

2010

**McHenry County
Government**



“At the heart of each crisis lies tremendous opportunity”

BUDGET IN BRIEF

Your easy to read guide to the McHenry County fiscal year 2010 budget

McHenry County

To the Citizens of McHenry County;

On behalf of the McHenry County Board, I am pleased to present a balanced budget for fiscal year 2010 that continues to fund first-class services. As you are aware, the economy in 2009 presented unprecedented challenges not only in our personal lives, but for our businesses and local, state and federal governments as well. I remain confident that we, as a County Government, can collectively manage the challenges before us in fiscal year 2010 in the best interest of all McHenry County residents.

The 2010 budget as approved by the County Board on November 17, 2009 totals \$252,781,392 of which \$90,874,949 is for the General Government, \$34,656,820 for Public Safety, \$13,080,180 for Judicial, \$15,375,557 for Public Welfare, \$27,394,850 for Public Health, \$66,219,853 for Transportation, and \$5,179,183 for Community Development.

The great sage Yogi Berra once said, "the future ain't what it used to be." It seems like Yogi was referring to our current economic condition. One thing about the future, it's always here. I'm proud to report that, through our collective leadership, McHenry County weathered the future better than most. We've been flexible in both our governance and finances in response to what many call the Great Recession. Like many units of government, McHenry County has felt the pressure of the economic slowdown. Unlike many other government entities, our sound financial management has put us in a strong position to respond to the continuing economic challenges we will face in 2010.

Through the tough times of 2009, we continued to move forward to improve the quality of life for County residents. We must make certain that 2010 sees a continuation of our conservative approach to the County's finances. That being noted, we must still look forward to plan strategically for future County needs.

In closing, the County Board, County Administration, Elected and Appointed Department Heads and all staff of the County must come together to creatively guide us through this time of uncertainty. It is these qualities that make McHenry County a leader, and will allow us to thrive in 2010.

Sincerely,



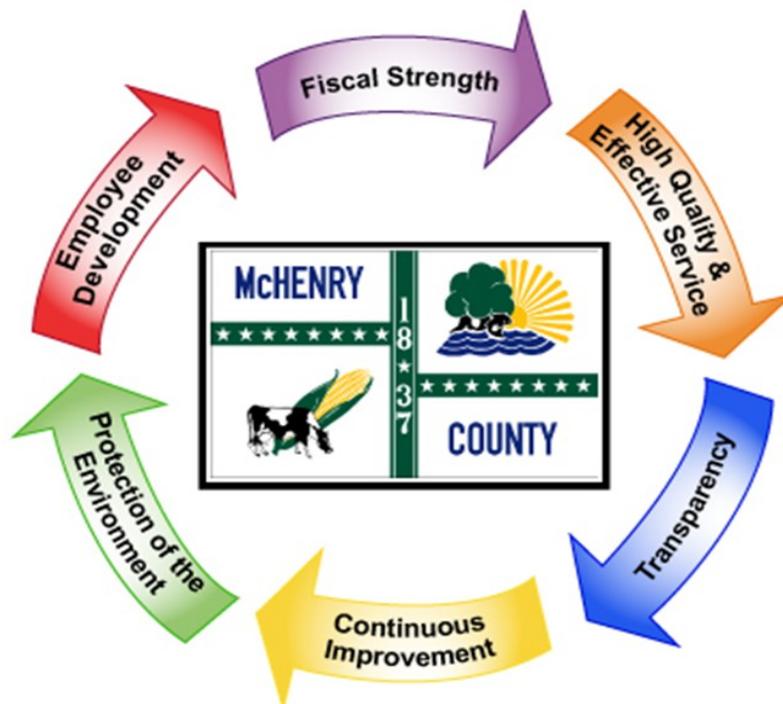
Kenneth D. Koehler
McHenry County Board Chairman



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, and environmental justice.

Guiding Principles



Vision Statement

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, well-preserved natural environment, and sustainable, knowledge-based economy. We envision a future 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.

Successes and Accomplishments

ARRA Stimulus

McHenry County was fortunate enough to receive nearly \$11 million through the American Recovery/Reinvestment Act of 2009. The awards include: transportation projects, planning and development grants and workforce training. Another exciting component of the ARRA funding was the Energy Efficiency and Conservation Block Grant which will bring nearly \$2.5 million worth of energy improvements to County facilities.

Adoption of Strategic Plan

McHenry County has adopted a new strategic plan for the organization. The County developed a strategic plan for the next three years that includes performance measures in a report card to track progress on the identified goals and strategies.

Groundwater Taskforce Completion of GPP

McHenry County Water Resources was awarded a 2009 National Association of Counties (NACo) Achievement Award for the Groundwater Protection Program in June 2009. The Groundwater Protection Program (GPP) underwent its final review in August of 2009 and the policies are now available at www.mchenryh2o.com. The policies are anticipated to be thoughtfully reviewed and considered by McHenry County local governments in 2010.

New Treasurer's Office

The new Treasurer's office moved to its new location in early January 2010. This building will increase convenience to the public by providing drive-thru capabilities to enhance customer service to McHenry County residents. The acquisition of the building has also allowed for additional office space in the County Administration Building to help meet the organization's growing space needs.

Federal Legislative Programs

McHenry County was able to obtain \$1.2 million dollars in federal support and assistance this past year through both Congressman Don Manzullo and Congresswoman Melissa Bean for transportation projects, groundwater resources, and workforce development.

Valley Hi

McHenry County has completed a 2+ year management turnaround of the Valley Hi nursing Home facility. The turnaround is intended to place Valley-Hi on a track that will lead to financial stability in the challenging long-term care environment. In early 2010, the County will hire a new Administrator to take over, placing Valley Hi management once again in the County's hands.



Successes and Accomplishments (continued)

2030 Plan

The Regional Plan Commission (RPC) completed its final version of the McHenry County 2030 Plan in October 2009. This concludes over two years of public meetings and multiple drafts of the plan. The final draft of the 2030 plan is scheduled to go before the McHenry County Board in March 2010.

CAFR

For the 11th straight year in a row, the McHenry County Auditor has received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association of the United States and Canada. This award recognizes the County for its outstanding reporting of financial information.

New Facilities

McHenry County added two new facilities during 2009: a new Election Storage building and a Sheriff's satellite station. The new Elections building allows the County to store the growing amount of election equipment and machines in one central location. The new Sheriff's satellite station, located at the Algonquin Township Highway Department property, allows the Sheriff's Office to better serve the most populous part of the County.

Circuit Clerk's New Case Management System

The Circuit Clerk implemented the new Integrated Court Information system (ICIS) database during fiscal year 2009. ICIS is a new case management system and is an important component of the larger integrated justice project which is being developed to meet the needs of the County's criminal justice community. This allows the Circuit Clerk's previous database to be transitioned into an integrated court information system that will streamline the information flow between many offices in the courthouse.

County Clerk celebrates 50 years of Service

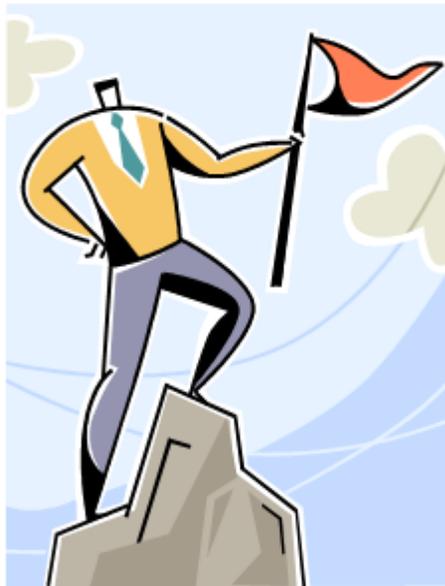
County Clerk Katherine C. Schultz celebrated 50 years of public service with McHenry County. Ms. Schultz started working for the County on October 16, 1959 and has been the County Clerk since 1990. The entrance road to the McHenry County Administration building on Ware Road was renamed "Honorary Katherine C. Schultz Way".



Successes and Accomplishments (continued)

Paper-use Reduction

In 2009, McHenry County reduced its paper usage by 7%, compared to the previous year. This equals 1,610 reams or 805,000 sheets of paper. This accomplishment is representative of the organization-wide effort to move toward “green” operation options when appropriate.



The McHenry County 2010

Budget...

“At the heart of each crisis lies tremendous opportunity”

County Board remains committed to the 5-month cash reserve during difficult times.

As the County approached its kick off process for the fiscal year 2010 budget during the spring of 2009, it was quite apparent to the County Board, County Administration and all Elected and Appointed Department Heads that the economy was not stabilizing and current forecasts were not projecting positive changes soon.

By January of 2009, the County was informed that the change in the CPI for assessment year 2010 was one-tenth of a percent (.1%) which translated into a very small increase in property tax revenues. Sales Tax Revenues and State Income Tax Revenue were showing steady declines each month over the previous year, with no trend of leveling occurring. With new construction at a standstill, recording fees, building permit fees, and septic and well permit fees were flat. It also was appearing that our revenue projections for fiscal year 2009 were overstated compared to actual, even considering the 2009 projections were reduced to a more conservative amount from that used in 2008.

- For fiscal year 2010 the county continued to operate under a “no-growth” budget policy.
- It is projected that the general fund will finish fiscal year 2009 in the black, thus enhancing the fund reserve.
- For the fiscal year 2010 budget process, supplemental budget requests were documented, but not awarded.
- Due to the losses incurred in the stock market by IMRF, the county’s pension rate increased over 20% for fiscal year 2010.
- County Board policy states the Budget must balance Expenditures to Revenues.
- The County Board has instituted a five-month unrestricted fund reserve requirement on most of the funds.

With this bleak outlook for revenues, the fiscal year 2010 budget process was looked upon as not only a challenge, but an opportunity for the organization to polish and sharpen its business practices. The elected and appointed department heads embraced the challenge to assist County Administration in developing a balanced budget by voluntarily reducing expenditure budgets, freezing unfilled positions, delaying the purchase of capital items, and thinking creatively to come up with new ways of providing services at a reduced cost.



With this assistance from the entire organization, a balanced 2010 budget was presented to the County Board on November 17, 2009 for approval without reducing any of the services provided to our constituents, and without having to eliminate staff.

As we move ahead into fiscal year 2010, it is understood that we cannot rest on our laurels, but need to be able to react and respond to the continuing changes in the economy. We acknowledge that keeping our expenditures matched to our revenues during the 2010 fiscal year will be even harder and more challenging than putting together the balanced budget. The County Board and County Administration will continue to work on contingency plans for the organization in the event the economy continues to falter and revenues lag behind projections.

The County Board has stayed the course of maintaining a five month cash reserve. At the time of this publication, it is projected that the General Fund reserve will be enhanced again, once the audit of fiscal year 2009 is complete. McHenry County is proud of where its financial condition stands and is committed to keeping McHenry County financially strong during these unchartered times.

Visit the budget on-line at:
<http://www.co.mchenry.il.us>

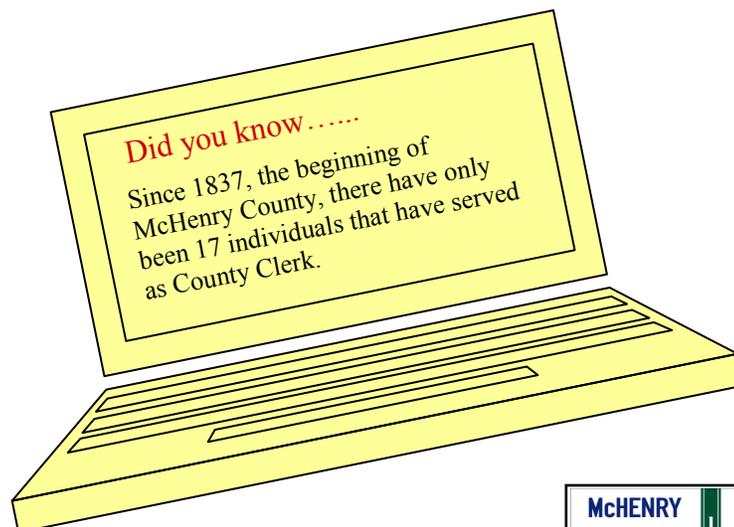
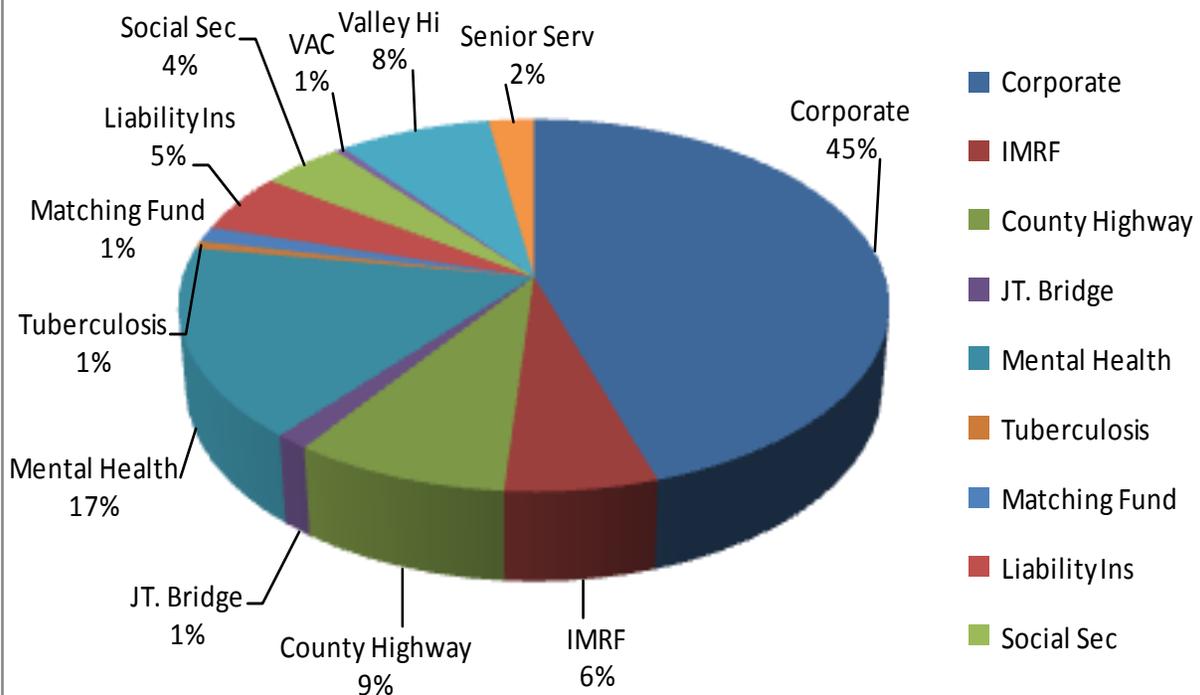
Budget in brief 2010



By the Numbers

How McHenry County's Budget and Spending Stack Up

How County's Share of Property Tax Dollars are Distributed



By the Numbers

How McHenry County's Budget and Spending Stack Up

County of McHenry			
2010 Revenue Projection By Category			
As approved by the County Board on 11/17/09			
	General Fund	All Other Funds	Total
Tax Revenues	51,230,000	57,700,518	108,930,518
Licenses & Permits	1,055,000	53,000	1,108,000
Fines & Forfeitures	1,334,700	20,000	1,354,700
Fees & Charges for Services	12,197,867	15,861,414	28,059,281
Utilization of Fund Balance	359,454	45,389,708	45,749,162
Non-Cash Revenues	500,000	0	500,000
Intergovernmental	15,634,251	16,463,140	32,097,391
Interest Income	605,600	834,837	1,440,437
Other Income	71,500	1,107,552	1,179,052
Operating Transfers In	150,120	32,212,731	32,362,851
	83,138,492	169,642,900	252,781,392

County of McHenry			
2010 Expenditures Budget By Category			
As approved by the County Board on 11/17/09			
	General Fund	All Other Funds	Total
Personnel	51,089,083	31,357,955	82,447,038
Contractual	22,052,320	66,928,653	88,980,973
Commodities	4,166,271	4,257,240	8,423,511
Capital Outlay	687,932	31,857,002	32,544,934
Non-Cash Expenditures	500,000	0	500,000
Debt Services	1,025,656	12,084,978	13,110,634
Operating Transfers Out	3,617,230	18,757,000	22,374,230
Fund Balance Enhancement	0	4,400,072	4,400,072
	83,138,492	169,642,900	252,781,392



Budget Breakdown

How McHenry County uses your dollars....



35.95% - General Government. This supports services provided by the County Auditor, County Clerk, County Treasurer, County Recorder, Assessments, Information Technology, Human Resources, Purchasing, Facilities Management, Risk Management, Water Resources, County Administration and the County Board.



13.71% - Public Safety. Supported under this function is the County Sheriff (patrol, corrections, courthouse security, and the garage), Emergency Management Agency and the Emergency Systems Telephone Board



5.17% - Judicial System. These funds support the operations of the Courts, Court Administration, Court Services, the Circuit Clerk of Courts, the State's Attorney, Public Defender, Mental Health Court, and the Law Library.



6.08% - Public Welfare. Included in this category are Valley Hi Nursing Home and the Veterans Assistance Commission. These divisions provide and coordinate services to lower income residents of McHenry County including the elderly and eligible veterans.



10.84% - Public Health. Operations that are included in this function include the Health Department, Mental Health, and Animal Control. These divisions provide services that promote public well being for the citizens of McHenry County.



26.20% - Transportation. These funds are used to maintain the current County road infrastructure, the acquisition of property for future road development, and the construction of new roadways within the County.



2.05% - Community Development. These funds are used for land use planning, enforcing health and safety through building and zoning codes/ordinances, provide for stormwater management and promote sound economic development.



Revenues

McHenry County collects revenues from a variety of funding sources. Currently there are sixty budgeted funds within the fiscal year 2010 budget. Of the sixty funds, twelve are funds that are supported by a tax levy. Property taxes represent 29.56% of the projected revenues, while sales taxes are 6.41%, State Income Tax is 2.37%, and other taxes make up 4.75%. Other major funding sources include Charges for Services at (11.10%), and inter-governmental revenue at (12.70%).

The fiscal year 2010 budget does address the concerns of the current economy by reducing the projections for Sales Tax Revenues, State Income Tax Revenues and all other taxes by 10% over the fiscal year 2009 projections. This may seem like an incidental amount to some readers of this publication, but one needs to keep in mind that the 2009 projections were reduced over the 2008 projections. The County was fortunate enough to be able to offset these projected reductions with projected increases in inter-governmental revenues (jail bed rental program/ illegal detainees) and with other charges for services.

As with County Board policy, any reduction in revenue projections generates an equal reduction in expenditures projections.

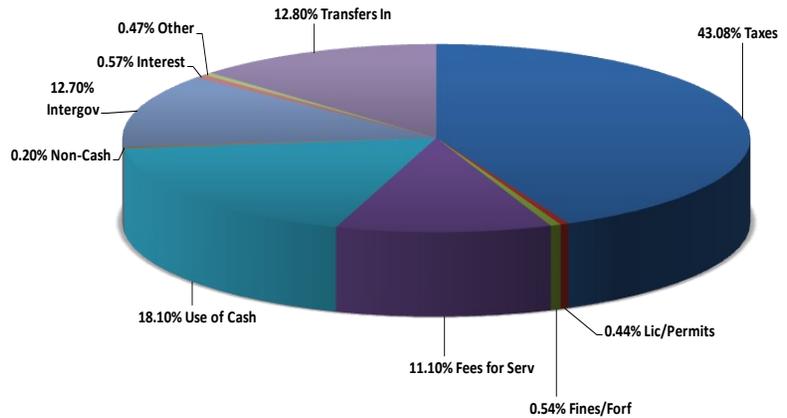
What is the sales tax rate for McHenry County is a frequently asked question by constituents of the County.

In 2008 the State of Illinois approved an additional .25% for the County from the RTA sales tax which comes to the County for Transportation and Public Safety improvements. This raises the County's sales tax rate to 7%.

If you live in a municipality, most of the sales tax you pay on local purchases goes to your municipality and to the state. The county receives .25% of the sales tax in incorporated areas and 1.25% of the sales tax paid on purchases made in unincorporated McHenry County.

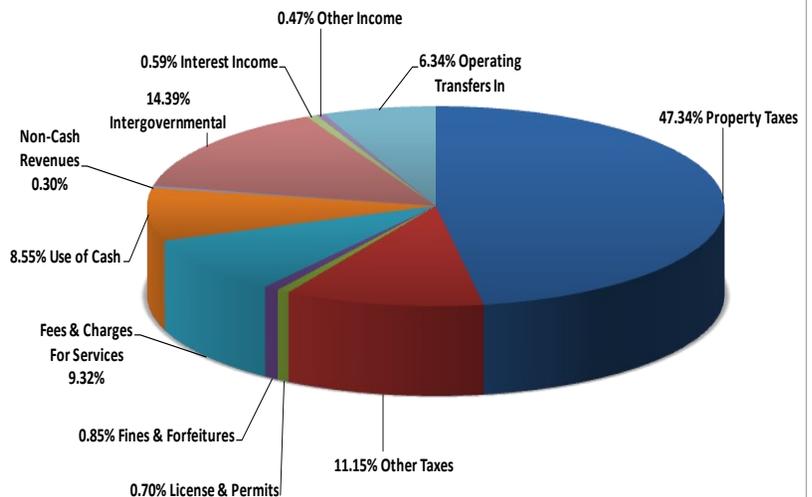
2010 Revenues - All Funds

\$252,781,392



2010 Property Tax Funds - Revenue

\$157,884,506



Expenditures

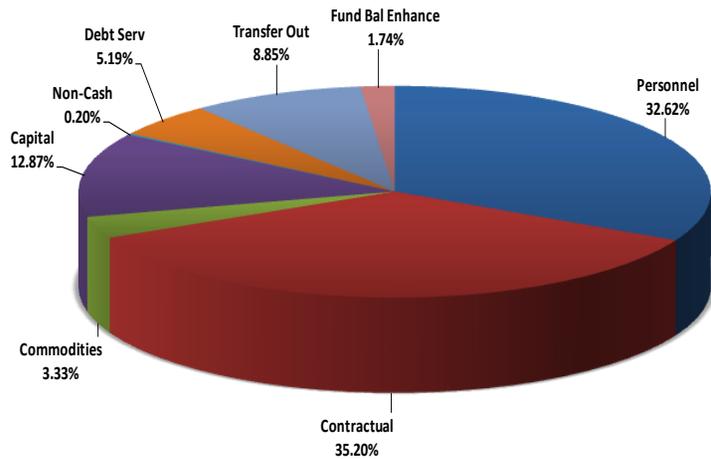
As per County Board policy, the McHenry County Board was presented with a balanced budget for fiscal year 2010 with total projected revenues of \$252,781,392 and total projected expenditures of \$252,781,392. This budget reflects an overall increase in expenditures of 3.9% or \$9,422,817, which is derived from a modest wage adjustment for all employees, increase in costs for utilities and health insurance, with the greatest increase going for road improvement projects.

The McHenry County Board, County Administration and all Elected and Appointed Department Heads are aware that putting a balanced budget for fiscal year 2010 together was easier than what lies ahead as the fiscal year unfolds. Keeping our expenditures equal to actual revenues generated will be a daunting task, knowing that the economy is not rebounding as quickly as suggested by the Federal Government.

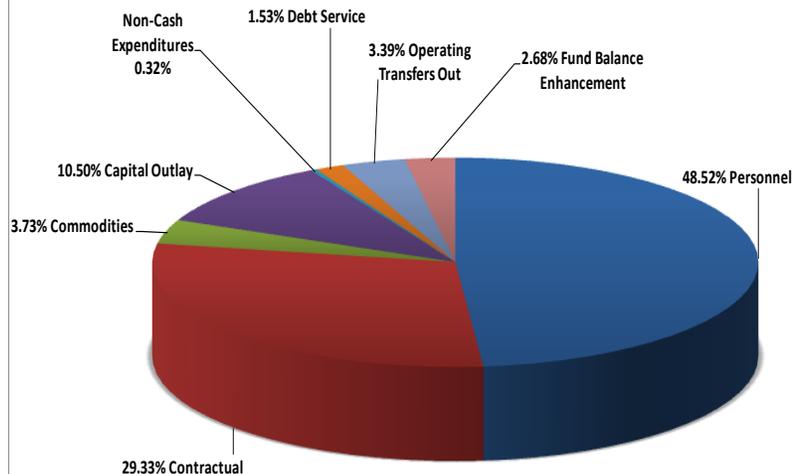
With the economy still weak, the challenges before us bring much opportunity to continue refining how McHenry County will navigate its ability to provide quality services while maintaining/strengthening its financial health.

County Administration will continue to evaluate the financial condition of each fund all through the year to ensure that the requirements for program expenditures are met by available resources. Financial updates will continue to be presented to the County Board on a regular basis. With the collaboration of the whole organization, McHenry County is poised to come through fiscal year 2010 financially sound.

2010 Expenditures - All Funds \$252,781,392



2010 Property Tax Funds - Expenditures \$157,884,506



Property Assessment

“A Balancing Act”

For most local governments or taxing districts, real estate property tax is the primary means of funding the services that are provided to individuals and properties. Just as your income determines your contribution towards the federal income tax, the value of your real estate determines your contribution to the real estate tax. It is important that each taxpayer pays only his/her fair share. This is accomplished by dividing the amount requested by a taxing district (levy) by the aggregate (total) assessed value of all properties in that district to produce a rate that, if within statutory limit, is multiplied by a property assessment to produce each districts portion of the total tax bill. This is why a fair and accurate assessment is very important.



Towards that end, each township assessor must make sure that each parcel of land and any improvements thereon are assessed correctly and uniformly. The assessor must be sure to locate all such property and then discover the market value, also known as fair cash value, through market sales of like properties in similar locations. Fair cash value is defined by Illinois statute as “the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” Illinois law requires that most property be assessed at 1/3 of the fair cash value, using a three year average. One major exception is farm land which is assessed according to the economic or productivity value of the individual soils.

Professional appraisal and assessing organizations have further defined market value as the most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arms-length transaction (unrelated buyer and seller, not under abnormal pressure from each other), between a willing seller and a willing buyer, both of whom are knowledgeable concerning all uses to which the property is adapted and for which it is capable of being used.

This can be a daunting task for assessment officials in times of high growth, with much new construction and rapidly increasing property values. It is an even more difficult process under current market conditions with few good arms-length transactions and many duress sales, such as foreclosures and short sales.

Assessors don’t have the luxury of valuing each parcel individually as a fee appraiser does for mortgage or refinancing purposes. He /She must value a very large body of properties fairly quickly. While the same principals of valuation are used, a slightly different approach is needed. The assessor uses a model considering location, size, and amenities of the properties and adjusts for differences. This is called Mass Appraisal. The results of the model are tested against actual market sales to determine accuracy of the approach. Because of the large number of properties to be valued and the reliance on various sources of information, there will always be some inaccuracies and need for adjustments. Property owners should talk with their assessor and can file a complaint with the county if they feel their assessment is not fair.

While the fair and accurate assessment of property is of utmost importance in the distribution of the tax burden, in a tax cap environment, the rise and fall of assessed values has the least impact on how much taxes may be collected. The tax cap formula gives most importance to cost of living using the change in the Consumer Price Index from one year to the next. The next most important measure is the amount of new construction and then lastly, the change in the aggregate assessment base. When assessments go up, rates often go down and vice versa. This often holds true, even in home rule communities, not subject to the tax cap.

Conservative Budget Policy Promotes Financial Stability

The County of McHenry operates on a budget policy 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 statement 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.

Policy Directives:

1. By County Board Policy, the budget must balance expenditures against available revenues relative to the General Fund.
2. The Budget is considered a "no growth budget" which means each department starts with the same appropriated budget from the prior year (less one time supplemental request awards, or expiring grant programs).
3. 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.
4. Supplemental requests will be reviewed by County Administration with recommendations to the Committee of the Whole and the Finance and Audit Committee. Recommendations will be based on overall need, importance and purpose to the operations of the County in meeting the strategic and financial goals established for the budget.
5. Each year, the County's Financial Model is updated and reflects revenues, expenditures and reserves for the next five years.
6. A five month unrestricted fund balance in most funds is to be maintained at all times for cash flow purposes. Instances where an ending audited fund balance is above the 5 month goal, a plan approved by the County Board will be implemented to allow for the spending down of the surplus. When a fund balance drops below the 100 day unrestricted fund balance, an action plan developed by the Finance and Audit Committee will be required to increase the fund balance to the 5 month reserve level.

Revenues Policy

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. Fee schedules under the jurisdiction of the County Board should be reviewed by each department head to determine if the fees still appropriately cover all county expenses for providing the service.

Capital Improvement Policy

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. The County has a five year long term capital budget plan that resides in the County's financial model. This 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 budget process, but are funded through the reserves of the general or special revenue funds at the discretion of the County Board.

Conservative Budget Policy (continued)

Debt Policy

1. 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, McHenry County intends 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.
2. 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. The County Board may delegate this responsibility to the County Treasurer in certain instances. However, all debt issued by the County shall first be approved by resolution of the County Board.

Accounting/Auditing

1. State statutes require an annual audit by independent certified public accountants on an annual basis.
2. A comprehensive annual financial report (CAFR) shall be prepared according to the criteria set by the Government Finance Officers Association.
3. The County follows Generally Accepted Accounting Principles as set forth by the Governmental Accounting Standards Board (GASB).
4. As of December 1, 2002, the County follows GASB 34 which requires Government-wide financial statements to be done on a full accrual basis of accounting.



Location is everything.....

McHenry County Courthouse & Corrections Facility

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

Emergency Management Agency (EMA) – Lower Level
Emergency Telephone System Board (E-911) – Lower Level

Information Technology – 1st Floor
Mental Health Court Administration – 1st Floor
Public Defender – 1st Floor
State's Attorney – 1st Floor

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

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

McHenry County Government Center – Annex A

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

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

McHenry County Government Center – Annex B

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

Health Department – Nursing – Main Floor

McHenry County Administration Building

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

Assessments – 1st Floor
County Auditor – 1st Floor
County Clerk – 1st Floor
County Recorder – 1st Floor



Location is everything...(continued)

McHenry County Administration Building (continued)

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 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

McHenry County Workforce Network

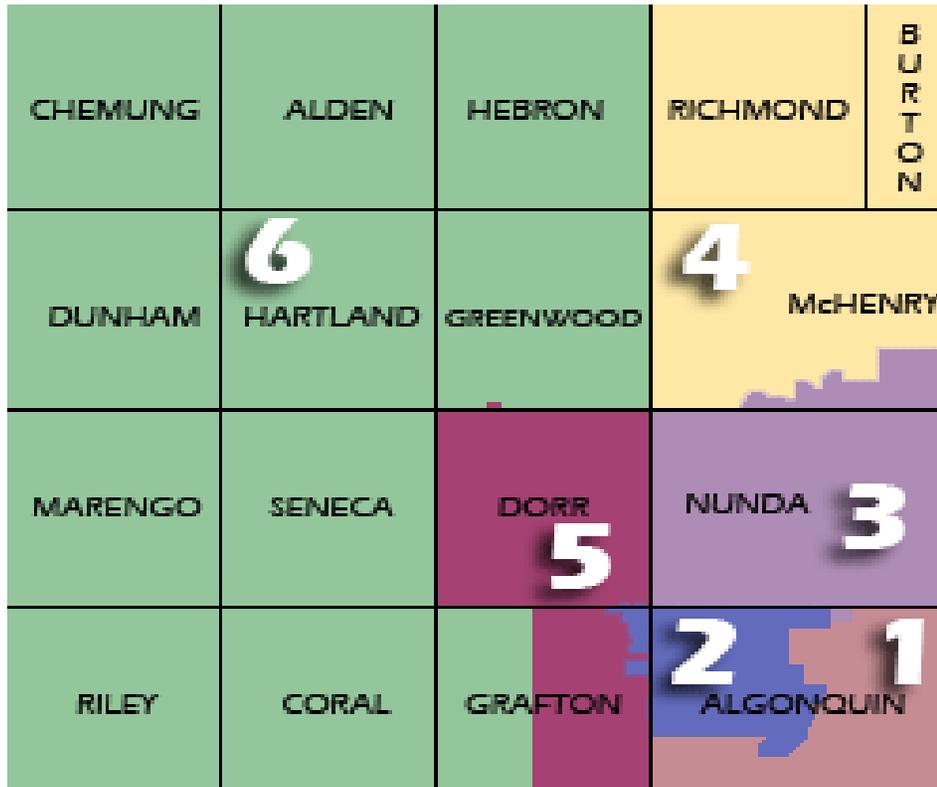
500 Russell Court
Woodstock, IL 60098
(815)338-7100

Valley Hi Nursing Home

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



McHenry County



District 1 includes the following precincts:
Algonquin 1,3,4,6,8,9,12,14,16,17,21,22,
23,30,31,32,33,34,40,41,43,44,45,46,47,48,
49,56,60,62,63,64,65,67 and 68.

District 4 includes the following precincts:
McHenry 1,3,4,5,6,7,8,10,11,12,13,14,15,16,
17,18,19,21,23,24,26,27,29,31,32,33,34 and
35, all of Richmond Township and Burton
Township.

District 2 includes the following precincts:
Algonquin 2,5,7,10,11,13,15,18,19,20,24,25,26
27,28,35,36,37,38,39,42,50,51,52,53,54,55,57,
58,59,61 and 66 and Grafton 2,3, and 10.

District 5 includes the following precincts:
All of Dorr Township, Greenwood 4 and
Grafton 1,5,6,7,8,9,11,12,13,14,16,17,18,19,
20,21,22,23,24,25,28,29,30 and 31.

District 3 includes the following precincts:
All of Nunda Township, McHenry 2,9,20,22,25
28 and 30, and Algonquin 29.

District 6 includes the following precincts:
All of Riley Township, Marengo Township,
Dunham Township, Chemung Township, Alden
Township, Hartland Township, Seneca Township
Coral Township, and Hebron Township,
Greenwood 1,2,3,5,6 and 7 and Grafton 4,15,26
and 27.



M cHenry County Board Members

County Board Administration Office
 667 Ware Road, Woodstock, IL 60098
 Telephone: (815)334-4221 - Fax (815)338-3991

County Board Chairman—Kenneth D. Koehler
 County Board Vice-Chairman—James L. Heisler

District 1

Yvonne M. Barnes	335 Claire Ln, Cary, IL 60013	(847) 516-2719
Robert “Bob” Bless	709 Hunters Way, Fox River Grove, IL 60021	(847) 516-1337 (W) 847-489-2246
Anna May Miller	1415 E. Main St., Rd., Cary IL 60013	847-639-5112
Marc J. Munaretto	662 West Surrey Lane, Algonquin, IL 60102	(W) (815) 385-5590 (847) 658-9309

District 2

JS “Scott” Breeden	220 Richmond Lane, Lakewood, IL 60014	455-3471 (W) 479-0972
James L. Heisler	131 Baldwin Ave., Crystal Lake, IL 60014	(W) 459-0171 or 459-1971
Kenneth D. Koehler	320 Douglas Ave., Crystal Lake IL 60014	334-4298 (W) 459-7841 (H)
Lyn A. Orphal	4525 David Lane, Crystal Lake, 60014	455-0303 (W) 356-5636

District 3

Mary L. Donner	7350 Greathill Rd., Crystal Lake IL 60012	459-5954
Kathleen Bergan Schmidt	4713 Timberlane Rd., Crystal Lake IL 60014	477-2725
Ed Dvorak	4603 North Court, Crystal Lake, IL 60012	459-7466
Barbara Wheeler	4001 Acacia Dr., Crystal Lake IL 60012	356-8418 (W) 245-4556

District 4

Sue Draffkorn	PO Box 22, Wonder Lake, IL. 60097	653-6057
John D. Hammerand	4601 W. Wonder Lake Dr., Wonder Lake, IL 60097	728-0700
Pete Merkel	4506 W. Ponca, McHenry IL 60050	363-2160 (W)
Sandra Fay Salgado	3711 Maple Ave., McHenry IL 60050	385-8747

District 5

Tina Hill	13234 Hickory Lane, Woodstock IL 60098	338-1509 (W) 459-6453
James P. Kennedy	1000 Blackberry Ct., Lake in the Hills IL 60156	(847) 854-0109
Virginia Peschke	9901 Hidden Lane, Woodstock, IL 60098	338-6544
Paula Yensen	971 Brittany Bend, Lake in the Hills IL 60156	404-3918

District 6

Randall Donley	8512 S. Union Rd., Union IL 60180	790-9435
Mary T. McCann	18110 Kishwaukee Valley Rd., Woodstock 60098	568-1061
Daniel P. Ryan	12849 W Deer Meadow Ln., Huntley IL 60142	(847) 659-1918
Ersel C. Schuster	15214 Kishwaukee Valley Rd., Woodstock IL 60098	338-2207

Budget in brief 2010



about McHenry County

McHenry County is located in northeastern Illinois, midway between Chicago and Milwaukee. The 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. The County is well divided between agriculture, manufacturing, urban centers and rural communities.

*Population 318,641 (2008 U.S. Census estimates)

*Median Household Income: \$74,115

*Median Housing Value: \$168,100

611 square miles

17 Townships

30 Municipalities

Congressional Districts: 8th & 16th

Legislative Districts: 26th & 32nd

Representative Districts: 52nd, 63rd & 64th

Judicial Circuit: 22nd

*Source: US Census Bureau, 2008 American Community Survey



Glossary of Terms

Appropriations	Funds budgeted for a particular purpose
Assessed Valuation	Value that the local assessor assigns to a piece of property.
Commodities	Supplies used for normal operations
Contractuals	Services provided by outside firms
Capital Projects Fund	Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities
Debt Service Fund	Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest
Enterprise Fund	Proprietary fund type used to account for operations that are financed primarily by external users of goods or services
Fund Balance Enhancement	Increase in fund balance when revenues exceed expenditures
GASB 34	Implemented 12/1/02 requires governmental wide financial statements on a full accrual basis of accounting
General (Corporate) Fund	Available for any authorized purpose, and is used to account for all financial resources except those required to be accounted for in another fund
Internal Service Funds	Fund type 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
Matching Fund	For the purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocation and its proportionate share of construction or maintenance of highways in the federal aid network and county highway network
Non-cash Revenues	Goods or services received free-of-charge whose value is accounted for as revenue
Other Taxes	All taxes received by the County except for property taxes
Permanent Trust Fund	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the government
Special Revenue Fund	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes
SSA (Special Service Area)	A taxing mechanism that can be used to fund special services and/or physical improvements in a defined geographic area within a municipality or jurisdiction.
Supplemental Request	A request for additional budget dollars over and above the annual maintenance budget
Tax Extension	Establishing tax rates and extending the dollar amounts for the billing and collection of real estate taxes.
Tax Levy	Property tax is an ad valorem tax that an owner is required to pay on the value of the property being taxed.
TIF (Tax Increment Finance)	A special tax district used to promote commercial and industrial development.
Transfers In/Transfers Out	Dollars transferred between County funds
Unrestricted Fund Balance	Fund balance available that is not set aside for any particular purpose



This document contains a brief overview of the McHenry County budget for FY2010. To see the budget document in its entirety, visit the McHenry County website at www.co.mchenry.il.us.

For questions about the McHenry County budget and financial management practices, contact:

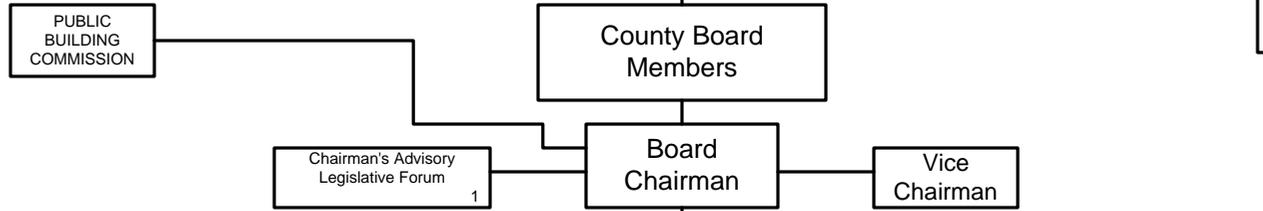
McHenry County Administration
667 Ware Road, - Second Floor
Woodstock, IL 60098

Ralph A. Sarbaugh, Associate County Administrator - Finance
Cindy M. Kozlowski, Financial Analyst
Phone: 815-334-4000

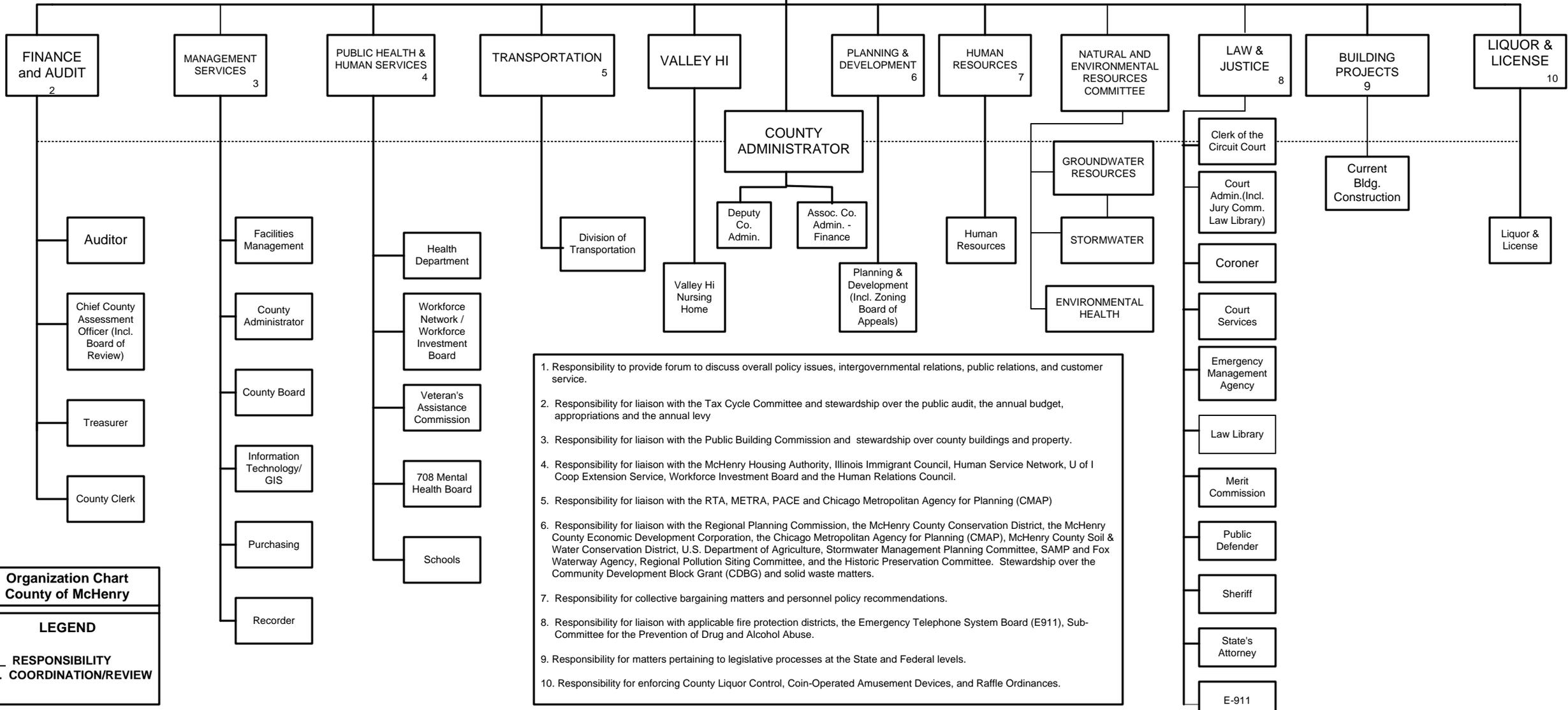


VOTERS of McHENRY COUNTY

- ELECTED OFFICIALS**
- Auditor
 - Circuit Court Clerk
 - Coroner
 - County Clerk
 - Judges, 22nd Judicial Circuit
 - Recorder
 - Regional Supt. of Schools
 - Sheriff
 - States's Attorney
 - Treasurer



Standing Committees



1. Responsibility to provide forum to discuss overall policy issues, intergovernmental relations, public relations, and customer service.
2. Responsibility for liaison with the Tax Cycle Committee and stewardship over the public audit, the annual budget, appropriations and the annual levy
3. Responsibility for liaison with the Public Building Commission and stewardship over county buildings and property.
4. Responsibility for liaison with the McHenry Housing Authority, Illinois Immigrant Council, Human Service Network, U of I Coop Extension Service, Workforce Investment Board and the Human Relations Council.
5. Responsibility for liaison with the RTA, METRA, PACE and Chicago Metropolitan Agency for Planning (CMAP)
6. Responsibility for liaison with the Regional Planning Commission, the McHenry County Conservation District, the McHenry County Economic Development Corporation, the Chicago Metropolitan Agency for Planning (CMAP), McHenry County Soil & Water Conservation District, U.S. Department of Agriculture, Stormwater Management Planning Committee, SAMP and Fox Waterway Agency, Regional Pollution Siting Committee, and the Historic Preservation Committee. Stewardship over the Community Development Block Grant (CDBG) and solid waste matters.
7. Responsibility for collective bargaining matters and personnel policy recommendations.
8. Responsibility for liaison with applicable fire protection districts, the Emergency Telephone System Board (E911), Sub-Committee for the Prevention of Drug and Alcohol Abuse.
9. Responsibility for matters pertaining to legislative processes at the State and Federal levels.
10. Responsibility for enforcing County Liquor Control, Coin-Operated Amusement Devices, and Raffle Ordinances.

**Organization Chart
County of McHenry**

LEGEND

— RESPONSIBILITY
 COORDINATION/REVIEW