35,000
Commodities	1,349	2,279	2,500	1,700	2,500
Capital Outlay	599	0	15,000	12,041	0
TOTAL DEPARTMENT/FUND	\$5,147	\$2,478	\$27,500	\$18,946	\$37,500

2016 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.

2016 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.

2015 Highlights: N/A

2016 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 2016 BOARD APPROVED BUDGET

COUNTY CLERK REGISTRY AUTOMATION FUND 71

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	0	0	0	220	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$220	\$0
EXPENDITURE:					
Contractual Services	0	0	0	0	0
Commodities	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$220	\$0

2016 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 2016.

2016 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.

Department: 13 – COUNTY CLERK - ELECTIONS

Funded By: General Fund

2015 Highlights:

- ✓ Implemented early voting application and enhancements of forms to allow for better communication to voters.
- ✓ Updated election night reporting to incorporate maps and better communication to both candidates and voters.
- ✓ Introduced Electronic Poll books at all early voting sites with a successful pilot program
- ✓ Successfully sponsored an April election during transition of staff and office reorganization.
- ✓ Implemented updates to the clerk’s website to better serve the voters and candidates in the 2015 Consolidated Election.

2016 Goals and Objectives:

- Implemented updates to the voter registration system to allow for communication with State Board of Elections for detection of duplicate registrations and inactive voters.
- Educate the county board and election staff on the mandated future implementation of electronic poll books and Election Day registration requirements at every precinct as mandated by 10 ILCS 5/24C-1.
- Review and update the boundary lines as necessary to adjust for population changes.
- Inspect polling facilities for handicap accessibility and ease of voting accessibility.
- Update/maintain the County Clerk’s website with the appropriate forms and election information.
- Review and evaluate current practices and procedures for time and cost efficiencies to reduce election related expenditures.
- Maintain records on elected officials for all units of governments within the County.

**COUNTY CLERK - ELECTIONS
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Intergovernmental	31,407	82,485	21,750	238,988	55,000
TOTAL DEPARTMENT/FUND	\$31,407	\$82,485	\$21,750	\$238,988	\$55,000
EXPENDITURE:					
Personnel Services	581,230	623,514	519,788	401,393	307,053
Contractual Services	202,846	289,286	194,050	163,383	747,060
Commodities	234,889	296,392	185,645	164,972	397,500
Capital Outlay	0	0	0	676,935	20,000
TOTAL DEPARTMENT/FUND	\$1,018,965	\$1,209,192	\$899,483	\$1,406,683	\$1,471,613

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
10.25	10.25	10.25	10.25	10.20	9.20

Includes ONLY Election Workers of the County Clerk’s Office

2016 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.

Department: 13 – COUNTY CLERK - ELECTIONS

Funded By: General Fund

2016 Expenditure Budget Analysis

The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The decline in Personnel Services is caused by the elimination of a full time position and the reorganization of the division. With 2016 being a Presidential election year, costs for Contractual Services, Commodities and Capital Outlay have been adjusted to reflect a higher voter turn-out and the new mandated requirements for an election.

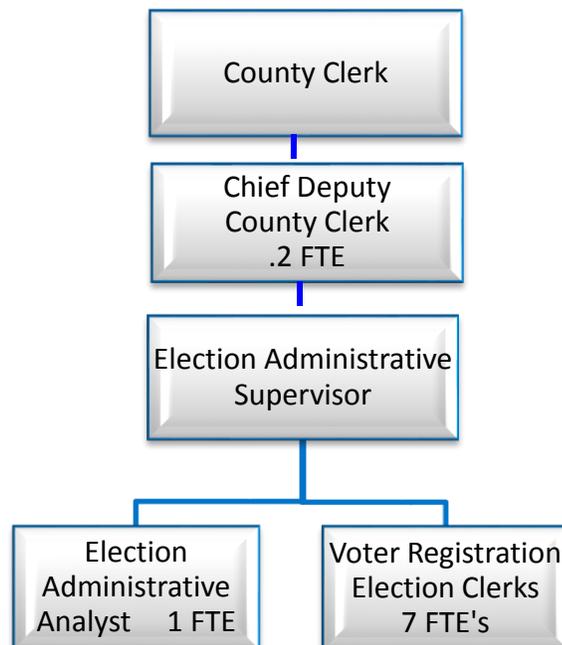
Performance Indicators:	2014	2015	2015	2016
	Actual	Projected	Mid-Year	Projected
Voter Registrations Processed	14,000	14,000	14,000	16,000
Absentee Ballots Processed	16,600	3,000	3,000	17,000
Election Judges Serving	2,000	864	864	2,500

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$4.34	\$3.31	\$3.94	\$4.99	\$4.79

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) 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.

Department: 31 – McHENRY COUNTY CORONER

Funded by: General Fund

2015 Highlights:

- ✓ Cooler-freezer mechanical systems modernization accomplished with \$1,000 in cost savings, thus insuring safety and reliability for storage in the county’s morgue cooler and freezer.
- ✓ Completion of inventory and appropriate disposition of all stock tissue, blood specimens, and histology slides from the past decades.
- ✓ Ratification of Forensic Pathology services contracts with options years insuring the availability of well-qualified experts in the field.
- ✓ Actively engaging in ongoing union negotiations (begun last year) with goal of ratifying a fair and equitable labor contract with Coroner’s Office employees.
- ✓ Developed format and guide for professional and detailed case reporting at death investigation scenes and at hearings.
- ✓ Expansion of community outreach and instruction to schools, citizen’s groups, hospital personnel, and funeral directors directed at drug overdose and suicide prevention
- ✓ Reviewed and updated Office Safety Program for office and morgue to insure safety of employees without need for outside consultant.

2016 Goals and Objectives:

- Reduction of overtime with staggered lunches, use of notebooks at scenes, cross coverage of employees, and schedule changes to improve efficiency of work staff.
- Implement electronic case file software for on-site report creation using new tablets from computer roll out to improve efficiency.
- Re-evaluate management of hospice deaths and effect of DEA drug policy on reporting of deaths and drug disposal complications.
- Monthly-quarterly analysis of impact of new hospital on case load of office.
- Conduct more critical analysis and enhanced documentation of deaths in the elderly and the impact on services provided by Coroner’s Office in view of county’s aging population.

**McHENRY COUNTY CORONER
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	0	3,220	3,220	0	450
Other Income	200	0	3,545	0	125
Operating Transfers In	9,000	9,000	9,000	9,000	9,000
TOTAL DEPARTMENT/FUND	\$9,200	\$12,220	\$15,765	\$9,000	\$9,575
EXPENDITURE:					
Personnel Services	410,716	414,407	396,708	376,621	396,046
Contractual Services	138,134	110,119	134,675	122,317	129,050
Commodities	15,971	11,395	11,432	5,691	10,032
TOTAL DEPARTMENT/FUND	\$564,821	\$535,921	\$542,815	\$504,629	\$535,128

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
6.00	6.00	6.00	6.00	6.00	6.00

Department: 31 – McHENRY COUNTY CORONER

Funded by: General Fund

2016 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. Fees and Charges for Services and Other Income are new revenue sources for the Coroner, generated by special services offered by the department.

2016 Expenditure Budget Analysis:

The Coroner's fiscal year 2016 budget shows a slight decline over the 2015 budget due to the Coroner shifting contractual budget from the general fund into the Coroner's special fund. Personnel Services reflect a maintenance budget caused by changes within the Coroner Deputies negotiated labor contract, which established new working hours, on-call rules, and projected reductions in overtime. Contractual services shows a decrease from a portion of autopsy transportation expense moving to the Coroner's special fund.

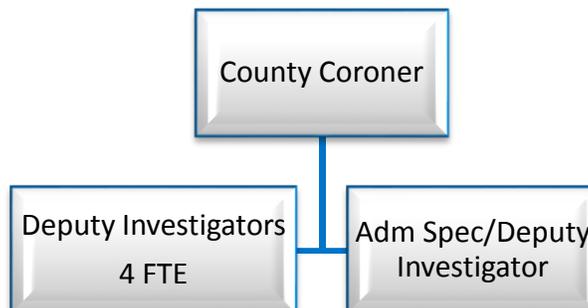
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Total McHenry County Deaths	1,548	1,633	1,659	1,759
Coroner Investigated Deaths	1,533	1,575	1,629	1,729
Phone Notification of Deaths	1,277	1,330	1,341	1,421
On Scene Investigation of Deaths	325	310	288	308
Autopsy	99	115	144	149
Cremation Permits	965	975	1,077	1,100

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.32	\$1.93	\$1.78	\$1.93	\$1.93

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under the Coroner.)

Department Organization Chart:



Department: 31 – McHENRY COUNTY CORONER – CORONER SPECIAL FUND

Funded by: Coroner Fees

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

Classification – Public Safety

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

Functions:

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

2015 Highlights – See Coroner - General Fund

2016 Goals and Objectives – See Coroner - General Fund

**McHENRY COUNTY CORONER SPECIAL FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

CORONER’S FUND 56

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	46,572	52,985	50,000	54,948	55,000
Intergovernmental	4,625	4,320	4,625	4,334	4,334
Interest Income	64	104	0	130	90
TOTAL DEPARTMENT/FUND	\$51,261	\$57,409	\$54,625	\$59,412	\$59,424
EXPENDITURE:					
Contractual Services	19,025	0	14,405	0	26,500
Commodities	557	1,785	7,500	3,442	7,400
Capital Outlay	0	0	0	26,607	0
Operating Transfers Out	9,000	9,000	9,000	9,000	9,000
Fund Balance Enhancement	0	0	23,720	0	16,524
TOTAL DEPARTMENT/FUND	\$28,582	\$10,785	\$54,625	\$39,049	\$59,424

Full Time Equivalent History – See Coroner General Fund

2016 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 FY2015 primarily due to the increase in homicides and suspected overdose and suicide deaths, and thus, the cause for the increase in Fees and Charges for Services.

2016 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 expenses out of this fund for FY2016. 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-four (174) years of document information and images that can be securely searched and printed both in-house and online within seconds.

2015 Highlights:

- ✓ Staff reduction, reorganization of office departments, and restructuring of highly cross-trained staff has resulted in increased productivity and accuracy.
- ✓ Further developed our Indexing Training Program with more comprehensive reports and tracking abilities to increase accuracy and speed.

Department: 15 – McHENRY COUNTY RECORDER

Funded By: General Fund

2015 Highlights Continued:

- ✓ Implemented *Caldwell Consulting Group LLC*, propriety *Team and Leadership Intelligence* program to provide “*Culture of Excellence*” high-level training to office staff for increased individual and group performance.
- ✓ In addition to Chamber Expos, the office presented our *Property Fraud Alert* program to numerous clubs and organizations; the program now offers protection to over 4,800 subscribers.
- ✓ Expanded organizational printing services to several County offices including; County Administration, County Board, Veteran’s Assistance Commission, County Clerk and Purchasing.
- ✓ Conducted extensive review of old books from the County Archives; with future plans to donate the books to the McHenry County Historical Society.

2016 Goals and Objectives:

- Work with the Illinois Department of Revenue and Fidar Technologies to prepare for electronic processing of deeds and remittance of tax transfer stamps to the Illinois Department of Revenue with the State’s MyDec Program.
- Expand organizational printing services by researching the printing needs of other County offices.
- Work with the County Administrator and Director of Facilities to enhance office security by redesigning the customer service counter and employee entrance.
- Maintain teambuilding through the *Culture of Excellence Program* to increase productivity, accountability, professionalism and communication within the office.

**MCHENRY COUNTY RECORDER
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	1,896,811	1,833,393	1,600,000	2,006,775	1,725,000
Fees and Charges for Services	1,272,108	911,888	1,000,000	938,643	920,500
Interest Income	18	0	0	0	0
TOTAL DEPARTMENT/FUND	\$3,168,937	\$2,745,281	\$2,600,000	\$2,945,418	\$2,645,500
EXPENDITURE:					
Personnel Services	987,003	848,125	843,788	709,988	733,917
Contractual Services	23,753	21,112	40,250	19,255	40,250
Commodities	1,294,459	1,237,284	1,138,710	1,415,049	1,138,710
TOTAL DEPARTMENT/FUND	\$2,305,215	\$2,106,521	\$2,022,748	\$2,144,292	\$1,912,877

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
45.94	45.94	34.71	34.71	33.71	26.40

2016 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 eleven months for fiscal year 2015 the tax revenues were exceeding the projection, hopefully signally a turn in the local real estate market. The mandated Rental Housing Support Program fees have been updated and require the Recorder to collect a \$9.00 surcharge for the recordation of any real estate related document and a \$1.00 fee affecting interest in real property and transmit said funds to the State. Fifty cents of the surcharge is held in the Recorder’s automation fund to cover costs of administering the program.

Department: 15 – McHENRY COUNTY RECORDER

Funded By: General Fund

2016 Expenditure Budget Analysis:

The County Recorder employs a staff of 26.4 full time equivalents, including the County Recorder and the Chief Deputy, of which 17 FTE's are funded by the County's general fund and 9.4 FTE's by the Recorder's automation fund. Over the past 3 years the Recorder has reduced 12.23 full time equivalencies from her board approved positions which is reflected in the Personnel Services Budget Category (See both, Recorder's General Fund and Recorder's Automation Fund). Tax Transfer Stamps comprise 97% of the commodities budget, of which the County earns revenue on the sale of each stamp.

Performance Indicators:

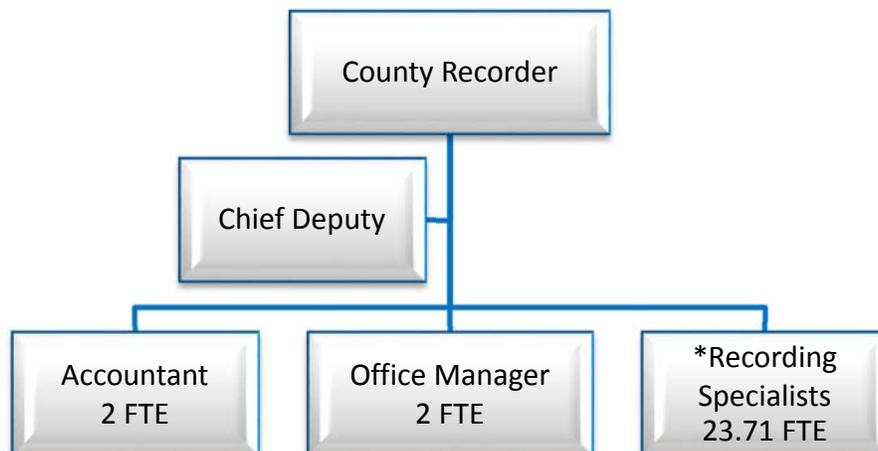
	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Documents Recorded and Indexed	44,148	59,000	46,000	50,000
Percentage of Electronic Recordings	27%	35%	34%	40%
Real Estate Transfer Declarations Processed	6,090	6,300	5,500	5,700
Number of Plats Recorded	9	10	10	12
Number of Customers Served at Counter	5,700	7,000	5,750	5,750
Number of Rejected Documents-Paper	3,560	3,800	3,000	2,575
Number of Rejected Documents-Electronic	419	600	520	600

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$8.28	\$9.26	\$9.24	\$9.63	\$8.82

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under County Recorder.

Department Organization Chart:



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

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

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

Classification – General Government

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

Function:

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

2015 Highlights: See County Recorder – General Fund

2016 Goals and Objectives: See County Recorder – General Fund

COUNTY RECORDER - AUTOMATION FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET

RECORDER AUTOMATION FUND - 75

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	951,106	643,685	855,000	656,827	739,000
Utilization of Fund Balance	0	0	182,946	0	54,721
Interest Income	3,232	3,290	3,500	3,035	3,600
TOTAL DEPARTMENT/FUND	\$954,338	\$646,975	\$1,041,446	\$659,862	\$797,321
EXPENDITURE:					
Personnel Services	344,442	468,610	547,965	358,736	370,190
Contractual Services	170,586	222,340	238,000	170,202	256,000
Commodities	2,752	914	120,850	3,952	78,000
Capital Outlay	(3)	10,120	104,000	5,136	62,500
Debt Service	30,631	30,631	30,631	30,631	30,631
TOTAL DEPARTMENT/FUND	\$548,408	\$732,615	\$1,041,446	\$568,657	\$797,321

Full Time Equivalents History: See County Recorder - General Fund

2016 Revenue Budget Analysis:

Fees and Charges for 2015 in the Automation Fund show a 2% gain over 2014, hopefully indicating that there is movement in the housing market. The fiscal year 2016 budget has been projected to bring the expectation in line with the past two year actuals.

2016 Expenditure Budget Analysis:

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

Performance Indicators: See County Recorder – General Fund

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.

2015 Highlights:

- ✓ Implemented time clocks in Corrections to reduce paper and overtime in processing of the biweekly payrolls.
- ✓ Reclassified the inmate welfare account money from a decentralized account to the county's centralized accounting system, based on County Auditor's recommendation.
- ✓ Implemented multi-jurisdictional SWAT TEAM.
- ✓ Began Motorola integration project which includes upgraded software for dispatch, leasing equipment with Motorola on towers and using a microwave solution for communications.

Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

2015 Highlights Continued:

- ✓ Expanded the K-9 unit. Bo, the K-9 dog is non aggressive and can interact with the public in addition to tracking and searching.
- ✓ Created an Internal Affairs position from existing personnel to conduct internal investigations and ensure compliance with the MCSO general orders and accreditation standards.

2016 Goals and Objectives:

- Complete Motorola integration project with software upgrades, equipment leasing and microwave solution implementation for communications/dispatch.
- Upgrade security and surveillance control systems, locks, intercom and video in corrections.
- Create a traffic unit to increase enforcement and presence on the road in McHenry County.
- Develop/update the current staff performance evaluations.

**COUNTY SHERIFF
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fines and Forfeitures	250	125	0	692	0
Fees and Charges for Services	1,516,272	1,487,745	1,588,088	1,304,954	1,480,964
Intergovernmental	8,279,628	7,275,914	7,100,000	6,062,030	5,845,759
Interest Income	0	1	0	0	0
Other Income	18,612	19,469	5,000	5,912	5,000
TOTAL DEPARTMENT/FUND	\$9,814,762	\$8,783,254	\$8,693,088	\$7,373,588	\$7,331,723
EXPENDITURE:					
Personnel Services	27,826,896	28,654,145	27,612,706	25,804,592	29,614,960
Contractual Services	3,228,766	3,156,376	3,413,251	2,485,819	3,025,264
Commodities	966,201	940,793	1,049,960	591,669	1,079,792
Capital Outlay	69,563	71,216	0	6,878	65,794
TOTAL DEPARTMENT/FUND	\$32,091,426	\$32,822,530	\$32,075,917	\$28,888,958	\$33,785,810

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
405.21	403.21	407.21	407.21	393.21	380.62

2016 Revenue Budget Analysis:

During the FY2016 Budget development the Sheriff and County Board were confronted with the decision of maintaining the Jail Bed Rental Program with the U.S. Immigration and Customs Enforcement (ICE) Agency knowing the current contract was expiring in January of 2016. The Board and Staff of the Sheriff's department committed many hours in weighing out the positives and negatives of continuing the program. As shown in the above table under Intergovernmental, the decision to maintain the program without committing to providing a certain number of beds each day for the first six months of fiscal year 2016 was made. 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. Fines and Forfeitures are generated through the courts and continue to decline.

2016 Expenditure Budget Analysis:

As mentioned above, the expenditure budget reflects maintaining the Jail Bed Rental Program with ICE for an additional six months at the current reduced staffing levels (down 36 positions). Personnel

Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

2016 Expenditure Budget Analysis Continued:

Services for fiscal year 2016 is reflecting a 7% increase generated by the negotiated rate increases and step movement of the three contracts. Contractual Services and Commodities are both down from fiscal year 2015 in part due to the downsizing of the jail bed rental program. Capital Outlay is for the design phase of replacing the jail door/camera/intercom security system and is funded with SCAAP dollars.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Operations Bureau (Patrol) - Calls For Service	52,472	48,000	48,472	50,000
Communications Division – Calls Dispatched	68,781	78,000	70,000	72,000
Civil Process – Services Processed**	11,123		10,800	11,000
Records Division – Reports and Citations Processed**	19,721		18,625	18,650
Court Security - Individuals Screened	479,263	445,000	355,500	355,550
Court Security - Prohibited Items Recovered	4,671	5,250	5,100	5,150
Corrections Bureau - Total Prisoners Booked	6,593	6,600	6,600	6,600
Corrections Bureau - Avg Daily Jail Population	387.4	400	400	400
Garage (Fleet) - Number of Vehicles Maintained	270	275	275	279
Garage (Fleet) - Number of Repairs	1,406	1,550	1,500	1,550

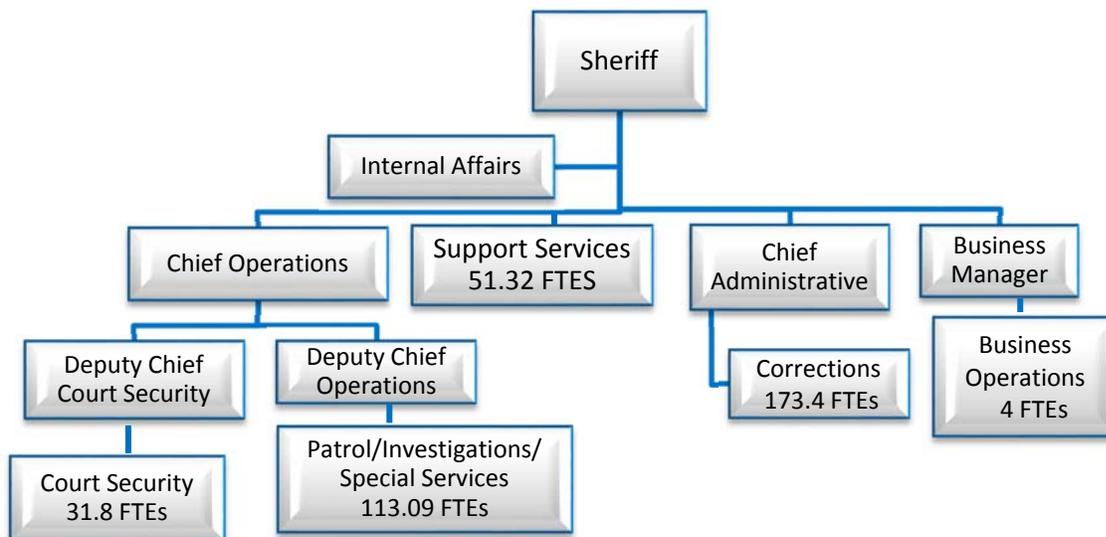
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$101.49	\$104.20	\$106.85	\$103.23	\$111.24

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page). 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.

2015 Highlights: See Sheriff's General Fund Highlights

2016 Goals and Objectives: See Sheriff's General Fund Goals & Highlights

McHENRY COUNTY SHERIFF - DUI CONVICTION FUND FISCAL YEAR 2016 BOARD APPROVED BUDGET

DUI CONVICTION FUND 58

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fines and Forfeitures	27,126	25,423	25,000	18,608	25,000
TOTAL DEPARTMENT/FUND	\$27,126	\$25,423	\$25,000	\$18,608	\$25,000
EXPENDITURE:					
Commodities	17,554	9,841	25,000	0	25,000
TOTAL DEPARTMENT/FUND	\$17,554	\$9,841	\$25,000	\$0	\$25,000

Full Time Equivalents History:

See Sheriff's - General Fund

2016 Revenue Budget Analysis:

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

2016 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.

2015 Highlights: See Sheriff's General Fund Highlights

2016 Goals and Objectives: See Sheriff's General Fund Goals & Objectives

**McHENRY COUNTY SHERIFF – INMATE WELFARE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

INMATE WELFARE FUND 68

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	0	0	0	290,508	371,000
Interest Income	0	0	0	331	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$290,839	\$371,000
EXPENDITURE:					
Contractual Services	0	0	0	103,560	111,000
Commodities	0	0	0	61,510	260,000
Capital Outlay	0	0	0	23,780	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$188,850	\$371,000

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

2016 Revenue Budget Analysis:

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

2016 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.

2015 Highlights – N/A

2016 Goals and Objectives – N/A

**MERIT COMMISSION
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND - 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
EXPENDITURES:					
Personnel Services	2,592	1,884	5,096	1,500	5,096
Contractual Services	30,207	13,548	54,000	26,120	54,000
Commodities	307	279	900	478	900
TOTAL DEPARTMENT/FUND	\$33,106	\$15,711	\$59,996	\$28,098	\$59,996

Full Time Equivalent History – N/A

Department: 28 – McHENRY COUNTY MERIT COMMISSION

Funded By: General Fund

2016 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 promotions into higher ranking levels, and for holding hearings on disciplinary actions brought against an officer. No revenues are generated by this department.

2016 Expenditure Budget Analysis:

The fiscal year 2016 expenditure budget has remained flat. Expenditures are determined on the testing need for recruitments.

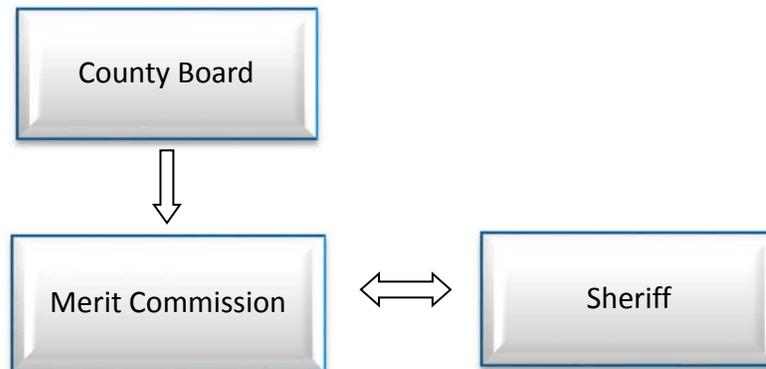
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Entry Level Patrol Exam For Eligibility List	1	0	0	1
Sergeant Promotional Testing	0	1	1	0
Lieutenant Promotional Testing	0	1	1	0

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$0.10	\$0.11	\$0.05	\$0.10	\$0.20

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page.

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.

Department: 17 – McHENRY COUNTY TREASURER

Funded By: General Fund

2015 Highlights:

- ✓ New Treasurer took office for the first time in 18 years.
- ✓ Expanded outreach efforts to ensure taxpayers are aware of tax exemptions available.
- ✓ Improved the Treasurer’s website by providing more detailed information on tax distributions and investment strategies for improved transparency.
- ✓ Updated the Investment Policy to enhance and protect the integrity of the county’s investments.
- ✓ Implemented an automated tax sale process to ensure fairness and accuracy as well as eliminate manual data entry. This allows the final tax sale collections to be distributed faster.

2016 Goals and Objectives:

- Review investment strategy and explore additional ways to invest conservatively that will provide additional income, maintain low risk and manage cash flows.
- Increase efficiency with new technology for the processing of credit card/online tax payments that allow for earlier distribution of funds to the taxing districts.
- Explore ways to streamline office operations to increase efficiency and reduce costs.
- Assist in the implementation of the County’s new financial software by reviewing and documenting current processes to enhance and improve the Treasurer’s financial functions.

**MCHENRY COUNTY TREASURER
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	1,546,733	1,554,558	1,751,500	13,485	1,601,500
Interest Income	86,021	78,971	85,000	72,108	85,100
TOTAL DEPARTMENT/FUND	\$1,632,754	\$1,633,529	\$1,836,500	\$85,593	\$1,686,600
EXPENDITURE:					
Personnel Services	492,968	492,936	563,032	524,022	558,091
Contractual Services	64,388	42,929	63,245	33,059	63,245
Commodities	7,099	7,350	7,850	7,742	6,850
Operating Transfers Out	50,000	50,000	50,000	50,000	50,000
TOTAL DEPARTMENT/FUND	\$614,455	\$593,215	\$684,127	\$614,823	\$678,186

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
15.00	15.00	14.50	14.50	14.50	14.00

2016 Revenue Budget Analysis:

Revenues generated through the McHenry County Treasurer's Office are basically from two sources: 1.) Fees and Charges for Services, which represents penalties and fees collected on delinquent taxes, and 2.) Interest Income, which is revenue earned on County funds held by banking institutions within the County. The above 11 month actual figure for Fees and Charges is prior to the tax sale, and therefore does not reflect the true revenue of \$1,357,151 for fiscal year 2015. This number has been declining with most foreclosures on homes being completed.

Department: 17 – McHENRY COUNTY TREASURER

Funded By: General Fund

2016 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, 2016 Personnel Services has declined due to the retirement of a long term employee. Contractual Services is 9% of the operating budget and covers the costs for contractual printing for the tax bills (50%), professional services (39%), and dues, subscriptions, legal notices, and computer services (11%). 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:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Billable Parcels	138,344	139,500	138,257	139,500
Number of Senior Deferrals	165	215	175	180
Deposits/Wire Transfers**	13,747		14,200	14,500
Transfers/ACHs Processed**	7,645		7,800	8,000
Total Property Taxes Collected:		\$821,525,959		
County**	\$78,627,450		\$78,966,290	\$79,300,000
Townships or Road Districts**	\$26,146,109		\$26,189,087	\$26,300,000
Cities, Villages, Towns**	\$68,041,848		\$68,842,801	\$69,500,000
School Districts**	\$541,547,044		\$552,654,114	\$565,000,000
Special Districts**	\$94,997,793		\$96,279,589	\$98,200,000
Passport: Number of New Applicants	3,141	2,500	2,800	3,000

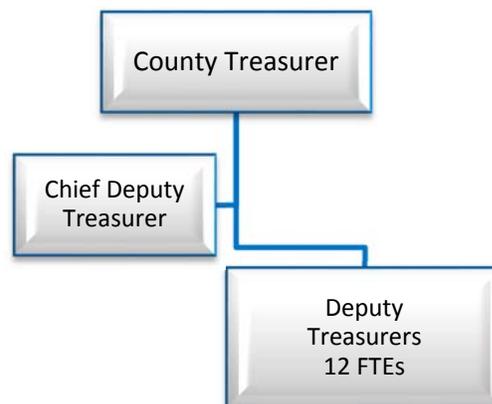
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.47	\$2.55	\$2.47	\$2.44	\$2.97

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page). Per Capita includes all divisions/funds under County Treasurer

Organization Chart:



Department: 17 – McHENRY COUNTY TREASURER - AUTOMATION FUND

Funded By: Fees assessed to the Purchasers of Delinquent Taxes

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

Classification – General Government

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

Function:

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

2015 Highlights: See McHenry County Treasurer – General Fund

2016 Goals and Objectives – See McHenry County Treasurer – General Fund

**McHENRY COUNTY TREASURER - AUTOMATION FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

TREASURER AUTOMATION FUND 80

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	141,431	138,307	130,000	51,931	130,000
Interest Income	539	646	700	648	700
TOTAL DEPARTMENT/FUND	\$141,970	\$138,953	\$130,700	\$52,579	\$130,700
EXPENDITURE:					
Personnel Services	62,651	90,810	0	0	0
Contractual Services	0	0	39,500	0	40,500
Commodities	4,348	6,385	12,500	6,898	12,500
Capital Outlay	0	0	1	0	0
Fund Balance Enhancement	0	0	78,699	0	77,700
TOTAL DEPARTMENT/FUND	\$66,999	\$97,195	\$130,700	\$6,898	\$130,700

Full Time Equivalent History: See McHenry County Treasurer – General Fund

2016 Revenue Budget Analysis:

Projections for Fees and Charges for Services in 2016 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.

2016 Expenditure Budget Analysis:

Contractual Services and Commodities remain flat.

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

2015 Highlights: N/A

2016 Goals and Objectives: N/A

COUNTY TREASURER PASSPORT SERVICE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET

PASSPORT SERVICES FUND 81

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	82,938	99,989	56,000	120,696	100,000
Utilization of Fund Balance	0	0	53,428	0	2,056
Interest Income	334	328	200	334	300
TOTAL DEPARTMENT/FUND	\$83,272	\$100,317	\$109,628	\$121,030	\$102,356
EXPENDITURE:					
Personnel Services	64,048	64,049	70,528	59,902	63,256
Contractual Services	19,388	3,161	19,100	0	19,100
Commodities	19,942	1,341	20,000	4,515	20,000
TOTAL DEPARTMENT/FUND	\$103,378	\$68,551	\$109,628	\$64,417	\$102,356

Full Time Equivalent History: Accounted for in the McHenry County Treasurer – General Fund

2016 Revenue Budget Analysis:

Even with the slow recovery of the economy, people are still traveling as evident with the 2015 eleven months to date actual. The Treasurer is concerned that this revenue stream will slow and therefore is budgeting very conservative for fiscal year 2016. The Utilization of Fund Balance is for offsetting costs with personnel reallocation.

2016 Expenditure Budget Analysis:

Personnel Services is projected to be down in costs in fiscal year 2016 due to the reallocating of positions. Contractual Services and Commodities have remained flat.

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.

2015 Highlights: N/A

2016 Goals and Objectives: N/A

MCHENRY COUNTY TREASURER - WORKING CASH I & II FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET

WORKING CASH I FUND 430

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Interest Income	376	109	100	260	100
TOTAL DEPARTMENT/FUND	\$376	\$109	\$100	\$260	\$100
EXPENDITURE:					
Operating Transfers Out	376	109	100	0	100
TOTAL DEPARTMENT/FUND	\$376	\$109	\$100	\$0	\$100

WORKING CASH II FUND 440

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Interest Income	490	345	350	373	300
TOTAL DEPARTMENT/FUND	\$490	\$345	\$350	\$373	\$300
EXPENDITURE:					
Operating Transfers Out	490	345	350	0	300
TOTAL DEPARTMENT/FUND	\$490	\$345	\$350	\$0	\$300

Full Time Equivalents History: N/A

2016 Revenue Budget Analysis: Interest Earnings Only

2016 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 22nd Judicial Circuit of McHenry County is to be the guardian of life, liberty and property to all seeking access to justice, by adhering to practices that ensure equality, fairness and confidence in the judiciary.*

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

Classification – Judicial

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

Functions:

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

Department: 42 – COURT ADMINISTRATION

Funded By: General Fund

2015 Highlights:

- ✓ Improved and implemented additional case management techniques to reduce the time for a case to reach disposition, while reducing the current age of the pending caseload.
- ✓ Began the implementation and testing process of Mentis Technologies aiSmartBench software to be utilized by the judges and court staff.
- ✓ Application approved by the Illinois Supreme Court and the Administrative Office of the Illinois Courts for Criminal E-Filing.
- ✓ Application approved by the Illinois Supreme Court and the Administrative Office of the Illinois Court for E-Record, which will allow for a complete electronic record on civil cases.

2016 Goals and Objectives:

- Successful implementation of the Effective Practices in Community Supervision by the Department of Probation and Court Services.
- Successful implementation of the aiSmartBench computer system.

**COURT ADMINISTRATION
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	193,308	189,491	200,000	154,916	170,000
Intergovernmental	29,063	4,000	5,000	4,500	4,000
TOTAL DEPARTMENT/FUND	\$222,371	\$193,491	\$205,000	\$159,416	\$174,000
EXPENDITURE:					
Personnel Services	428,348	458,067	519,077	455,582	543,997
Contractual Services	514,603	493,581	525,000	529,549	643,930
Commodities	76,026	65,082	67,980	50,521	72,500
Capital Outlay	24,535	9,450	0	0	0
TOTAL DEPARTMENT/FUND	\$1,043,512	\$1,026,180	\$1,112,057	\$1,035,652	\$1,260,427

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
18.00	18.00	18.00	19.00	19.00	20.00

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

2016 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. Intergovernmental revenues are from participation in the Administrative Office of the Illinois Courts “Child Protection Data Court Project Grant”, a program to develop a process that can measure the court’s performance and timely management of abused or neglected children cases.

Department: 42 – COURT ADMINISTRATION

Funded By: General Fund

2016 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 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 increase is due to mandated changes by the State of Illinois in the per diem rates paid to prospective Jurors. Commodities increase is in publication costs for the judges.

Performance Indicators:

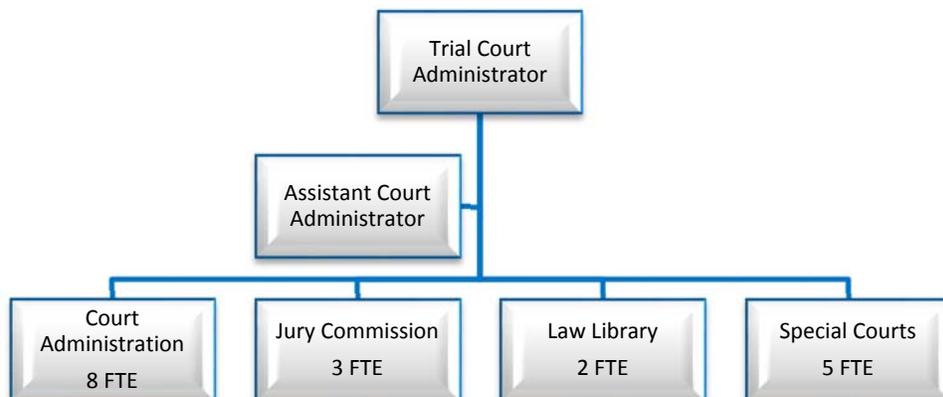
	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Cases Filed	64,110	70,000	61,000	62,000
Number of Self Represented Litigants helped in Self Help Center	3,950	4,100	4,100	4,200
Number of Jury Trials Conducted	81	80	80	80

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$7.75	\$6.10	\$6.07	\$6.12	\$6.47

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Court Administration.

Department Organization Chart:



Department: 42 – COURT ADMINISTRATION – SPECIAL COURTS FUND

Funded By: Court Fees

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

Classification - Judicial

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

2015 Highlights:

- ✓ Held four graduation ceremonies, two for drug court and two for mental health court.
- ✓ Clinical staff trained in Moral Reconciliation Therapy (cognitive behavioral program available to specialty court/probation participants).
- ✓ Employed a new Director for the Office of Special Courts Programs.

2016 Goals and Objectives:

- Review target population of the specialty court programs.
- Increase community based treatment opportunities of participants.
- Director will serve on the board of the Illinois Association of Problem Solving Courts.
- Expand Moral Reconciliation Therapy opportunities.

**COURT ADMINISTRATION – SPECIAL COURTS FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

SPECIAL COURTS FUND 54

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	233,757	224,377	228,000	182,245	190,000
Utilization of Fund Balance	0	0	80,333	0	103,709
Intergovernmental	279,400	258,263	176,730	160,826	176,730
TOTAL DEPARTMENT/FUND	\$513,157	\$482,640	\$485,063	\$343,071	\$470,439
EXPENDITURE:					
Personnel Services	434,657	456,827	437,363	377,164	423,989
Contractual Services	26,432	24,427	22,700	4,906	22,200
Commodities	37,469	32,130	25,000	24,325	24,250
TOTAL DEPARTMENT/FUND	\$498,558	\$513,384	\$485,063	\$406,395	\$470,439

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

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
5.00	5.00	5.00	5.00	5.00	5.00

2016 Revenue Budget Analysis:

The projected revenues for fiscal year 2016 continue to decline with the decline in domestic violence offenders participating in the program. Fees & Charges for Services reflects a 17% decline, while Intergovernmental remains flat. The decline in revenue is placing a higher reliance on the utilization of fund balance.

2016 Expenditure Budget Analysis:

The 2016 expenditure budget for Special Courts is reflecting a slight decline over fiscal year 2015. 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:

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Participants in Drug Court	64,110	70,000	61,000	62,000
Number of Participants in Mental Health Court	3,950	4,100	4,100	4,200
Number of Participants in Domestic Violence Court	81	80	80	80

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.

2015 Highlights: See Court Administration – General Fund

2016 Goals and Objectives: See Court Administration – General Fund

**COURT ADMINISTRATION – LAW LIBRARY FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

LAW LIBRARY FUND 61

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	232,033	208,921	226,000	172,051	185,000
Utilization of Fund Balance	0	0	86,985	0	72,734
Interest Income	610	452	500	239	300
TOTAL DEPARTMENT/FUND	\$232,643	\$209,373	\$313,485	\$172,290	\$258,034
EXPENDITURE:					
Personnel Services	149,070	144,822	157,285	141,977	101,834
Contractual Services	398	302	400	345	400
Commodities	188,142	179,841	155,800	140,482	155,800
TOTAL DEPARTMENT/FUND	\$337,610	\$324,965	\$313,485	\$282,804	\$258,034

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
2.00	2.00	2.00	2.00	2.00	2.00

2016 Revenue Budget Analysis:

Projected revenues for fiscal year 2016 are reflecting continuing declines consistent with other court generated revenues and lighter case filings.

2016 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 2016 both salaries have been allocated back to the general fund at 100%, causing the decline in the law library personnel services budget for 2016.

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.

2015 Highlights:

- ✓ New Director hired to replace retiring Director.
- ✓ New office manager hired to replace retiring long term office manager.
- ✓ Level of Service Case Management Inventory (LSCMI) Implementation.
- ✓ Initiation of Evidence Based Practices – Effective Practices in Community Supervision (EPICS II)
- ✓ Completed Leadership Training for all supervisor staff

2016 Goals and Objectives:

- Completion of EPICS II Training
- Assess all programs and supervisions practices in Court Services
- Implement Office & employee safety improvement

Department: 43 – COURT SERVICES

Funded By: General Fund

2016 Goals and Objectives – continued:

- Upgrade Probation reception desk, lobby area, and Court Monitoring lobby with security features to protect the employees from potential risks.
- Work with area service providers to enhance existing cognitive behavioral programming and expand cognitive behavioral programming for indigent high risk offenders

**COURT SERVICES
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	2,600	3,205	2,600	1,900	3,000
Intergovernmental	830,722	699,894	1,314,802	1,365,493	1,316,802
Other Income	0	0	0	15,599	0
TOTAL DEPARTMENT/FUND	\$833,322	\$703,099	\$1,317,402	\$1,382,992	\$1,319,802
EXPENDITURE:					
Personnel Services	2,411,630	2,361,082	2,383,430	2,244,741	2,458,943
Contractual Services	259,013	353,562	476,900	443,127	476,000
Commodities	20,317	24,201	20,300	19,471	20,436
TOTAL DEPARTMENT/FUND	\$2,690,960	\$2,738,845	\$2,880,630	\$2,707,339	\$2,955,379

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
52.00	52.00	52.00	52.00	52.00	51.00

2016 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 salaries, Medicaid and Social Security/Parental reimbursement from the State of Illinois. As shown in the above revenue budget table, the County’s reimbursement for FY 2016 is projecting a slight increase over FY 2015, but falls short in covering the total costs of the probation officers salaries and benefits, leaving the County to fund the difference.

2016 Expenditure Budget Analysis:

The Courts and Court Services have done an excellent job for the citizens of the County by utilizing home confinement of juveniles when feasible, alleviating the high cost of juvenile placement and/or incarceration in juvenile detention facilities. With the State of Illinois now considering the age of seventeen as a minor (prior it was considered adult), the county has see an increase in the cost of providing juvenile services, which is illustrated under the Probation Service Fee Fund fiscal year 2016 budget. Court Services will continue monitoring the effects of the age change and what if any, additional costs will be incurred.

Department: 43 – COURT SERVICES

Funded By: General Fund

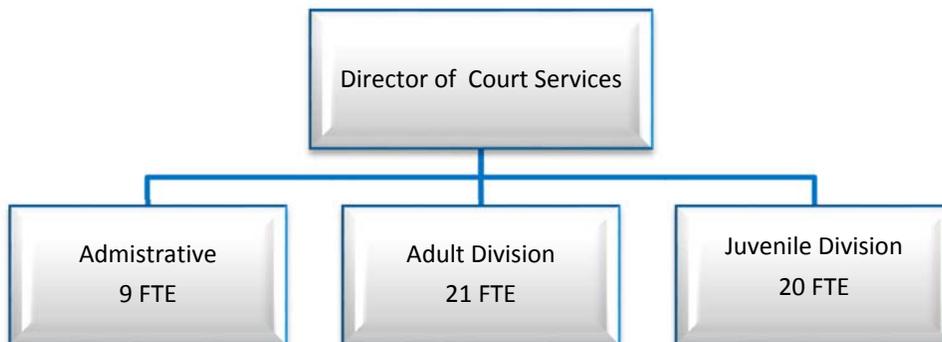
Performance Indicators	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Court-ordered Investigations by Probation Officers	1,468	1,468	1,468	1,200
Active Probation Cases	1,829	1,829	1,829	1,650
Public Service Hours Verified by Probation	86,638	86,638	86,638	82,000
Victim Impact Panel Attendance	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:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$10.24	\$10.17	\$10.31	\$11.10	\$11.38

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita above includes all divisions/funds under Court Services.

Department Organization Chart:



Department: 43 – COURT SERVICES – PROBATION SERVICE FEE FUND

Funded By: Court Fees

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

Classification - Judicial

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

Function:

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

2015 Highlights: See Court Services – General Fund

2016 Goals and Objectives: See Court Services – General Fund

**COURT PROBATION SERVICE FEE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

PROBATION SERVICE FEE FUND 53

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	314,530	339,040	338,000	314,682	338,000
Utilization of Fund Balance	0	0	135,627	0	155,989
Interest Income	1,127	1,033	1,000	989	1,000
Other Income	0	3,605	0	12,404	0
Operating Transfers In	20,500	0	0	0	0
TOTAL DEPARTMENT/FUND	\$336,157	\$343,678	\$474,627	\$328,075	\$494,989
EXPENDITURE:					
Personnel Services	85,532	67,122	67,386	59,466	65,248
Contractual Services	311,492	306,333	338,000	285,846	361,000
Commodities	23,936	10,520	42,000	26,663	61,500
Capital Outlay	0	0	20,000	2,882	0
Operating Transfers Out	0	0	7,241	0	7,241
TOTAL DEPARTMENT/FUND	\$420,960	\$383,975	\$474,627	\$374,857	\$494,989

Full Time Equivalent History: N/A

2016 Revenue Budget Analysis:

The projected increase in revenues is caused by more reliance on the utilization of fund reserve.

2016 Expenditure Budget Analysis:

The increase in the Contractual Services Budget is to account for the increase costs in juvenile services brought on by the age change of what is considered a minor in the State of Illinois, and the additional costs of Telecommunications. Commodities also is reflecting an increase to support the costs of additional meetings the department is required to attend. The operating transfer out is to the EMDT fund to assist in the costs associated with electronic monitoring.

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.

2015 Highlights: See Court Services – General Fund

2016 Goals and Objectives: See Court Services – General Fund

**ELECTRONIC MONITORING – DRUG TESTING FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

ELECTRONIC MONITORING/DRUG TESTING FUND 55

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	22,861	19,517	22,000	19,935	23,000
Utilization of Fund Balance	0	0	17,759	0	14,759
Operating Transfers In	0	0	7,241	0	7,241
TOTAL DEPARTMENT/FUND	\$22,861	\$19,517	\$47,000	\$19,935	\$45,000
EXPENDITURE:					
Contractual Services	0	36,239	37,000	31,807	37,000
Commodities	0	8,357	10,000	13,380	8,000
Operating Transfers Out	20,500	0	0	0	0
TOTAL DEPARTMENT/FUND	\$20,500	\$44,596	\$47,000	\$45,187	\$45,000

Full Time Equivalents History: N/A

2016 Revenue Budget Analysis:

The projected revenue for the EMDT fund has remained stable. 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 operating transfer in is from the Probation Service Fee Fund to assist in the costs of home detention.

2016 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.
- **MCRide Transit Services:** Develop transit performance measures consistent with County transit needs and County transit goals and objectives. In concert with Pace, provide more efficient use of buses and standardization of services.
- **Facilitates County's Adopt-a-Highway Program:** Currently the County has 137 groups enlisted covering 73% of the County Highways to help keep McHenry County clean.

Department: 82 - Division of Transportation

Funded By: Tax Levies, Fees, and Intergovernmental Funding

2015 Highlights:

- ✓ Initiated Phase I preliminary engineering studies on one County and two township bridge projects for replacement (N. Union Road, Oak Grove Road, and O'Brien Road).
- ✓ Phase II design engineering on Randall Road is moving towards a 2017 completion.
- ✓ Completed Phase II engineering for two (2) County bridge replacements (Deerpass Road, Lawrence Road).
- ✓ Completed engineering on three (3) bridge rehabilitation projects (Bay Road, Wilmot Road & Chapel Hill Road).
- ✓ Completed Phase II design engineering on two (2) Township bridge replacement projects (Noe Road, County Line Road).
- ✓ Completed design engineering for the intersection safety project at River Road at Dowell Road.
- ✓ Completed construction on the following projects:
 - ✓ Franklinville Road, County Line Road and Noe Road bridge replacements & Wilmot Road bridge rehabilitation.
 - ✓ Substantial completion of the Miller Road at Illinois Route 31 improvements.
 - ✓ Completed safety upgrades at Illinois Route 47/VanDeKarr/O'Brien and W. Union Road/S. Union intersections.
 - ✓ Winter Maintenance, continued the trend of reducing salt usage and using over ½ million gallons of liquid in its winter operations to improve service while protecting the environment.
- ✓ The Adopt-A-Highway program celebrated its 20 year anniversary and has 146 groups enrolled, adopting over 75% of the County Highway system.
- ✓ Developed a plan to address regional salt storage issues.
- ✓ Continue to improve the Pavement Management System managing long-term costs and strategies to lower overall costs of maintaining the County Highway system.

2016 Goals and Objectives:

- Complete Phase I preliminary engineering studies on three (3) County and Township bridge replacement projects (N. Union Road, Oak Grove Road, and O'Brien Road).
- Complete the contract plan preparation and land acquisition for two (2) County owned bridge replacement projects (Deerpass Road, Lawrence Road).
- Initiate and/or complete construction on the following projects:
 - Miller Road/Illinois Route 31 intersection.
 - River Road at Dowell Road intersection.
 - Charles Road at Raffel Road intersection.
 - Deerpass Road bridge, Lawrence Road bridge, Bay Road bridge
 - Complete various bridge rehabilitation contracts (Garden Valley Road and Millstream Road).
 - Lakewood Road corridor improvements
- Complete bi-annual inspection of 135 County and Township owned bridges.
- Continue Phase II design engineering and land acquisition for Randall Road moving towards a 2017 completion.

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
63.50	63.50	63.50	63.50	64.50	64.50

Performance Measures Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Roadway Improvement Projects (Lane Miles)	4	3	2.5	3
Bridge Replacements/Rehabilitation	2	7	4	3
Resurfacing (Lane Miles)	27	25	24	24
Crack Sealing (Lane Miles)	52	75	49	29
MCRide Patrons (Annual)	89,000	95,000	130,000	150,000
Overweight/Oversize Truck Permits Issued	970	1,150	980	990

Department: 82 - Division of Transportation

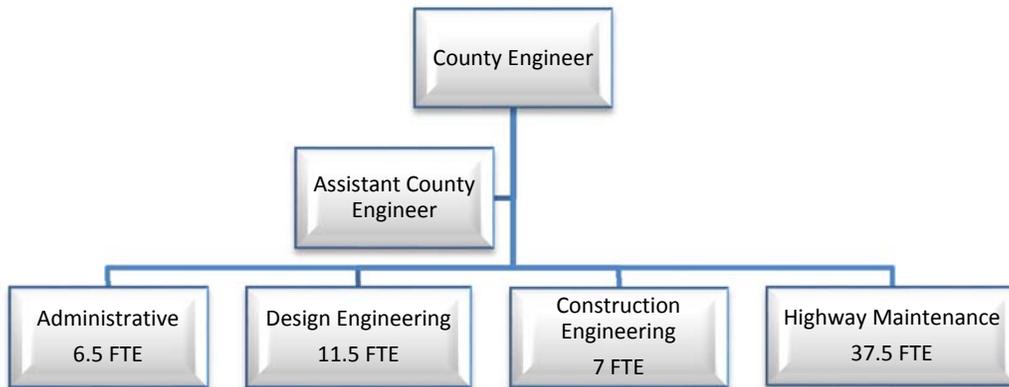
Funded By: Tax Levies, Fees, and Intergovernmental Funding

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$110.45	\$109.37	\$106.62	\$117.18	\$155.90

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Division of Transportation.

Department Organization Chart:



Department 82 – Division of Transportation/Highway Fund

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

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

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

DIVISION OF TRANSPORTATION - HIGHWAY FUND FISCAL YEAR 2016 BOARD APPROVED BUDGET

HIGHWAY FUND 21

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	6,584,542	6,390,543	6,450,000	6,362,385	6,455,268
Licenses and Permits	85,978	91,029	83,700	76,926	86,000
Fees and Charges for Services	2,342	0	5,000	734	0
Utilization of Fund Balance	0	0	927,988	0	990,632
Intergovernmental	1,319,060	1,871,999	1,295,676	427,546	1,295,676
Interest Income	7,368	8,019	6,100	7,117	7,050
Other Income	83,908	137,209	121,000	77,250	70,000
Operating Transfers In	13,133,879	9,842,946	11,411,858	10,039,319	10,134,295
TOTAL DEPARTMENT/FUND	\$21,217,077	\$18,341,745	\$20,301,322	\$16,991,277	\$19,038,921
EXPENDITURE:					
Personnel Services	4,682,313	4,913,536	5,393,092	4,276,979	5,526,588
Contractual Services	4,415,250	3,859,536	4,864,542	3,886,937	5,165,046
Commodities	722,972	905,160	743,028	523,640	749,825
Capital Outlay	4,792,708	2,470,461	2,945,000	1,773,133	1,500,000
Operating Transfers Out	6,194,878	6,197,265	6,193,538	6,084,345	5,945,975
TOTAL DEPARTMENT/FUND	\$20,808,121	\$18,345,958	\$20,139,200	\$16,545,034	\$18,887,434

*\$151,487 maintenance expense paid from Facilities Management – Department 16

2016 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 36% of the projected fund revenue for fiscal year 2016. Operating “Transfers In” from the RTA Sales Tax Fund (as set by County Board Resolution) accounts for 56% 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.

2016 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. Fifty-two percent (52%) of the contractual services line item is planned for engineering and construction design, 42% is to support the County’s transit services, with the remaining 6% for transportation planning, completion of the 2016-2020 Five Year Highway Improvement Plan and minor costs to support the operations of the department. Commodities at 4% of the 2016 budget cover the costs of fuel, equipment parts, supplies and meeting expenses. The 8% budgeted under Capital Outlay is planned for the replacement of heavy equipment and vehicles. Operating Transfer Out at 31% of the total expenditure budget is for the debt service owed on the Highway Road Improvement Project borrowing. The difference between revenue and expenditures (\$151,487) is the amount of the fund budgeted for facility maintenance and is reported under the Facilities Management budget.

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

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

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

DIVISION OF TRANSPORTATION – MOTOR FUEL TAX FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET

MOTOR FUEL TAX FUND 22

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	5,387,795	6,081,999	4,000,000	3,229,624	4,000,000
Utilization of Fund Balance	0	0	7,725,108	0	5,606,960
Intergovernmental	70,366	107,160	73,747	0	75,222
Interest Income	26,622	26,153	24,000	25,957	24,000
TOTAL DEPARTMENT/FUND	\$5,484,783	\$6,215,312	\$11,822,855	\$3,255,581	\$9,706,182
EXPENDITURE:					
Personnel Services	140,726	144,602	147,855	136,356	151,182
Contractual Services	2,791,525	3,750,043	5,150,000	2,729,131	5,100,000
Commodities	550,698	119,116	170,000	105,048	200,000
Capital Outlay	2,895,689	1,413,125	6,355,000	6,355,680	4,255,000
TOTAL DEPARTMENT/FUND	\$6,378,638	\$5,426,886	\$11,822,855	\$9,326,215	\$9,706,182

2016 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.

2016 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 2016 BOARD APPROVED BUDGET

COUNTY MATCHING FUND 23

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	1,247,113	1,148,299	1,820,000	1,795,280	1,825,878
Utilization of Fund Balance	0	0	4,599,000	0	7,933,122
Intergovernmental	94,837	169,624	0	8,324	0
Interest Income	21,906	19,918	21,000	18,976	21,000
TOTAL DEPARTMENT/FUND	\$1,363,856	\$1,337,841	\$6,440,000	\$1,822,580	\$9,780,000
EXPENDITURE:					
Contractual Services	627,145	155,784	350,000	231,004	1,000,000
Capital Outlay	2,172,731	770,068	6,090,000	469,595	8,780,000
TOTAL DEPARTMENT/FUND	\$2,799,876	\$925,852	\$6,440,000	\$700,599	\$9,780,000

2016 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.

2016 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 2016 BOARD APPROVED BUDGET**

COUNTY BRIDGE FUND 24

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	1,247,113	1,048,433	480,800	474,291	481,629
Utilization of Fund Balance	0	0	2,906,200	0	555,371
Intergovernmental	99,641	244,436	860,000	323,545	680,000
Interest Income	8,366	8,679	8,000	6,695	8,000
TOTAL DEPARTMENT/FUND	\$1,355,120	\$1,301,548	\$4,255,000	\$804,531	\$1,725,000
EXPENDITURE:					
Contractual Services	441,585	592,302	1,545,000	889,961	1,245,000
Capital Outlay	350,200	940,656	2,710,000	1,793,159	480,000
TOTAL DEPARTMENT/FUND	\$791,785	\$1,532,958	\$4,255,000	\$2,683,120	\$1,725,000

2016 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 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.

2016 Expenditure Budget Analysis:

Contractual Services covers the costs of Engineering, Consulting, and Contractual Maintenance, while Capital Outlay is for the purchase of Highway Right of Way and Highway Construction. 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 2016 BOARD APPROVED BUDGET**

COUNTY OPTION MOTOR FUEL TAX FUND 25

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	4,165,411	4,065,344	4,000,000	3,691,394	4,000,000
Utilization of Fund Balance	0	0	4,260,000	0	3,287,000
Intergovernmental	40,741	299,711	1,500,000	0	500,000
Interest Income	19,754	17,964	20,000	15,557	20,000
Other Income	839	754	0	0	0
TOTAL DEPARTMENT/FUND	\$4,226,745	\$4,383,773	\$9,780,000	\$3,706,951	\$7,807,000
EXPENDITURE:					
Contractual Services	1,926,969	1,108,040	4,635,000	1,512,795	1,957,000
Commodities	182,062	1,383,239	1,345,000	1,320,966	1,450,000
Capital Outlay	815,720	4,039,817	3,800,000	918,622	4,400,000
TOTAL DEPARTMENT/FUND	\$2,924,751	\$6,531,096	\$9,780,000	\$3,752,383	\$7,807,000

2016 Revenue Budget Analysis:

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

2016 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.

2015 Highlights:

- ✓ Trainings held: Severe Weather Spotter Class (132 spotters trained), FEMA classes attended and hosted, Homeland Security Exercise and Evaluation Program, Continuity of Operations, Planning

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Funded By: General Fund

2015 Highlights – Continued

- Section Chief, Command and General Staff, Leadership in today’s world, and lost and missing person behavior class.
- ✓ Received the National Weather Service Storm Ready designation.
- ✓ Recognized as a Weather Ready Nation Ambassador. McHenry County EMA is among the National Oceanographic and Atmospheric Agency partners who are improving the nation’s readiness, responsiveness, and overall resilience against extreme weather, water and climate events.
- ✓ County Emergency Operations Plan adopted and approved – ensures coordinated response for all hazard events and is critical for state accreditation.
- ✓ Participated in the Functional Needs planning workshop with the McHenry County Department of Health.
- ✓ Expanded Stay Informed campaign for citizens of McHenry County – staying informed during disasters and emergencies
- ✓ Promoted “Gear Up-Get Ready” preparedness campaign in McHenry County

2016 Goals and Objectives:

- Revise the county-wide Tactical Interoperable Communications Plan
- Facilitate threat information flow from the county and municipal agencies to the state and federal partners
- Provide county and municipal agencies with essential Homeland Security information related to all hazards, natural and man-made, necessary for their everyday operations
- Submit application to the Emergency Management Institute for the community specific class.
- Revise and exercise the Continuity of Operations Plans with all 27 county departments
- Enhance incident management and resource management training for Emergency Operations Center (EOC) crisis management team.
- Maintain EMA Accreditation from the Illinois Emergency Management Agency.
- Provide support to local jurisdictions in obtaining EMA certification through their Emergency Operations Plan development and meeting other requirements
- Host Emergency Management classes for county and municipal employees and volunteers
- Increase local jurisdiction involvement in all aspects of the Natural Hazard Mitigation plan and complete the update to the current plan.
- Increase capabilities of the EMA command trailer to better meet the needs of EMA and agencies EMA supports.

**EMERGENCY MANAGEMENT AGENCY
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	825	924	825	825	825
Intergovernmental	97,846	86,336	68,000	76,430	92,413
TOTAL DEPARTMENT/FUND	\$98,671	\$87,260	\$68,825	\$77,255	\$93,238
EXPENDITURE:					
Personnel Services	221,867	228,167	227,464	216,697	224,237
Contractual Services	28,723	31,444	31,350	23,453	31,350
Commodities	36,039	33,975	16,130	17,696	16,130
Capital Outlay	7,623	0	0	0	0
TOTAL DEPARTMENT/FUND	\$294,252	\$293,586	\$274,944	\$257,846	\$271,717

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Funded By: General Fund

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
4.00	4.00	4.00	4.00	4.00	4.00

2016 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.

2016 Expenditure Budget Analysis:

The 2016 Personnel Services reflects a small decline due to filling a vacant position at a lower rate of pay. The Contractual Services and Commodities budgets are maintenance budgets and reflect no change from the prior year.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Active Volunteers	75	80	86	90
EMA Staff Training	25	25	32	32
Volunteer Training Classes	36	36	128	128
Community Presentations	15	15	31	31
Disaster Exercises	10	10	10	10
Mutual Aid Coordination	54	54	54	54
Jurisdiction Partnership Development	18	18	18	18
Local Gov’t Technical Advisory Assistance	24	24	24	24
Event Coordination (Incident Action Plans)**	6		6	6
Planning (Continuity of Ops Plans, Schools)**	3		3	5

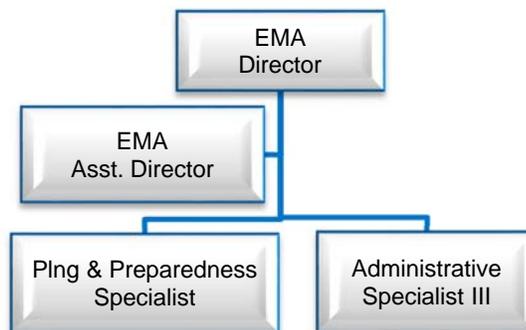
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$0.85	\$0.95	\$0.96	\$0.92	\$0.88

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page)

Department Organization Chart:



Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

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

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

Classification – Public Safety

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

Functions:

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

2015 Highlights:

- ✓ Upgraded public safety application servers and software, as the current operating system had reached "end of life".
- ✓ Actively participated in evaluating and researching with the Northern Illinois Next Generation Alliance, a Next Generation 9-1-1 system.
- ✓ Actively participated in the McHenry County Fiber Network Consortium which will provide the infrastructure necessary for Next Generation 9-1-1 routing and call delivery.
- ✓ Worked with McHenry County Administration, IT, and Facilities Management in developing designs for the relocation of the ETSB Administrative Offices and ETSB Server room to a location that will meet current and future needs.
- ✓ Implemented functional and user friendly help desk software utilized by the police, fire, and PSAP employees to report and track requests for service in a web environment that is accessible in multiple technological ways.
- ✓ Obtained International Academy of Emergency Dispatch (IAED) Accredited Center of Excellence (ACE) accreditation for the PSAP's providing Emergency Medical Dispatch.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

2016 Goals and Objectives:

- Complete upgrade of ETSB network and application servers to remain current with technology advancements in software, preventing disruption of computer based applications utilized by the forty-three (43) public safety agencies within McHenry County.
- Proceed with planning for the implementation of Next Generation 9-1-1 in the six (6) McHenry County Public Safety Answering Points.
- Implement fiber network infrastructure for interconnectivity between all six (6) McHenry County Public Safety Answering Points which will provide the backbone necessary to implement NG9-1-1, and create the opportunity for high speed data transmission and system updates to police and fire mobile units in the field.
- Develop, submit, and begin preparation for PSAP Consolidation as directed by changes in Illinois 9-1-1 Legislation.

**EMERGENCY TELEPHONE SYSTEMS BOARD
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

EMERGENCY TELEPHONE SYSTEMS BOARD FUND 95

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	2,542,269	2,523,043	2,408,076	2,103,709	2,385,071
Utilization of Fund Balance	0	0	238,104	0	506,833
Interest Income	6,241	5,500	4,800	4,444	4,200
Other Income	80	40	0	40	0
TOTAL DEPARTMENT/FUND	\$2,548,590	\$2,528,583	\$2,650,980	\$2,108,193	\$2,896,104
EXPENDITURE:					
Personnel Services	360,985	344,030	488,190	311,769	461,879
Contractual Services	1,661,576	1,668,830	1,750,790	1,398,071	1,836,725
Commodities	44,424	54,700	42,000	45,493	90,000
Capital Outlay	452	52,632	370,000	136,877	507,500
Depreciation	600,959	543,576	0	0	0
TOTAL DEPARTMENT/FUND	\$2,668,396	\$2,663,768	\$2,650,980	\$1,892,210	\$2,896,104

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
5.00	5.00	5.00	6.00	6.00	6.00

2016 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 has been increased to fund the fiber optic build-out to the public safety agencies.

2016 Expenditure Budget Analysis:

Personnel services for 2016 are down by 5% due to recent turnover of computer technology staff and budgeting for entry level wages for the assigned grade when the positions are filled. As stated in the narratives above for goals and objectives, the department has accounted for the costs of upgrades, new implementations, fiber optic build-out, and for relocation of the department, creating an overall increase in

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

2016 Expenditure Budget Analysis – Continued:

projected expenditures of 9.2% for fiscal year 2016 as approved by the ETSB and supported by the County Board. The increases in Contractual Services and Commodities is to account for new expenditures that will be occurring when the department leaves the Government Center (Rent, Utilities, Maintenance, etc.) The five hundred thousand (\$500,000) of Capital Outlay is earmarked for the Fiber Optic Build Out.

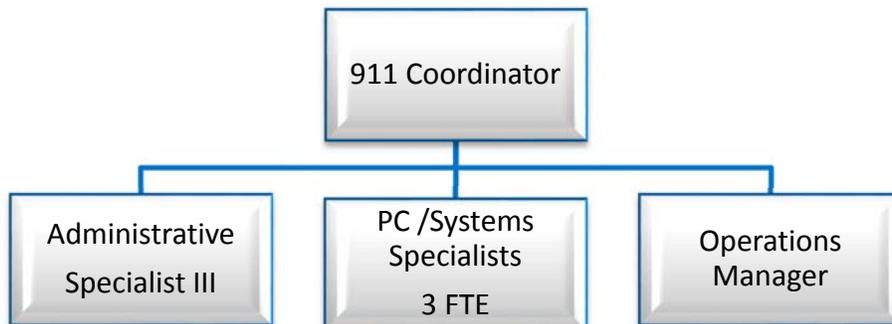
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Dispatch Centers Supported by ETSB Services	6	6	6	6
911 Wireless Calls Processed	81,102	75,000	77,500	81,102
911 Land Line Calls Processed	30,766	30,500	30,000	30,766
Non-emergency Calls (Alarm, Admin., etc.)	404,870	405,000	403,500	404,870
Number of Police Incidents Dispatched	218,621	203,000	220,000	218,621
Number of Fire Incidents Dispatched	32,415	30,000	32,500	32,415
Police Agencies Supported by ETSB Services	26	26	26	26
Fire Agencies Supported by ETSB Services	17	17	17	17

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$8.38	\$8.66	\$8.67	\$6.72	\$9.42

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Department Organization Chart:



Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

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

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

Classification – General Government

Background: The Facilities Management Department is responsible for the maintenance, repair, construction, cleanliness, and public safety of/in all buildings owned and operated by the County of McHenry. Over 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.

2015 Highlights:

- ✓ Through department reorganization was able to hire a Project Manager with no increase to FTEs.
- ✓ Retrofitted T/8 fluorescent bulbs with electronic ballasts at 500 Russel Court building. Secured two energy grants that paid for 100% of the project, with projected annual energy savings of \$700.

Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

2015 Highlights – Continued:

- ✓ Purchased and installed one chiller that serves the Jail. Created specifications to purchase the final chiller replacement on the Government center for spring installation.
- ✓ Completed the Valley Hi Energy project under budget and on time, including the installation of an upgraded building automation system that controls the HVAC equipment.
- ✓ McHenry County was awarded the 2015 NACO Achievement Award for their Energy conservation efforts over the past 10 years.
- ✓ Received Honorable mention award from the McHenry County Health Department on the implementation of the Maintenance Division’s recycling program for metals and scrap and the Housekeeping Division’s county wide recycling program.
- ✓ Recently completed a retro-commissioning of three (3) County buildings to review and evaluate the energy consumption and identify opportunities to improve. Received Grant Funding for this project.
- ✓ Worked with Administration to redevelop existing space at 500 Russel Court for the relocation of ETSB E-911.

2016 Goals and Objectives:

- Coordinate the second phase of the Five (5) year Capital Improvement projects with the Capital/Project Manager.
- Develop and implement Energy improvements in the 500 Russel Court building to reduce Energy consumption by 10%.
- Monitor and update specifications and contracts for compliance to the Purchasing Ordinance.
- Implement a mentoring and development program for new members of the Facilities Management Team.

**FACILITIES MANAGEMENT
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Utilization of Fund Balance	0	0	0	0	2,000
Intergovernmental	34,828	473,476	67,574	8,045	0
Other Income	2,672	4,127	2,874	2,614	3,000
TOTAL DEPARTMENT/FUND	\$37,500	\$477,603	\$70,448	\$10,659	\$5,000
EXPENDITURE:					
Personnel Services	1,148,374	1,137,461	1,148,417	1,084,593	1,173,603
Contractual Services	1,653,454	1,615,564	1,756,375	1,319,780	1,668,040
Commodities	133,971	128,125	129,192	102,363	120,738
Capital Outlay	0	712,151	0	0	0
TOTAL DEPARTMENT/FUND	\$2,935,799	\$3,593,301	\$3,033,984	\$2,506,736	\$2,962,381

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
33.0	33.0	33.0	33.0	33.0	33.0

2016 Revenue Budget Analysis:

The Facilities Management Department is considered an internal services department of the County, with primary focus on maintaining the County owned facilities and equipment. 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

Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

2016 Revenue Budget Analysis – Continued:

conservation programs, while other income is from the recycling of metals from wiring to office furniture and is used to support the Facilities “Green Fund”, a 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 2016.

2016 Expenditure Budget Analysis:

As shown in the above expenditure budget summary, the 2016 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:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Copy/Printer Paper Delivery to Depts. (Reams)	18,640	17,300	17,300	16,900
New Records Sent to Archives (Boxes)	2,157	2,200	2,200	2,300
Records Purged by Archives (Boxes)	1,159	1,500	1,500	1,400
Work Orders Completed	10,400	10,500	11,060	11,157
Electrical Usage in KwHs	10,581,588	10,795,350	10,382,500	10,277,365
Electrical Costs	\$836,399	\$824,209	\$824,200	\$800,434
Natural Gas Usage in Therms	504,316	416,080	416,080	402,948
Natural Gas Costs	\$353,709	\$238,844	\$258,844	\$206,212

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$10.42	\$10.59	\$13.14	\$10.04	\$10.90

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Facilities Management.

Department Organization Chart:



Department 16 – FACILITIES MANAGEMENT – HIGHWAY FUND
Funded By: The Division of Transportation – Highway Fund

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

Classification – Transportation

Background: Facilities Management by direction of the County Board is responsible for the maintenance of the building (including housekeeping), parking lot, and lawn care for the Department of Transportation and is appropriated budget through the Highway Fund to accomplish these duties.

Function: See Facilities Management – General Fund

2015 Highlights – See Facilities Management – General Fund

2016 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – HIGHWAY FUND (21)
FISCAL YEAR 2016 BOARD APPROVED BUDGET

HIGHWAY FUND 021

EXPENDITURES:	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
Personnel Services	32,490	32,243	46,571	40,859	38,378
Contractual Services	94,763	152,673	113,068	75,557	110,624
Commodities	2,410	2,410	2,483	2,483	2,485
TOTAL DEPARTMENT/FUND	\$129,663	\$187,326	\$162,122	\$118,899	\$151,487

Full Time Equivalent History: See Facilities Management – General Fund

2016 Revenue Budget Analysis:

N/A - Providing Maintenance Services to the Building and Grounds per County Board Direction

2016 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 (86%), while repair and maintenance to building and grounds, repair and maintenance to heavy machinery and telecommunications come in at 14%. 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

2015 Highlights – See Facilities Management – General Fund

2016 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND (350)
FISCAL YEAR 2016 BOARD APPROVED BUDGET

VALLEY HI ENTERPRISE 350

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
EXPENDITURES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Personnel Services	136,023	144,077	152,051	134,746	152,793
Contractual Services	62,064	111,816	66,534	68,471	82,809
Commodities	37	495	1,000	10	1,000
TOTAL DEPARTMENT/FUND	\$198,124	\$256,388	\$219,585	\$203,227	\$236,602

Full Time Equivalents History: See Facilities Management – General Fund

2016 Revenue Budget Analysis:

N/A - Providing Maintenance Services to the Building and Grounds per County Board Direction

2016 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.

2015 Highlights:

- ✓ Updated the “PlanDev” viewer for the Planning and Development Department which depicts land use and zoning information and is compatible with tablets and smart phones.
- ✓ Updated the McHenry County Division of Transportation interactive construction map with JavaScript/HTML5 technology to be compatible with tablet devices and phones.
- ✓ Provided mapping assistance to the County Clerk. This includes producing roughly 150 maps for the voting precincts by township.
- ✓ Assisted the Huntley Police Department with mapping all police incidents and hosting a service where crime information can be retrieved on a daily basis.
- ✓ Quality checked and completed 2014 Northeastern Illinois Joint County Aerial Flight which included checking 6,300 aerial images.
- ✓ Successfully completed all parcel updates for deeds recorded in 2014 within a six week established deadline with the Assessment Office.
- ✓ Provided mapping assistance for the Non-Dedicated Road Coalition and the McHenry County Health Department for a potential waste disposal program.
- ✓ Provided mapping assistance for several fire districts within McHenry County.

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

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

2016 Goals and Objectives:

- Work jointly with Northeastern Illinois Counties on regional coordination and edge matching county boundaries.
- Complete all parcel updates successfully for deeds recorded in 2015 within six weeks of receiving documents from the Assessment Department.
- Assist departments with additional GIS integration, analysis, and map production.
- Assist departments with additional creation of interactive maps to improve efficiency, reduce cost, and provide additional information to the public.
- Maintain existing web applications including the Parcel Viewer, Zoning and Land Use Viewer, Crime Viewers, Construction Viewer, and Sex Offender Viewer.
- Participate in regional 2016 aerial flight and in USGS regional Lidar flight to acquire updated contour information (pending board approval).

**GEOGRAPHIC INFORMATION SYSTEMS FUND (65)
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GEOGRAPHIC INFORMATION SYSTEMS FUND 65

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	911,013	645,911	603,000	651,707	698,905
Utilization of Fund Balance	0	0	307,170	0	223,875
Interest Income	2,856	2,773	2,500	2,343	2,500
TOTAL DEPARTMENT/FUND	\$913,869	\$648,684	\$912,670	\$654,050	\$925,280
EXPENDITURE:					
Personnel Services	483,730	517,138	548,670	494,929	561,280
Contractual Services	288,918	277,321	325,250	158,566	325,250
Commodities	16,097	36,237	38,750	18,679	38,750
TOTAL DEPARTMENT/FUND	\$788,745	\$830,696	\$912,670	\$672,174	\$925,280

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
6.25	6.25	6.00	6.00	6.00	6.00

2016 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 2016 aerial flight and in the USGS regional Lidar flight to acquire updated contour information.

2016 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, 2015 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

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of Parcels Maintained in GIS	149,461	150,000	149,372	149,500
Number of Data Sharing Partners	195	195	212	218
Number of Maps Created	242	339	645	850
Number of GIS Web Applications	6	10	8	9
Number of visits to Athena Parcel Viewer	106,892	115,000	154,993	185,991
Number of visits to PlanDev Viewer**	12,942		15,402	18,330

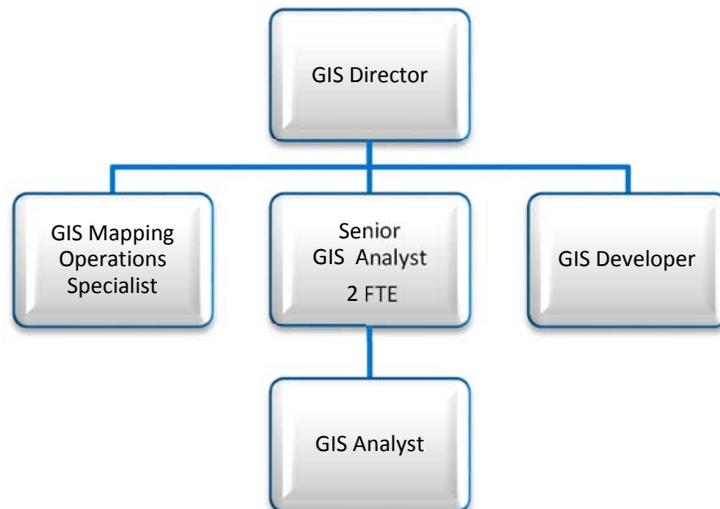
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Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.41	\$2.56	\$2.70	\$2.39	\$3.01

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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

- ✓ Provided three (3) community-wide recycling events for electronics, alkaline batteries, tires and other recyclable materials.
- ✓ Facilitated private sewage/private water supply and food protection committees among regional local health departments to ensure consistent approach in core Environmental Health programs.
- ✓ The Coordinated School Health Program collaborated with McHenry County schools to connect health with education. The Health department collaborated with 31 schools and preschools reaching 11,870 students and 782 staff members.
- ✓ The Vision and Hearing Program screened 7,751 students for vision and 12,054 students for hearing during the 2014-2015 school year.
- ✓ Through the Illinois Breast and Cervical Cancer Program, screened 875 uninsured women for cancer; 300 abnormal results were found including 10 cancer diagnoses.
- ✓ Responded to novel canine influenza outbreak with education and outreach
- ✓ Provided ongoing teaching and networking to address emergency preparedness and disaster response for companion animals
- ✓ Revised and implemented policies and procedures to improve staff performance and consistency.

2016 Goals and Objectives:

- Explore opportunities for a new facility to replace Annex B (houses nursing clinics)
- Prepare and adopt the Illinois Plan for Local Assessment of Needs (IPLAN), a five year plan that addresses health priorities outlined in the Healthy Community Study Needs Assessment.
- Update the Public Health Ordinance (Food, Sewage and Water) to meet the recently revised minimum State standards.
- Assist in the implementation of a new software system for management of Environmental Health programs to streamline processes and improve efficiencies and customer service.
- Establish an Adult Immunization program to provide recommended vaccines to the uninsured and underinsured population.
- Work in cooperation with fiscal department to assure updated coding to meet the ICD-10 coding implementation commencing October 1, 2015.
- Implement revised Animal Control Ordinance.

HEALTH DEPARTMENT FISCAL YEAR 2016 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Licenses and Permits	556,752	564,298	565,000	554,160	566,000
Fines and Forfeitures	26,825	28,702	37,500	35,649	27,500
Fees and Charges for Services	987,470	992,121	1,005,125	911,145	1,037,625
Non-Cash Revenues	159,313	96,768	300,000	0	300,000
Intergovernmental	3,349,998	3,615,609	3,379,460	2,319,763	2,786,248
Interest Income	3	3	0	3	0
TOTAL DEPARTMENT/FUND	\$5,080,361	\$5,297,501	\$5,287,085	\$3,820,720	\$4,717,373
EXPENDITURE:					
Personnel Services	5,252,032	5,335,249	5,376,980	4,663,800	4,828,460
Contractual Services	846,610	1,007,302	1,015,123	608,918	540,631
Commodities	374,540	339,159	468,210	228,640	438,666
Capital Outlay	0	0	0	0	12,810
Non-Cash Expenditures	163,373	139,281	300,000	0	300,000
TOTAL DEPARTMENT/FUND	\$6,636,555	\$6,820,991	\$7,160,313	\$5,501,358	\$6,120,567

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Funded By: General Fund

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY2016
135.60	134.04	124.51	125.16	125.71	105.90

2016 Revenue Budget Analysis:

Revenues for Licenses & Permits and Fees & Charges for Services are projected with minor increases while Intergovernmental is reflecting a 17.55% decline from fiscal year 2015 due to the elimination of grant program funding.

2016 Expenditure Budget Analysis:

The decline in expenditures (14.52%) is caused by the elimination of grant funded programs. The department eliminated 16 grant funded positions within the Nursing Division, which is the cause for the 10.20% reduction in requested Personnel Services budget. The declines in Contractual Services and Commodities are also attributed to the grant program funding cuts. Capital Outlay is for a machine to help fit specialized masks in the event of contaminated air quality.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
WIC Program Caseload Total	4,499	4,632	4,632	4,169
Family Case Management Clients Served	8,336	8,350	8,355	8,355
Breast and Cervical Cancer Caseload	875	1,200	875	750
Illness Outbreaks Investigated	10	18	21	25
Reportable Illness Investigated**	1,840		1,880	1,920
Child Immunizations Administered**	2,345		2,900	3,500
Food Inspections	5,513	7,200	6,000	6,000
Solid Waste Activities	1,660	1,300	1,700	1,700
Private Water Supply Activities	987	1,000	1,000	1,000
Nuisance/Housing/Environmental Activities	1,806	1,450	1,850	1,850
Animals vaccinated and registered	58,150	58,000	58,000	58,000
Animals Adopted/Transferred**	1,915		650	650
Animal Bites Reported	527	500	500	500

** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$20.50	\$21.54	\$22.20	\$19.53	\$19.97

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Department Organization Chart:



Department: 51 – HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND

Funded By: Fees and Donations

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

Classification – Public Health and Welfare

Background: In January of 1997 the County Board passed Resolution R-9701-51-06 executing an agreement between the County and the Department of Health for the purpose of governing the expenditure of \$170,236 in Community Development Block Grant funds for a Primary Dental Clinic. The Dental Clinic has been in operation ever since, serving families of children and young adults who cannot afford the services of dentistry. A small fee is charged based on the earning level of the family, which is used to maintain the operations of the clinic along with grants awarded from the Federal and State Governments. These funds are restricted for use by the Dental Clinic.

Functions:

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

2015 Highlights:

- ✓ Completed 15,000 dental procedures

2016 Goals and Objectives:

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

**HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

DENTAL CARE CLINIC FUND 42

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	83,900	41,120	71,000	29,829	53,000
Utilization of Fund Balance	0	0	70,275	0	77,647
Intergovernmental	435,943	273,108	442,200	284,500	442,200
Interest Income	635	494	700	259	500
TOTAL DEPARTMENT/FUND	\$520,478	\$314,722	\$584,175	\$314,588	\$573,347
EXPENDITURE:					
Personnel Services	473,682	394,914	472,475	326,854	449,647
Contractual Services	103,503	60,734	93,100	35,979	105,100
Commodities	9,949	12,358	18,600	10,176	18,600
TOTAL DEPARTMENT/FUND	\$587,134	\$468,006	\$584,175	\$373,009	\$573,347

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY2016
5.19	5.19	5.19	5.16	5.16	5.16

2016 Revenue Budget Analysis: The Dental Care Clinic is considered a special revenue fund and earns revenue through fees (based on the ability to pay), donations, public aid, and grant funding. No County Property Tax dollars are utilized to provide this program. Actual revenues have shown declines over the past two years placing a higher reliance on utilizing the fund reserve.

2016 Expenditure Budget Analysis: The Dental Care Clinic is a special revenue fund and is responsible for the complete costs of its operations. Personnel Services encompass wages and benefits for the employees, and is showing a 4.8% decline due to turnover of dentists. Contractual Services has grown by 13% to cover the costs of contracting with a part time dentist.

Department: 51 – HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND

Funded By: Fees and Donations

Performance Indicators:

Dental Procedures Completed

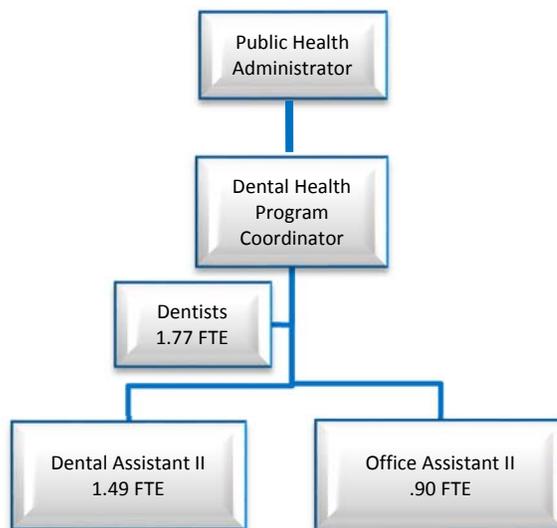
2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
6,394	22,000	15,000	15,000

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.10	\$1.91	\$1.52	\$1.32	\$1.87

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Department Organization Chart:



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.

2015 Highlights: N/A

2016 Goals and Objectives: N/A

HEALTH DEPARTMENT – ANIMAL SHELTER FUND FISCAL YEAR 2016 BOARD APPROVED BUDGET

ANIMAL SHELTER FUND 85

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	1,180	1,321	2,500	2,511	2,500
Utilization of Fund Balance	0	0	5,000	0	9,400
Interest Income	36	38	100	37	100
TOTAL DEPARTMENT/FUND	\$1,216	\$1,359	\$7,600	\$2,548	\$12,000
EXPENDITURE:					
Contractual Services	0	64	5,000	192	2,000
Commodities	0	0	2,600	638	10,000
TOTAL DEPARTMENT/FUND	\$0	\$64	\$7,600	\$830	\$12,000

Full Time Equivalents History: See Health Department - General Fund

2016 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.

2016 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.

2015 Highlights: N/A

2016 Goals and Objectives: N/A

HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND FISCAL YEAR 2016 BOARD APPROVED BUDGET

HEALTH SCHOLARSHIP FUND 415

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Utilization of Fund Balance	0	0	3,000	0	3,000
Interest Income	10	10	100	9	100
TOTAL DEPARTMENT/FUND	\$10	\$10	\$3,100	\$9	\$3,100
EXPENDITURE:					
Contractual Services	0	0	3,100	0	3,100
TOTAL DEPARTMENT/FUND	\$0	\$0	\$3,100	\$0	\$3,100

Full Time Equivalents History: See Health Department - General Fund

2016 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 2016 there is no projected funding, just utilization of fund reserve and interest income.

2016 Expenditure Budget Analysis:

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

Performance Indicators: N/A

Expense Per Capita: See Health Department – General Fund

Department Organization Chart: See Health Department – General Fund

Department: 09 - HUMAN RESOURCES

Funded By: General Fund

Mission Statement: *“Dedicated to serving McHenry County by developing and supporting our most important resource....our people.”*

Department Created By: *Resolution R-9810-12-235 of the McHenry County Board*

Classification – General Government

Background: The Human Resources Department provides assistance to elected officials, department heads, employees and applicants in understanding employment, benefits, and policies at McHenry County. Human Resources continually monitor the programs and benefits offered by the County, making recommendations for suggested improvements in order to have the best workplace possible. The department is responsible for personnel records, benefits, employee relations, recruitment and selection, compliance with Federal, State and County personnel/employment regulations, compensation, and the wellness program. The Human Resources Director also serves as the County’s representative for all labor contract negotiations and hearings.

Functions:

- **Labor Relations:** The Human Resources Director is the County’s representative at all collective bargaining negotiations, grievance processing/dispute resolution, and administers ten (10) distinctive contract agreements in seven (7) separate departments.
- **Recruitment and Placement:** Human Resources works in concert with requesting departments, reviews and edits job descriptions, advertises for open job positions, reviews and categorizes submitted applications, provides skill testing of applicants, schedules physical examinations, and conducts new employee orientations.
- **Training & Development:** Provides career planning and development, skills training, management training and assessment development and design.
- **Benefit Administration:** Administers the Employee Benefit Programs including: Group Health Insurance; the Flexible Spending Accounts; the High Deductible Savings Accounts; the Illinois Municipal Retirement Program; the Tax Deferred 457 Plan, the Employee Assistance Program; and the optional Employee Life Insurance Program.
- **Administration:** Develops and updates policies (Personnel Policy Manual, Salary Administration Policy, etc.); maintains employee records; ensures legal compliance with federal and state labor laws; maintains the County’s Board approved positions, including position titles, salary grades, hours worked, actual salaries/wages, and benefit selections/costs in the Human Resources software database; performs wage and salary analysis and administration, classification determination, job analysis, job descriptions and job evaluations.
- **Employee Wellness:** Created for the purpose of lowering the cost of healthcare by promoting employee awareness and participation in living a healthy lifestyle. Programs offered by the County include Annual Health Risk Assessments, Yoga, Zumba, Brown Bag Seminars, and Health Competitions promoting daily exercise (singular and team approaches).

Department: 09 – HUMAN RESOURCES

Funded By: General Fund

2015 Highlights:

- ✓ Completed the collective bargaining agreements with Local 150 Department of Transportation and Fraternal Order of Police (FOP) Unit I – Peace Officers.
- ✓ Participated in negotiations for FOP Unit II - Corrections, FOP Unit III – Civilians, Service Employees International Union Local 73 (SEIU) - Animal Control, SEIU - Coroner, SEIU - Valley Hi Nurses, SEIU - Valley Hi Support, and Metropolitan Alliance of Police Chapter 515 (MAP) - Circuit Clerk.
- ✓ Proactively tracked all developments and implementation changes as required by the Patient Protection and Affordable Care Act (ACA).
- ✓ Proactively tracked all development in implementation changes as required by the Department Of Labor related to FLSA proposed changes.
- ✓ Trained Departments on the Patient Protection and Affordable Care Act and the ramifications of not adhering to the hours approved for each position by the County Board to protect the County against future unapproved Healthcare costs.

2016 Goals and Objectives:

- Coordinate the day to day administration of all ten (10) Collective Bargaining Agreements (CBAs) with the goal of reducing the number grievances filed and the associated legal costs.
- Stay current with the Patient Protection and Affordable Care Act (ACA) and implement changes as required to the County Group Health Insurance Program.
- Participate in “re-opener” negotiations with several unions on wages and insurance with the goal of avoiding the Affordable Care Act excise taxes.
- Stay current with Department of Labor DOL FLSA requirements and address issues as they may arise.
- Research and review Payroll/HRIS software systems to determine if there are efficiencies to be gained in the tracking and reporting of employee data while reducing costs.

**HUMAN RESOURCES
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
EXPENDITURES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Personnel Services	261,080	270,994	280,552	215,057	270,411
Contractual Services	246,300	262,640	264,130	261,620	194,130
Commodities	3,262	1,600	6,250	2,900	5,250
TOTAL DEPARTMENT/FUND	\$510,642	\$535,234	\$550,932	\$479,577	\$469,791

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
5.00	5.00	5.00	5.00	5.00	5.00

2016 Revenue Budget Analysis:

The Human Resources department is an internal service department serving the Departments and Elected Officials of the County with employee recruitment, hiring, terminations, benefits, and contract negotiations and reporting. Human Resources provide services supporting the internal operations of the County and does not have the ability to generate revenues. The value of services provided by this department can be measured in cost savings to the organization through strict enforcement and compliance of Federal and State labor laws, County personnel policies, and labor contract adherence.

Department: 09 – HUMAN RESOURCES

Funded By: General Fund

2016 Expenditure Budget Analysis:

The Human Resources Department employs a staff of five (5) 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 projected reduction of 3.6% in budget, even after accounting for the merit awarded to employees, due to staff turnover. The contractual services budget is down by 26.5% due to transferring costs related to employee benefits to the employee benefit fund. General commodities needed for operations of the department have been reduced by 16% through a reduction in meeting expenses.

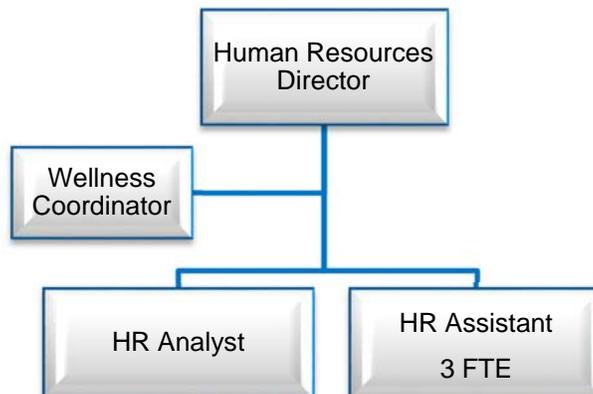
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
New Hires Processed	212	180	95	190
Health Insurance Coverage Updates Processed	438	430	327	440
Flex Spending Accounts Processed	81	200	164	200
Unemployment Claims Filed	36	30	26	30
Unemployment Claims Successfully Protested	12	20	5	15
FMLA Requests Processed	189	160	128	192
Vacant Positions Posted	109	110	56	100

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$1.67	\$1.66	\$1.74	\$1.70	\$1.53

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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.

2015 Highlights:

- ✓ Effectively transitioned the County health insurance plan year to coincide with the calendar year.
- ✓ Initiated a three (3) year strategic plan for the County's Wellness Program.
- ✓ Completed a Dependent Eligibility Audit with 100% compliance resulting in 14 dependents being removed from County insurance coverage.
- ✓ Changed health and wellness broker from Corporate Benefit Consultants to Mesirow Financial.
- ✓ Surveyed the employee population to gain understanding of their health and wellness needs and interests.
- ✓ After a feasibility study, COBRA (Consolidated Omnibus Budget Reconciliation Act) management was outsourced to Discovery Benefits.

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

2016 Goals and Objectives:

- Work with Mesirow Financial to create and implement plans to address our employee population health and wellness needs, remaining conscious of the County’s financial restraints.
- Enhance the County Wellness Program by creating targeted quarterly programs to address employee wellness needs as identified through the employee wellness committee, employee survey and issues flagged through the annual biometric screening; with the goal of increasing participation in wellness programming and ultimately reducing medical costs.
- Analyze employee benefit programs to determine if we have the best programs to meet employee needs and the County budget.
- 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.

**EMPLOYEE BENEFIT FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

EMPLOYEE BENEFIT FUND 310

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	7,192,087	7,147,200	7,913,772	6,661,560	6,798,973
Utilization of Fund Balance	0	0	324,843	0	319,960
Interest Income	7,248	7,936	4,500	7,104	7,800
Operating Transfers In	10,919,840	11,176,136	11,832,805	8,696,547	12,319,809
TOTAL DEPARTMENT/FUND	\$18,119,175	\$18,331,272	\$20,075,920	\$15,365,211	\$19,446,542
EXPENDITURE:					
Personnel Services	62,871	68,455	70,536	64,976	70,812
Contractual Services	17,549,343	17,389,689	19,998,759	16,890,619	19,369,505
Commodities	3,064	3,439	6,625	76	6,225
TOTAL DEPARTMENT/FUND	\$17,615,278	\$17,461,583	\$20,075,920	\$16,955,671	\$19,446,542

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0.00	0.00	1.00	1.00	1.00	1.00

2016 Revenue Budget Analysis: Fees and charges as shown in the above table represent the employee and special revenue funds County contributions. Self-funding has allowed the County to manage how quickly employee contribution rates will escalate, through savings recognized with rebates received from the pharmaceutical companies (previously went to BCBS under the traditional premium plan) and calculation of rate increases projected on past experience averaging by Blue Cross Blue Shield. Operating Transfers In represents the amount of County contributions from general fund departments. As part of the negotiated labor contract with Operating Engineers Local 150 for the Division of Transportation Highway Maintenance Workers, the County agreed to allow this employee group to leave the County Health Insurance Plan and move to Local 150’s program. Additionally, the County adjusted up the contribution rates, co-pays, and deductibles on each of the plan types carried for the employees.

2016 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)

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

2016 Expenditure Budget Analysis – Continued:

Fee, the Transitional Re-Insurance Tax, and the Blue Cross Blue Shield Administration Fees. Commodities cover the costs of office supplies, mileage, meeting expenses, publications and marketing tools. For fiscal year 2016 County adjusted the contribution levels, co-pays, and deductible thresholds for current active employees, while offering all retirees a new supplemental plan that is less expensive and reduces the County’s costs.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Health Risk Assessment Participants	250	250	254	300
Program Activity Enrollment				
Onsite Fitness Classes	38	35	28	30
Wellness Challenges	189	130	0	150
Weight Watchers	31	31	0	0
Misc. (Health & Wellness Fair, Lunch & Learns)	42	75	16	75
Flu Shots**	265		0	300
Wellness Programs Offered:				
Onsite Fitness Classes (Zumba, Yoga, etc.)	3	9	2	6
Wellness Challenges	2	1	0	4
Wellness Fair, Lunch & Learns, etc.	5	6	1	6
Weight Watchers	Weekly	Weekly	0	0
Organizational Weight Loss thru Weight Watchers	325	300	N/A	N/A

** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$56.92	\$57.17	\$56.83	\$60.20	\$63.29

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Department Organization Chart:



Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

Mission Statement: *To provide prompt, courteous, responsive customer service to our departmental customer base. We support, guide, and advise our customers in technical direction.*

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

Classification – General Government

Background: Prior to 1994 the County of McHenry had an Information Services Department providing minimal technical support on antiquated equipment. In 1994, the County Board realized the dependence and demand on technology was increasing at a rapid pace along with the costs associated with it, and committed to enhancing the technology infrastructure by establishing the position of a County Information Systems Administrator to develop and have oversight in all areas of computer technology within the organization.

Functions:

- **Technology Infrastructure:** Manages and maintains the technology infrastructure, including but not limited to: the secured environmentally controlled Server Room; 96 Network Servers; 3 Storage Area Networks, 25 Technology Closets, Microwave connectivity with Valley Hi and Division of Transportation, Fiber Cabling, Wireless connectivity and service in all county facilities, monitoring of disk space availability, firewalls and security, internet access, and last but not least the daily System and Data File Backups ensuring that restoration of data can be accomplished from the backup tools.
- **Service Delivery:** Responsible for all Hardware/Software installation and support, including: 1,300 workstations/laptops; 120 MFP's(multi-function printers)/Printers; 296 active databases; negotiating lease/purchase terms for hardware; providing counsel on perspective software application purchases; base imaging of desktops/laptops to control standardization of software used by the County; software upgrades and service pack information delivery to end users; negotiation of support contracts and maintenance agreements with software and hardware vendors; and providing help desk services and 24 hour technical support.
- **County Web Page:** Manages the development of the County's Web Page, providing oversight on the layout design, coordinating the content, graphics, and ease of use for the general public.
- **Telecommunications:** Maintains the phone system for all County Facilities which includes the main phone switch, 1,500 extensions, and manages in excess of 100 Telco lines.
- **Audio-Visual Support** - Provides Audio-Visual setup and support for conferences, meetings, web meetings, etc.
- **Business Continuity:** Responsible for the development of the County's Business Continuity Plan, with primary focus on offsite data replication that would allow the County to continue operations in the event of a disaster on the Government Campus.
- **Technology Long Term Capital Planning:** Develops long term capital plan for the replacement of technology equipment/software for all departments, enlightening the County Board, Administration and Department Heads of new methodologies for data collection and storage while minimizing the cost to the organization.

Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

2015 Highlights:

- ✓ Resolved over 10,500 Help Desk Support Requests.
- ✓ Rollout of 1245 Personal Computers, and Mobile Technology
- ✓ Integration of Mental Health Board Information Technology into County’s IT Infrastructure
- ✓ Implemented VOIP Telecom Solution for Workforce Network.
- ✓ Implemented Two Factor Remote Authentication using Smart Phone Applications
- ✓ Migrated Win2003 Servers to Win2008R2 and/or Win2012.
- ✓ Migrated Email Spam, Malware, and Virus Scanning service from Postini to ProofPoint.
- ✓ Recommended County Financial ERP System Replacement.
- ✓ Implemented High-Speed Broadband Fiber Network with the City of Woodstock, McHenry County Community College, and School District 200.

2016 Goals and Objectives:

- Begin County Financial ERP System Replacement.
- Partner with City of Crystal Lake for Fiber from Route 14/Woodstock Street to City of Crystal Lake Municipal Building/SEECOM.
- Lease Six Strands of Dark Fiber from State of Illinois for Business Continuity and Internet Access.
- Implement Storage Area Network Replacement within Business Continuity Solution.
- Implement New Permitting and Licensing Solution with P&D and Health Department.
- Implement Four Additional Integrated Justice Data Exchanges.
- Explore Fiber Build Out from Mental Health Board to City of Crystal Lake Municipal Building.

**INFORMATION TECHNOLOGY
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Operating Transfers In	0	0	5,200	4,571	5,200
TOTAL DEPARTMENT/FUND	\$0	\$0	\$5,200	\$4,571	\$5,200
EXPENDITURE:					
Personnel Services	1,732,455	1,803,117	1,839,467	1,718,380	1,845,274
Contractual Services	1,376,013	1,211,706	1,221,779	989,776	1,221,779
Commodities	60,753	75,896	76,477	62,314	76,477
Capital Outlay	59,955	0	0	0	0
TOTAL DEPARTMENT/FUND	\$3,229,176	\$3,090,719	\$3,137,723	\$2,770,470	\$3,143,530

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
25.00	25.00	26.00	26.00	26.00	26.00

2016 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.

2016 Expenditure Analysis:

The Information Technology Department complied with the County Board's direction of a maintenance budget. The only growth in the fiscal year 2016 budget is in personnel services which is reflecting the merit adjustment awarded to employees by the County Board. Included under Contractual Services is telecommunication (includes internet services) costs for the entire organization (28.49%), maintenance

Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

2016 Expenditure Analysis – Continued:

agreements for software and equipment used throughout the organization (51.50%), contractual photocopying maintenance for entire organization (7.86%), and consultants (6.14%). Commodities covers computer components and software (72.54%) and general expenditures for the operations of the department including office supplies, mileage, meeting expenses and office equipment.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1,634	1,670	1,670	1,690
Windows Servers Supported & Maintained	273	275	262	270
Linux Servers Supported & Maintained	15	15	15	25
Databases Supported & Maintained	291	293	519	535
Firewalls Supported & Maintained**	9		9	9
Departmental Applications Supported**	70		72	73
% Network Uptime	99.99%	99.99%	99.99%	99.99%
MFPs/Printers/Copiers Supported	182	182	190	190
Active Directory User Accounts	2,101	2,221	2,401	2,500
Helpdesk Tickets	5,300	5,350	10,500	12,000
Email Seats**	2,463		2,476	2,424
Emails Processed**	7M		7.5M	7.5M

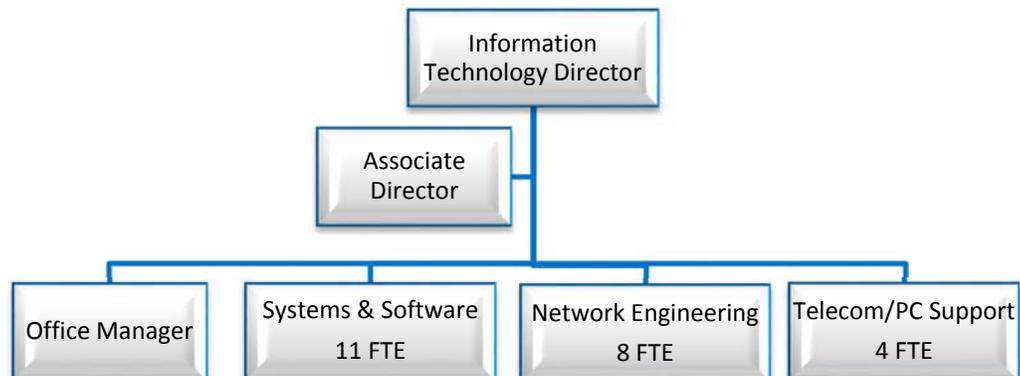
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$10.23	\$10.48	\$10.06	\$9.84	\$10.23

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page)

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

2015 Highlights:

- ✓ Monitored the impacts of healthcare reform efforts through participation and membership in various state and national associations.
- ✓ Provided administrative and leadership support to multiple community coalitions and task groups including the Continuum of Care to End Homelessness, Community Partners Wellness Network, Traumatic Brain Injury Taskforce, Suicide Prevention Taskforce, Network Council, and the Quality Management Team.
- ✓ Implemented a comprehensive community-based suicide risk reduction and prevention project (QPR Gatekeeper Instructor Training – www.mchenrycountyqpr.org).
- ✓ Conducted a Board initiated mid-year special funding cycle targeting infrastructure needs and gaps in treatment and recovery support services, including psychiatric access and capacity and at-risk populations.
- ✓ Addressed unutilized office space in the MHB Annex by creating occupancy agreements with the McHenry County Behavioral Health Foundation, McHenry County Economic Development Corporation, McHenry County Community Foundation, and the McHenry County Volunteer Center.
- ✓ Initiated numerous internal projects targeting increased efficiencies (continuous integration with County IT department, elimination of two FTE roster positions, ongoing implementation of a records management schedule, and surplus property dissolution).

2016 Goals and Objectives:

- Issue a Request for Proposal targeting Funding Partnerships to encourage and support collaboration among service providers in order to enhance mental illness, substance abuse and developmental disability services.
- Pilot a Pay for Value reimbursement program based on outcome achievement and consistent with national reforms, rewarding quality and efficiency in behavioral health service delivery.
- Enhance quality work plan goals and objectives to account for increased measurable behavioral health outcomes amongst funded programs.
- Cultivate a behavioral health system that reflects the understanding that wellness of individuals and their families is central to their mental and physical well-being by funding quality prevention and education programming that promotes emotional health and wellness, prevents or delays the onset of and complications from substance abuse and mental illness, and identifies and responds to emerging behavioral health issues.
- Foster integration between behavioral health and health care, social support, and prevention systems through planning and funding care integration and whole person recovery related initiatives.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD
 Funded By: Property Tax Levy, State Awards

**MCHENRY COUNTY MENTAL HEALTH BOARD
 FISCAL YEAR 2016 BOARD APPROVED BUDGET**

MENTAL HEALTH (708) BOARD FUND 30

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	11,802,095	10,744,674	10,900,000	10,238,110	10,900,000
Utilization of Fund Balance	0	0	613,106	0	2,500,000
Intergovernmental	393,338	168,074	61,528	61,996	58,066
Interest Income	10,312	12,442	10,150	12,506	10,150
Other Income	126,049	34,177	24,150	182,397	40,425
Operating Transfers In	31,792	0	0	0	0
TOTAL DEPARTMENT/FUND	\$12,363,586	\$10,959,367	\$11,608,934	\$10,495,009	\$13,508,641
EXPENDITURE:					
Personnel Services	1,981,933	1,010,400	1,162,848	763,576	897,667
Contractual Services	8,695,529	8,290,393	9,885,417	6,989,039	12,113,914
Commodities	71,363	23,475	56,100	49,336	50,800
Capital Outlay	4,491	5,082	90,000	0	30,000
Debt Service	0	2,970	0	0	0
Operating Transfers Out	447,945	415,741	414,569	413,991	416,260
TOTAL DEPARTMENT/FUND	\$11,201,261	\$9,748,061	\$11,608,934	\$8,215,942	\$13,508,641

Full Time Equivalents History:

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
43.01	32.96	19.00	14.00	12.00

2016 Revenue Budget Analysis:

Revenue projections for the McHenry County Mental Health Board are reflecting a very minor increase over fiscal year 2015. The Mental Health Board's desire to budget \$2.5 million for utilization of fund balance in the event agencies they service need emergency funding is causing the bottom line of the revenue budget to show an inflated 16.36% increase.

2016 Expenditure Budget Analysis:

The fiscal year 2016 contractual services budget is showing the department grew this category by 16.36% which is an inflated number in order to protect the services offered to McHenry County consumers should the State of Illinois eliminate or diminish funding to the agencies providing programs. On a category by category basis, commodities and capital outlay reflect reductions while personnel services was reduced by 23% with the elimination of additional positions.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Funded By: Property Tax Levy, State Awards

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Community funding for client services	\$7,800,540	\$8,702,517	\$10,023,664	\$11,409,430
Number of Agencies funded	25	26	24	28
Number of funded programs	80	81	81	86
Mental Health First Aid Events	2	6	3	3
Network Training Events	9	16	17	15
QPR Gatekeeper Training Events**	N/A		30	75
Mental Health First Aid Attendees	36	100	50	50
Network Training Attendees	354	1,450	850	750
QPR Gatekeeper Training Attendees**	N/A		500	1,000
Clinical Audits of Funded Programs	14	26	14	26
Number of Evidence Based Practices Utilized**	N/A		N/A	15
% of Measurable Outcomes (exceed projections)**	N/A		N/A	75%

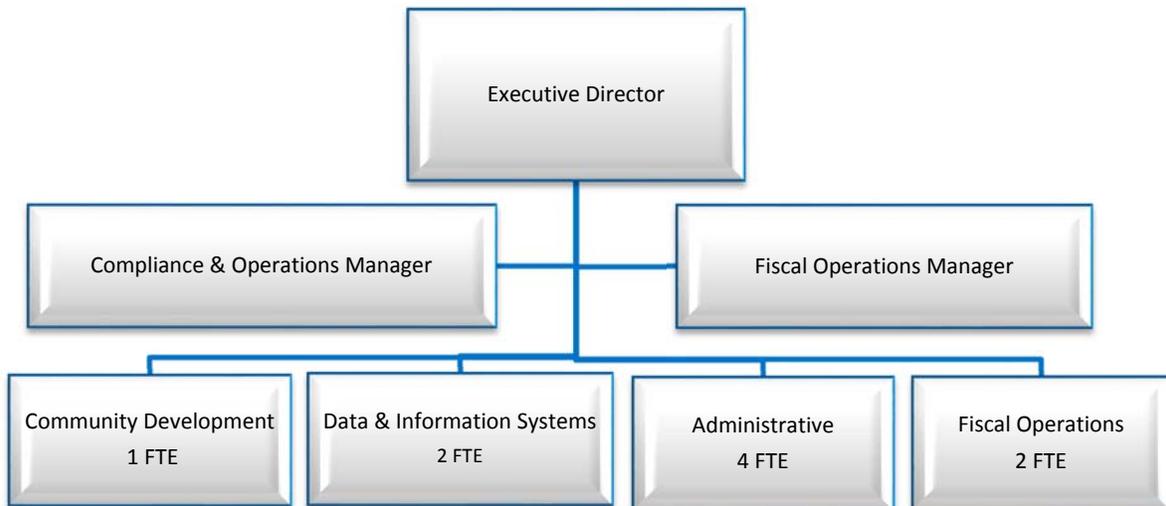
** Indicates new Performance Indicators for 2016

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$45.51	\$36.23	\$31.71	\$29.17	\$43.96

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page)

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.

2015 Highlights: N/A

2016 Goals and Objectives: N/A

DEPARTMENT 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS) FISCAL YEAR 2016 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	155,627	136,740	145,000	0	140,000
Utilization of Fund Balance	0	0	3,328,275	0	2,591,428
Intergovernmental	15,121	34,500	0	0	0
Other Income	218,629	437,391	1,798,700	1,714,315	38,700
Operating Transfers In	270,352	50,455	50,450	50,000	50,400
TOTAL DEPARTMENT/FUND	\$659,729	\$659,086	\$5,322,425	\$1,764,315	\$2,820,528
EXPENDITURE:					
Personnel Services	837	0	1,381,285	870	1,018,129
Contractual Services	12,395,686	12,444,564	13,784,073	9,911,716	14,110,927
Commodities	311	112	11,350	0	11,350
Capital Outlay	1,455,200	2,562,614	2,608,558	2,899,183	1,709,000
Debt Service	745,267	812,921	1,123,184	995,541	1,009,684
Operating Transfers Out	4,432,796	4,446,304	5,393,041	3,802,213	3,394,312
TOTAL DEPARTMENT/FUND	\$19,030,097	\$20,266,515	\$24,301,491	\$17,609,523	\$21,253,402

Full Time Equivalent History: N/A

2016 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 first installment on the radio system upgrade. Other Income represents funds collected through the vending machines and is used for the annual employee Christmas luncheon (covers the cost of the luncheon – no tax dollars are used), 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.

Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)

Funded By: General Fund

2016 Expenditure Budget Analysis:

This budget falls under the authority of the County Board and covers expenses that are more indirect and costs that are more administrative than service/function oriented. The below table illustrates the items covered in this budget.

Budget Category	Description
30	Merit Pool – Non Union Employees
30	Contingent – Salaries
30	Allowance for Open Positions
40	Contractual Services
40	McHenry County Economic Development Corporation
40	Outside Audit Services
40	Professional Services – Capital Improvement Planning
40	Health Insurance – Employer Contribution/General Fund
40	Special Studies - Fee Studies, Actuarial Studies, Etc.
40	Maintenance Agreements:
40	IL University Cooperative Extension
40	Convention and Visitors Bureau
40	U.S. Soil & Water Conservation
40	Computer Program Maintenance
40	Employee Relations
40	Contingency
40	Elections Contingency
40	Exhumation & Burial Expense
50	Computer Components < \$5,000
50	Fuel, Oil & Grease
50	Livestock Claims
60	Capital Projects
60	Vehicles
60	Furniture & Fixtures > \$5,000
60	Machinery & Equipments > \$5,000
60	Computer Technology/Equipment > \$5,000
60	Building Improvements > \$50,000
60	Land Improvements
60	Phone Switch Lease
60	Server Lease
60	Workstation/Laptop / Tough Book Leases
60	Debt Interest
60	Operating Transfer Out

Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$60.79	\$61.76	\$65.95	\$62.52	\$69.17

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Department Organization Chart: N/A

Department: 99 – NON-DEPARTMENTAL

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

Classification – General Government

Background: Department 99 is where the County accounts for all general fund tax revenue (Property, Sales, Income, 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 2015 Highlights, 2016 goals and objectives, FTE's, Performance Indicators, per capita costs, and organization charts are reflected below.

**DEPARTMENT 99 – NON-DEPARTMENTAL - GENERAL FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	55,309,510	57,065,096	58,402,300	57,809,780	61,333,059
Intergovernmental	0	0	546,847	0	0
Interest Income	314	370	500	0	500
Operating Transfers In	0	0	1,566,925	0	0
TOTAL DEPARTMENT/FUND	\$55,309,824	\$57,065,466	\$60,516,572	\$57,809,780	\$61,333,559

2016 Revenue Budget Analysis:

The 2016 Tax Revenue is showing a projected 5% increase over the 2015 tax revenue projections, reflecting new property growth, stronger sales tax numbers, and elevated revenues from the income and replacement personal property taxes. It is projected that when the final returns for sales taxes are filed, fiscal year 2015 numbers will exceed the annual amount collected in any prior year.

**DEPARTMENT 99 – RTA SALES TAX
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

RTA SALES TAX FUND 06

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	9,314,212	9,712,705	9,250,000	9,036,826	10,000,000
Utilization of Fund Balance	0	0	2,151,858	0	123,295
Interest Income	15,510	10,494	10,000	9,151	11,000
TOTAL DEPARTMENT/FUND	\$9,329,722	\$9,723,199	\$11,411,858	\$9,045,977	\$10,134,295
EXPENDITURE:					
Operating Transfers Out	13,133,880	9,842,947	11,411,858	10,039,320	10,134,295
TOTAL DEPARTMENT/FUND	\$13,133,880	\$9,842,947	\$11,411,858	\$10,039,320	\$10,134,295

Department: 99 – NON-DEPARTMENTAL

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

RTA Sales Tax Continued:**2016 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 2016 Tax Revenue is a projection based on current and past performance.

2016 Expenditure Budget Analysis:

The County has a policy that the RTA sales tax will be utilized for transportation road projects which is represented by the operating transfer out in the above table. 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 to view the Division of Transportation's five year program.

**DEPARTMENT 99 – ILLINOIS MUNICIPAL RETIREMENT FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

ILLINOIS MUNICIPAL RETIREMENT FUND 15

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Tax Revenue	5,364,031	6,915,753	7,912,800	7,810,256	7,916,000
Interest Income	1,898	2,900	1,835	3,331	3,000
TOTAL DEPARTMENT/FUND	\$5,365,929	\$6,918,653	\$7,914,635	\$7,813,587	\$7,919,000
EXPENDITURE:					
Personnel Services	7,180,418	7,253,990	7,427,715	6,320,205	7,064,853
Fund Balance Enhancement	0	0	486,920	0	854,147
TOTAL DEPARTMENT/FUND	\$7,180,418	\$7,253,990	\$7,914,635	\$6,320,205	\$7,919,000

2016 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.

2016 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 2016 the County's contribution rate increase from 10.16% to 10.24% for Regular IMRF and from 24.60% to 25.31% 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 2016 BOARD APPROVED BUDGET****SOCIAL SECURITY FUND 16**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	3,791,171	4,000,125	4,006,025	3,951,672	3,966,697
Utilization of Fund Balance	0	0	0	0	101,680
Interest Income	2,783	2,957	2,475	2,947	3,000
TOTAL DEPARTMENT/FUND	\$3,793,954	\$4,003,082	\$4,008,500	\$3,954,619	\$4,071,377
EXPENDITURE:					
Personnel Services	3,716,969	3,770,023	3,897,395	3,590,324	4,071,377
Fund Balance Enhancement	0	0	111,105	0	0
TOTAL DEPARTMENT/FUND	\$3,716,969	\$3,770,023	\$4,008,500	\$3,590,324	\$4,071,377

2016 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.

2016 Expenditure Budget Analysis:

Personnel Services represents the County's contribution toward funding their responsibility of the social security program. The increase in Personnel Services can be attributable to the merit adjustment awarded to non-union employees and the projected wage increases and retro earnings negotiated in the labor contracts.

**DEPARTMENT 99 – SERIES 2006A DEBT CERTIFICATE FUND - MULTIPLE
FISCAL YEAR 2016 BOARD APPROVED BUDGET****SERIES 2006A DEBT CERTIFICATE FUND 233**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Operating Transfers In	736,137	740,865	739,214	649,731	0
TOTAL DEPARTMENT/FUND	\$736,137	\$740,865	\$739,214	\$649,731	\$0
EXPENDITURE:					
Debt Service	736,137	740,865	739,214	649,731	0
TOTAL DEPARTMENT/FUND	\$736,137	\$740,865	\$739,214	\$649,731	\$0

2016 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 2016 BOARD APPROVED BUDGET****SERIES 2007A DEBT CERTIFICATE FUND 234**

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	588,578	588,203	591,467	591,519	589,181
TOTAL DEPARTMENT/FUND	\$588,578	\$588,203	\$591,467	\$591,519	\$589,181
EXPENDITURE:					
Debt Service	588,578	588,203	591,467	591,519	589,181
TOTAL DEPARTMENT/FUND	\$588,578	\$588,203	\$591,467	\$591,519	\$589,181

2016 Budget Analysis:

The Series 2007A Debt Certificate was issued for the purposes of funding the purchase of StarCom 21, a new radio system meeting the requirements imposed by the change in band width. This debt was issued for a ten year period with payoff completed on January 15, 2017. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2016.

**DEPARTMENT 99 – SERIES 2007B DEBT CERTIFICATE FUND – ROAD IMPROVEMENT
FISCAL YEAR 2016 BOARD APPROVED BUDGET****SERIES 2007B DEBT CERTIFICATE FUND 236**

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	6,194,878	6,197,265	6,193,538	5,926,163	0
TOTAL DEPARTMENT/FUND	\$6,194,878	\$6,197,265	\$6,193,538	\$5,926,163	\$0
EXPENDITURE:					
Debt Service	6,194,878	6,197,265	6,193,538	5,926,163	0
TOTAL DEPARTMENT/FUND	\$6,194,878	\$6,197,265	\$6,193,538	\$5,926,163	\$0

2016 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 2016 BOARD APPROVED BUDGET****SERIES 2008 DEBT CERTIFICATE FUND 240**

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	545,528	547,778	544,650	544,703	546,105
TOTAL DEPARTMENT/FUND	\$545,528	\$547,778	\$544,650	\$544,703	\$546,105
EXPENDITURE:					
Debt Service	545,528	547,778	544,650	544,703	546,105
TOTAL DEPARTMENT/FUND	\$545,528	\$547,778	\$544,650	\$544,703	\$546,105

2016 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

Department: 99 – NON-DEPARTMENTAL

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

2016 Budget Analysis Continued:

Bank Building (adjoining the Government Center Campus to the South). The Klehm property purchase was to secure the property for future growth of the Campus, while the Cardinal Building purchase allowed for the relocation of the Treasurer’s Office from the County Administration Building to free up much needed floor space. This debt was issued for a ten year period with payoff completed on January 15, 2019. The Revenue and Expenditure Budgets represent the principal and interest payments due in fiscal year 2016.

**DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND - MULTIPLE
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

SERIES 2010A DEBT CERTIFICATE FUND 242

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	1,214,603	1,208,478	1,216,700	1,216,753	1,215,718
TOTAL DEPARTMENT/FUND	\$1,214,603	\$1,208,478	\$1,216,700	\$1,216,753	\$1,215,718
EXPENDITURE:					
Debt Service	1,214,603	1,208,478	1,216,700	1,216,753	1,215,718
TOTAL DEPARTMENT/FUND	\$1,214,603	\$1,208,478	\$1,216,700	\$1,216,753	\$1,215,718

2016 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 2016.

**DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES (RECOVERY ZONE) – MENTAL HEALTH
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

SERIES 2010B DEBT CERTIFICATE FUND 243

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	416,153	415,741	409,369	409,420	411,060
TOTAL DEPARTMENT/FUND	\$416,153	\$415,741	\$409,369	\$409,420	\$411,060
EXPENDITURE:					
Debt Service	416,153	415,741	409,369	409,420	411,060
TOTAL DEPARTMENT/FUND	\$416,153	\$415,741	\$409,369	\$409,420	\$411,060

2016 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 2016.

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 2016 BOARD APPROVED BUDGET**

SERIES 2012 A&B DEBT CERTIFICATE FUND 244

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	1,347,950	1,329,587	726,075	725,537	365,850
TOTAL DEPARTMENT/FUND	\$1,347,950	\$1,329,587	\$726,075	\$725,537	\$365,850
EXPENDITURE:					
Debt Service	1,353,198	1,329,587	726,075	725,537	365,850
TOTAL DEPARTMENT/FUND	\$1,353,198	\$1,329,587	\$726,075	\$725,537	\$365,850

2016 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 2016.

**DEPARTMENT 99 – SERIES 2015 DEBT CERTIFICATE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

SERIES 2015 DEBT CERTIFICATES FUND 245

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Other Income	0	0	0	16,496,576	0
Operating Transfers In	0	0	0	219,393	6,611,975
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$16,715,969	\$6,611,975
EXPENDITURE:					
Contractual Services	0	0	0	148,095	0
Debt Service	0	0	0	16,567,874	6,611,975
TOTAL DEPARTMENT/FUND	\$0	\$0	\$0	\$16,715,969	\$6,611,975

2016 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 2016.

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 2016 BOARD APPROVED BUDGET**

SERIES 2010A CAPITAL PROJECTS FUND 742

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
EXPENDITURE:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Capital Outlay	0	55,671	0	0	0
TOTAL DEPARTMENT/FUND	\$0	\$55,671	\$0	\$0	\$0

2016 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 99 – FIBER OPTIC CONDUIT PROJECT FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

FIBER OPTIC CONDUIT PROJECT FUND 744

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUE:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Intergovernmental	0	0	546,847	259,924	0
Operating Transfer In	0	0	1,566,925	0	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$2,113,772	\$259,924	\$0
EXPENDITURE:					
Capital Outlay	0	0	2,113,772	583,682	0
TOTAL DEPARTMENT/FUND	\$0	\$0	\$2,113,772	\$583,682	\$0

2016 Budget Analysis:

This fund is presented for fiscal year 2016 only and will not be reflected in future budgets. It has been determined by the County's outside auditor's that this project should have been handled as an agency fund and not reported as a fund of the County. This will be adjusted during fiscal year 2015 year end close and will no longer be reported as a fund.

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

2015 Highlights:

- ✓ Provided training on the revised Stormwater Management Ordinance for more than 200 stakeholders, including property owners, engineers, and municipalities.
- ✓ Decreased building and stormwater permit review times by implementing new application forms, checklists, and review procedures
- ✓ Adopted, implemented and provided training on enforcement of the new State Plumbing Code and State Energy Efficiency Code.
- ✓ Adopted, implemented and provided training on enforcement of new local amendments to the 2006 International Residential Codes.
- ✓ Assisted with development of a countywide Comprehensive Economic Development Strategy.
- ✓ Completed the rural intensive survey of historic structures in unincorporated McHenry County.
- ✓ Selected a vendor for a Permit & Inspection System for P&D, Environmental Health, and the Liquor Commission.

2016 Goals and Objectives:

- Implement the Permit & Inspection System for P&D, Environmental Health, and Liquor Commission.
- Further decrease building and stormwater permit review times by continuing to improve the zoning, stormwater, and building review processes.
- Review, adopt, and implement enforcement of the 2015 International Code Council Codes (Residential, Building, Fire and Electric).
- Facilitate acquisition and demolition of 10 structures along the Nippersink Creek by the McHenry County Conservation District (MCCD), which will own and manage the land as open space, using the Hazard Mitigation Grant obtained in FY2014.
- Review the 2030 Comprehensive Plan with an ad hoc committee appointed by the County Board as required by resolution adopting the Plan.
- Coordinate implementation of the Water Resource Action Plan by McHenry County and our municipalities.

**PLANNING AND DEVELOPMENT
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Approved	11 Mo. Act.	Approved
Licenses and Permits	352,417	391,499	331,750	459,510	396,750
Fines and Forfeitures	5,567	10,499	10,000	12,862	20,000
Fees and Charges for Services	100,809	103,857	101,000	107,792	112,000
Intergovernmental	8,790	0	0	0	0
Interest Income	299	294	0	74	0
TOTAL DEPARTMENT/FUND	\$467,882	\$506,149	\$442,750	\$580,238	\$528,750
EXPENDITURE:					
Personnel Services	1,174,784	1,197,681	1,186,252	1,096,021	1,191,962
Contractual Services	212,461	292,324	186,135	194,793	171,135
Commodities	45,398	37,769	57,473	25,410	53,798
Capital Outlay	243,970	50,841	0	0	0
TOTAL DEPARTMENT/FUND	\$1,676,613	\$1,578,615	\$1,429,860	\$1,316,224	\$1,416,895

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
26.35	25.35	23.65	21.60	21.60	21.60

Department: 10 – PLANNING & DEVELOPMENT

Funded By: General Fund

2016 Revenue Budget Analysis:

In 2015 the County started to see movement in the housing market along with an increase in remodel and addition construction. The Licenses and Permits are being estimated with a 20% increase based on the actual revenues generated in fiscal year 2015. Fines and Forfeitures and Fees and Charges for Services are also shown with projected increases.

2016 Expenditure Budget Analysis:

As shown in the above budget summary, personnel expenses reflect the merit increase issued on 12/01/15 by the County Board. Contractual Services are costs for leasing equipment (plot wave printer), consultants, McHenry County Schools Environmental Education Program (McSEEP), legal services, contractual printing, legal notices, telecommunications, repair & maintenance on vehicles, and staff training. Commodities cover the projected cost of office supplies, office equipment, graphic supplies, meeting expense, computer components and fuel for vehicles. The department has reduced its overall budget by \$12,965.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Applications For Single Family Residence Permits	30	26	35	40
Applications For Residential Addition/Alterations Permits	158	150	140	150
Applications For Stormwater Only Permits	120	140	110	110
Applications For All Other Permits	718	620	700	700
Zoning Petitions	52	35	30	30
Subdivision Submission Reviews (by the SPRC)	4	2	2	2
Site Plan Reviews (by the SPRC)**	2		20	20
Requests for Service Activity	745	600	460	450
Freedom of Information Act Requests**	469		480	490

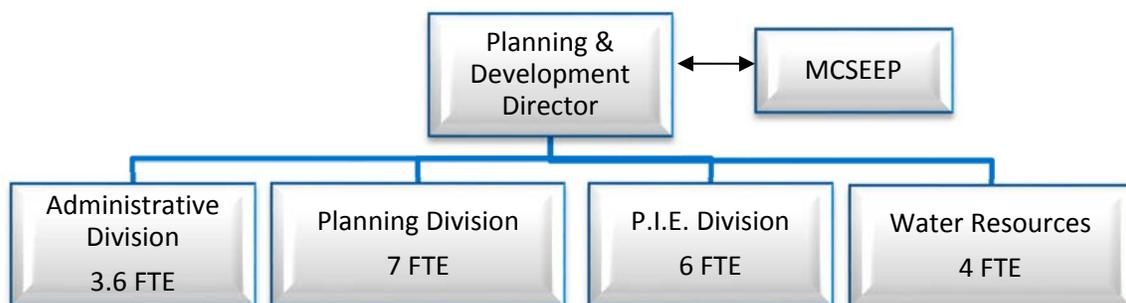
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$5.05	\$5.44	\$5.14	\$4.67	\$4.61

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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.

2015 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

2016 Goals and Objectives:

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

**PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT
 FISCAL YEAR 2016 BOARD APPROVED BUDGET**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND 100

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Approved	11 Mo. Act.	Approved
Intergovernmental	2,298,880	1,441,178	1,826,195	1,815,540	1,777,500
Other Income	221,425	3,850	0	0	0
TOTAL DEPARTMENT/FUND	\$2,520,305	\$1,445,028	\$1,826,195	\$1,815,540	\$1,777,500
EXPENDITURE:					
Personnel Services	308,332	309,008	324,803	267,301	311,200
Contractual Services	2,003,597	1,339,167	1,491,559	1,551,485	1,461,800
Commodities	3,173	2,053	9,833	662	4,500
TOTAL DEPARTMENT/FUND	\$2,315,102	\$1,650,228	\$1,826,195	\$1,819,448	\$1,777,500

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
4.40	5.40	4.60	4.40	4.40	3.40

Department: 10 – PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT

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

2016 Revenue Budget Analysis:

McHenry County with a threshold population in excess of 200,000 is an “Urban Entitlement County” and therefore receives direct annual funding from the U.S. Department of Housing and Urban Development (HUD). The 2016 Intergovernmental Revenue is projected based off prior funding and what information was made available to the County.

2016 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 4.3 full time equivalent positions including all benefits. Contractual Services includes the grants to agencies (98.8%), with costs for contractual services, training, legal notices, advertisement, and consultants making up the remaining 1.2%. Commodities cover the general costs for office supplies, postage, mileage, meeting expenses, publications, and miscellaneous supplies. The overall projected budget is done by just under \$50,000.

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Home Program Funding Allocated**	\$694,406		\$459,990	\$664,773
Home Program Agencies Funded**	3		3	4
CDBG Program Funding Allocated**	\$1,632,205		\$1,383,622	\$1,166,673
CDBG Program Agencies Funded**	14		14	13

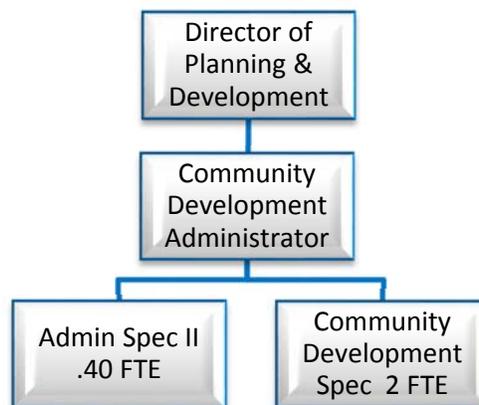
**New Performance Indicators for 2016

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$7.93	\$7.51	\$5.37	\$6.46	\$5.78

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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.

2015 Highlights: N/A

2016 Goals and Objectives: N/A

**PLANNING & DEVELOPMENT – EXPEDITED PERMIT FUND
 FISCAL YEAR 2016 BOARD APPROVED BUDGET**

EXPEDITED PERMIT FUND 105

	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	0	28,320	26,500	4,290	20,000
TOTAL DEPARTMENT/FUND	\$0	\$28,320	\$26,500	\$4,290	\$20,000
EXPENDITURE:					
Contractual Services	0	28,320	26,500	3,690	20,000
TOTAL DEPARTMENT/FUND	\$0	\$28,320	\$26,500	\$3,690	\$20,000

2016 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.

2016 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.

2015 Highlights:

- ✓ Implementation of Justware case management system completed.
- ✓ Managed and represented 528 clients in Mental Health Court, 132 clients in Drug Court and 1,088 clients in Domestic Violence Court.
- ✓ The Public Defender court/case files are now efficiently archived and accessible through the Electronic Document Management Program.
- ✓ Opened over 4,000 cases and closed over 6,300 cases.

2016 Goals and Objectives:

- To advance integration of the Public Defender's Justware case management system with the Court information system.
- To expand the Public Defender's role in Drug Court, Mental Health Court, and Domestic Violence Court to reduce recidivism and long term caseloads
- To promptly interview and investigate newly appointed clients claims.
- To enhance communication between the attorney and client.
- To build and maintain 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 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Fees and Charges for Services	45,984	46,921	80,000	37,296	45,000
Intergovernmental	99,895	106,335	102,955	75,721	102,955
TOTAL DEPARTMENT/FUND	\$145,879	\$153,256	\$182,955	\$113,017	\$147,955
EXPENDITURE:					
Personnel Services	954,738	977,375	956,209	909,986	969,042
Contractual Services	5,935	6,432	10,550	5,948	10,550
Commodities	10,011	8,028	9,929	6,586	9,929
TOTAL DEPARTMENT/FUND	\$970,684	\$991,835	\$976,688	\$922,520	\$989,521

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
15.00	15.00	15.00	15.00	15.00	15.00

2016 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. With the financial crisis of the State of Illinois, the County has only received reimbursements for fiscal year 2015 through June.

2016 Expenditure Budget Analysis:

The Public Defender has done an excellent job in adhering to the County Board Policy of a maintenance budget. The department has maintained its' contractual and commodities budget requests at the same level for five years, bringing in actual expenses at or under the County Board approved funding. It should be noted the Public Defender's salary increases are set by the State of Illinois, which has not funded any increase for the past two years. When the State finds it can fund the increase, the adjustment takes into account any prior unfunded year. At this time, the Public Defender sees no immediate additional budget needs coming before him.

Department: 44 – PUBLIC DEFENDER

Funded By: General Fund

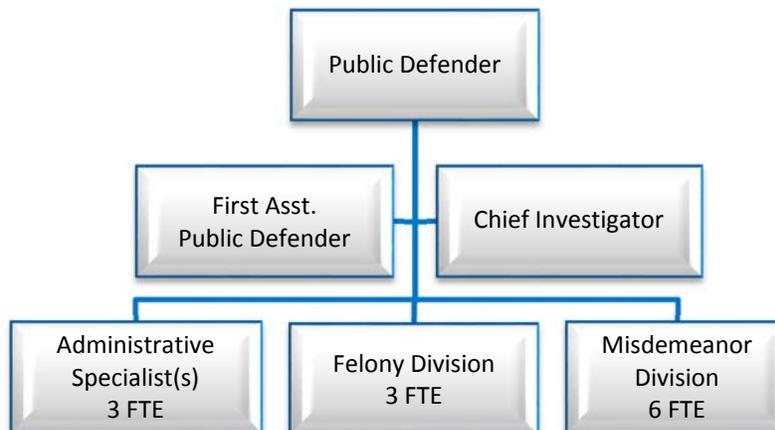
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Court Appointed Defendant's	4,126	4,700	2,050	4,500
Disposed Number of Adult Felonies	1,613	2,500	850	1,800
Disposed Number of Adult Misdemeanors	6,539	8,000	3,100	7,000
Disposed Number of Juveniles	373	425	225	400
Disposed Number of Other (Paternity, Contempt, Involuntary Commitment, Extradition, etc.)	10	9	5	10

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$3.10	\$3.15	\$3.23	\$3.28	\$3.22

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

Departmental Organization Chart:



Department: 06 – PURCHASING

Funded By: General Fund

Mission Statement: *To provide accessible and responsive internal and external customer service in the procurement of supplies, equipment, services and construction for McHenry County Government in accordance with the standards established by the McHenry County Purchasing Ordinance, Federal, and Illinois State Law.*

Department Created By: *Ordinance #O-9311-1200-58 of the McHenry County Board*

Classification – General Government

Background: The Purchasing Department is responsible for ensuring and enforcing compliance with the County's Purchasing Ordinance, Federal and State Laws, adhering to a fair and uniform bid process, researching to find the best price for the product requested and play a lead role in all major capital projects the County Board implements. The Chairman of the Board and the Director of Purchasing are the only authorized people permitted to sign contracts legally binding the County Board to an obligation.

Functions:

- **Bid Process:** The Director of Purchasing and/or Buyer work with departments to obtain specifications for purchases (goods or services) exceeding a threshold of \$20,000. The specification information is obtained and posted on the County's website. Bid notifications are publically advertised and sent to pre-approved vendors. Per the State Purchasing Ordinance, the County cannot give local preference when requesting bid submittals or request for proposals.
- **Buyers:** Responsible for processing requisitions and issuing purchase orders for goods and services greater than \$500 and less than \$20,000 binding the county into a sale. Other tasks include: verifying board approval has been granted via resolution on purchases exceeding \$20,000; maintaining files on all contracts; updating and tracking change orders; tracking product delivery; outreaching to new vendors; and maintaining a complete transaction file on all purchase orders, contracts and solicitations issued.
- **Asset/Supplies Disposal:** Maintain and inventory furniture and equipment no longer needed by the various departments but deemed to still have value to the organization by the Director of Purchasing. All assets and supplies are photographed and uploaded to the County's intra-net site for departmental viewing. If held for six months or more, the item is placed on the auction or disposal list. Notification is sent to the Auditor's office upon sale or disposal of an asset.
- **Mailroom:** Responsibilities include: sorting, delivering and pickup of all departmental mail (US Postal Service, Fed Ex, UPS, etc.) including all inner office mail; processing all outgoing mail, verifying weight, applying postage, and sorting to maintain bulk postage rate; and accepting deliveries at the loading dock, maintaining a delivery receipt log and notifying the Director of Purchasing of receipted item.
- **General Administrative:** Updating and maintaining the Vendor Files, W-9 forms, Certificates of Insurance, review all opened Purchase Orders, and responds to all questions in regards to RFP's or Bid Documents.

Department: 06 – PURCHASING

Funded By: General Fund

2015 Highlights:

- ✓ In cooperation with the State’s Attorney’s Office, successfully held combined training sessions to update all County departments on the revised Purchasing Ordinance.
- ✓ Actively participated on the core Executive Team responsible for researching, purchasing and implementing a new ERP Financial Software System for the County. It is estimated it will take 2 to 3 years for the successful implementation and Purchasing will consistently be involved in the process.
- ✓ Successfully facilitated and issued a multi-government solicitation for bulk rock salt. Solicitation garnered six responses from vendors and the lowest bid created a savings of up to 40% from the last snow season.
- ✓ Utilized electronic auction (GovDeals) to dispose of old County surplus with a return to the General Fund of \$189,682.73

2016 Goals and Objectives:

- Implement the process of Contract Management; have all contracts electronically available for user departments viewing online with start and end dates.
- Investigate the availability to accept RFP/BID responses online.
- Complete a new vendor list by commodity code to include both updated fax and email addresses.
- Schedule staff to complete NIPG sponsored classes in an effort to obtain certification (CPPB).
- Investigate and locate new approved Co-ops that may result in cost savings.
- Build better relationships with all County departments by improving Purchasing’s customer service skills and techniques.
- Investigate how much postage could be reduced by way of Pre-Sort mail.
- Seek new technology for the purpose of receiving packages on the loading dock.
- Research the possibility of out-sourcing the mailroom function.

**PURCHASING
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Budgeted	FY 2014 Budgeted	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Other Income	2,671	524	0	884	0
TOTAL DEPARTMENT/FUND	\$2,671	\$524	\$0	\$884	\$0
EXPENDITURE:					
Personnel Services	222,068	236,059	244,180	231,363	249,282
Contractual Services	12,542	21,710	21,278	12,043	22,278
Commodities	372,725	356,400	422,735	442,872	421,735
TOTAL DEPARTMENT/FUND	\$607,335	\$614,169	\$688,193	\$686,278	\$693,295

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
5.00	6.00	6.00	6.00	6.00	6.00

2016 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

2016 Expenditure Budget Analysis:

The Purchasing Department employs a staff of six (6) full time equivalents, including the Director of Purchasing. The minor increase in the personnel budget is reflective of the merit awarded in 2015. Legal Notices and Publications (21%), Postage Machine Lease (37%) and maintenance on equipment at 16% 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:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Purchase Orders Processed YTD	1,876	1,975	2,265	2,283
YTD Purchase Order Savings	\$41,549,822*	\$32,500,000	\$32,083,775*	35,000,000*
Processed RFP's/BID's/RFQ's	109	100	100	104
Mail Processed in Mailroom	390,500	390,000	445,724	450,000

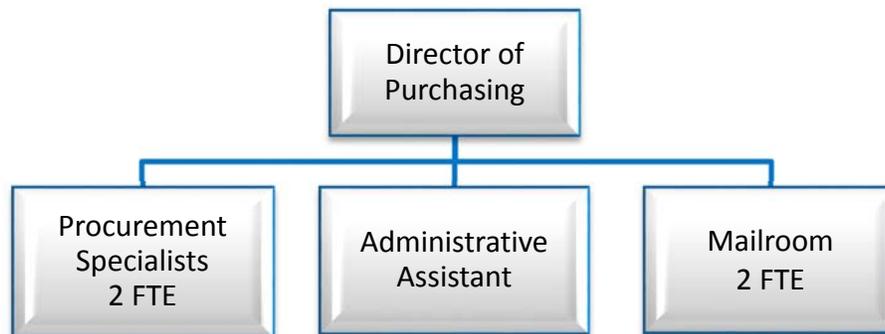
*Does not include savings on Bid's and RFP's.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$2.07	\$1.97	\$2.00	\$2.44	\$2.26

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page)

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.

2015 Highlights:

- ✓ Developed and presented a proposal to McHenry County College Board of Trustees and District Superintendents for a McHenry County Career and Tech Campus for High School level students. This would provide a centralized local option for H.S. students to obtain career and/or college readiness training. *105 ILCS 5/10-22.20a*
- ✓ Expanded reach of Drug Free Grant through school, student and parent programs. Broadened participation among stakeholders such as United Way, Good Shepard Hospital, 22nd Circuit Family Violence Council, Coaches Clinic, etc.
- ✓ Developed a program of per-student funding for educator professional development for McHenry County school districts, offering tailored Professional Development opportunities. *105 ILCS 5/3-14.8*
- ✓ Expanded truancy enforcement through efficient procedures and additional consultant agreement. *105 ILCS 5/3-13*
- ✓ In cooperation with (ISBE) Illinois State Board of Education various compliance audits were completed on non-public schools for the first year. *105 ILCS 5/3-14.21*
- ✓ Partnered with Harvard School District #50 to obtain a \$250,000 STEM grant (Science, Technology, Engineering and Math) *105 ILCS 5/3-14.30 Grant Applications*

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded by: State of Illinois / County General Fund

2016 Goals and Objectives:

- To pursue private, State and Federal funding for the Career Tech campus and equipment 105 ILCS 5/2-3.115
- Partner with local school districts to expand the STEM initiative by providing resources to Districts via grant funds and educational service centers. 105 ILCS 5/2-3.62
- Collaborate with the McHenry County Youth Network, McHenry County Career and College Education Consortium and local manufacturing businesses to fund Tech campus and provide training and internships 105 ILCS 5/13A-11
- With the recently approved Regional Safe School funding, reorganize the staff and programming of Evergreen Academy to increase student attendance and relevancy by partnering with local businesses. 105 ILCS 5/13A-2.20
- Continue to coordinate with the McHenry County Workforce Board and local schools to place adult interns, thus presenting the connections for adults to re-enter the workforce while providing free services to local school districts.

**REGIONAL SUPERINTENDENT OF SCHOOLS
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Utilization of Fund Balance	0	0	4,000	0	0
Intergovernmental	0	132,480	125,000	100,652	126,000
Other Income	0	58,023	0	0	0
TOTAL DEPARTMENT/FUND	\$0	\$190,503	\$129,000	\$100,652	\$126,000
EXPENDITURE:					
Personnel Services	172,188	215,248	213,012	187,090	225,887
Contractual Services	5,801	54,922	40,250	49,900	37,325
Commodities	11,068	64,127	36,180	37,013	23,079
Capital Outlay	0	32,962	0	0	0
TOTAL DEPARTMENT/FUND	\$189,057	\$367,259	\$289,442	\$274,003	\$286,291

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
6.50	6.50	6.50	7.00	7.00	7.00

2016 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 2015 and projected for 2016 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.

2016 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. Once again, the department has reduced their Contractual Services and Commodities budget over the prior year.

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded By: State of Illinois / County General Fund

Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Fingerprints/Criminal Background Checks	2,461	3,200	2,500	2,600
Professional Development/Continuing Education Participants	387	2,000	400	450
Bus Driver Training Participants	1,140	1,100	900	900
GED Processing Contacts	541	500	340	350
Reported Truancy Cases	155	250	200	250
Drug Free Community Events	42	10	50	55
Health/Life Safety Inspections Completed	82	84	86	84
Student Employment Certificates**	34		30	30
Building Permits Issued**	32		15	20
School and Home Truancy Cases**	350		405	450

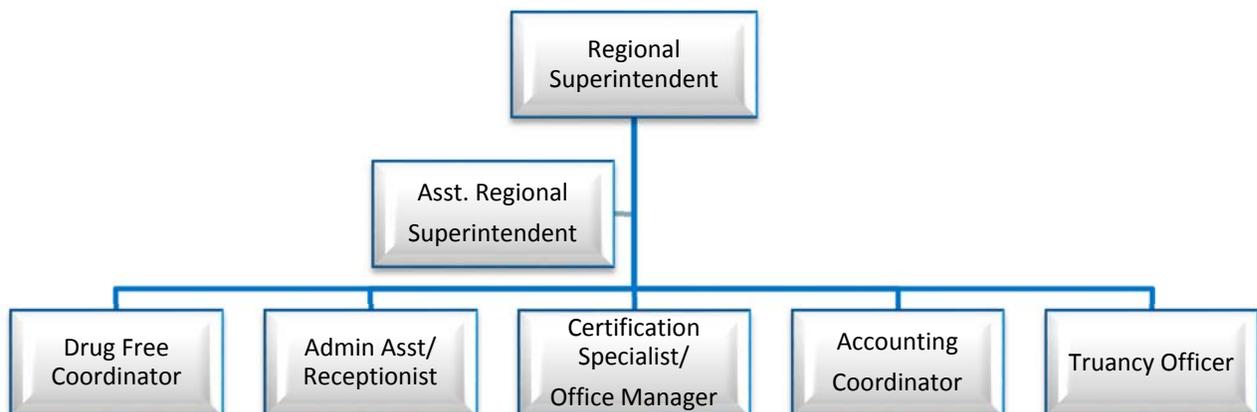
**Indicates new Performance Indicator for Fiscal Year 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$0.57	\$0.61	\$1.20	\$0.97	\$0.93

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under Regional Superintendent of Schools.

Department Organization Chart:



Department: 23 – SENIOR SERVICES GRANT COMMISSION

Funded By: Property Tax Levy

Mission Statement: *The Mission of the McHenry County Senior Services Grant Commission is to fund quality social and transportation services that encourage independent living, wellness, dignity and quality of life for McHenry County seniors.*

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/5-1034) The County Board may annually impose a tax of not to exceed .025 percent of the value, as equalized or assessed by the Department of Revenue, of all the taxable property in the county for the purpose of providing social services for senior citizens.*

Classification – Public Health and Welfare

Background: McHenry County Administration is responsible for administration and management of the County's Senior Services Grant Fund. In April of 2003, a referendum was approved by the citizens of McHenry County to levy a tax rate of not to exceed .025% for the provision of social and transportation services for senior citizens as applicable under State Statutes 55ILCS 5/5-1034, 5/5-1005 and 5/5-1091. The McHenry County Board appoints a Senior Services Grant Commission to review applications for funding and recommend allocations to the Public Health and Human Services Committee of the County Board to qualifying not-for-profit organizations and units of local government who provide eligible services to senior citizens of McHenry County.

Function:

- **Funding Allocations:** Annually provides approximately \$1.7 million in funding to not-for-profit agencies and units of government for programs and projects that meet the criteria of the State Statute. The McHenry County Board appoints the Senior Services Grant Commission which advises the Public Health and Human Services Committee on programs and projects for funding. In 2013 the McHenry County Board awarded funds to 17 different agencies and units of local government for four (4) separate transportation programs and thirteen (13) social service programs and projects. The 2012 program year assisted over 13,742 of the County's seniors and provided over 307,929 units of service. Over 70% of those assisted had an income 80% below the median income level. Under the State Statute there is no provision for the County to recover the cost of administering said funds.

2015 Highlights:

- ✓ Reviewed and awarded 13 grant applications from agencies within McHenry County who provide services to County Senior Citizens, total funding \$1,729,020.
- ✓ Awarded supplemental funding to the agencies in the amount of \$602,989.

2016 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 2016 BOARD APPROVED BUDGET**

SENIOR SERVICES FUND - 87

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	1,770,890	1,722,527	1,725,000	1,701,574	1,645,000
Interest Income	4,354	4,451	3,520	4,004	4,000
Operating Transfers In	0	8,205	8,011	12,761	11,458
TOTAL DEPARTMENT/FUND	\$1,775,244	\$1,735,183	\$1,736,531	\$1,718,339	\$1,660,458
EXPENDITURE:					
Personnel Services	0	8,084	7,511	12,253	10,958
Contractual Services	1,715,201	1,728,925	1,725,000	1,644,234	1,645,000
Commodities	0	122	500	359	500
Fund Balance Enhancement	0	0	3,520	0	4,000
TOTAL DEPARTMENT/FUND	\$1,715,201	\$1,737,131	\$1,736,531	\$1,656,846	\$1,660,458

Full Time Equivalent 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.

2016 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 2014, 2015 and 2016 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 2016 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.

2016 Expenditure Budget Analysis:

The contractual services expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2016. The personnel services and commodities are funded by an operating transfer in from the general fund. This is being done to account for administering the program by Community Development Division staff within Planning & Development. Fund Balance Enhancement represents the projected interest earned on the funds until allocated, and will be distributed in the next year.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Grant Applications Reviewed	21	17	20	17
Grant Applications Awarded	17	17	13	17

Expense Per Capita: Senior Services Grant Fund Total

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$5.60	\$5.57	\$5.65	\$5.88	\$5.40

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page))

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.

2015 Highlights:

- ✓ Civil Division issued more than 278 written legal opinions to County Elected Officials and Department Heads, prosecuted 461 ordinance violations, opened and addressed 103 civil litigation files, opened 718 new assignments (opinions, contract and subpoena reviews, hearings, depositions, etc.)
- ✓ Criminal Division charged 1,156 felony adult offenders, 2,488 misdemeanor adult offenders, 257 juvenile offenders under the age of 17, and filed 45 abuse and neglect petitions protecting children from unsafe family conditions.
- ✓ Served the needs of victims and witnesses of crimes in 3,644 cases.
- ✓ Processed and served 950 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

2016 Goals and Objectives:

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

**STATE’S ATTORNEY
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

GENERAL FUND 01

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Fees and Charges for Services	104,861	105,253	113,500	85,925	87,500
Intergovernmental	169,995	173,132	196,318	99,300	199,308
TOTAL DEPARTMENT/FUND	\$274,856	\$278,385	\$309,818	\$185,225	\$286,808
EXPENDITURE:					
Personnel Services	2,712,125	2,791,667	2,758,419	2,648,375	2,765,181
Contractual Services	176,320	158,601	181,375	143,732	178,000
Commodities	48,758	42,776	56,682	31,124	55,182
TOTAL DEPARTMENT/FUND	\$2,937,203	\$2,993,044	\$2,996,476	\$2,823,231	\$2,998,363

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
61.20	61.20	61.20	61.20	61.20	61.20

2016 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. The State has not awarded a salary increase for the past three years, and the County is hearing very little discussion of one for 2016.

2016 Expenditure Budget Analysis:

Personnel services make up 92% of the State’s Attorney’s budget in fiscal year 2016, representing salary costs for thirty attorneys, two part time and two full time investigators, two Victim Witness Representatives, and twenty-five legal administrative assistants. Contractual Services represent 6% of the budget, of which 67% (of the 6%) is for Interpreters, Court Reporter Transcriptions, Expert Witness Fees, and the Appellate Prosecutor. The Commodity category is 2% of the departmental budget and covers costs of office supplies, meeting expenses, gasoline, and other operational needs. The State’s Attorney’s office once again informed County Administration of the space issues they are dealing with in their current location.

Department: 45 – McHENRY COUNTY STATE’S ATTORNEY

Funded By: General Fund

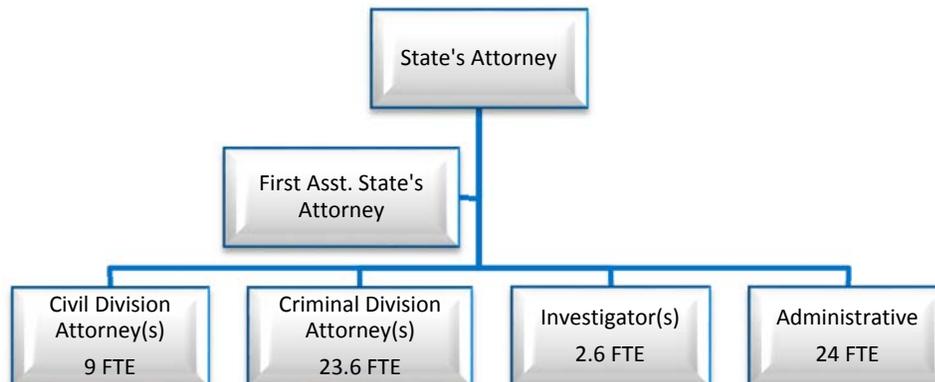
Performance Indicators:	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
New Civil Division assignments opened	580	600	718	788
Legal Opinions issued for County Departments	305	325	278	275
FOIA requests responded to	34	40	37	40
County contracts reviewed	59	60	184	200
Monitored child support enforcement cases	67	70	51	60
County Ordinance violations	484	500	461	450
Felony Adult Offenders charged	1,180	1,200	1,156	1,175
Misdemeanor Adult Offenders charged	2,659	2,700	2,488	2,400
Juvenile Offenders under 18 charged	227	232	257	275
Abuse and Neglect Petitions filed	55	60	45	40

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$9.68	\$9.80	\$9.96	\$10.20	\$10.14

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page) Per Capita includes all divisions/funds under State’s Attorney

Department Organization Chart:



Department: 45 – STATE’S ATTORNEY - IL CRIMINAL JUSTICE AUTHORITY FUND

Funded By: The Illinois Criminal Justice Information Authority Grants

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

Classification – Judicial

Background: The Illinois Criminal Justice Authority has the ability to fund local law enforcement agencies for assisting the Authority in controlling the sales and use of illegal drugs and drug offenders. The State’s Attorney’s Office Narcotics Unit in concert with the Sheriff’s Narcotic Division are working to reduce the supply of narcotics in McHenry County, to deter individuals from committing drug offenses, and demonstrate an aggressive approach towards individuals who profit from narcotics distribution by pursuing civil forfeitures against the personal and real property of narcotic offenders.

Functions:

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

2015 Highlights: See State’s Attorney – General Fund

2016 Goals and Objectives – See State’s Attorney – General Fund

**IL CRIMINAL JUSTICE AUTHORITY FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

ILCRIMINAL JUSTICE AUTHORITY FUND 52

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Intergovernmental	83,394	66,715	66,715	48,468	66,715
Interest Income	20	17	0	30	0
TOTAL DEPARTMENT/FUND	\$83,414	\$66,732	\$66,715	\$48,498	\$66,715
EXPENDITURE:					
Personnel Services	83,394	66,715	66,715	0	66,715
TOTAL DEPARTMENT/FUND	\$83,394	\$66,715	\$66,715	\$0	\$66,715

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

2016 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 2016.

2016 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.

2015 Highlights:

- ✓ Funded 30% of the annual support and maintenance costs on the New Dawn case management software utilized by the department.

2016 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 2016 BOARD APPROVED BUDGET**

STATE’S ATTORNEY RECORDS AUTOMATION FUND 67

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Fees and Charges for Services	28,544	28,028	30,000	22,648	30,000
Utilization of Fund Balance	0	0	19,950	0	19,950
Interest Income	32	75	50	49	50
TOTAL DEPARTMENT/FUND	\$28,576	\$28,103	\$50,000	\$22,697	\$50,000
EXPENDITURE:					
Contractual Services	0	0	50,000	50,000	50,000
TOTAL DEPARTMENT/FUND	\$0	\$0	\$50,000	\$50,000	\$50,000

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

2016 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.

2016 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.

2015 Highlights:

- ✓ Three active cases (contagious) TB patients were treated in fiscal year 2015. One hundred four (104) latent TB infection patients (infected with TB but not contagious) were also checked and offered treatment to prevent the disease from becoming contagious.
- ✓ Administered 1,257 skin tests throughout the County.

2016 Goals and Objectives:

- Promote awareness that Tuberculosis (TB) is still one of the world's deadliest diseases. A total of 9,421 cases (a rate of 2.96 cases per 100,000 persons) were reported in the United States in 2014, representing a decline in both the number of TB cases reported and the case rate of 1.5% and 2.2% respectively, compared to 2013. In the State of Illinois 320 cases were reported in 2014, a decline from the 327 cases reported in 2013.
- Begin the administration of Interferon Gamma Release Assay (IGRA) test. The tuberculosis (TB) blood test is a way to find out if you have TB germs in your body. The TB blood test can be done instead of a TB skin test and requires only one visit.
- Review and update response plans to ensure the department and County is prepared to handle an unforeseen spread of the disease, that access to the necessary drugs for treatment can be obtained in the event of such outbreak and the County's supplies are diminished, and that local medical response teams are trained in the proper precautions in dealing with infected persons.

Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

Funded By: Property Tax Levy

**TB CARE & TREATMENT FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

TB CARE & TREATMENT FUND - 45

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	249,391	249,664	250,000	246,609	250,000
Fees and Charges for Services	11,118	8,980	10,500	7,060	10,500
Utilization of Fund Balance	0	0	110,099	0	98,998
Interest Income	924	839	625	686	600
TOTAL DEPARTMENT/FUND	\$261,433	\$259,483	\$371,224	\$254,355	\$360,098
EXPENDITURE:					
Personnel Services	278,638	260,251	274,899	226,618	262,986
Contractual Services	36,163	34,151	63,275	39,989	67,112
Commodities	14,554	20,772	33,050	5,679	30,000
TOTAL DEPARTMENT/FUND	\$329,355	\$315,174	\$371,224	\$272,286	\$360,098

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
4.35	3.34	4.34	3.75	3.75	3.75

2016 Revenue Budget Analysis:

The Tuberculosis Care and Treatment Fund tax levy is one of twelve levied tax rates that make up the County's extended tax rate on the equalized value of property, and is the main funding source for the department. The decline in revenues for fiscal year 2016 is reflective in the projected Utilization of Fund Balance line item. The department is showing less reliance on use of reserves to carry out their required functions in FY 2016.

2016 Expenditure Budget Analysis: The FY 2016 Expenditure budget for the TB Fund is showing a decline of 4% from the FY 2015 budget. This decrease is caused by a change in health insurance cost that offsets the 2.25% merit awarded in December 2015.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid- Year	2016 Projected
TB Skin Tests Administered	1,425	1,650	1,257	1,400
Active TB Cases under care	5	3-6	3	5
Latent TB Infection Cases	95	105	104	90
Persons Treated with Latent TB Infection	32	37	30	35
IGRA (Blood) Tests Administered**				20

** indicates new Performance Indicator for 2016

Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

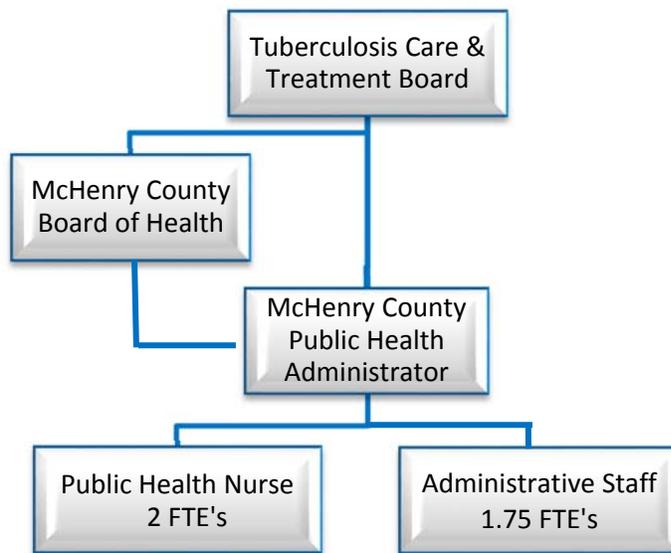
Funded By: Property Tax Levy

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$1.06	\$1.07	\$1.03	\$0.97	\$1.17

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page). Per Capita includes all divisions/funds under the TB Care & Treatment Fund.

Department Organization Chart:



Department: 61 – VALLEY HI NURSING HOME

Funded By: 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.

2015 Highlights:

- ✓ Maintained positive revenues over expenses by monitoring costs, promoting services, and maintaining a strong Medicare Part A short-term rehab average daily census, despite the continued challenges of the State Medicaid Reimbursement System issues, managed care, and other reimbursement cuts.
- ✓ Reviewed and updated the capital improvement and asset preservation plan and completed the following: Installed televisions in resident rooms, replaced all the flooring in the hallways and common areas, and replaced all the bed frames and pressure relief mattresses in the facility.
- ✓ Completed the implementation of the electronic charting and enhanced clinical software to improve upon resident health and care outcomes.
- ✓ Initiated a market demand analysis to look at potential opportunities for new program development or building enhancements to better serve the needs of McHenry County Seniors.

Department: 61 – VALLEY HI NURSING HOME

Funded By: Property Tax Levy/Service Revenues

2016 Goals and Objectives:

- Proactively maintain a high level of awareness on changes being suggested to the Medicaid and Medicare programs, while reviewing operational costs to maintain positive revenues over expenses by monitoring costs, promoting services, and continuing to build the Medicare A short-term rehab average daily census.
- Enhance the therapy programming to include additional modalities and services.
- Revise and enhance the behavior management program including additional non-pharmacological interventions to behaviors and a reduction in psychotropic medication use.
- Evaluate the opportunities for public/private partnerships to fill service gaps and identify potential savings.

**VALLEY HI NURSING HOME ENTERPRISE FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

VALLEY HI ENTERPRISE FUND 350

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Tax Revenue	5,237,688	4,493,330	3,000,000	2,959,236	0
Fees and Charges for Services	2,933,263	3,793,473	3,000,000	2,027,873	2,560,000
Utilization of Fund Balance	0	0	0	0	708,880
Intergovernmental	7,251,850	6,920,348	7,610,000	4,930,044	7,810,000
Interest Income	64,389	62,595	80,100	61,376	80,000
Other Income	11,121	19,292	13,500	16,087	13,000
TOTAL DEPARTMENT/FUND	\$15,498,311	\$15,289,038	\$13,703,600	\$9,994,616	\$11,171,880
EXPENDITURE:					
Personnel Services	7,027,241	7,348,397	7,657,200	6,810,591	7,942,265
Contractual Services	1,795,727	1,816,417	1,881,589	1,283,733	1,922,529
Commodities	991,819	981,477	1,086,250	921,516	1,055,310
Capital Outlay	8,626	0	30,000	362,771	0
Depreciation	469,149	472,079	0	312,000	0
Debt Service	1,127	700	15,174	13,910	15,174
Fund Balance Enhancement	0	0	2,813,802	0	0
TOTAL DEPARTMENT/FUND	\$10,293,689	\$10,619,070	\$13,484,015	\$9,704,521	\$10,935,278

*\$236,602 maintenance expense budgeted in Facilities Management – Department 16

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
137.60	136.62	134.81	134.93	137.98	135.98

2016 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 County Board in its effort to alleviate additional tax burdens on the citizens of McHenry County decided to not extend the nursing home tax levy for fiscal year 2016. 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

Department: 61 – VALLEY HI NURSING HOME

Funded By: Nursing Home Tax Levy/Service Revenues

2016 Revenue Budget Analysis Continued:

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. Other income is generated through the lunch ticket sales, and donations for staff appreciation. Utilization of Fund Balance is amount required to cover the projected shortage between revenues and expenditures.

2016 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. Contractual Services and Commodities have stayed fairly flat and represent the costs of patient care and operations of the nursing home. Debt Service accounts for the telephony lease held by the County with a portion charged to Valley Hi based on equipment provided. The County does not budget for depreciation.

Performance Indicators:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Admissions	83	85	90	90
Average Daily Census	122	123	120	122
Average Daily Medicare Part A Census	14	14	15	16
Average Daily Case Mix – Medicaid**	59%		60%	60%
Average Daily Case Mix – Medicare**	11%		10%	10%
Average Daily Case Mix – Private Pay**	40%		40%	40%

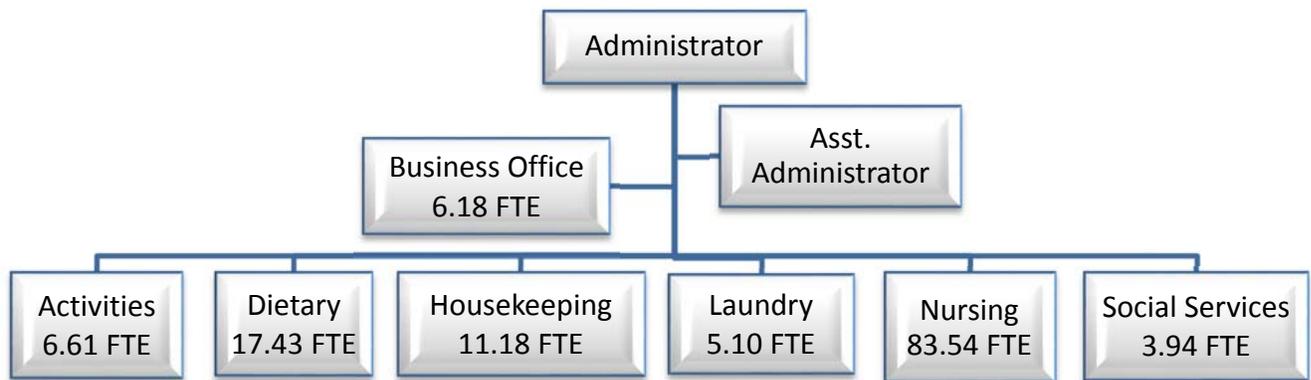
*** Indicates new Performance Indicators for 2016.*

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$33.09	\$33.41	\$34.56	\$34.45	\$35.59

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page).

Department Organization Chart:



Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Veterans Assistance Commission Property Tax Levy

Mission Statement: *The Veterans Assistance Commission (VAC) is the central committee for veteran's assistance in McHenry County. The Commission is dedicated to ensuring that no Honorably Discharged living veteran or surviving spouse of a veteran suffers from undue financial hardship. The Commission is also dedicated to the principle that all living veterans receive the healthcare to which they are entitled and that deceased veterans are buried with honor and dignity.*

Department Created By: *Illinois Compiled Statutes (330 ILCS 45) Military Veterans Assistance Act.*

Classification – Public Health and Welfare

Background: The Veterans Assistance Commission (VAC) is a local government unit funded by the citizens of McHenry County through a tax levy. The Commission consists of 23 delegates and 23 alternates from the veterans service organizations located in McHenry County. The goal of the VAC of McHenry County is to work closely with clients and other agencies to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become more independent.

Functions:

- **Financial Assistance:** The mandatory function of the Commission is to provide financial assistance to needy veterans, the needy surviving spouse of a veteran, and the minor children of a veteran not in the veteran's custody.
- **Discretionary Functions:** The VAC has approved the following discretionary functions of the department:
 - ❖ Assist veterans and their family members in the filing of claims for various programs authorized by the United States Government and maintained by the US Department of Veterans Affairs and Social Security Administration. These programs include Disability Compensation, Pension, Dependents Indemnity Compensation, Headstones, and College Programs.
 - ❖ Operation of five motor vehicles for transporting veterans to North Chicago VA Medical Center and the McHenry County VA Outpatient Clinic. Volunteers and cab service are used to transport vets to the outpatient clinic and designated pick up points for service to North Chicago VAMC. The majority of veterans transported are senior citizens or disabled.
 - ❖ The Superintendent administers the Indigent Veterans Burial program for the County Government.
 - ❖ Assist young men in registering with the Selective Service Administration.
 - ❖ Dental and Medical Assistance Program assists with the Restorative Dental Program for low income uninsured veterans. Medical assistance is generally for eyeglasses.
- **VAC Bus Fund:** A fund established by the County to accept and track donations to the Commission by veterans, business owners, and other interested parties to be used to offset the cost of replacement vehicles for the Commission.

Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Property Tax Levy

2015 Highlights:

- ✓ Exceeded 230 new VA Claims, and \$2.0M in new US Department of Veterans Affairs Claims.
- ✓ Superintendent and VSO II attended advanced training in Washington DC which helps VSO's prep a claim for the US Court of Appeals for Veterans Claims.
- ✓ All VSO's and Superintendent were provided training in Elder Law and Medicaid, and quarterly Webinars with up to date information on changes at the VA from the National Veterans Legal Services Program.
- ✓ The VAC hosted the 2nd Veterans Resource Fair and Stand Down using only donated funds. 71 Veterans were in attendance which was 215% higher than the 2014 program.
- ✓ On pace to exceed 13,000 client interactions which is a 17% increase over 2014.
- ✓ Received authorization for a new Pace lease minivan which will free up the old minivan for administrative services and local client outreach.
- ✓ Updated the McHenry County VAC Rules and Guidelines for administration of Veterans (financial) Assistance.

2016 Goals and Objectives:

- With the VSO Trainee becoming fully trained, the VAC will be able to manage in excess of 275 new VA Claims and VA Pension & Disability Compensation Claims.
- Exceed State and National averages for successful VA Claims Prosecution.
- Co-Host the 3rd Veterans Resource Fair with TLS Veterans, McHenry County Housing Authority, and the Illinois Department of Employment Security.
- Receive training from at least 4 outside agencies (Consumer Credit, Prairie State Legal Services, Social Security, Etc.) about programs offered that can be a valuable service to our veterans.
- Expand presentations educating the public on VA benefits and services offered by the VAC.

**VETERANS ASSISTANCE COMMISSION
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

VETERANS ASSISTANCE FUND - 10

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Tax Revenue	399,042	399,384	400,000	394,606	400,000
Utilization of Fund Balance	0	0	253,401	0	246,138
Intergovernmental	5,736	0	0	0	0
Interest Income	3	4	0	0	0
Other Income	300	0	600	0	600
Operating Transfers In	0	23,188	0	0	0
TOTAL DEPARTMENT/FUND	\$405,081	\$422,576	\$654,001	\$394,606	\$646,738
EXPENDITURE:					
Personnel Services	259,691	300,446	356,451	302,458	364,538
Contractual Services	137,887	119,169	273,400	78,120	256,600
Commodities	17,613	22,345	24,150	13,472	25,600
Operating Transfers Out	219,486	0	0	0	0
TOTAL DEPARTMENT/FUND	\$634,677	\$441,960	\$654,001	\$394,050	\$646,738

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
3.69	3.69	4.67	4.67	5.00	5.00

Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Property Tax Levy

2016 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.

2016 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 2.25% merit increase on December 1, 2015. 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. The department's overall operating budget for fiscal year 2016 is down 1% from the fiscal year 2015 budget.

Performance Indicators:

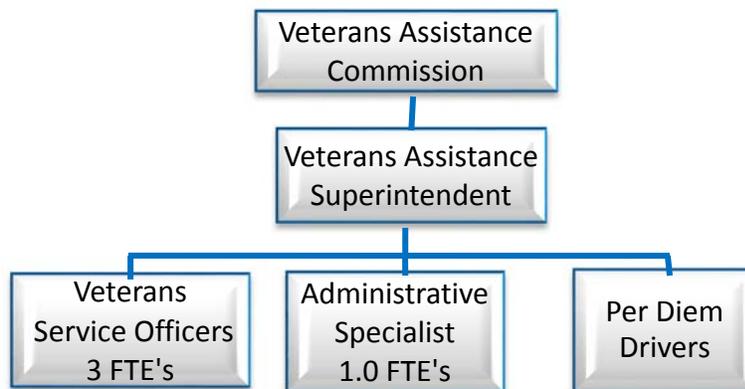
	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Number of VA Claims Submitted	202	219	250	275
New VA Claim Dollars Awarded	\$1,951,879	\$1,750,000	\$1,800,000	\$2,000,000
VA Hospital / Clinic Transports	4191	4,250	4250	4250
Client Home Visits	131	172	140	160
Public Education Presentations	21	42	28	40

Expense Per Capita: Veterans Assistance Commission Fund Total

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$1.74	\$2.06	\$1.44	\$1.40	\$2.11

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page). Per Capita includes all divisions/funds under Veterans Assistance.

Department Organization Chart:



Department: 22 – VETERANS ASSISTANCE COMMISSION – BUS FUND

Funded By: Donations

Fund Created By: Resolution of the McHenry County Board

Classification: Public Health and Welfare

Background: The bus fund was created by the County Board to receive and track donations from private donors for the purchase/maintenance of Veterans Assistance Commission (VAC) vans or buses. The 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).

2015 Highlights – N/A

2016 Goals and Objectives – N/A

**VETERANS ASSISTANCE COMMISSION – BUS FUND
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

VETERANS ASSISTANCE BUS FUND – FUND 11

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budgeted	FY 2015 11 Mo. Act.	FY 2016 Approved
REVENUES:					
Utilization of Fund Balance	0	0	1,038	0	1,038
Interest Income	10	11	12	11	12
Other Income	500	500	500	600	500
TOTAL DEPARTMENT/FUND	\$510	\$511	\$1,550	\$611	\$1,550
EXPENDITURE:					
Contractual Services	0	0	1,000	0	1,000
Commodities	0	0	550	0	550
TOTAL DEPARTMENT/FUND	\$0	\$0	\$1,550	\$0	\$1,550

Full Time Equivalents History – N/A

2016 Revenue Budget Analysis:

Projected Donations, Utilization of Fund Balance for Maintenance & Repair

2016 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.

2015 Highlights:

- ✓ Partnered with McHenry County College (MCC) to provide fourth year of healthcare bridge training programs to low income county residents.
- ✓ Published the 2014 'McHenry County Labor Report' and Quarterly updates. This report looks at local labor issues including Unemployment Characteristics, Workforce demographics, Workforce Investment Act (WIA) Program Customer attainments, Skills Demand, Local Industrial Makeup, and more.
- ✓ Attended the National Association of Workforce Boards (NAWB) Conference, March 2015, to share and learn best practices, share ideas with our national counterparts, and strengthen relations with our Washington delegates.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Innovation and Opportunity Act

2015 Highlights (Continued):

- ✓ Under the new Workforce Innovation and Opportunities Act (WIOA), McHenry County Workforce Network was designated as a local Workforce Area. The McHenry County Workforce Network Board also received certification as a local Workforce Development Board.
- ✓ Regional collaboration for WIA / WIOA processes, grant implementation and application, Labor Market Information (LMI) through Workforce Boards of Metropolitan Chicago membership and regular participation.
- ✓ Applied and received the Illinois Talent Pipeline Grant for Industrial Maintenance Technology. We applied in conjunction with McHenry County College being the approved training provider. The grant will allow us to serve 30 WIOA customers.

2016 Goals and Objectives:

- Prepare and distribute a 2015/16 Labor Report for McHenry County and quarterly updates.
- Engage Workforce Boards of Metropolitan Chicago to discover and develop new ideas to improve workforce skills delivery programs.
- Be current on and engage in the implementation of the Workforce Innovations and Opportunities Act (WIOA) legislation and trends.
- Develop an RFQ for the McHenry County Workforce Network One-Stop Operator, prepare for distribution and review.
- Expand work with the Illinois Workforce Partnership (IWP) on understanding, and enacting the provisions and requirements of the Workforce Innovation and Opportunity Act.
- Work with MCEDC, County Administration, and Planning & Development, to create a Community Economic Development Strategy (CEDS) document to provide a common direction and voice within the county for the economic partners.
- Expand 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.
- Implement and promote the Illinois Talent Pipeline Grant for Incumbent and Dislocated Workers to grow their knowledge and skills in Industrial Maintenance Technology.

**MCHEMRY COUNTY WORKFORCE INVESTMENT BOARD
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

MCHEMRY COUNTY WORKFORCE INVESTMENT BOARD FUND 90 - DEPT. 27

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
REVENUES:	Actual	Actual	Budgeted	11 Mo. Act.	Approved
Operating Transfers In	0	0	160,000	0	163,309
TOTAL DEPARTMENT/FUND	\$0	\$0	\$160,000	\$0	\$163,309
EXPENDITURE:					
Personnel Services	108,997	108,917	127,568	106,332	125,215
Contractual Services	10,636	12,489	19,256	8,469	20,375
Commodities	7,814	8,274	13,176	7,824	17,719
TOTAL DEPARTMENT/FUND	\$127,447	\$129,680	\$160,000	\$122,625	\$163,309

Full Time Equivalent History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
.97	1.54	1.54	1.75	1.75	1.75

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Innovation and Opportunity Act

2016 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.

2016 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:

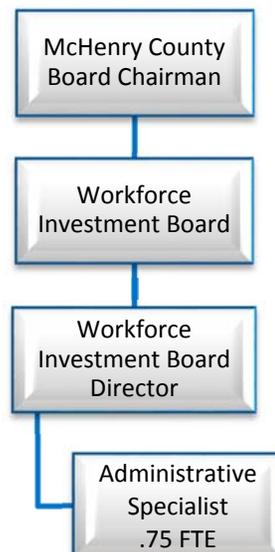
	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Adult Program Funding	\$591,706	\$597,603	\$586,632	\$597,603
Dislocated Worker Program Funding	\$588,680	\$606,341	\$598,544	\$606,341
Youth Program Funding	\$604,555	\$616,646	\$597,118	\$616,646
Administration Funding	\$198,325	\$202,288	\$198,031	\$202,288

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$0.39	\$0.41	\$0.42	\$0.44	\$0.53

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page).

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.

2015 Highlights:

- ✓ Over 8,700 visitors utilized 23,800 services at the Workforce Center.
- ✓ Of the individuals who completed services so far this program year, 81 are employed and have an average wage of \$20.42/hour.
- ✓ On the Job Training (OJT) and Internship programs continued to grow and resulted in 33 participants placed at 25 worksites.
- ✓ The department met all of its 9 federal performance goals negotiated with Department of Commerce and Economic Opportunity, and exceeded in 4 areas.
- ✓ The Accelerated Training for Illinois Manufacturing (ATIM) grant has ended and 21 County residents received training in accelerated training programs for CNC, Robotics, Industrial Maintenance, Welding and Engineering Technician.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Innovation and Opportunity Act

2016 Goals and Objectives:

- Review the over 1600 pages of proposed rules from the Department of Labor on the Workforce Innovation and Opportunity Act (WIOA).
- Implement new requirements for service delivery of the WIOA.
- Expand On-The-Job Training, Internship, Apprenticeship programs for WIOA eligible participants and County businesses.
- Redesign youth program services to focus on out of school youth up to age 24 so it is compliant with WIOA requirements.
- Provide outreach and recruitment activities for WIOA programs by collaborating with area workforce development stakeholders.
- Increase awareness of services through the use of traditional and social media outlets.
- 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.

**MCHEMRY COUNTY WORKFORCE NETWORK
FISCAL YEAR 2016 BOARD APPROVED BUDGET**

MCHEMRY COUNTY WORKFORCE NETWORK FUND 90 - DEPT. 26

	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016
	Actual	Actual	Budgeted	11 Mo. Act.	Approved
REVENUES:					
Utilization of Fund Balance	0	0	0	0	15,445
Intergovernmental	2,434,888	2,378,824	2,158,080	1,962,278	2,285,312
Interest Income	254	283	362	262	216
Other Income	124,410	63,338	104,031	31,870	28,561
TOTAL DEPARTMENT/FUND	\$2,559,552	\$2,442,445	\$2,262,473	\$1,994,410	\$2,329,534
EXPENDITURE:					
Personnel Services	1,297,969	1,238,358	1,218,725	947,168	1,227,084
Contractual Services	1,022,976	978,345	757,848	652,329	851,861
Commodities	94,283	105,992	90,900	59,170	79,150
Capital Outlay	0	9,510	20,000	3,983	0
Debt Service	3,125	4,240	15,000	0	8,130
Operating Transfers Out	0	0	160,000	0	163,309
TOTAL DEPARTMENT/FUND	\$2,418,353	\$2,336,445	\$2,262,473	\$1,662,650	\$2,329,534

Full Time Equivalents History:

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
18.08	16.54	14.54	15.05	13.92	12.92

2016 Revenue Budget Analysis:

McHenry County Workforce Programs are funded by Federal pass through grants, which are awarded based on outcomes achieved on the negotiated performance goals established with the Department of Commerce and Economic Opportunity. Federal funding is a constant concern for this department due to the financial crisis that is taking place in Washington. Other Income is generated through leasing office floor space to the Illinois Department of Employment Security, creating a one stop shop for the unemployed.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Innovation and Opportunity Act

2016 Expenditure Budget Analysis: Grant funding for the department determines the expenditures for each fiscal year. Grant funding must be expended for the purposes intended within the time frame set by the grant programs. The 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:

	2014 Actual	2015 Projected	2015 Mid-Year	2016 Projected
Participants Enrolled	432	350	373	350
Participants Completing Programs	280	228	164	228
Participants Employed after Completing Program	193	157	126	157
Attendance at Job Clubs, Seminars, Mock Interviews, etc.	5,371	2,850	4,531	3,850
Workforce Center Visitors	8,718	7,250	7,625	7,250
Services received by Center Visitors	23,836	25,600	25,773	25,600
Staff Career Advising Hours	15,990	16,000	16,380	16,000
Employers Participating in On the Job Training Program	3	18	9	18
Employers Participating in Internship/Work Expr Program**	41		50	60

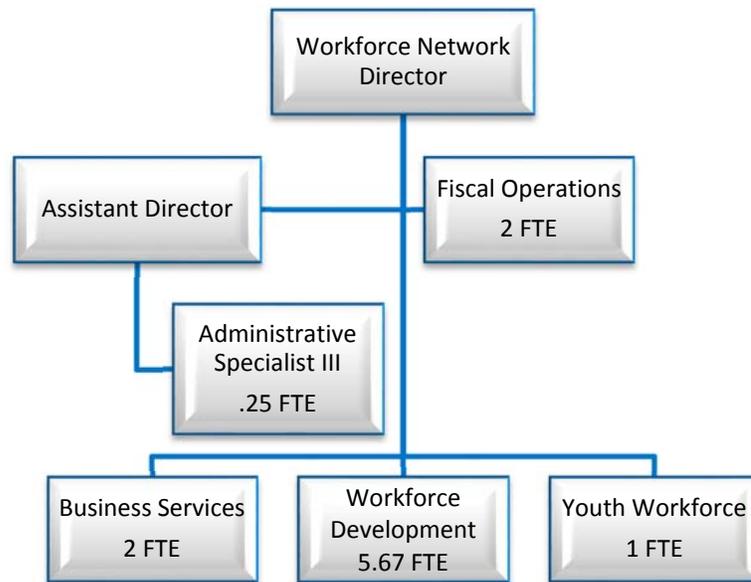
** Indicates new Performance Indicators for 2016.

Expense Per Capita:

Actual Dollars FY 2012	Actual Dollars FY 2013	Actual Dollars FY 2014	Projected Dollars FY 2015	Budgeted Dollars FY 2016
\$8.25	\$7.85	\$7.60	\$5.90	\$7.58

(Per Capita calculated on gross expense only. Population used for 2012-2013 based on 2012 estimated census, Population used for 2014-2016 based on 2014 estimated census (most current data available on U.S. Census Bureau web page). Per Capita includes all divisions/funds under Workforce Network.

Department Organization Chart:





County of McHenry Understanding the Costs of Personnel Services

In April of 2007, the County Board of McHenry County, Illinois approved resolution R-200704-09-074 which authorized the Chairman of the Board to enter into a contractual agreement with RSM McGladrey (now Verisight) for the purpose of providing professional services for the implementation of a comprehensive job evaluation/classification system and corresponding compensation for participating, non-union employees.

This system is still in place and is used in measuring the grade and wage of all new positions, reclassifications, and promotions. The County Board has committed to reviewing the floor and ceiling of each grade classification each year and adjusting them as the job market dictates.

All requested new positions or changes to current positions must be evaluated by the Human Resources Director, and upon review, requires the approval of the department's Liaison Committee, the Human Resources Committee, the Finance and Audit Committee and the full County Board prior to being established as a position.

Positions created under grant agreements are valid as long as grant funding is in place. If funding should cease for the grant program, the position is eliminated.

The standard work day for County Employees is 7.50 hours a day, or 37.50 hours a week, with the exception of the Sheriff's Department, Division of Transportation, the State's Attorney and Valley Hi Nursing Home which allow for up to 8 hour days/40 hour weeks, 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 2016.

Wages	\$68,072,086
Per Diems	\$168,043
Vehicle Allowance	\$25,590
Uniform Allowance	\$333,472
Social Security/Medicare	\$5,282,865
IMRF/SLEP (Pension)	\$8,555,696
Health Insurance	\$3,838,883
OPEB Expense (Other Post Employee Benefits)	\$45,000
Insurance – Miscellaneous	\$26,000
Reimbursement for State Unemployment	\$2,500
Work Experience	\$274,000
HCP Transfers to ISF ¹	\$12,319,809
TOTAL	\$98,943,944

¹ 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 2016 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 ²	Civilians	In Negotiation	Yes	11/30/2018
Local 150	Highway Maintenance	1.00%	No	06/30/2018
Local 150	Facilities Maintenance	1.00%	No	11/30/2018
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	2.25%	No	11/30/2018
SEIU Local 73 ³	Valley Hi Support Staff	In Negotiation	No	
SEIU Local 73 ⁴	Valley Hi Nurses	In Negotiation	No	
	Non-Union Employees	2.25%	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 2016 the County's Employers contribution rate is 10.24% for regular IMRF (up .08% from 2015) and 25.31% for SLEP IMRF (up .71% from 2015).

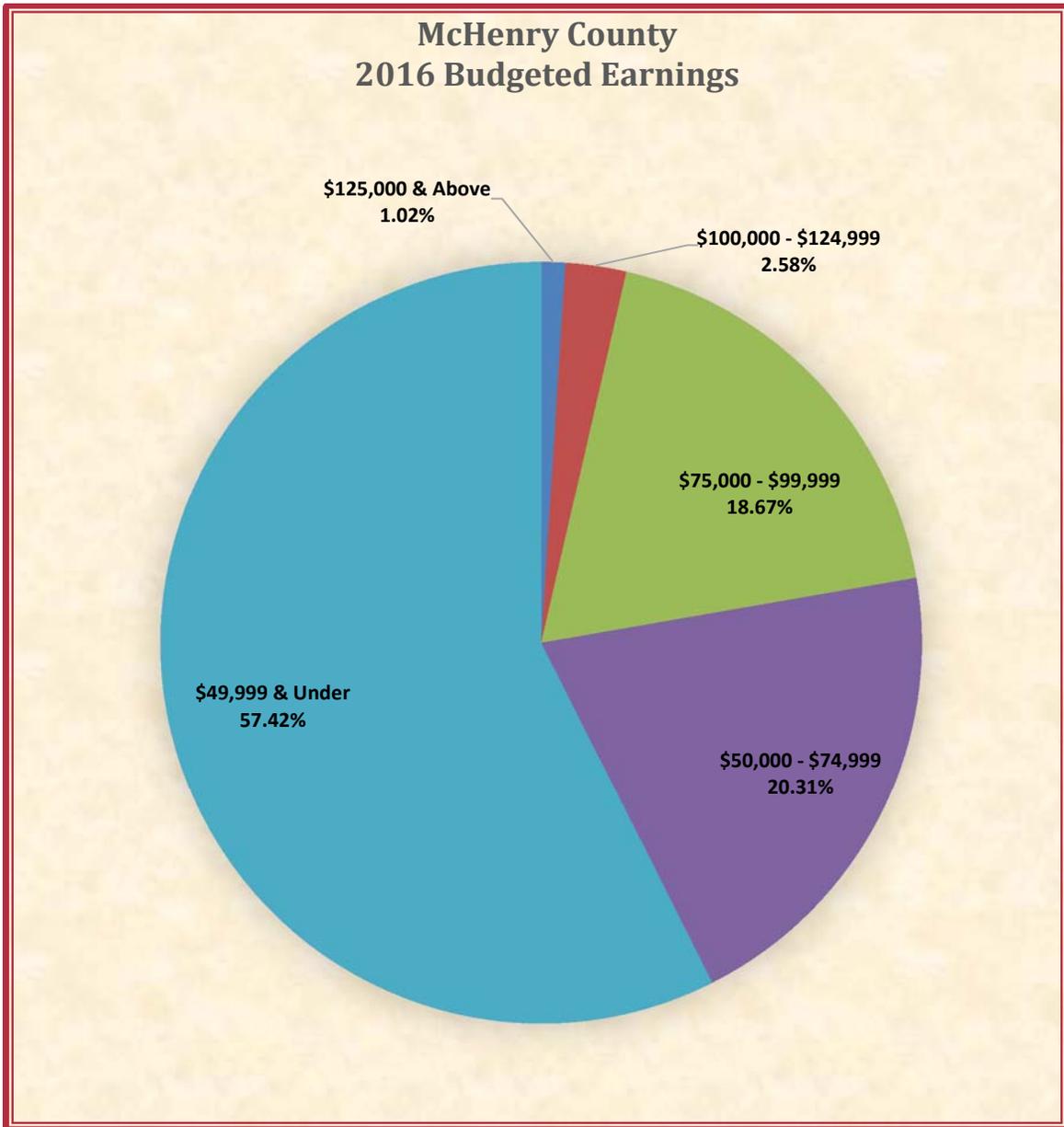
The County offers full time employees three different health insurance plans to participate in: HMO, PPO, and High Deductible PPO. All plans were reviewed by the County Board with adjustments made to premium contributions, deductibles, prescription co-pays, HMO network and moving retired employees age 65 or older off the current plans to a supplemental plan offering the same basic coverages at a lower costs to the retiree. The projected costs savings for fiscal year 2016 from these adjustments to the plans is estimated to save the County over \$1,000,000.

² Contract in Negotiations

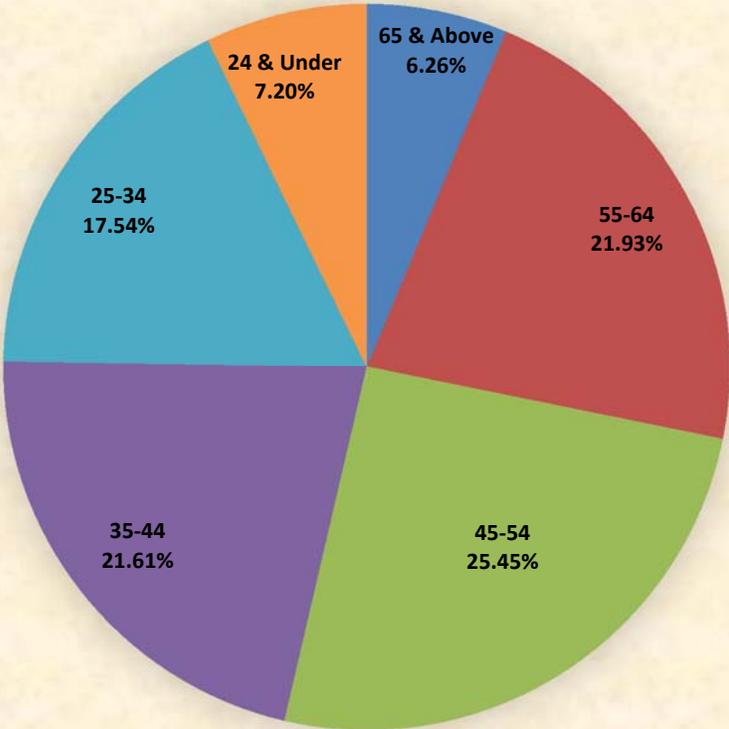
³ Contract in Negotiations

⁴ Contract in Negotiations

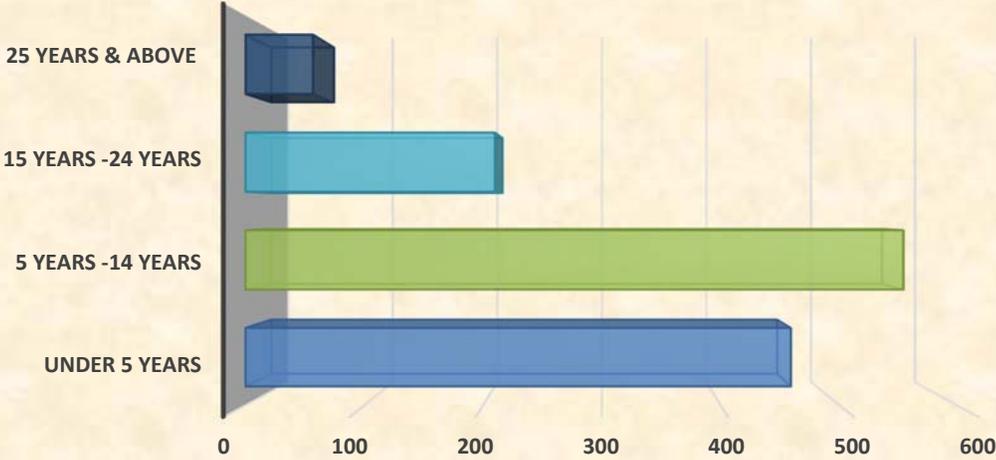
The County Employees represent the County in the day to day services provided to the general public and are a valued asset of the organization. The following graphs depict the percentage of employees in each wage earning bracket, the average age of the County's workforce (45.3 years old), and employees by years of service.



McHenry County Age of Workforce



County of McHenry Years of Employment Service



**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
05	Assessment Office Manager	2.00	2.00	2.00
05	Assessment Specialist I	4.50	4.50	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
	Total Dept 05 - Supervisor of Assessments	19.50	19.50	19.00
06	Administrative Assistant II	1.00	1.00	1.00
06	Buyer/Bid Coordinator	1.00	1.00	1.00
06	Mailroom Coordinator	1.00	1.00	1.00
06	Procurement Specialist I	1.00	1.00	1.00
06	Purchasing Director	1.00	1.00	1.00
06	Shipping & Receiving Clerk	1.00	1.00	1.00
	Total Dept 06 - Purchasing	6.00	6.00	6.00
09	HRG/Wellness Coordinator	1.00	1.00	1.00
09	Human Resources Analyst	1.00	1.00	1.00
09	Human Resources Assistant	2.00	2.00	3.00
09	Human Resources Coordinator	1.00	1.00	-
09	Human Resources Director	1.00	1.00	1.00
	Total Dept 09 - Human Resources	6.00	6.00	6.00
10	Administrative Specialist II	1.00	1.00	1.00
10	Administrative Specialist III	1.00	1.00	1.00
10	Associate Plans Examiner	1.00	1.00	1.00
10	Building Code Manager	1.00	1.00	1.00
10	Building Inspector	2.00	2.00	2.00
10	Community Development Administrator	1.00	1.00	1.00
10	Comm Dev Procurement Officer-Building Inspec	1.00	1.00	1.00
10	Community Development Specialist	2.00	2.00	2.00
10	Code Enforcement Inspector	1.00	1.00	1.00
10	Director of Planning & Development	1.00	1.00	1.00
10	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	1.00	1.00	1.00
10	Senior Planner	1.00	1.00	1.00
10	Stormwater - Chief Engineer	1.00	1.00	1.00
10	Stormwater Engineer	1.00	1.00	-

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
10	Water Resource Engineer	2.00	2.00	3.00
10	Zoning Coordinator	1.00	1.00	1.00
	Total Dept 10 - Planning & Development	26.00	26.00	26.00
11	Accountant II	1.00	1.00	1.00
11	Accounting Assistant	1.00	1.00	1.00
11	Audit Staff Assistant	1.00	1.00	1.00
11	Chief Deputy Auditor	1.00	1.00	1.00
11	County Auditor	1.00	1.00	1.00
11	Internal Auditor	1.00	1.00	1.00
	Total Dept 11 - County Auditor	6.00	6.00	6.00
12	Administrative Specialist III	1.00	1.00	1.00
	Total Dept 12 - County Board	1.00	1.00	1.00
13	Election Administrative Analyst	1.00	1.00	1.00
13	Election Administrative Supervisor	1.00	1.00	1.00
13	Election File Clerk	1.00	1.00	-
13	VR Elections Clerk	7.00	7.00	7.00
13	Chief Deputy Clerk	0.20	0.20	0.20
	Total Dept 13 - County Clerk Elections	10.20	10.20	9.20
14	Accounts Payable Clerk	1.00	1.00	1.00
14	Admin Specialist/Board Secretary	1.00	1.00	1.00
14	Bookkeeping/Redemption Clerk	1.00	1.00	1.00
14	Chief Deputy County Clerk	0.80	0.80	0.80
14	County Clerk	1.00	1.00	1.00
14	County Tax Extender	0.80	0.80	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
	Total Dept 14 - County Clerk	9.60	9.60	9.80
15	Accountant I	1.00	1.00	1.00
15	Chief Deputy Recorder	1.00	1.00	1.00
15	County Recorder	1.00	1.00	1.00
15	Record/Office Clerk	2.11	2.11	2.11
15	Recorder Office Manager	1.00	1.00	1.00
15	Recorder Office Supervisor	4.00	4.00	4.00
15	Recording Specialist I	9.60	8.60	6.31
15	Recording Specialist II	9.00	9.00	8.00
15	Recording Specialist III	3.00	3.00	3.00
15	Accounting Coordinator	1.00	1.00	1.00
15	Computer Specialist	1.00	1.00	1.00
15	Local Network Analyst	1.00	1.00	1.00
	Total Dept 15 - County Recorder	34.71	33.71	30.42

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
16	Custodian I	10.00	10.00	9.00
16	Custodian II	4.00	4.00	5.00
16	Director Facilities Management	1.00	1.00	1.00
16	Facilities Coordinator	1.00	1.00	1.00
16	Housekeeping Supervisor	1.00	1.00	1.00
16	Lead Custodian	1.00	1.00	-
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	Records Clerk	1.00	1.00	1.00
16	Records Manager	1.00	1.00	1.00
16	Records Specialists	1.00	1.00	1.00
16	Project/Capital Manager	-	-	1.00
	Total Dept 16 - Facilities Management	33.00	33.00	33.00
17	Accountant II	1.00	1.00	1.00
17	Accounting Assistant I	3.50	3.50	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
	Total Dept 17 - County Treasurer	14.50	14.50	14.00
18	Administrative Specialist III	1.00	1.00	1.00
18	Assistant to Administrator	1.00	1.00	1.00
18	Associate County Administrator - Finance	1.00	1.00	1.00
18	County Administrator	1.00	1.00	1.00
18	Financial Analyst	1.00	1.00	1.00
18	Office Assistant I	1.00	1.00	1.00
18	Senior Financial Analyst	1.00	1.00	1.00
18	Deputy County Administrator	1.00	1.00	1.00
18	Risk Management Specialist	1.00	1.00	1.00
	Total Dept 18 - County Administration	9.00	9.00	9.00
20	Associate Director	1.00	1.00	1.00
20	Asst Database Administrator	1.00	1.00	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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
20	PC Specialist	3.00	3.00	3.00
20	Project Manager	1.00	1.00	1.00
20	Sr. Network Engineer	5.00	5.00	5.00
20	Systems Analyst	6.00	6.00	6.00
20	Web Designer	1.00	1.00	1.00
	Total Dept 20 - Information Technology	26.00	26.00	26.00
21	Certification Specialist	1.00	1.00	1.00
21	Regional Office of Education Asst/Receptionist	1.00	1.00	1.00
21	Regional Office of Education Office Manager	1.00	1.00	1.00
21	Youth Outreach Program Associate	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	1.00	1.00	1.00
	Total Dept 21 - Reg Superintendent of Schools	5.00	5.00	5.00
22	Dispatcher/Clerk	1.00	1.00	1.00
22	Superintendent	1.00	1.00	1.00
22	Veterans Service Officer	2.69	3.00	3.00
	Total Dept 22 - Veteran's Assistance	4.69	5.00	5.00
24	Public Health Nurse - TB	2.00	2.00	2.00
24	Administrative Tech II - TB	1.75	1.75	1.75
	Total Dept 24 - Tuberculosis Care	3.75	3.75	3.75
25	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	Administrative Specialist III	1.00	-	-
25	Assoc Director Comm Dev & Youth Family Serv	1.00	-	-
25	Billing/Data Coordinator	1.00	1.00	-
25	Care Intake and Referral Coordinator	-	1.00	-
25	Community & Quality Assurance Liaison	1.00	-	-
25	Compliance/Quality Assurance Manager	1.00	1.00	1.00
25	Data & Information Services Manager	1.00	-	1.00
25	Database Administrator/Medicaid Coordinator	1.00	1.00	1.00
25	Deputy Director	1.00	1.00	-
25	Executive Administrative Assistant	1.00	1.00	1.00
25	Executive Director Mental Health	1.00	1.00	1.00
25	Family Consumer Specialist	1.00	-	-
25	Fiscal Operations Manager	1.00	1.00	1.00
25	Prevention/ICG Clinical Supervisor	1.00	-	-
25	Program Monitor & Training Assistant	1.00	1.00	1.00
	Total Dept 25 - Mental Health Board	19.00	14.00	12.00
26	Accounting Assistant II	1.00	1.00	1.00
26	Administrative Specialist III	0.25	0.25	0.25
26	Administrative Specialist I	0.54	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	Office Assistant I	0.54	-	-

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
26	Team Lead - Workforce Development Specialist	1.00	-	-
26	Team Lead - Youth Workforce Development Sp	1.00	1.00	1.00
26	Workforce Office Fiscal Manager	1.00	1.00	1.00
26	Workforce Development Specialist-Business Se	1.00	-	-
26	Workforce Development Specialist	7.00	8.00	7.00
	Total Dept 26 - Workforce Network	15.33	13.92	12.92
27	Director of Workforce Investment	1.00	1.00	1.00
27	Administrative Specialist III	0.75	0.75	0.75
	Total Dept 27 - Workforce Investment Board	1.75	1.75	1.75
29	E-911 Coordinator	1.00	1.00	1.00
29	Administrative Specialist III	1.00	1.00	1.00
29	IT Dept Business Analyst	1.00	1.00	1.00
29	Operations Manager	-	1.00	1.00
29	PC Specialist	1.00	1.00	1.00
29	Technology Specialist	1.00	1.00	1.00
	Total Dept 29 - Emergency Telephone System	5.00	6.00	6.00
31	County Coroner	1.00	1.00	1.00
31	Deputy Coroner/Investigator	4.00	4.00	4.00
31	Secretary/Deputy Coroner	1.00	1.00	1.00
	Total Dept 31 - County Coroner	6.00	6.00	6.00
32	Administrative Specialist III	6.00	6.00	6.00
32	Assistant Administrator	1.00	1.00	1.00
32	Auto Tech - Union	3.00	3.00	4.00
32	Auto Tech Assistant - Union	1.00	1.00	1.00
32	CALEA Manager	1.00	1.00	1.00
32	Chief of Administration	-	-	1.00
32	Chief of Operations	-	-	1.00
32	Clerk - Non-Union	1.33	0.82	0.82
32	Clerk II - Union	12.00	12.00	10.00
32	Clerk III - Union	5.00	5.00	5.00
32	Communication Coordinator/Supervisor	1.00	1.00	2.00
32	Correctional Officer - Union	172.00	158.00	158.00
32	Corrections Chief	1.00	1.00	-
32	Corrections Deputy Chief	1.00	1.00	-
32	Corrections Lieutenant	4.00	4.00	4.00
32	Corrections Sergeant	16.00	16.00	16.00
32	Court Security Chief Officer	1.00	1.00	1.00
32	Court Security - Deputy Chief Officer	1.00	1.00	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	74.00	72.00	72.00
32	Deputy Chief of Admin	-	-	1.00
32	Deputy Chief of Patrol	-	-	1.00
32	Deputy Sheriff Commander - Lieutenant	2.00	2.00	-

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
32	Deputy Sheriff Lieutenant	5.00	5.00	6.00
32	Deputy Sheriff Sergeant	15.00	14.00	14.00
32	Detective - Union	12.00	8.00	8.00
32	Equal Employment Opportunity Officer	1.00	-	-
32	Fleet Operations Manager	1.00	1.00	1.00
32	Intern	0.38	0.38	0.38
32	Marine Patrol I	3.99	3.99	3.99
32	Marine Patrol II	0.92	0.92	0.92
32	Marine Patrol Supervisor	0.51	0.51	0.51
32	Mobile Data Cop Coordinator/Supervisor	1.00	1.00	1.00
32	Process Server - Union	5.00	5.00	5.00
32	Radio Dispatcher - Non-Union	0.48	-	-
32	Radio Dispatcher - Union	17.00	17.00	17.00
32	Records Coordinator/Supervisor	1.00	1.00	1.00
32	Secretary II-Union	1.00	-	-
32	Sheriff	1.00	1.00	1.00
32	Sheriff Office Administrative Manager	1.00	1.00	1.00
32	Undersheriff	1.00	1.00	-
Total Dept 32 - County Sheriff		405.61	380.62	380.62
34	Administrative Specialist III	1.00	1.00	1.00
34	Assistant Director of Emergency Management A	1.00	1.00	1.00
34	Director of Emergency Management Agency	1.00	1.00	1.00
34	Emergency Management Planner	1.00	1.00	1.00
Total Dept 34 - Emergency Mgmt Agency		4.00	4.00	4.00
41	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	1.00
41	Administrative Specialist III	1.00	1.00	1.00
41	Chief Deputy Circuit Clerk	1.00	1.00	1.00
41	Circuit Clerk Division Manager	4.00	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	33.45	32.45	31.00
41	Court/Courtroom Specialist II	11.00	11.00	11.00
41	Court/Courtroom Specialist III	4.00	4.00	4.00
41	Courtroom Records Specialist	1.00	1.00	1.00
41	Fiscal Operations Manager	1.00	1.00	1.00
41	Graphic User Interface (GUI) Designer	1.00	1.00	1.00
41	Lead Court/Courtroom Specialist	2.00	2.00	2.00
41	Senior GUI Designer	1.00	1.00	1.00
Total Dept 41 - Clerk of the Circuit Court		66.45	64.45	63.00
42	Court Administrative Specialist	3.00	3.00	3.00
42	Court Administrative Assistant	-	-	2.00
42	Court Administrator	1.00	1.00	1.00
42	Court Interpreter	3.00	3.00	3.00
42	Deputy Court Administrator	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
42	Director of Special Projects	1.00	1.00	1.00
42	Drug Court Treatment Clinician	1.00	1.00	-
42	Judicial Administrative Tech I	2.00	2.00	-
42	Jury Commission Supervisor	1.00	1.00	1.00
42	Business Analyst	-	1.00	1.00
42	Law Librarian	1.00	1.00	1.00
42	Mental Health Court Nurse	1.00	1.00	1.00
42	Mental Health Court Treatment Clinician	1.00	1.00	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
	Total Dept 42 - Court Administration	19.00	20.00	20.00
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	7.00	10.00	12.00
43	Probation Officer II	13.00	12.00	11.00
43	Probation Officer III	13.00	10.00	9.00
43	Probation Supervisor	6.00	6.00	6.00
	Total Dept 43 - Probation & Court Services	52.00	51.00	51.00
44	Administrative Specialist III	1.00	1.00	1.00
44	Investigator	1.00	1.00	1.00
44	Legal Administrative Specialist I	1.00	1.00	1.00
44	Legal Administrative Specialist II	1.00	1.00	1.00
44	Public Defender Attorney	4.00	4.00	4.00
44	Principal Public Defender Attorney - Juvenile	1.00	1.00	1.00
44	Public Defender	1.00	1.00	1.00
44	Senior Public Defender Attorney - Criminal	1.00	1.00	1.00
44	Senior Public Defender Attorney - Principal	2.00	2.00	2.00
44	Senior Supervisor Public Defender Attorney	2.00	2.00	2.00
	Total Dept 44 - Public Defender	15.00	15.00	15.00
45	Administrative Specialist I	2.00	2.00	2.00
45	Attorney, Assistant	9.00	9.00	9.00
45	Attorney, Principal	7.00	7.00	7.00
45	Attorney, Senior	9.60	9.60	9.60
45	Attorney, Supervising	2.00	2.00	2.00
45	Chief Civil	1.00	1.00	1.00
45	Chief Criminal	1.00	1.00	1.00
45	Chief Investigator	0.30	0.30	0.30
45	Deputy Chief	1.00	1.00	1.00

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
45	Executive Legal Administrative Specialist	3.00	3.00	3.00
45	First Assistant	1.00	1.00	1.00
45	Investigator	2.30	2.30	2.30
45	Legal Administrative Specialist Civil	2.00	2.00	2.00
45	Legal Administrative Specialist Felony	6.00	6.00	6.00
45	Legal Administrative Specialist Juvenile	3.00	3.00	2.00
45	Legal Administrative Specialist Misdemeanor	6.00	6.00	7.00
45	SAO Administrative Manager	1.00	1.00	1.00
45	SAO Administrative Supervisor	1.00	1.00	1.00
45	States Attorney	1.00	1.00	1.00
45	Victim Services Representative	2.00	2.00	2.00
	Total Dept 45 - State's Attorney's Office	61.20	61.20	61.20
51	Accountant II	1.00	1.00	1.00
51	Accounting Assistant I	1.50	1.50	1.00
51	Accounting Assistant II	1.69	1.69	1.69
51	Administrative Specialist III	3.00	3.00	3.00
51	Administrative Supervisor	1.00	1.00	1.00
51	Animal Control Officer I	7.00	7.00	7.00
51	Assist Director Nursing Total	1.00	1.00	1.00
51	Certified Nursing Assistant	1.00	1.00	-
51	Clinic Supervisor	1.00	1.00	-
51	Communicable Disease Program Coordinator	1.00	1.00	1.00
51	Community Information Coordinator	1.00	1.00	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	1.00	-
51	Emergency Response Specialist	1.00	1.00	1.00
51	Environmental Health Inspector	2.00	2.00	2.00
51	Environmental Health Prac Solid Waste	1.00	1.00	1.00
51	Environmental Health Representative	5.77	5.77	5.77
51	Environmental Health Pract Sewage	1.00	-	-
51	Epidemiologist	1.00	1.00	1.00
51	Family Case Management Assistant	3.00	3.00	2.65
51	Family Case Management Coordinator	1.00	1.00	1.00
51	Family Case Manager	6.60	6.60	4.85
51	Food Program Coordinator	1.00	1.00	1.00
51	Groundwater Protection Specialist	1.00	1.00	1.00
51	Health Educator	6.70	6.20	2.20
51	Health Program Coordinator	1.00	1.00	1.00
51	Health Promotion Coordinator	1.00	1.00	1.00
51	Intern	0.75	1.23	0.77
51	Kennel Technician I	2.65	2.65	2.50
51	Laboratory Coordinator	1.00	-	-
51	Laboratory Specialist	0.60	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	1.35	1.35

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
51	Office Assistant II	24.65	26.62	22.09
51	Potable Water Program Coordinator	-	1.00	1.00
51	Private Sewage Coordinator	1.00	1.00	1.00
51	Public Health Administrator	1.00	1.00	1.00
51	Public Health Nurse	8.55	10.23	8.35
51	Public Health Nurse Communicable Disease	5.00	2.41	2.41
51	Public Health Nurse Family Case Management	5.00	5.00	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/Manager	1.00	1.00	1.00
51	Vision and Hearing Technician	2.00	2.00	2.00
51	Volunteer Coordinator	1.00	1.00	1.00
51	WIC Nurse	1.00	1.00	-
51	WIC Nutritionist	3.35	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	1.49
51	Dentist	1.77	1.77	1.77
51	Health Program Dental	1.00	1.00	1.00
51	Office Assistant II (Dental)	0.90	0.90	0.90
	Total Dept 51 - Health Department	130.32	130.87	111.05
61	Accountant II	1.00	1.53	1.53
61	Activity Assistant	5.43	5.43	5.43
61	Activity Coordinator	1.00	1.00	1.00
61	Admin Specialist I	2.00	2.00	2.00
61	Administrator	1.00	1.00	1.00
61	Assistant Administrator	-	1.00	1.00
61	Admissions Coordinator	1.00	1.00	1.00
61	Assistant Administrator	-	1.00	1.00
61	Assistant Director of Nursing	2.00	2.00	2.00
61	Business Office Associate	1.48	2.00	2.00
61	Certified Nursing Assistant I	47.69	47.69	47.69
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

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
61	Medical Records Coordinator	1.00	1.00	1.00
61	Non-Certified Nursing Assistant	1.00	1.00	-
61	Office Assistant	0.73	0.73	0.73
61	Patient Care Planning Coordinator	2.00	2.00	2.00
61	Professional Nurse	21.71	21.71	21.71
61	Psych-Social Aide	1.00	1.00	1.00
61	Rehab Coordinator	1.00	1.00	-
	Total Dept 61 - Valley Hi Nursing Home	134.93	137.98	135.98
65	GIS Analyst	1.00	1.00	1.00
65	GIS Director	1.00	1.00	1.00
65	GIS Mapping Ops Spec	1.00	1.00	1.00
65	Sr GIS Analyst	1.00	1.00	1.00
65	Sr. Database Administrator	1.00	1.00	1.00
65	GIS Project Manager	1.00	1.00	1.00
	Total Dept 65 - Geographic Inform Service	6.00	6.00	6.00
82	Accounting Coordinator	1.00	1.00	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	1.00	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	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
	Total Dept 82 - Division of Transportation	63.50	64.50	64.50
	Grand Total	1,220.04	1,191.55	1,160.19

**County of McHenry
Board Approved - FTE**

Dept #	Job Title	2013-14 FTE	2014-15 FTE	2015-16 FTE
Positions Changes in FY2016				
Eliminated:				
Dept.	Department - Position			FTE
5	Assessment Spec. 1			(0.50)
13	Election File Clerk			(1.00)
15	Recrdr Spec I			(2.29)
15	Recrdr Spec II			(1.00)
17	Accounting Assistant I			(0.50)
25	Billing/Data Coordinator			(1.00)
25	Deputy Director			(1.00)
26	Workforce Development Specialist			(1.00)
41	Crt/CtRm Spec I			(1.45)
51	Accounting Assistant I			(0.50)
51	Cert Nursing Assist			(1.00)
51	Clinic Supervisor			(1.00)
51	Emerg. Rspnse Coord			(1.00)
51	Family Case Mgr			(1.00)
51	Health Educator			(4.00)
51	Inter			(0.46)
51	Kennel Tech I			(0.15)
51	Office Assistant II			(4.53)
51	Public Health Nurse			(2.18)
51	Public Health Nurse Family Case Management			(2.00)
51	WIC Nurse			(1.00)
61	Non-Certified Nursing Assistant			(1.00)
61	Rehab Coordinator			(1.00)
Reclassified:				
14	County Tax Extender			0.20
51	Community Information Coordinator			(0.20)
51	Public Health Nurse			0.30
51	Family Case Mgr			(0.75)
51	Family Case Management Assistant			(0.35)
Total 2016 FTE Changes				<u><u>(31.36)</u></u>



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

Capital Improvements include the purchase, design, construction, enhancement, or maintenance of physical infrastructure systems or facilities that have a minimum useful life of three years and a minimum cost of \$100,000. Normal replacement of vehicles or equipment and normal recurring renovation costing less than \$100,000 are not included in the Capital Improvement Program. Examples of items that qualify as Capital Improvement include public buildings and related equipment, communication systems, technology infrastructure, and major equipment purchases. Unlike operating expenses, capital projects only require a one-time allocation for a given project. This approach to funding permits the County of McHenry to more adeptly use one-time revenues to accelerate critical projects.

The table below accounts for capital projects in progress at the end of fiscal year 2015.

General Fund – Projects in Progress

Capital Projects Process	Projected Cost	Project Start Up	Project End	Funding Source
Broadband Fiber Optic Project	\$1,566,925	2015	2016	Fund Reserve
Financial Accounting Software	\$1,500,000	2015	2018	Fund Reserve
Radio System Upgrade	\$1,707,031	2015	2016	Fund Reserve
TOTAL	\$4,773,956			

During the development of the fiscal year 2016 budget, the following non-recurring capital projects and improvements were earmarked as needing to be addressed, but not included in the fiscal year 2016 operating budget. Based on the financial performance outcome for fiscal year 2015, and the state of the economy, the fiscal year 2016 through 2019 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 6.35% 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.

The Resolutions approved by the County Board for the Government Center Roof Rehabilitation, the Financial Accounting Software replacement, and the Radio System Upgrade include a statement that will permit the County Board to refund the general fund reserves if the County Board does make the decision to issue new debt in the near future.

CAPITAL IMPROVEMENT PROGRAM

General Fund

Capital Project Description	Projected Costs	Project Start Up	Project End	Funding Source
Gov't Center – Roof Rehabilitation	\$2,100,000	2016	2017	TBD
Gov't Center – Forensic Study/Bldg. Envelope	\$325,500	2016	2016	TBD
Gov't Center/Jail – Fire Alarm Upgrade	\$370,000	2016	2016	TBD
Information Technology – SANs (Disk Space)	\$1,600,000	2016	2020	TBD
Jail – Electronic Security System Retrofit	\$2,097,719	2016	2019	SCAAP/TBD
Gov't Center – Building Envelope Improvements	\$3,000,000	2017	2018	TBD
Gov't Center – East Parking Lot – Design/Constr.	\$3,184,500	2017	2017	TBD
Annex B – Construction/Purchase	\$3,000,000	2017	2018	TBD
Security Camera Upgrades	\$400,000	2018	2018	TBD
Gov't Center – West Parking Lot – Design/Constr.	\$2,900,500	2018	2018	TBD
Gov't Center – Court Room Remodel	\$500,000	2018	2019	TBD
Russel Court Facility – Roof Replacement	\$200,000	2018	2018	TBD
Animal Control Parking Lot – Upgrade	\$250,000	2019	2019	TBD
Animal Control Roof – Maintenance	\$300,000	2019	2019	TBD
TOTAL	\$20,228,219			

CAPITAL PROJECTS NARRATIVE:

Broadband Fiber Optic Project – In 2010, collaboration between McHenry County, the McHenry County Council of Governments and the McHenry County Economic Development Corporation occurred to engage in a countywide broadband/fiber study. The objective of the study was to implement strategies, options, and practical procedures to allow for the cost-effective implementation of improved broadband services via fiber optic networking within McHenry County. In September, 2010 Governor Quinn announced the launch of a nearly \$100 million project to construct more than 1,000 new miles of high-speed fiber optic broadband infrastructure in 55 counties that will network 3,138 anchor institutions, including 21 community colleges across the 55 counties. McHenry County College will be the anchor institution for the County. The Broadband Service Project is bringing the fiber optic to the Government Center Campus from McHenry County College at a cost of \$1,566,925 in fiscal year 2015. This is projected to be completed in fiscal year 2016.

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 ERP¹ 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.

¹ Enterprise resource planning (ERP) is business process management software that allows an organization to use a system of integrated applications to manage the business and automate many back office functions related to technology, services and human resources.

CAPITAL IMPROVEMENT PROGRAM

Radio System Upgrade – On June 2, 2015 the County Board approved Resolution R-201506-32-188 authorizing an agreement with Motorola Solutions for the purchase of Radio Dispatch Consoles, Nice Logging, Integration of the County Overlay System with the Statewide Starcom System, and implementation of a Microwave Backhaul System. The current dispatch consoles in use are at end of life, cannot support new changes in software requirements, and are no longer supported by Motorola Solutions. In 2018 the current overlay system (equipment on six (6) towers across the county) will be at end of life, and will not meet the requirements of the imposed changes being implemented. This upgrade will allow the County full integration into the Starcom 21 system and replace the Trunk (T)-1 lines with microwave. Full integration eliminates the County owned overlay system, expands the coverage area and provides cost savings by eliminating T-1 lines and tower leases. Microwave technology is resilient and independent from land-based circuits and therefore, will endure land-based disasters. This project is to be completed in FY2016 and is funded through financing with Motorola over a 2 year period.

Government Center Roof Rehabilitation – The 121,000 square feet of roof top on the Courthouse and Jail is a flat ballast roof that has not been updated since the major addition and remodel of the Courthouse/Jail facility in 1990 – 1992. After a rain, the Facilities Management Department receives reports of leaky windows and ceilings, bubbled paint on walls, and water in window wells within the Courthouse. The roof, parapet wall coverings and coping need to be replaced to properly address these issues and prevent further damage and costly repairs to the facility. Funding for this project is currently from the general fund reserves, with the option of the Board to replenish the general fund if a near term debt is issued. Project is slated to begin in the spring of 2016.

Government Center Forensic Study and Structure Improvements – There have been chronic and continuous issues with water entry and interior finish damage at the exterior walls and windows within the government center facility. In an effort to establish the root source(s) of the water entry issues and to establish appropriate methods for repair, it is recommended that a forensic engineering firm be engaged to perform a comprehensive building envelope investigation. This investigation will provide a written report of the findings including conclusions, recommendations for rehabilitation, and budgetary cost estimates. The Study has been earmarked for 2016 with required rehabilitation to begin in 2017.

Government Center Building Fire Alarm Upgrades – The current fire alarm systems in the government center facility and jail are proprietary systems by Simplex. They are currently functioning but have experienced a consistent escalation in the service necessary to keep them in operation due to the long-term effects associated with electronic component heat cycling, which has led to an accelerated rate of part failure. This project is for a comprehensive upgrade of the system. Project is currently planned for 2016 if funding can be established.

Storage Area Network (SAN) – The County Board has embraced the use of technology in all aspects of business conducted by the County in order to create a transparent, communicative and open business environment with the general public. The amount of data going through the County's computer network is massive, and continues to grow as technology advances. A SAN is a secure high-speed data transfer network that provides access to consolidated block-level storage and makes a network of storage devices accessible to multiple servers, eliminating traditional network bottlenecks. The Information Technology Department has made the County Board aware of the need to purchase two additional SAN's in order to maintain storage virtualization, high-speed disk technologies, centralized backups, and dynamic failover protection and support the County's business continuity plan. Purchase/lease of two new SAN's is scheduled for 2016.

Courthouse Parking Lots (East/West) Replacement – The Government Center has parking lots for visitors and employees located on the east and west side of the facility. The East Parking Lot is mainly employee parking, but is open to the public visiting the Annex A facility, which houses the Health Department Administration, Environmental Health and the Coroner offices, while the West Parking Lot is for visitors to the Government Center, Jail and Annex B Building which hosts public health services for small children and mothers. Both lots combined are over 470,000 square feet with the overall condition of each parking lot in poor condition and well past their useful lives. The deterioration of the asphalt paving is necessitating complete reconstruction down to the aggregate base course. In addition to the parking lot reconstruction, the adjoining concrete sidewalks, concrete curbing, signage, and landscaping all need to be improved or replaced. Facilities Management has been diligent about patching both parking lots during the year to extend the life of the lots. The East Parking Lot replacement project is schedule for 2016, with the West Parking Lot replacement project following in 2018.

CAPITAL IMPROVEMENT PROGRAM

Jail Facility Electronic Security System Retrofit - The electronic security system for the Jail includes: the door control system, the intercom system, and the video surveillance system, of which all are in need of retrofitting to maintain a high level of security and safety for all employees, inmates and visitors to the facility. The door control system is and has been failing over the past few years, with parts becoming obsolete and expensive to obtain when they are located. The existing intercom system in use does not allow individual intercom volume adjustment which results in inconsistent volume throughout the facility, placing a strain on operational efficiencies. The video surveillance system is providing poor video quality, the inability to record video from all cameras, and an insufficient number of cameras. A new electronic security system would provide electronic integration to allow global control and monitoring while providing flexibility to operate at varying security levels in selected areas. The system would be intuitive allowing ease and speed of operation while providing the necessary tools for operation of the facility in a safe, secure and efficient manner. Preliminary design and planning to begin in 2016 with SCAAP grant funding.

Annex B Remodel/Replacement – Annex B is located in the northwest corner of the west parking lot of the Government Center facility. The structure was built in the late 1960’s as a small church and was later purchased by the County when the Government Center Campus was moved to its current location. It currently serves the County as a medical clinic for the Health Department, providing nursing and educational services to indigent families within the communities. The structure has had minor interior improvements to accommodate the functions it is utilized for, but is in need of major rehabilitation. In its current state, the facility needs a roof, updated electrical & technical wiring, improvements to the HVAC system, improvements to the restrooms, and improvements to the insulation to reduce the cold drafts during the fall and winter seasons. The County Board is in the decision making process of whether to improve the facility or to purchase/build an improved facility elsewhere, and demolish the current structure to add additional parking spaces needed for the Government Center. As shown above, the Capital plan is earmarking \$3,000,000 for 2016 in the event a decision is made about the building.

Courtroom Remodel – The Courtrooms located on the third floor of the east wing of the Government Center have not been updated or improved upon since the original new courthouse was constructed in the early 1970’s. The room layout, furniture, wood paneling, walls, carpeting, security and technical equipment will all be addressed in the remodel project. This project is slated to begin in 2018.

Russel Court Facility Roof Rehabilitation - The current existing low-slope roof on the 500 Russel Court Facility is the original roof from when the facility was constructed in 1996. The conditional assessment of the roof shows the roof is in overall fair condition, but in need of some targeted roof renovation including field seam repairs, penetration flashing repairs, and wood blocking repairs. Project slated for 2018/2019.

Valley Hi Nursing Enterprise Fund – Projects in Progress

Capital Project	Projected Cost	Project Start Up	Project End	Funding Source
Resident Bus Replacement	\$85,000	2017	2017	Fund Reserve
Parking Lot Restoration & Design	\$180,000	2017	2018	Fund Reserve
Basement Gravel Room Development	\$1,000,000	2017	2018	Fund Reserve
Therapy Room Expansion	\$500,000	2016	2017	Fund Reserve
Remodel Shower Rooms and Washrooms	\$150,000	2016	2017	Fund Reserve
Improve Loading Dock Access	\$150,000	2018	2018	Fund Reserve
Connecting to Fiber Optic Cable	\$1,000,000	2018	2019	Fund Reserve
TOTAL	\$3,065,000			

CAPITAL PROJECTS NARRATIVE:

Transport Bus Replacement – The current Valley Hi Transport Bus was purchased in 1999 through donations received by citizens of the County. The frame and body of the current bus is deteriorating and in need of some major repair. Though the bus is still safe to drive, the age and cost of maintenance are the determining factors for replacing it.

CAPITAL IMPROVEMENT PROGRAM

Parking Lot Upgrade – The parking lot at Valley Hi Nursing Home is in need of some minor layout changes and resurfacing. Part of the employee parking lot is still the original lot used for the old facility and was not improved during the construction of the new facility.

Basement Gravel Room Development – When the facility was constructed a decision was made to leave a large area in the basement unfinished with a gravel floor due to cost constraints. With the strong reserve and the nursing home achieving “break even” operations, the Valley Hi Operating Board is now looking at ways this unfinished area could be utilized in providing space for storage, resident services, and the employees.

Therapy Room Expansion – Under the direction of the Valley Hi Operating Board and the County Board, Valley Hi now offers short term rehabilitation services for citizens in the community at large through Medicare, Private Pay, and Private Insurance. To meet the therapy services being required for both, the residents of the facility and the short term rehabilitation stays, the therapy room needs to be expanded to allow for additional floor space and equipment.

Shower Rooms/Washrooms – The shower rooms and washrooms are used on a daily basis and beginning to show general wearing from use. A two year program is proposed to update these areas in the facility.

Loading Dock Area Improvement – The Director of Facilities has recommended that access to the loading dock area and the employee entrance be improved. This project would entail replacing the existing double doors to the loading dock with an overhead door, and converting an existing office into the employee entrance. These improvement would provide greater security to the facility by eliminating the loading dock as an employee entrance.

Broadband Fiber Optic Connection – With Fiber Optic being brought to the Government Center Campus, it is the desire of the Valley Hi Administrator, the County Highway Engineer, and the Director of Information Technology to pull the Fiber Optic Cable out to the Valley Hi and Division of Transportation campuses. This would ensure faster speed of data transfers between these two outlying facilities and the County’s main server room, creating better efficiencies in the day to day operations.

Transportation Infrastructure – Capital Program

2015-2019 Program Highlights

The McHenry County 2015-2019 Five Year Transportation Program includes \$254.2 million in project expenditures, including:

- \$47,925,000 for capacity and operational changes to Randall Road.
- \$18,582,113 for the last three annual payments to retire the debt service needed for the 2007 issuance of \$50,000,000 in debt certificates used to help finance the Algonquin Road widening and other programmed projects.
- \$25,019,000 to complete the Charles J. Miller Road widening project in FY2016.
- \$53,040,000 for an interchange at Illinois Route 23 and Interstate 90, as well as a south Marengo bypass and various County intersection improvements along IL 23 as identified in the *2040 Plan*.

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

2015-2019 Program Development

In updating the 2015-2019 Program, system preservation projects (general maintenance, bridge improvements and replacement, pavement preservation, and safety) are funding priorities and system maximization projects are secondary priorities. System expansion projects (highway capacity, transit, and State highway) are programmed after funding is designated for system preservation and maintenance. McHenry County Division of Transportation 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.

CAPITAL IMPROVEMENT PROGRAM

Anticipated Expenditures

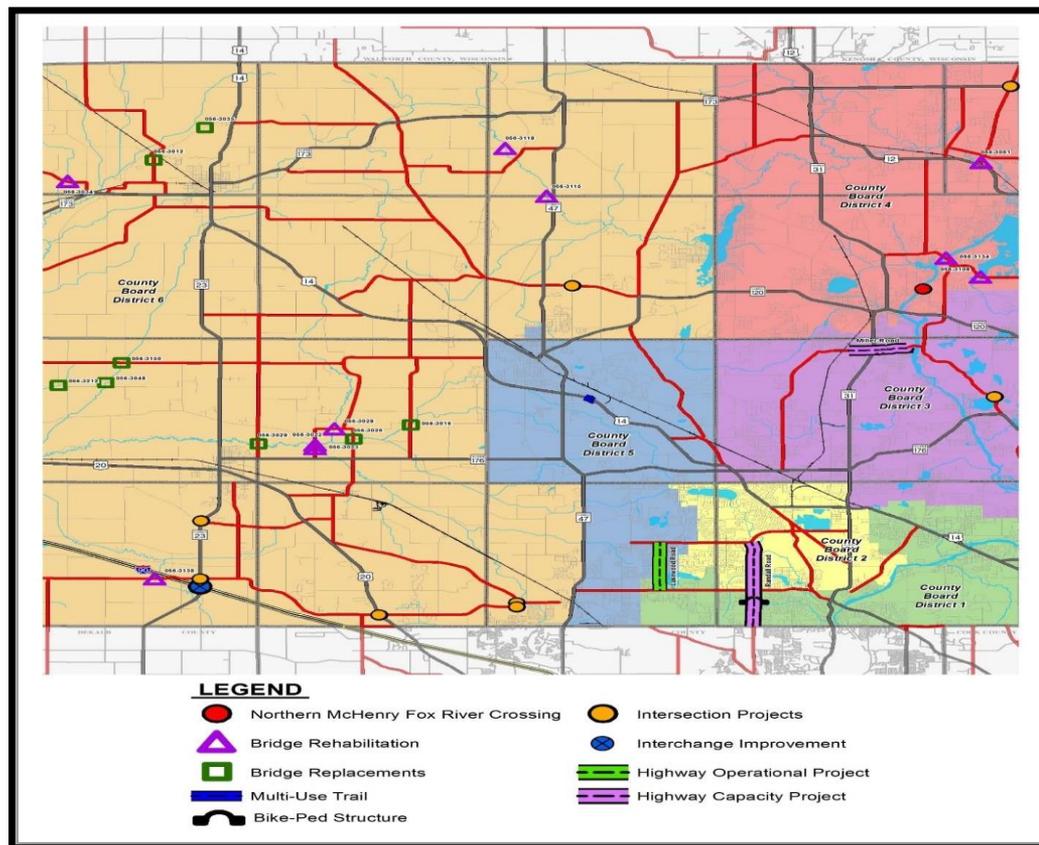
Over the next five years, an estimated \$260.9 million in project work is programmed to be undertaken by the McHenry County Division of Transportation and other agencies on 66 projects (See Table 1).

Table 1: Recent Five Year Program Comparison (in Millions)

Proposed Programmed Amounts	FYs 2011-15	FYs 2012-16	FYs 2013-17	FYs 2014-18	FYs 2015-19
Expenditures	\$224.4	\$250.5	\$224.2	\$188.5	\$260.9
Revenues	\$185.4	\$212.0	\$201.2	\$161.0	\$217.8
Expenditures Less Revenues	\$39.0	\$38.5	\$23.0	\$28.5	\$43.1
Expenses/Revenues Ratio	1.21	1.18	1.11	1.17	1.20
Number of Projects	75	73	63	64	66

The 2015-2019 Program has \$72.4 million more in expenditures than the previous year, and is the largest program in the last five years. It includes work in all districts of the County (See Figure 1). The 2015-2019 Program includes \$72.9 million for “Add Lanes” projects, \$25.9 million for “Pavement Management” projects, \$22.1 million for 20 bridge replacement and rehabilitation projects, and \$18.2 million to pay off debt certificates issued in 2007 (See Table 2).

Locations Map (Figure 1)



CAPITAL IMPROVEMENT PROGRAM

The 2015-2019 Program begins with an estimated end-of-year fund balance of \$24.3 million in 2015 and ends with negative \$15.7 million in 2019. As the 2016 budget is prepared, the fund balances will have to be monitored as they may fall close to what is required to start fiscal year 2016. On December 1st of each year, the County must be prepared to pay approximately \$1,000,000 for salt and \$6,000,000 for the debt certificate. The County must maintain an end-of-the year fund balance in the MFT, Option, Matching, and RTA Sales Tax combined of more than \$7,000,000 to meet these obligations.

Table 2: Programmed Expenditures 2015-2019; by Project Type (in Millions)

Project Type	County Share	State Share	Federal Share	Local-Other	Toll way Share	Total Costs
Add Lanes	\$49.85	\$3.37	\$17.97	\$1.75	\$0.00	\$72.94
Pavement Management	\$25.85	\$0.00	\$0.00	\$0.00	\$0.00	\$25.85
Debt Service	\$18.23	\$0.00	\$0.00	\$0.00	\$0.00	\$18.23
Misc. IDOT Intersections	\$17.39	\$6.00	\$0.00	\$5.25	\$25.00	\$53.64
Miscellaneous	\$15.83	\$0.00	\$0.00	\$0.00	\$0.00	\$15.83
Intersection	\$9.87	\$0.00	\$0.00	\$0.00	\$0.00	\$9.87
Maintenance	\$9.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9.27
Snow & Ice Materials	\$6.86	\$0.00	\$0.00	\$0.00	\$0.00	\$6.86
Transit	\$4.20	\$0.00	\$0.90	\$10.25	\$0.00	\$15.35
Bridge Replacement	\$2.94	\$0.64	\$10.56	\$0.00	\$0.00	\$14.14
Bridge Rehabilitation	\$2.61	\$0.17	\$5.18	\$0.00	\$0.00	\$7.96
General Engineering	\$2.45	\$0.00	\$0.38	\$0.00	\$0.00	\$2.83
Bicycle & Pedestrian	\$1.49	\$0.00	\$3.72	\$0.34	\$0.00	\$5.55
New/Extended Highway	\$0.090	\$0.00	\$0.00	\$0.90	\$0.00	\$1.80
Culvert Rehabilitation	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.20
Culvert Replacement	\$0.13	\$0.00	\$0.46	\$0.00	\$0.00	\$0.59
GRAND TOTAL	\$168.06	\$10.18	\$39.17	\$18.49	\$25.00	\$260.90

County Highway Pavement Management Program

The management of the County's pavement includes constant monitoring and improvements such as crack filling and micro-surfacing to extend the useable life of the County Highways. The idea is to select the right project at the right time with the right treatment. Despite preventative maintenance, a roadway must eventually be completely reconstructed. Such improvements are necessary to maintain the investment the public has made in the County Highway System. Neglecting pavement management needs can result in safety hazards, serious deterioration of the infrastructure, and increased future improvement costs. Like general maintenance activities, these improvements are considered a first priority for funding. Between 2015 and 2019, \$26.9 million in pavement management projects are programmed (See Table 3).

CAPITAL IMPROVEMENT PROGRAM

Table 3: Pavement Management Program Summary **2015-2019
Programmed Cost**

Condition Evaluation/GIS Pavement Management Updates	\$250,000
General Crack Sealing	\$1,250,000
General Pavement Preservation	\$1,750,000
General Resurfacing	\$18,100,000
Materials Testing	\$1,000,000
Randall Road and Algonquin Road Resurfacing	\$4,500,000
TOTAL	\$26,850,000

General Resurfacing

This funding is allocated each year to resurface approximately 17.5 lane miles of County Highway. The goal is to preserve pavement integrity and the useful life of the highway. To do so, the aim is to resurface every mile of roadway once every ten to seventeen years. Each highway can be resurfaced roughly 5 times before complete reconstruction of the roadway will be needed.

Year	MFT	Matching	Option	RTA	Total
2015	\$1,900,000	\$200,000	\$0	\$1,000,000	\$3,100,000
2016	\$1,750,000	\$0	\$0	\$2,000,000	\$3,750,000
2017	\$3,750,000	\$0	\$0	\$0	\$3,750,000
2018	\$0	\$0	\$0	\$3,750,000	\$3,750,000
2019	\$0	\$0	\$0	\$3,750,000	\$3,750,000
2015-2019 Program	\$7,400,000	\$200,000	\$0	\$10,500,000	\$18,100,000

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 2015 and 2019, \$17.1 million in bridge work is programmed including funding to replace, rehabilitate, and repair 15 bridges (See Table 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. As many bridges were built between 1930 and 1970 across the region, there is increasing competition for limited federal HBP and TBP funds.

CAPITAL IMPROVEMENT PROGRAM

Table 4: Bridge Program Summary

	2015-2019 Programmed Costs
Bay Road Bridge (SN056-3106)	\$900,000
Chapel Hill Road Bridge (SN056-3134)	\$1,700,000
Deerpass Road Bridges (SN056-3029) (TIP# 11-10-0003)	\$4,100,000
Garden Valley Road Bridge (SN056-3028)	\$200,000
Harmony Road Bridge (SN056-3138)	\$900,000
Hunter Road Bridge (SN056-3034)	\$200,000
Kishwaukee Valley Road Culvert (SN056-3202)	\$200,000
Millstream Road Bridges (SN056-3022/23)	\$400,000
North Union Road Bridge (SN056-3026) (TIP#11-14-0004)	\$2,250,000
Oak Grove Road Township Bridge (SN056-3035) (TIP#11-14-0006)	\$2,250,000
O'Brien Road Township Bridge (SN056-3118)(TIP#11-14-0005)	\$1,725,000
Olcott Road Culvert Replacement (SN 056-3212)	\$585,000
Thayer Road Township Bridge (SN056-3115)	\$1,320,000
Bridge Inspections	\$460,000
TOTAL	\$17,190,000

Bay Road Bridge (SN056-3106) (TIP# 11-15-0005)



This funding is for the replacement of an existing bridge over Pistakee Lake in McHenry Township. The existing bridge was built in 1968. It had a sufficiency rating of 67/100 in 2014. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$80,000	\$0	\$100,000
2014	ENGR2	\$20,000	\$0	\$80,000	\$0	\$100,000
2017	CONST	\$180,000	\$0	\$720,000	\$0	\$900,000
2015-2019 Program		\$180,000	\$0	\$720,000	\$0	\$900,000

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 42.0/100 in 2014. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$40,000	\$0	\$160,000	\$0	\$200,000
2014	ENGR2	\$40,000	\$0	\$160,000	\$0	\$200,000
2017	CONST	\$340,000	\$0	\$1,360,000	\$0	\$1,700,000
2015-2019 Program		\$340,000	\$0	\$1,360,000	\$0	\$1,700,000

CAPITAL IMPROVEMENT PROGRAM

Deerpass Road Bridges (SN056-3029/3030) (TIP#11-10-0003)



This funding is for the replacement of two existing bridge structures over the Kishwaukee River on the Marengo and Seneca Township boundary. The existing bridges were built in 1966 and have a posted limit of 15 tons. They had sufficiency ratings of 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	CONST	\$600,000	\$0	\$2,400,000	\$0	\$3,000,000
2015-2019 Program		\$1,420,000	\$0	\$2,680,000	\$0	\$4,100,000

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. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2016	ENGR	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$150,000	\$0	\$0	\$0	\$150,000
2015-2019 Program		\$200,000	\$0	\$0	\$0	\$200,000

Harmony Road Bridge (SN056-3138)

This funding is for the rehabilitation of an existing bridge over the 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
2015-2019 Program		\$180,000	\$0	\$720,000	\$0	\$900,000

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
2017	ENGR	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$150,000	\$0	\$0	\$0	\$150,000
2015-2019 Program		\$200,000	\$0	\$0	\$0	\$200,000

CAPITAL IMPROVEMENT PROGRAM

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
2018	ENGR	\$50,000	\$0	\$0	\$0	\$50,000
2019	CONST	\$150,000	\$0	\$0	\$0	\$150,000
2015-2019 Program		\$200,000	\$0	\$0	\$0	\$200,000

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 complete in 2017.

Year	Phase	County	State	Federal	Other	Total
2016	ENGR	\$100,000	\$0	\$0	\$0	\$100,000
2017	CONST	\$300,000	\$0	\$0	\$0	\$300,000
2015-2019 Program		\$400,000	\$0	\$0	\$0	\$400,000

North Union Road Bridge (SN056-3026) (TIP#11-14-0004)

This funding is for the replacement of an existing bridge structure over Kishwaukee River in Seneca Township. The existing bridge was built in 1966. It had a sufficiency rating of 36.4/100 in 2014. It has a posted limit of 12 tons. Construction is anticipated in 2018.



Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$400,000	\$0	\$1,600,000	\$0	\$2,000,000
2015-2019 Program		\$470,000	\$0	\$1,780,000	\$0	\$2,250,000

CAPITAL IMPROVEMENT PROGRAM

Oak Grove Road Township Bridge (SN056-3035) (TIP# 1114-0006)



This funding is for the replacement of an existing township bridge structure over a drainage ditch near White Oaks Road in Chemung Township. The existing bridge was built in 1938. It had a sufficiency rating of 19.3/100 in 2014. It has a posted load limit of 14 tons. Construction is anticipated in 2017.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ENGR2	\$20,000	\$0	\$180,000	\$0	\$200,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2017	CONST	\$80,000	\$320,000	\$1,600,000	\$0	\$2,000,000
2015-2019 Program		\$150,000	\$320,000	\$1,780,000	\$0	\$2,250,000

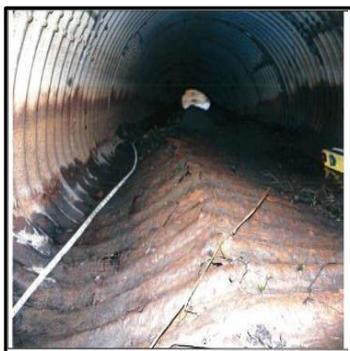
O'Brien Road Township Bridge (SN0563118) (TIP# 11-14-0005)



This funding is for the replacement or rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It had a sufficiency rating of 33.1/100 in 2014 and a posted limit of 13 tons. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2014	ENGR1	\$35,000	\$0	\$140,000	\$0	\$175,000
2016	ENGR2	\$35,000	\$0	\$140,000	\$0	\$175,000
2016	ROW	\$50,000	\$0	\$0	\$0	\$50,000
2018	CONST	\$134,007	\$165,993	\$1,200,000	\$0	\$1,500,000
2015-2019 Program		\$219,007	\$165,993	\$1,340,000	\$0	\$1,725,000

Olcott Road Culvert Replacement (SN 056-3212)



This funding is for the replacement of four existing corrugated metal culverts going under Olcott Road in unincorporated Marengo Township with a double barrel reinforced concrete box culvert. The existing culverts currently have a sufficiency rating of 73.0 but are restricted to allowing legal loads only. An annual inspection is required for this structure.

Year	Phase	County	State	Federal	Other	Total
2016	ENGR1	\$25,000	\$0	\$100,000	\$0	\$125,000
2017	ENGR2	\$20,000	\$0	\$80,000	\$0	\$100,000
2017	ROW	\$10,000	\$0	\$0	\$0	\$10,000
2017	CONST	\$70,000	\$0	\$280,000	\$0	\$350,000
2015-2019 Program		\$125,000	\$0	\$460,000	\$0	\$585,000

CAPITAL IMPROVEMENT PROGRAM

Thayer Road Township Bridge (SN056-3115) (TIP# PENDING)



This funding is for the replacement or rehabilitation of an existing township bridge structure over the Nippersink Creek near Illinois Route 47 in Hebron Township. The existing bridge was built in 1975. It had a sufficiency rating of 29.8/100 in 2014. Construction is anticipated in 2018.

Year	Phase	County	State	Federal	Other	Total
2016	ENGR1	\$30,000	\$0	\$120,000	\$0	\$150,000
2017	ENGR2	\$30,000	\$0	\$120,000	\$0	\$150,000
2017	ROW	\$20,000	\$0	\$0	\$0	\$20,000
2018	CONST	\$200,000	\$0	\$800,000	\$0	\$1,000,000
2015-2019 Program		\$280,000	\$0	\$1,040,000	\$0	\$1,320,000

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	State	Federal	Other	Total
2014	ENGR1	\$230,000	\$0	\$0	\$0	\$230,000
2016	ENGR2	\$230,000	\$0	\$0	\$0	\$230,000
2018	CONST	\$230,000	\$0	\$0	\$0	\$230,000
2015-2019 Program		\$460,000	\$0	\$0	\$0	\$460,000



CAPITAL IMPROVEMENT PROGRAM

Public Safety and Health Program

Public safety projects are intended to reduce the number and severity of crashes at particular locations and enhance safe travel conditions throughout the County. Vehicle crashes result in higher costs to the public through personal injury, loss of worker productivity, property damage, and insurance rates. The perception of unsafe travel conditions reduces accessibility to adjacent properties. Improving sight-lines along a roadway or adding lighting are examples of safety improvements. Between 2015 and 2019, \$11.7 million in public safety improvements are programmed (See Table 5).

Table 5: Public Safety Program Summary

2015-2019 Programmed Costs

Charles & Raffel Road	\$2,070,000
Future Intersection Projects	\$1,900,000
Low-Cost Safety Improvement Program	\$250,000
River Road and Dowell Road Intersection	\$3,100,000
Village of Algonquin Randall Road Crossing	\$4,400,000
TOTALS	\$11,720,000

Charles Road and Raffel Road Intersection (TIP# 11-09-0001)

This funding is in response to an influx in development and the construction of a new high school (Woodstock North) and a fire station. The project is to improve the intersection and reduce the probability of serious angle collisions. This project is programmed to be completed in 2016.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$0	\$0	\$290,000	\$100,000	\$390,000
2015	ROW	\$0	\$70,000	\$0	\$0	\$70,000
2016	CONST	\$0	\$100,000	\$1,400,000	\$500,000	\$2,000,000
2015-2019 Program		\$0	\$170,000	\$1,400,000	\$500,000	\$2,070,000

Future Intersection Projects

This funding is for intersection safety projects yet to be identified.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	ENGR1	\$0	\$0	\$0	\$500,000	\$500,000
2016	ENGR2	\$0	\$0	\$0	\$500,000	\$500,000
2019	CONST	\$0	\$450,000	\$0	\$450,000	\$900,000
2015-2019 Program		\$0	\$450,000	\$0	\$1,450,000	\$1,900,000

CAPITAL IMPROVEMENT PROGRAM

Low-Cost Safety Improvement Program

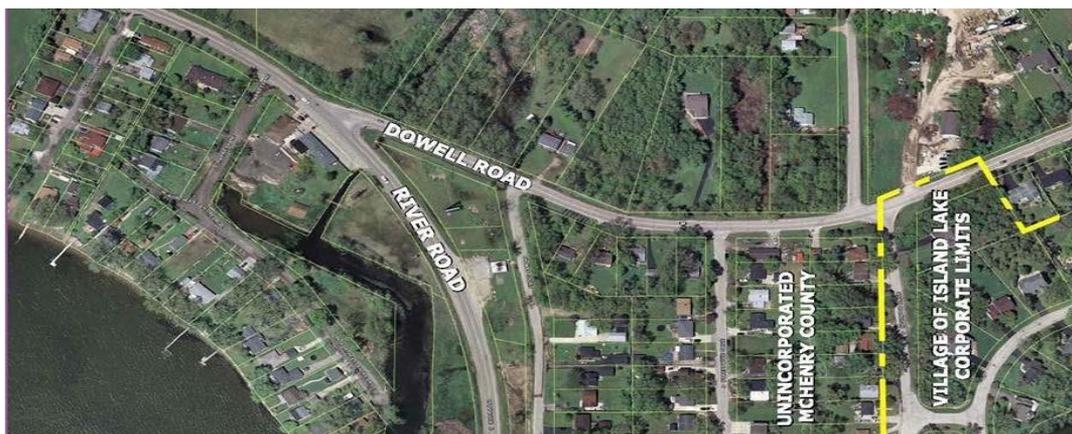
This funding is for low-cost improvements to improve safety as identified during the fiscal year. These items include but are not limited to installation of chevrons, flashers, and additional pavement markers.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2016	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2017	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2018	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2019	CONST	\$0	\$0	\$0	\$50,000	\$50,000
2015-2019 Program		\$0	\$0	\$0	\$250,000	\$250,000

River Road and Dowell Road Intersection (TIP#11-08-0021)

The project is to improve vehicle movements through the intersection and reduce the probability of serious angle collisions. This project is programmed to be completed in 2016.

Year	Phase	MFT	Matching	Option	RTA	Total
2011	ENGR2	\$175,000	\$135,000	\$0	\$0	\$310,000
2015	ROW	\$0	\$100,000	\$0	\$0	\$100,000
2016	CONST	\$0	\$0	\$0	\$3,000,000	\$3,000,000
2015-2019 Program		\$0	\$100,000	\$0	\$3,000,000	\$3,100,000



Village of Algonquin Randall Road Crossing

This funding is for a grade-separated bicycle/pedestrian crossing over Randall Road near the Huntington Drive and Bunker Hill Road intersection. This project is consistent with the Phase I work for Randall Road and builds off the preliminary engineering completed by the Village of Algonquin. The Village of Algonquin will take the lead and is submitting for federal Congestion Mitigation and Air Quality (CMAQ) grant funding.

Year	Phase	County	State	Federal	Algonquin	Total
2012	ENGR	\$50,000	\$0	\$400,000	\$50,000	\$500,000
2015	ROW	\$40,000	\$0	\$320,000	\$40,000	\$400,000
2016	CONST	\$300,000	\$0	\$3,400,000	\$300,000	\$4,000,000
2015-2016 Program		\$340,000	\$0	\$3,720,000	\$340,000	\$4,400,000

CAPITAL IMPROVEMENT PROGRAM

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 2015 and 2019, \$77.8 million has been programmed for operational and capacity improvements (See Table 6).

Charles J. Miller Road Capacity Improvements	\$25,018,840
County-Wide Traffic Counts	\$300,000
Lakewood Road Intersection Improvements	\$2,100,000
Northern McHenry Fox River Crossing	\$1,800,000
Main Street Marengo Road	\$700,000
Randall Road Operations and Capacity Changes	\$47,925,000
TOTALS	\$77,843,840

Charles J. Miller Road (TIP#11-06-0032 and 11-06-0043)

This funding is to add motorized vehicle capacity to 1.5 miles of Charles J. Miller Road in the City of McHenry and Nunda Township from Illinois Route 31 to River Road. Project elements include adding through lanes in each direction, a continuous left turn lane, a bike path, resurfacing the roadway, and modifying roadway intersections. Federal High Priority Project funds (\$5,198,840 remaining of a \$6,340,000 earmark) will be used to offset the total costs. The State of Illinois will pay an estimated \$3.37 million for the Illinois Route 31 intersection. More information about this project can be found at www.charlesmillerroad.com.

Year	Phase	County	State	Federal	Other	Total
2006	ENGR1	\$88,143	\$0	\$705,146	\$88,143	\$881,432
2009	ENGR2	\$266,700	\$0	\$941,800	\$0	\$1,208,500
2011	ROW	\$2,100,000	\$0	\$0	\$0	\$2,100,000
2012	CONST	\$6,841,000	\$0	\$5,288,000	\$0	\$12,129,000
2012	ENGR3	\$1,109,708	\$0	\$0	\$0	\$1,109,708
2014	ENGR3	\$300,000	\$0	\$0	\$0	\$300,000
2015	ROW	\$1,100,000	\$0	\$0	\$0	\$1,100,000
2015	CONST	\$8,000,000	\$3,370,000	\$5,198,840	\$750,000	\$17,318,840
2016	CONST	\$5,000,000	\$0	\$0	\$0	\$5,000,000
2016	ENGR3	\$1,600,000	\$0	\$0	\$0	\$1,600,000
2015-2019 Program		\$15,700,000	\$3,370,000	\$5,198,840	\$750,000	\$25,018,840

CAPITAL IMPROVEMENT PROGRAM

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-jz/transportation/resources/traffic-counts.

Year	Phase	MFT	Matching	Option	RTA	Total
2015	ENGR	\$0	\$0	\$100,000	\$0	\$100,000
2017	ENGR	\$0	\$0	\$100,000	\$0	\$100,000
2019	ENGR	\$0	\$0	\$100,000	\$0	\$100,000
2015-2019 Program		\$0	\$0	\$300,000	\$0	\$300,000

Lakewood Road Intersection Improvements

This funding is for engineering and construction of improvements to various intersections along Lakewood Road in the Village of Lake in the Hills.

Year	Phase	MFT	Matching	Option	RTA	Total
2016	ENGR2	\$0	\$0	\$0	\$500,000	\$500,000
2016	ROW	\$0	\$0	\$0	\$100,000	\$100,000
2016	CONST	\$0	\$0	\$0	\$1,500,000	\$1,500,000
2015-2019 Program		\$0	\$0	\$0	\$2,100,000	\$2,100,000

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
2019	ENGR	\$900,000	\$0	\$0	\$900,000	\$1,800,000
2015-2019 Program		\$900,000	\$0	\$0	\$900,000	\$1,800,000

Main Street and Marengo Road (Harmony and Hemmer Intersections) (TIP#11-00-0016)

This funding is to redesign and build new intersections of Marengo Road and Harmony Road and Marengo Road and Hemmer Road to improve traffic operations to the west of Huntley. Temporary signals will be installed in 2014 to address traffic operations concerns in this area. This project is an intermediate measure designed to accommodate a future extension of Algonquin Road west of Illinois Route 47.

Year	Phase	County	State	Federal	Other	Total
2017	ENGR2	\$600,000	\$0	\$0	\$0	\$600,000
2018	ROW	\$100,000	\$0	\$0	\$0	\$100,000
2020	CONST	\$1,500,000	\$0	\$0	\$0	\$1,500,000
2015-2019 Program		\$700,000	\$0	\$0	\$0	\$700,000

CAPITAL IMPROVEMENT PROGRAM

Randall Road Operational and Capacity Changes (TIP#11-03-0018)

The second phase of engineering will design the project to be constructed in three major parts: County Line Road to Bunker Hill Drive, Bunker Hill Drive to Acorn Road/Polaris Drive including the Algonquin Road intersection, and Acorn Road/Polaris Drive to Ackman Road. The total costs for the proposed changes to Randall Road are estimated around \$115,000,000.

As the current cost estimates are beyond the County’s ability to fund the entire project, an effort has been made to identify adequate funding to modify the roadway between Bunker Hill Drive and Acorn Road/Polaris Drive including the Algonquin Road intersection. Congestion Mitigation and Air Quality funds from the Federal Highway Administration have been granted to help fund the intersection work at Algonquin Road. More information about the Randall Road project can be found at www.randallroad.info.

Year	Phase	County	State	Federal	Local	Total
2006	ENGR1	\$1,450,408	\$0	\$1,554,592	\$0	\$2,948,000
2014	ENGR2	\$5,000,000	\$0	\$0	\$0	\$5,000,000
2014	ROW	\$5,000,000	\$0	\$0	\$0	\$5,000,000
2015	ENGR2	\$4,275,000	\$0	\$0	\$0	\$4,275,000
2016	ROW	\$7,550,000	\$0	\$0	\$0	\$7,550,000
2017	ROW	\$15,000,000	\$0	\$0	\$0	\$15,000,000
2018	CONST	\$1,181,788	\$0	\$3,193,212	\$250,000	\$4,625,000
2018	ENGR3	\$1,300,000	\$0	\$0	\$0	\$1,300,000
2019	CONST	\$3,545,362	\$0	\$9,579,638	\$750,000	\$13,875,000
2019	ENGR3	\$1,300,000	\$0	\$0	\$0	\$1,300,000
2015-2019 Program		\$34,152,150	\$0	\$12,772,850	\$1,000,000	\$47,925,000

State Highway and Access to Interstate Program

Operational and capacity changes to the County Highway system are best realized when coordinated with other improvements to the transportation network. In particular, the State Highways form the backbone of the transportation network and are therefore vital to the efficient movement of goods and persons throughout the County. Between 2015 and 2019, \$53.6 million has been programmed for State Highway improvements (See Table 7 below).

Table 7: State Improvements Program	2015-2019 Programmed Costs
Illinois Route 23 and I-90 Interchange Project	\$50,289,608
Harmony Road and Coral Road at IL 23 Intersection Projects	\$2,750,000
Illinois Route 173 and Wilmot Road Intersection Project	\$250,000
U.S. Route 20 and Harmony Road Intersection Project	\$250,000
Miscellaneous IDOT Signal Projects	\$100,000
TOTALS	\$53,639,608



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.

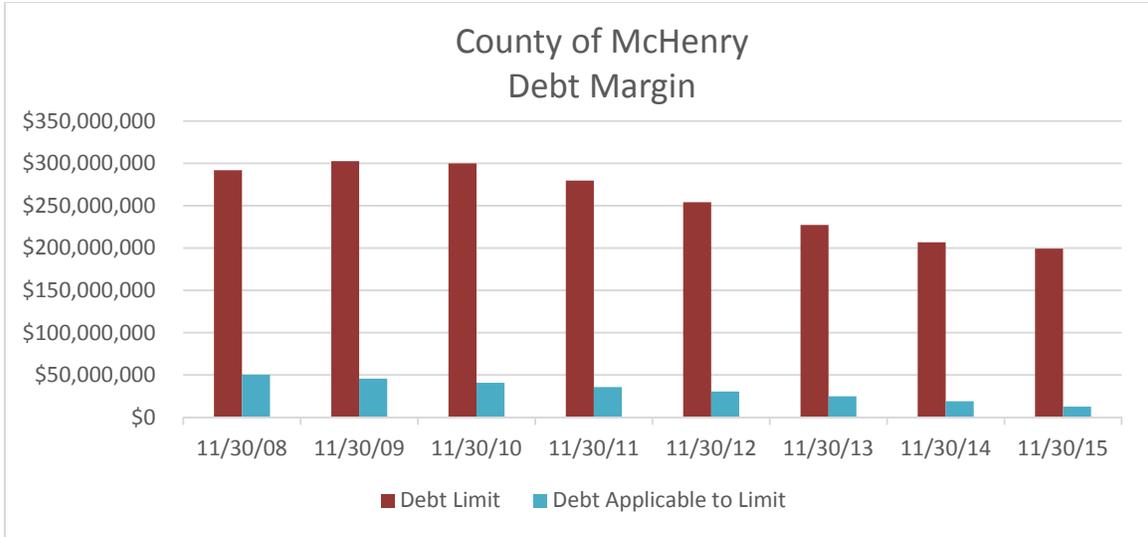
The County has a robust Asset Preservation/Capital Improvement Plan now in place that addresses major projects over the next five years. Funding sources at this time have not been committed in order to give the Board the ability to respond to both, the economy and to the effects on the financial strength of the fund reserves. The most pressing projects in fiscal year 2016 will be the replacement of the Government Center Roof, a forensic study of the envelope of the Government Center Building, and the purchase of a new Storage Area Network (SANs). The County is also embarking on a project to replace the current financial system utilized by all of the departments. The KPMG Performance Series Software was purchased in 1996 and has been serving the County over the past twenty years with little disruption. The software has been sold and purchased several times and is no longer being enhanced or marketed as a viable financial solution. 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.

Per 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 table below 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 (2014 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

	2013	2014	2015
Debt Limit	\$227,327,836	\$206,703,808	\$199,355,935
Less: total debt applicable to limit	(24,855,000)	(19,050,000)	(12,665,000)
Legal Debt Margin	\$202,472,836	\$187,653,808	\$186,690,935
Total debt applicable to limit as a % of debt limit	10.93%	9.22%	6.35%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed Valuation (2014 tax year)	\$6,934,119,488
Debt Limitation (2.875% of assessed valuation) (1)	<u>\$199,355,935</u>
Debt Outstanding:	
Debt Certificates	\$27,205,000
Capital Leases	\$5,946,113
Subtotal	<u>\$33,151,113</u>
Less: Debt not subject to limitation	<u>\$20,486,113</u>
Total debt applicable to limit	\$12,665,000
Debt Limit Margin	<u>\$186,690,935</u>

Note 1: Per state statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of the taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County court house, jail, or other necessary County buildings and for the accommodation thereof. (50 ILCS 405 – Local Government Debt Limitation Act)

Note 2: Fiscal year 2015 data based on unaudited information.

The following schedules for Capital Leases and Debt Service give a brief description of the current outstanding debt of the County, the payment amount required in the fiscal year 2016 budget, the funding source, and when the debt will expire.

**County of McHenry
Schedule of Capital Leases
As of December 1, 2015**

Lease	Lease Description	Principal As Of 12/01/15	FY 2016 Principal Due	FY 2016 Interest Due	FY 2016 Total Payment	Principal As Of 11/30/16	FY 2016 Funding Source
Recorder's SAN's Lease	Storage Area Network for Recorder's Office – 5 Year w/effective interest rate @ 2.38%. Lease commencing 4/27/12. Principal at inception: \$145,337.15. Final year of lease.	\$29,828	\$29,828	\$803	\$30,631	\$0	Recorder Automation Fund
Avaya IP Office Telephony Solution, Hardware, Software Support (1)	Government Campus Telephony Solution – 5 Year w/effective interest rate @ 3.5%. Principal at inception: \$588,120.	\$588,120	\$63,438	\$11,455	\$74,893	\$524,682	General Fund = 82% Valley Hi Enterprise = 18%
Multi-Function Peripheral Lease	102 Ricoh Multi-Function Peripheral devices – 5 year w/annual interest rate @ 6.573%. Lease commencing 12/01/13. Principal at inception: \$402,975.	\$263,880	\$79,813	\$14,968	\$94,781	\$184,067	General Fund
2012 HP Tough book Lease	26 Panasonic Tough book Laptop computers for the Sheriff's patrol squads – 4 Year w/annual interest rate @ 3%. Lease commencing 9/01/12. Principal at inception: \$116,726.	\$22,933	\$22,933	\$281	\$23,214	\$0	General Fund
2013 HP Tough book Lease	38 Panasonic Tough book Laptop computers for the Sheriff's patrol squads – 4 year w/annual interest rate @ 3.51%. Lease commencing 08/31/13. Principal at inception: \$181,184.	\$46,050	\$46,050	\$1,618	\$47,668	\$0	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.	\$1,096,602	\$242,863	\$41,462	\$284,325	\$853,739	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.	\$251,669	\$58,588	\$8,962	\$67,550	\$193,081	General Fund
2016 Server Lease (2)	Projection budget – No data available at time of budget approval.	\$1,940,000	\$398,324	\$10,916	\$409,240	\$1,541,676	General fund
2015 StarCom 21 Radio Communication upgrades	Radio Equipment Upgrades for Sheriff Dispatch Center – 2 Year w/annual interest rate @ 2.87% on second year.	\$1,707,031	\$853,515	\$0	\$853,516	\$853,516	General Fund with Option for Debt Service
TOTAL CAPITAL LEASES		\$5,946,113	\$1,795,352	\$90,465	\$1,885,818	\$4,150,761	

(1) Final contract under State's Attorney review and not finalized at time of budget publication.

(2) 2016 Server Lease will become effective for October, 2016 and therefore specs/financing unavailable at time of budget publication.

**County of McHenry
Schedule of Debt Service
As of December 1, 2015**

Debt	Debt Description	Principal As Of 12/01/15	FY 2016 Principal Payment	FY 2016 Interest Payment	FY 2016 Total Payment	Principal As Of 11/30/16	FY 2016 Funding Source	Debt Expiration Date
Debt Certificate – 2006 A		Early Refunding – See Debt Certificate – Series 2015						
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
Debt Certificate – 2007 B		Early Refunding – See Debt Certificate – Series 2015						
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, and 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, 2015
Page 2 of 2

Debt	Debt Description	Principal As Of 12/01/15	FY 2016 Principal Payment	FY 2016 Interest Payment	FY 2016 Total Payment	Principal As Of 11/30/16	FY 2016 Funding Source	Debt Expiration Date
Debt Certificate – 2010 B	\$4,000,000 of Recovery Zone Economic Development Bonds, due in annual installments of \$65,000 to \$350,000. Interest at .75% to 5.55% through 12/24. County receives reimbursement from the Federal Government equal to 45% of each scheduled interest payment. Proceeds were used for the expansion of the County Mental Health Facility.	\$3,065,000	\$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
Total Debt Service		\$27,205,000	\$8,960,000	\$776,044	\$9,736,044	\$18,245,000		



**County of McHenry
Fund Reserves**

County of McHenry

Projected Ending Fund Balances

The following projected ending fund balance schedule is based on estimated revenues and expenditures for fiscal year 2015 and approved revenues and expenditures for fiscal year 2016. Variances between the projected revenues and expenditures for fiscal year 2016 are caused by the omitting of the budget balancing categories, 91 – Utilization of Fund Balance (revenue) and 68 – Fund Balance Enhancement (expenditure). This step allows for presenting the true projections of revenue and expenditures for the 2016 fiscal year.

The County of McHenry operates under the Property Tax Extension Limitation Law (PTELL), which was imposed on the six collar counties of Cook County by the State Legislators. The PTELL allows governmental taxing bodies each year the ability to adjust their tax base by the lesser of the consumer price index (CPI) or 5%. The County Board in addressing concerns for the high property tax burden being placed upon the county taxpayers made the decision not to take the allowed CPI / 5% growth over the past 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 2016 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 5.3% decline in fund balance by the end of fiscal year 2016. 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 out of the general fund for radio tower equipment purchase, financial accounting software replacement, and the remodel of the Russel Court building. Many projects are being slated for 2016 that will affect the fund balance directly or indirectly (may fund projects through a debt issue) including the replacement of the Courthouse facility roof, replacing Government Center parking lots, forensic study of Government Center building envelope and Storage Area Networks (SANs).

Illinois Municipal Retirement Fund – The Illinois Municipal Retirement Fund (IMRF Fund) accounts for expenditures for municipal retirement expenses for the County's employees. Total expenditures are projected to increase 2.7% from 2015 to 2016. The estimated IMRF Fund has a deficit fund balance of \$.5 million as of November 30, 2015. 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 2016 and end by 2020. The fund is projected to increase 172%, to end 2016 with a positive fund balance.

Mental Health Fund – The McHenry County Mental Health Board has gone through many changes over the past four years. With the elimination of grant funded programs by the Federal and State Government, the Mental Health Board has been challenged to cut operating expenses in order to provide additional funding to organizations that provide the needed mental health services. A 24.9% decline in fund balance is projected by the end of fiscal year 2016.

Non-Major Funds - In the aggregate, non-major funds will see a decrease in projected fund balance ending in 2016 of 25.8%, of which 23% is attributed to the County's transportation funds (Motor Fuel Tax

Non-Major Funds - Continued

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, 2016

Fund No.	Fund Description	FY2014 Ending Fund Reserve	FY2015 Estimated Year End Revenue	FY2015 Estimated Year End Expense	FY2015 ⁽¹⁾ Estimated Fund Reserve	FY2016 Projected Revenues	FY2016 Projected Expenses	FY2016 Projected Fund Reserve
001	General (Corporate) Fund	\$48,701,248	\$86,624,424	\$86,678,282	\$48,647,390	\$86,025,392	\$88,618,820	\$46,053,962
<u>MAJOR SPECIAL REVENUE FUNDS</u>								
015	Ill Municipal Retirement Fund	(\$1,541,451)	\$7,925,560	\$6,878,743	(\$494,634)	\$7,919,000	\$7,064,853	\$359,513
030	Mental Health (708) Board	\$9,505,549	\$10,620,056	\$10,100,000	\$10,025,605	\$11,008,641	\$13,508,641	\$7,525,605
<u>NON-MAJOR SPECIAL REVENUE FUNDS</u>								
006	RTA Sales Tax - County Portion	\$11,228,705	\$9,929,886	\$10,671,011	\$10,487,580	\$10,011,000	\$10,134,295	\$10,364,285
010	Veterans Asst Commission Fund	\$568,725	\$399,163	\$435,934	\$531,954	\$400,600	\$646,738	\$285,816
011	Veterans Asst Comm Bus Fund	\$7,348	\$612	\$0	\$7,960	\$512	\$1,550	\$6,922
016	Social Security Fund	\$2,572,824	\$4,000,634	\$3,900,952	\$2,672,506	\$3,969,697	\$4,071,377	\$2,570,826
021	Highway Fund	\$6,075,174	\$17,892,164	\$18,237,696	\$5,729,642	\$18,048,289	\$19,038,921	\$4,739,010
022	Motor Fuel Tax Fund	\$15,618,221	\$4,779,298	\$10,101,725	\$10,295,794	\$4,099,222	\$9,706,182	\$4,688,834
023	Matching Fund	\$13,222,694	\$1,845,501	\$787,103	\$14,281,093	\$1,846,878	\$9,780,000	\$6,347,971
024	County Bridge Fund	\$5,644,260	\$810,471	\$3,180,472	\$3,274,260	\$1,169,629	\$1,725,000	\$2,718,889
025	Co Option Motor Fuel Tax Fund	\$12,324,712	\$4,035,241	\$4,180,407	\$12,179,546	\$4,520,000	\$7,807,000	\$8,892,546
042	Dental Care Clinic Fund	\$220,549	\$330,241	\$408,598	\$142,193	\$495,700	\$573,347	\$64,546
045	TB Care & Treatment Fund	\$547,633	\$257,418	\$303,082	\$501,970	\$261,100	\$360,098	\$402,972
052	Ill Criminal Justice Auth Fund	\$1,179	\$66,752	\$66,715	\$1,216	\$66,715	\$66,715	\$1,216
053	Probation Service Fee Fund	\$673,930	\$353,292	\$518,411	\$508,811	\$339,000	\$494,989	\$352,822
054	Special Courts Fund	\$548,803	\$401,591	\$450,133	\$500,261	\$366,730	\$470,439	\$396,552
055	EMDT Fund	\$11,779	\$21,254	\$52,272	(\$19,239)	\$30,241	\$45,000	(\$33,998)
056	Coroner's Fund	\$86,075	\$59,424	\$68,932	\$76,567	\$59,424	\$42,900	\$93,091
058	DUI Conviction Fund	\$93,546	\$20,248	\$0	\$113,794	\$25,000	\$25,000	\$113,794
060	Maint/Child Support Collection	\$60,111	\$119,328	\$146,885	\$32,554	\$145,100	\$165,678	\$11,976
061	Law Library Fund	\$210,358	\$185,825	\$326,588	\$69,595	\$185,300	\$258,034	(\$3,139)
062	Circuit Court Doc Storage Fund	\$48,318	\$534,450	\$492,498	\$90,270	\$550,200	\$551,656	\$88,814
063	Circuit Court Automation Fund	\$332,898	\$556,949	\$620,673	\$269,174	\$580,400	\$566,632	\$282,942
064	Circuit Clerk Oper & Admin Fund	\$176,843	\$94,361	\$82,716	\$188,488	\$96,200	\$99,751	\$184,937
065	Geographic Info Systems	\$1,702,210	\$706,284	\$862,235	\$1,546,259	\$701,405	\$925,280	\$1,322,384
066	Circuit Clerk Electronic Citation Fund	\$38,634	\$36,088	\$34,992	\$39,730	\$38,100	\$38,100	\$39,730
067	State's Attorney Automation Fund	\$63,997	\$24,586	\$50,000	\$38,583	\$30,050	\$50,000	\$18,633
068	Inmate Welfare Fund	\$0	\$321,713	\$209,386	\$112,327	\$371,000	\$371,000	\$112,327
070	Cnty Clerk Automation Fund	\$97,091	\$13,242	\$25,146	\$85,187	\$13,100	\$37,500	\$60,787
071	Cnty Clerk Registry Automation Fund	\$0	\$220	\$0	\$220	\$0	\$0	\$220
075	Co Recorder Automation Fund	\$1,980,670	\$710,009	\$638,062	\$2,052,617	\$742,600	\$797,321	\$1,997,896
080	Co Treasurers Automation Fund	\$462,058	\$124,634	\$24,016	\$562,676	\$130,700	\$53,000	\$640,376
081	Treas Passport Services Fund	\$209,708	\$134,637	\$71,640	\$272,705	\$100,300	\$102,356	\$270,649
085	Animal Shelter Fund	\$26,208	\$2,633	\$830	\$28,011	\$2,600	\$12,000	\$18,611
087	Senior Services	\$2,845,230	\$1,738,348	\$2,293,614	\$2,289,964	\$1,660,458	\$1,656,458	\$2,293,964
090	McHenry Co Workforce Network	\$373,495	\$2,117,665	\$2,034,133	\$457,026	\$2,477,398	\$2,492,843	\$441,581
100	Comm Develop Block Grant Fund	\$0	\$2,006,251	\$2,026,597	(\$20,346)	\$1,777,500	\$1,777,500	(\$20,346)
105	Expedited Permit Fund	\$0	\$4,290	\$4,290	\$0	\$20,000	\$20,000	\$0
320	Liability Insurance Fund	\$15,962,989	\$2,281,937	\$3,928,180	\$14,316,746	\$1,639,475	\$4,066,427	\$11,889,794
410	Revolving Loan Fund	\$1,863,543	\$34,123	\$50,090	\$1,847,576	\$25,650	\$105,000	\$1,768,226
415	Health Scholarship Fund	\$6,313	\$10	\$0	\$6,323	\$100	\$3,100	\$3,323
<u>NON-MAJOR DEBT SERVICE FUNDS</u>								
233	Series 2006A Debt Certificates	\$0	\$649,731	\$649,731	\$0	\$0	\$0	\$0
234	Series 2007A Debt Certificates	\$0	\$591,519	\$591,519	\$0	\$589,181	\$589,181	\$0
236	Series 2007B Debt Certificates	\$0	\$5,926,163	\$5,926,163	\$0	\$0	\$0	\$0
240	Series 2008 Debt Certificates	\$0	\$544,703	\$544,703	\$0	\$546,105	\$546,105	\$0
242	Series 2010A Debt Certificates	\$0	\$1,216,753	\$1,216,753	\$0	\$1,215,718	\$1,215,718	\$0
243	Series 2010B Debt Certf(Recvry Zone)	\$0	\$409,420	\$409,420	\$0	\$411,060	\$411,060	\$0
244	Series 2012B Debt Certificates	\$0	\$725,537	\$725,537	\$0	\$365,850	\$365,850	\$0
245	Series 2015 Debt Certificates	\$0	\$16,715,969	\$16,715,969	\$0	\$6,611,975	\$6,611,975	\$0

County of McHenry
Projected Ending Fund Balances
as of November 30, 2016

Fund No.	Fund Description	FY2014 Ending Fund Reserve	FY2015 Estimated Year End Revenue	FY2015 Estimated Year End Expense	FY2015 ⁽¹⁾ Estimated Fund Reserve	FY2016 Projected Revenues	FY2016 Projected Expenses	FY2016 Projected Fund Reserve
<u>INTERNAL SERVICE FUND</u>								
310	Employee Benefit Fund	\$4,954,880	\$19,061,224	\$18,681,479	\$5,334,625	\$19,126,582	\$19,446,542	\$5,014,665
<u>MAJOR ENTERPRISE FUND</u>								
350	Valley Hi	\$40,747,348	\$12,631,238	\$11,115,807	\$42,262,779	\$10,463,000	\$11,171,880	\$41,553,899
<u>NON-MAJOR ENTERPRISE FUND</u>								
095	Emerg Telephone Systems Board	\$4,244,820	\$2,154,147	\$2,396,169	\$4,002,798	\$2,389,271	\$2,896,104	\$3,495,965
<u>NON-MAJOR PERMANENT FUNDS</u>								
430	Working Cash I Fund	\$331,301	\$301	\$100	\$331,502	\$100	\$100	\$331,502
440	Working Cash II Fund	\$469,360	\$431	\$350	\$469,441	\$300	\$300	\$469,441
<u>NON-MAJOR PROJECT FUND</u>								
744	Fiber Optic Conduit Project Fund	\$0	\$399,236	\$1,536,574	(\$1,137,338)	\$0	\$0	(\$1,137,338)

(1) Fiscal Year 2015 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

	Accounting	OD	Organizational Development
NCLB	No Child Left Behind	ODP	Office of Domestic Preparedness
NCRCO	National Conference of Republican County Officials	OECD	Organization for Economic Cooperation and Development
NCSL	National Conference of State Legislatures	OELA	Office of English Language Acquisition
NDCO	National Democratic County Officials	OERI	Office of Educational Research and Improvement
NEA	National Endowment of the Arts	OFA	Office of Family Assistance
NEPA	National Environmental Policy Act	OGE	Office of Government Ethics
NFI	New Freedom Initiative	OIG	Office of the Inspector General
NFMA	National Forest Management Act		
NGA	National Governors Association	OJJDP	Office of Juvenile Justice and Delinquency Prevention
NGO	Non-Governmental Organization		
NHS	National Highway System		
NIC	National Institute of Corrections	OJP	Office of Justice Program
NIGP	National Institute of Governmental Purchasing	OJT	On-the-Job Training
		OLMS	Office of Labor Management Standards
NIH	National Institute of Health		
NII	National Information Infrastructure	O/M	Operations/ Maintenance
NIMBY	Not In My Back Yard	OMB	Office of Management and Budget
NIMS	National Incident Management System	OPEB	Other Post Employment Benefits
NLC	National League of Cities	OPHS	Office of Public Health and Science
NOAA	National Oceanic and Atmospheric Administration	ORHP	Office of Rural Health Policy
		OSDBU	Office of Small and Disadvantaged Business Ownership
NOBCO	National Organization of Black County Officials, Inc.	OSHA	Occupational Health and Safety Association
NOFA	Notice of Funds Available		
NOI	Notice of Intent	OVC	Office of Victims of Crime
NOPE	Nowhere On Planet Earth	OWBO	Office of Women's Business Ownership
NOTE		OWCP	Office of Worker's Compensation Programs
NPDES	National Pollutant Discharge Elimination System		
NPDES	Non-Point Discharge Elimination System		
NPS	Non-Point Sources		
NPS	National Park Services		
NRC	Nuclear Regulatory Commission		
NRC	National Recycling Coalition		
NRCS	Natural Resources Conservation Services		
NRDC	National Rural Development Council		
NRDP	National Rural Development Partnership		
NRP	National Response Plan		
NSDI	National Spatial Data Infrastructure		
NTIA	National Telecommunications and Information Administration		
NVRA	National Voter Registration Act		
NWA	National Workforce Association		
NWS	National Weather Services		

O

OAA	Older Americans Act
OALJ	Office of Administrative Law Judges
OAS	Organization of American States
OCA	Organization Cost Account
OCS	Office of Community Services
OCSE	Office of Child Support Enforcement

P

P2	Pollution Prevention
PAFR	Popular Annual Finance Report
PALS	Program of Address List Supplementation
PATH	Projects for Assistance in Transition from Homelessness
PBC	Public Building Commission
PC	Personal Computer
PC	Politically Correct
PCP	Primary Care Physician
PD	Planned Development
PE	Professional Engineer
PEPNET	Promising and Effective Practices Network
PERS	Public Employee Retirement System
PESA	Preliminary Environmental Site Assessment report
PHA	Public Housing Authority
PHF	Peak Hour Factor
PHR	Professional of Human Resources
PHS	Public Health Services
PILT	Payment In-Lieu of Taxes
PIO	Public Information Officer
PL	Planning Liaison
PMS	Pavement Management

Government Acronyms

POTW	Publicly Owned Treatment Works	SAMHSA	Substance Abuse and Mental Health Services Agency
PPA	Planning Partnership Areas	SARA	Superfund Amendment and Reauthorization Act
PPO	Preferred Provider Organization	SAS	Substance Abuse Services
PR	Payroll	SAW	Seasonal Agriculture Worker
PRIA	Public Rangelands Improvement Act	SBA	Small Business Administration
PRP	Potentially Responsible Party	SCHIP	State Children's Health Insurance Program
PRWORA	Personal Responsibility and Work Opportunity/ Reconciliation Act	SD	Sustainable Development
PSA	Public Service Announcement	SDA	Service Delivery Area
PSE	Public Service Employment	SDWA	Safe Drinking Water Act
PTO	Patent and Trademark Office	SE	Structural Engineer
PTOE	Professional Traffic Operations Engineer	SEC	Securities and Exchange Commission
PUD	Planned Unit Development	SES	Socio-Economic Status
PY	Program Year	SFA	Single Family Attached

Q R

RAC	Rural Action Caucus	SHSG	State Homeland Security Grant
RACES	Radio Amateur Communications Emergency Services	SIP	State Implementation Plan
RAN	Revenue Anticipation Note	SIR	Self Insured Retention
RATS	Rockford Area Transportation Study	SLATS	State Line Area Transportation Study
RAW	Replenishment Agriculture Worker	SLEP	Sheriff's Law Enforcement Personnel
RCF	Residential Care Facility	SMO	Stormwater Management Ordinance
RCRA	Resource Conservation and Recovery Act	SN	Structure Number
RECD	Rural Economic and Community Development	SNF	Skilled Nursing Facility
RFA	Request for Agreement	SPHR	Senior Professional of Human Resources
RFI	Request for Information	SPRC	Staff Plat Review Committee
RFP	Request for Proposal	SRA	Strategic Regional Arterial
RFQ	Request for Qualifications	SRDC	State Rural Development Council
RHS	Rural Housing Services	SRF	State Revolving Fund
RIF	Reduction in Force	SRO	Single Room Occupancy
RLF	Revolving Loan Fund	SS	Social Security
ROE	Regional Office of Education	SSA	Special Service Area
ROW	Right-of-way	SSA	Social Security Administration
RPC	Regional Planning Commission	SSBG	Social Services Block Grant
RR	Railroad	SSDI	Social Security Disability Insurance
RSVP	Retired and Senior Volunteer Program	SSI	Supplemental Security Income
RTA	Regional Transportation Authority	SSN	Social Security Number
RTAP	Regional Technical Assistance Program	SSO	Sanitary Sewer Overflow
RTL	Right Turn Lane	STA	Surveyed Station
RUS	Rural Utilities Services	STD	Sexually Transmitted Disease
		STIP	State Transportation Improvement Program
		STP	Surface Transportation Program
		STR	Surface Transportation Program - Rural

S

SAFETEA-LU	Safe, Accountable, Efficient Transportation Equity Act	TAN	Tax Anticipation Note
SAM	State Association Meeting	TANF	Temporary Assistance to Needy Families
		TARP	Truck Access Route Program
		TAZ	Traffic Analysis Zone
		TBP	Township Bridge Program

T

Government Acronyms

TDD	Telephone Device for the Deaf
TDR	Transfer of Development Rights
TEA-21	Transportation Equity Act for the 21 st Century
TEL	Tax or Expenditures Limitation
TIF	Tax Increment Financing
TIGER	Topographically Integrated Geographic Encoding and Reference
TIP	Transportation Improvement Program
TISE	Take It Somewhere Else
TMA	Traffic Management Association
TMDL	Total Maximum Daily Load
TOD	Transit Oriented Development
TPA	Third-Party Administrator
TPM	Total Project Management
TPS	Temporary Protected Status
TQM	Total Quality Management
TRAN	Tax and Revenue Anticipation Note
TRB	Transportation Research Board
TRI	Toxic Release Board
TSI	Toxic Safety Inventory
TSP	Traffic Signal Prioritization
TTC	Temporary Traffic Control
TTD	Temporary Total Disability
TTY	Telecommunications Device for the Deaf

U

UASI	Urban Area Security Initiative
UC	Unemployment Compensation
UN	United Nations
ULP	Unfair Labor Practice
UPL	Upper Payment Limit
UPNW	Union Pacific Northwest Line
URL	Uniform Resources Locators
USCM	United States Conference of Mayors
USDA	United States Department of Agriculture
USDOT	United States Department of Transportation
USEPA	U.S Environmental Protection Agency
USGS	United States Geological Survey
UST	Underground Storage Tank
UWP	Unified Work Program

V

VA	Department of Veterans' Assistance
VAC	Veterans Assistance Commission
VBA	Veterans Benefits Administration
VC	Vehicle to Capacity ratio
VDT	Video Display Terminal
VE	Value Engineering
VESSA	Victims Economic Security and Safety Act
VETS	Veterans' Employment and Training Services
VHA	Veterans Health Administration

VHD	Vehicle Hours of Delay
VHT	Vehicle Hours of Travel
VMT	Vehicle Miles of Travel

W

WAN	Wide Area Network
WARN	Worker Readjustment and Retraining Notification
WB	Women's Bureau
WBE	Women Business Enterprise
WIA	Workforce Investment Act
WIB	Workforce Investment Board
WIC	Women Infant and Children
WMD	Weapons of Mass Destruction
WON	Women Officials In NACO
WRP	Wetlands Reserve Program
WTE	Waste to Energy
WTO	World Trade Organization
WWW	World Wide Web

X

Y

YSB	Youth Service Bureau
YTD	Year To Date

Z

ZBA	Zoning Board of Appeals
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GLOSSARY OF TERMS

AAA BOND RATING:

Highest credit rating available to governments designated by Standard & Poor (S&P).

ACCRUAL:

Revenues/ expenses are recognized when they are earned or expense incurs rather than when the cash is received or the expense is paid out.

ADOPTED BUDGET:

Budget approved by the County Board via ordinance; synonymous with approved budget.

AGENCY FUND:

Assets held in a fund under an agency relationship with another entity.

APPROPRIATION:

A legal authorization granted by the County Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

ARBITRAGE:

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

ASSESSED VALUE:

The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing it, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.

ASSET PRESERVATION PROGRAM:

A multi-year planning tool for the identification of needed capital improvements to assets of the county and for the selection, scheduling and financing of those improvements.

AUDIT:

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.

BALANCED BUDGET:

A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.

BOND:

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

BUDGET ADOPTION ORDINANCE:

Ordinance appropriating funds for a specific fiscal year. Also referred to as Appropriation Ordinance.

BUDGET AMENDMENT:

After adoption, the annual budget may be revised through a budget amendment. Any change in the budget that would decrease contingencies or increase total expenditures for any fund must be made through a budget amendment, which requires the affirmative vote of two-thirds of the standing County Board Members.

BUDGET CATEGORY:

Categories in which budgets are presented and approved in the budget document. McHenry County utilizes the following budget categories:

Revenues	Expenses
70 – Tax Revenue	30 – Personnel Services
75 – Licenses and Permits	40 – Contractual Services
76 – Fines and Forfeitures	50 – Commodities
80 – Fees and Charges for Services	60 – Capital Outlay
91 – Utilization of Fund Balance	62 – Depreciation
93 – Non-Cash Revenues	63 – Non-Cash Expenditures
94 – Intergovernmental	65 – Debt Service
95 – Interest Income	66 – Other Financing Uses
96 – Other income	67 – Operating Transfers Out
98 – Operating Transfers In	68 – Fund Balance Enhancement

BUDGET MESSAGE:

Included in the opening section of the budget, the County Administrator’s Letter of Transmittal provides the County Board with a general summary of important budget issues.

BUDGET YEAR:

A term used in the budget formulation process to refer to the fiscal year on which the budget is being considered. McHenry County fiscal year runs December 1st – November 30th.

BUDGETARY CONTROL:

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAFR:

Comprehensive Annual Financial Report.

CAPITAL:

Purchase price (per item) is \$5,000 or more, and the expected useful life of the items is five years or more.

CAPITAL PROJECTS FUND:

Fund type used to account for financial resources to be used for the acquisition or construction for major capital facilities (other than those financed by proprietary and trust funds).

CAPITAL OUTLAY:

The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County’s capital asset policy threshold.

CAPITAL PROJECTS:

The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.

COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY (CEDs):

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

CHARGES FOR SERVICE:

User charges for services provided by the County to those specifically benefiting from those services.

COMMODITIES:

The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.

CONTRACTUAL SERVICES:

The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.

CORPORATE FUND:

A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.

DEBT:

A financial obligation resulting from money owed.

DEBT SERVICE FUND:

Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.

DOUBLE APPROPRIATION:

Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear both as standalone funds as well as within departmental budgets. Although these expenditures appear in two places within the overall budget, the actual expenditure is only paid once.

ENCUMBRANCE ROLLOVER:

The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed. Requires emergency appropriations via resolution by the County Board.

ENTERPRISE FUND:

A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.

ENTERPRISE FUND ACCOUNTING:

Accounting used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EQUALIZATION FACTOR:

A factor applied by the State of Illinois to local assessments for the purpose of bringing consistency to assessment practices state-wide.

EQUALIZED ASSESSED VALUE (EAV):

Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value

EXPENDED AMOUNT:

The amount of dollars expended within a given fiscal year.

EXPENSES:

Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

EXTENDED LEVY:

The dollar amount which would be raised by the tax rate extended by the County Clerk and applied to the taxable assessed valuation.

FISCAL YEAR:

A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.

FTE – FULL TIME EQUIVALENT:

The number of full – or part – time equivalent employees at the County, excluding temporary employees or contractual workers.

FUND:

An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE:

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):

Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GENERAL FUND:

A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.

GENERAL OBLIGATION (GO) BONDS:

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERAL OPERATING EXPENSE (GOE):

A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

GFOA:

Government Finance Officers Association.

GOVERNMENT FUNDS:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT:

A giving of funds for a specific purpose.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):

A special revenue fund established to account for employer contributions to IMRF.

INTER-FUND TRANSFER:

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

INTEREST:

Interest income on County funds invested.

INTERGOVERNMENTAL:

Funds exchanged between federal, state and/or other local government sources.

INTERNAL SERVICE FUND:

Fund used to account for goods or services given to one department by another on a cost reimbursement basis.

JOINT COMMITTEE:

Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.

MCHENRY COUNTY STRATEGIC PLAN:

Specified goals/objectives established by the county board and identified as highest priorities.

LEVY:

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a taxing body.

LEVY ORDINANCE:

The official document adopted by the Board, setting the levy for the following year.

LEVY YEAR:

Is the calendar year in which the property value is being assessed and extended on.

LINE-ITEM BUDGET:

A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The County maintains line-item detail for financial reporting and control purposes but does not include this detail in the Annual Budget Document.

LONG-TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND:

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

MODIFIED BUDGET:

The Adopted Budget plus any modifications (e.g. grant awards, authorizations to spend dollars from fund balance, etc.) adopted by the County Board within the fiscal year.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL):

Regulation that limits increases in property tax extensions for non-home rule taxing districts.

PROPERTY TAX YEAR:

Is the calendar year's taxes that are collected on the previous year's levy extension.

PROPERTY TAXES:

Funds levied on real property according to the property's valuation and tax rate.

PROPRIETARY FUNDS:

The classification used to account for a County's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

RESERVE FUND:

A portion of a fund restricted for a specific purpose.

REVENUE:

Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

SPECIAL REVENUE FUND:

Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

STATUS-QUO BUDGET:

A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.

SUPPLEMENTAL BUDGET REQUEST:

Requests that exceed the current level (target) budget.

TAX 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.