

2009

**McHenry County
Government**



"It takes the whole organization"

BUDGET IN BRIEF

Your easy to read guide to the McHenry County fiscal year 2009 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 2009 that will continue to fund the needed services our citizens have become accustomed to.

The 2009 budget as approved by the County Board on November 18, 2008 totals \$243,358,575 which is a 10.4% reduction over the previous year. This decline is caused primarily by the spending down of the \$50,000,000 Highway Road Improvement Project Fund that was approved in the 2008 budget.

During the fiscal year 2009 budget process, the County was confronted with a variety of challenges and difficult decisions. With the economic downturn, General Fund revenues are projected to decline, while needs continue to grow. In other areas, local governments have been forced to lay off staff and reduce services in order to respond to the downturn. The County's budget does not do either. Due to the strong financial management practices instituted by prior Boards and the current County Board, we remain in good financial condition. We continue to be focused on maintaining a high level of service as we find ways to reduce costs through the most efficient use of resources.

As we move forward into the 2010 fiscal year budget process, there will be more challenges and hard decisions that will need to be confronted. Your County Board is committed to keeping the County's finances healthy and making McHenry County a premier place to live.

In closing, the following pages will give you information on how the County is using your tax dollars in providing services that enhance your quality of life. I would encourage you to learn more about these services and your County government by visiting the County's website at www.co.mchenry.il.us.

Sincerely,

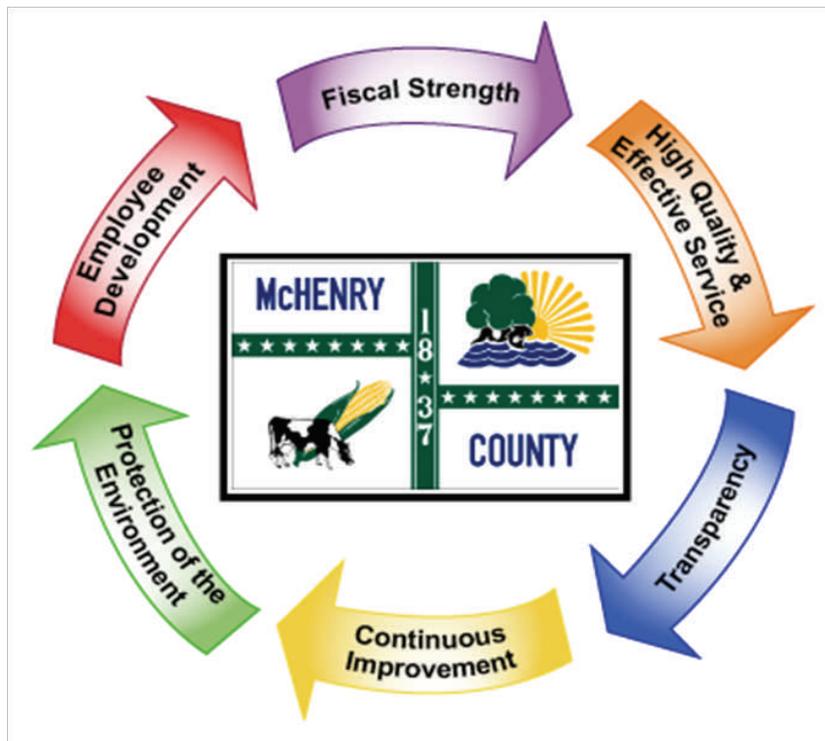


Kenneth D. Koehler
McHenry County Board Chairman

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

Budget in brief 2009



Successes and Accomplishments

Capital Improvements

On October 19, 2008 the County acquired approximately 30 acres of property that adjoins the current government center campus. This property will be used to expand the Health Department and Public Safety programs of the County in the future. Currently the property is providing much needed storage space for County operations.

The County has taken ownership of the bank building located on the corner of Seminary Avenue and Russell Court. This facility will be used to house the Treasurer's Office in the very near future allowing our citizens the ability to pay their taxes with the convenience of a drive-up facility. This move also allows for the creation of needed space in the Administration Building.

Highway Improvements

The McHenry County Division of Transportation substantially completed the Algonquin and Harmony Roads widening and reconstruction projects, as well as engineering for widening and reconstruction to Rakow Road, Johnsburg Road, and Alden Road, Crystal Lake Avenue at Pingree/Terra Cotta Road, Miller Road, Pyott Road, and Chapel Hill Road.

Technology

In early spring 2008, the County entered into a new technology equipment lease replacing 994 desktop computers and 271 laptops/tablets. Included with this rollout was an upgrade to Windows 2007, which required staff to learn the "ribbons" concept of Excel, Word, PowerPoint and Publisher. In addition, the Information Technology department completed installing exchange/outlook, the new email system for County users.

Water Resource Management Program

The County has completed the installation of twenty-eight observation wells that will give the County statistical data on long term trends on water levels. The groundwater protection program which is composed of a series of policies designed to protect quantity and quality of water for the citizens of the County is nearing completion. McHenry County in partnership with local police departments has successfully developed a medication disposal program for the citizens of McHenry County to protect the long term quality of the water supply.

Budget in brief 2009



Successes and Accomplishments

(continued)

Property Fraud Alert

The McHenry County Recorder's Office implemented a new Property Fraud Alert program that will notify homeowners if someone records a fraudulent document making it look like they own your home or property. This is a free service to the residents of McHenry County and can be accessed by subscribing at www.propertyfraudalert.com/mchenryil.

McHenry County Going Green

In April of 2008, the County Board adopted the first "Green" policy for the County. This policy should yield cost savings through reduced operating costs, provide a healthy environment for employees and visitors, protect, conserve and enhance the region's environmental resources, and establish a community standard for green practices for McHenry County when cost-justified.

Ombudsman to Assist Senior Citizens

The McHenry County Treasurer received a grant award in 2009 for the purpose of creating an Ombudsman position within his office. The Ombudsman will be available to assist Senior Citizens in ensuring that they have applied for all the proper exemptions they are entitled to in order to reduce their amount of property tax liability.

Fallen Officer, Fireman, Emergency or Rescue Worker Tax Abatement Adopted

The McHenry County Board approved an ordinance that abates 100% of the County's portion of the real estate tax bill (excepting that portion allotted to the Mental Health Fund) for a property owned and occupied as the principal residence of the surviving spouse of a fallen officer, fireman, emergency or rescue worker, for the lifetime of the surviving spouse, as long as said spouse remains unmarried.

Certificate of Achievement for Excellence in Financial Reporting

For the 10th 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.

Budget in brief 2009



Successes and Accomplishments

(continued)

Electronic Recording (eRecording)

The Recorder's office began recording documents electronically (eRecording) in June 2008. Land records such as satisfactions, mortgages and reconveyances can now be transmitted securely as digital documents via the internet. The first phase of eRecordings are being submitted by 3 companies; however, plans are in the works to broaden the program.

The new eRecording is a paperless process that provides time and cost savings to both the Recorder's office and document submitters. It reduces errors by eliminating paper handling, saves postage costs in returning documents, and is ecologically friendly; greatly reducing the amount of paper used in the recording process.

Interactive Voter Education

The County Clerk has instituted the use of touch-screen Kiosks designed to effectively educate voters step-by-step on important voting information such as how to register to vote, early/absentee ballot voting, provisional ballot voting, using the electronic voting machines, poll hours and poll worker recruitment. The portable kiosks will be placed at various locations around the County such as libraries, schools, government offices, fairs and other locations where requested. Anyone interested in obtaining a kiosk for their location should contact the McHenry County Clerk's office.



Budget in brief 2009



The McHenry County 2009

Budget...

“It takes the whole organization”

In Fiscal Year 2009 we continue to ride the course of economic instability. The 2009 budget process, though challenging, was completed and balanced without having to reduce services to the citizens of McHenry County.

County Reserves remain steady in uncertain times

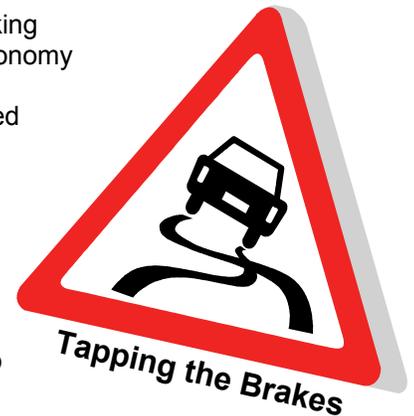
- For eight years, the county has operated under a “no-growth” budget policy.
- Fiscal Year ending 2008 was the first time in eight years where the general fund reserve was not enhanced.
- County Board policy states the Budget must balance Expenditures to Revenues.
- The County Board has instituted a five-month unrestricted fund reserve requirement on most of the funds.
- Supplemental budget awards must meet the goals as established by the County’s strategic plan.

While we continue to do a great job with the resources we have, we need to move forward even more cautiously than we have in the past. At this time, it is too early to know how and when the economy will recover. We need to continue on a safe course that takes us to a basic service level on a long term, sustainable basis. For the first time in eight years the County general fund reserves were not enhanced at the completion of a fiscal year.

Though the reserves of the County remain healthy, County Administration is working very close with the County Board, Elected Officials and Department Heads in keeping them all abreast of the County’s current financial state. We are proud that we, the employees and leaders of the County are embracing the philosophy “It takes the whole organization to get through these challenging opportunities”.

The County Board and County Administration have been working on developing contingency plans for the organization if the economy continues to falter and revenues lag behind projections in Fiscal Year 2009. Communication between the Board, Elected Officials, and Department Heads will be critical as we move through 2009 and into 2010.

As we move forward into the 2010 fiscal year budget process, there will be many more challenges and hard financial decisions that will need to be made. It is more important than ever that County Policy Makers, Administration, Elected Officials and Department Heads understand and keep a pulse on the basic needs and service levels required by the citizens who call McHenry County home.



COUNTY FACT	
County Assessed Valuation:	
1855	\$6,947,537
2007	\$10,114,574,033

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

Budget in brief 2009



By the Numbers

How McHenry County's Budget and Spending Stack Up

ONE SOLID ORGANIZATION!!!

Break Down of Your Tax Dollar



2004

- County received 9.8 cents on every property tax dollar

2005

- 10 cents

2006

- 10 cents

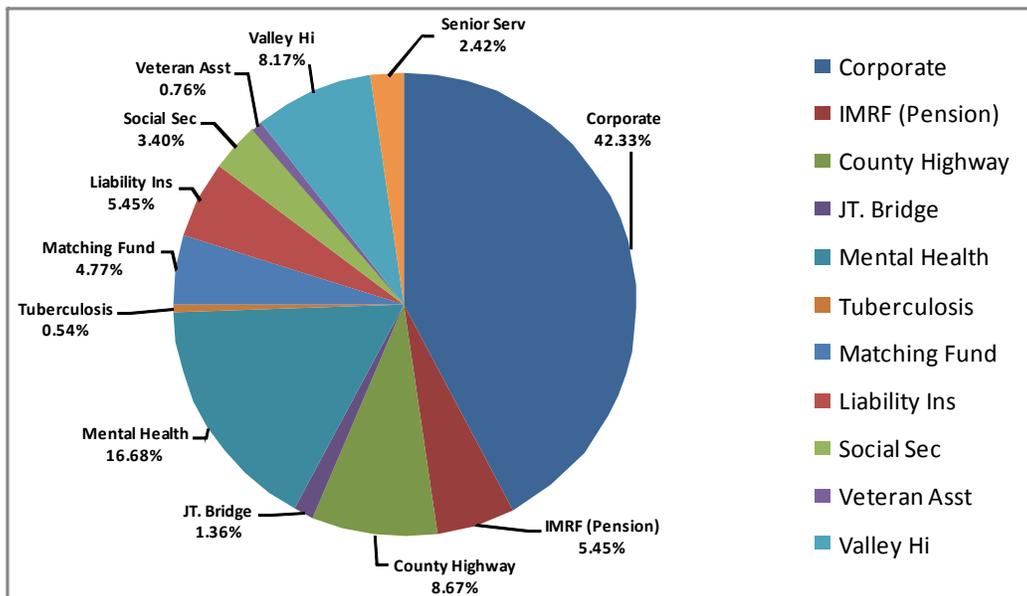
2007

- 10 cents

2008

- 10 cents

How County's Share of Tax Dollars are Distributed



Budget in brief 2009



Budget Breakdown

Where your County dollars go!!!!!!



41.82% - 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.



13.62% - 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



5.42% - 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.



5.89% - 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.



11.07% - 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.



20.37% - 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.



1.81% - 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.

Budget in brief 2009



Revenues

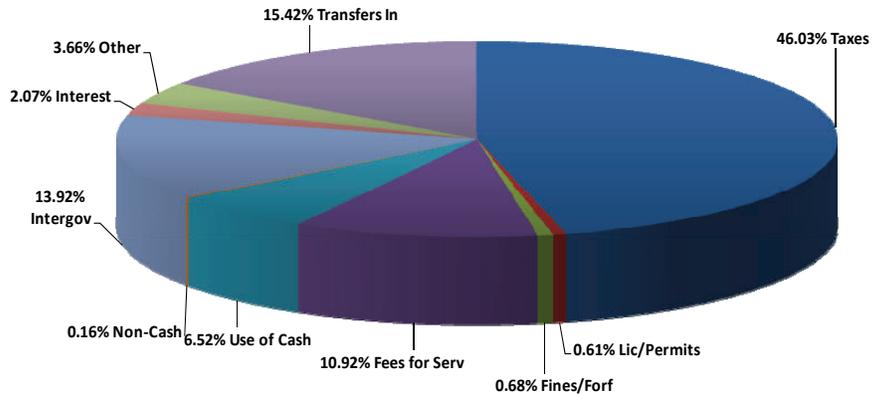
McHenry County collects revenues from a variety of funding sources. Currently there are fifty-six budgeted funds (excluding grants and trust funds) in the County budget. Twelve of the funds are Property Tax funds. Property taxes produce 30% of funding while other major sources of revenue are charges for services (11%), other taxes (16%), inter-governmental revenue (14%) and interest income revenue (2%).

Examples of charges for service would be fees paid to the County Clerk for copies of vital records or fees paid to the Circuit Clerk on tickets issued for traffic violations. The County also receives revenues from the Federal Government and other local governmental agencies when it provides services on behalf of the other agencies such as detaining illegal immigrants, or for the Sheriff providing dispatch services for incorporated areas that do not have municipal law enforcement.

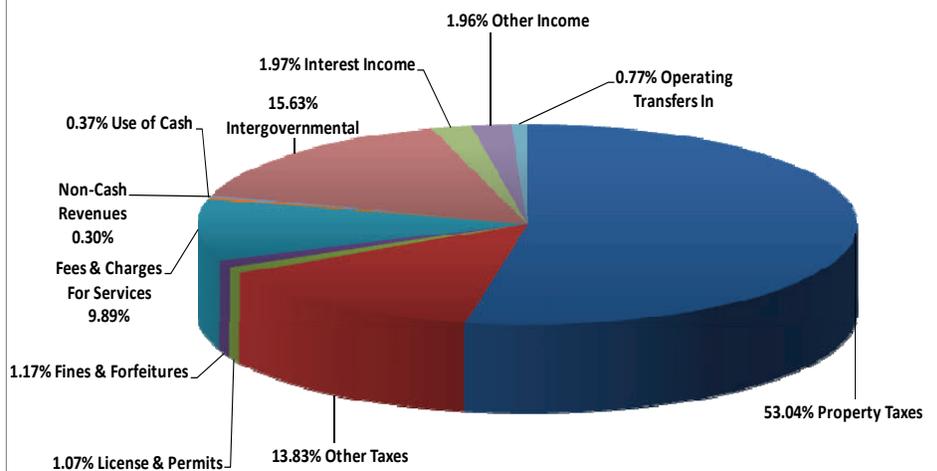
If you live in a municipality, most of the sales tax you pay on local purchases goes to your municipality and to the state. The County receives .25% of the sales in incorporated areas and 1.25% of the sales tax paid on purchases made in unincorporated McHenry County.

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.

2009 Revenues - All Funds \$243,358,575



2009 Property Tax Funds - Revenue \$138,435,794



Expenditures

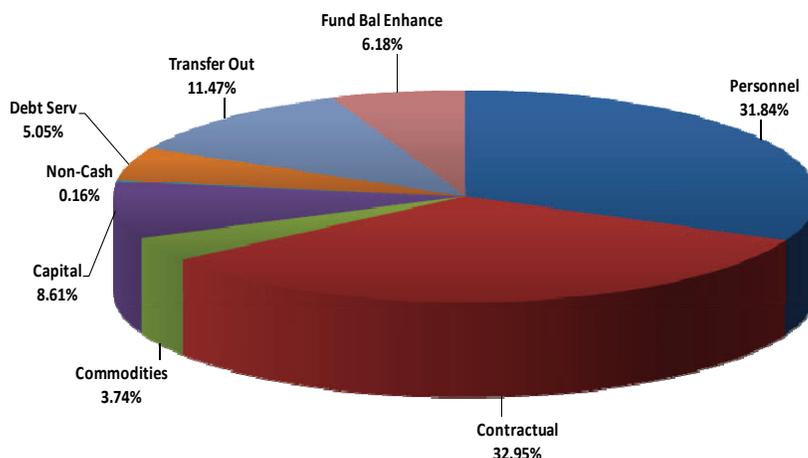
As per County Board policy, McHenry County has a balanced budget for fiscal year 2009. The 2009 budget reflects an overall decrease in the expenditure budget by nearly \$28.3 million due to the partial spending of the \$50 million Highway Road Improvement Project fund on road improvements in fiscal year 2008. As stated in the prior budget in brief, the expenditures for this project have been budgeted twice to allow for the proper accounting and reporting on the books of the County.

For fiscal year 2009, the McHenry County Board has appropriated \$243.3 million across all funds, a decrease from the \$271.6 million appropriation adopted for fiscal year 2008. The largest expenditure is contractual, followed by personnel costs.

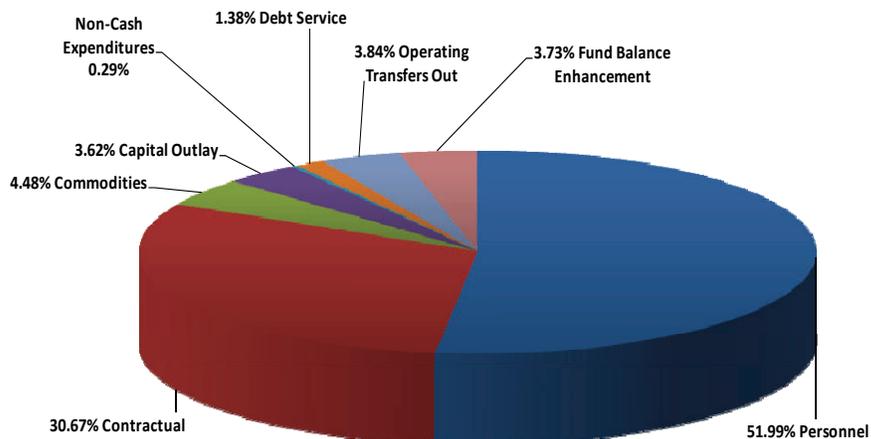
County Administration continues to evaluate the financial condition of each fund all through the year to ensure that the requirements for program expenditures are met by available resources.

During this time of economic uncertainty, financial updates are being provided to the Chairman of the Board and the Chairman of the Finance and Audit Committee on a regular basis. As in the past, the whole Board is updated on a quarterly basis.

2009 Expenditures - All Funds \$243,358,575



2009 Property Tax Funds - Expenditures \$138,435,794



What is a “Tax Cap”?



Many of the districts within McHenry County that provide our public services are funded primarily by real estate taxes. McHenry is a tax cap county. This means that our county is subject to the Property Tax Extension Limitation Law (PTELL). The PTELL limits the amount of additional money that a taxing district can receive each year over the prior year. The limitation is determined by the change in the Consumer Price index (CPI) from one December to the next. A district is entitled to this increase, or 5%, whichever is less. If a district has new growth, either from new construction or annexed property, the tax cap allows the district to collect additional funds to provide services for those additional people or businesses. The limitations of the tax cap give the districts the ability to meet basic needs, address inflation and provide for growth. Citizens have more control because they can choose through referendum, to approve or deny additional funding for projects.

The PTELL slowed the growth of revenues to taxing districts when property values and assessments were increasing faster than the rate of inflation. Now, in this time of economic uncertainty, it appears that the tax cap will continue to provide protection to taxpayers. For the 2009 tax year (taxes payable in 2010) the annual percent of change in the Consumer Price Index used in the tax cap calculation will only be 0.10%. That limitation, coupled with a decline in new construction and property values, will most definitely restrict the amount of additional property taxes that any of the numerous taxing bodies will be able to collect. While being a benefit to the taxpayer, it will mean that all taxing districts in our county, including county government, will need to be very thoughtful and prudent in determining the best financial plan for these trying times.

Did you know.....

For 2007 Taxes paid in 2008 there were 281 taxing districts within McHenry County as follows:

Schools	25
Cities/Towns/villages	26
Townships	17
Road Districts	17
County	1
All Others	42
*SSA'S	140
**TIF's	13

* SSA's are a Special Service Area Taxing District

** TIF's are a Tax Increment Financing District

Fund Analysis

2007 to 2008 Fund Comparison (in millions of dollars)

FUND	FY2007 Ending Balance	FY2008 * Ending Balance	% Change
General Fund	\$42,525,921	\$41,403,824	(2.64%)
Special Revenue Funds	\$64,119,701	\$61,763,296	(3.68%)
Debt Service Funds	\$147,946	\$140,411	(5.00%)
Internal Service Funds	\$7,429,398	\$5,701,339	(23.26%)
Enterprise Funds	\$22,733,659	\$27,418,713	20.61%
Permanent Trust Funds	\$800,568	\$800,568	0.00%
Capital Project Funds	\$32,098,411	\$13,341,271	(58.44%)(i)
TOTAL	\$169,855,604	\$150,569,422	(11.35%)

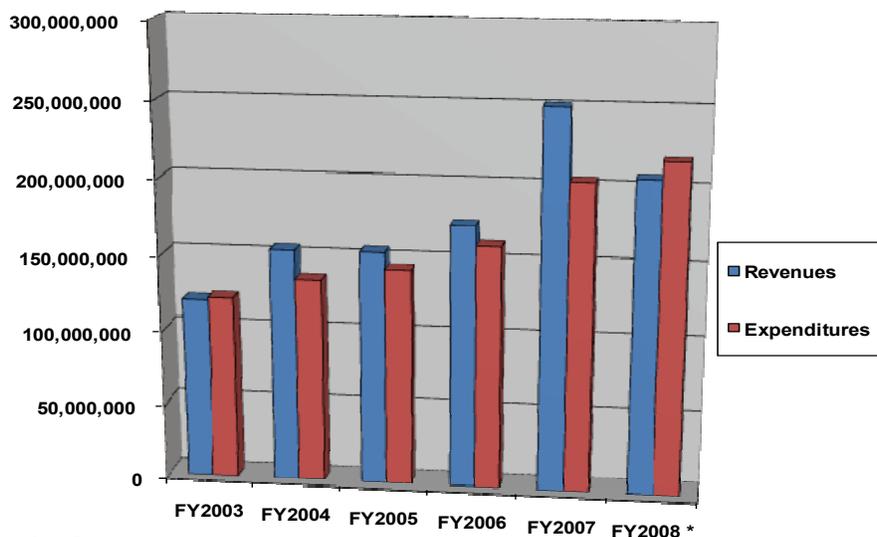
* Unaudited at time of printing

(i) Decrease due to spending of \$50 million borrowing for Road Improvement Project

Total Revenues and Expenditures

County Funds Remained Healthy During this Year of Economic Slowdown

All Funds



- In FY2008, the County for the first time in eight years did not add to the General Fund reserve.
- The County continues to maintain a five-month cash reserve in the General Fund.

* Unaudited Data

FY2003 - GASB 34 - 5,128,348 Depreciation

Budget in brief 2009



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.

Budget in brief **2009**



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.



Budget in brief **2009**



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

Budget in brief 2009



Location is everything...(continued)

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
County Treasurer – 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

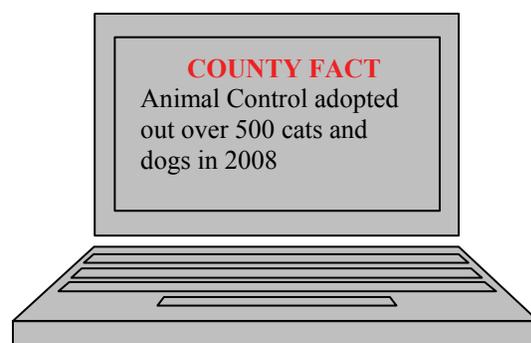
100 Virginia Street (Route 14)
Crystal Lake, IL 60014
(815) 334-4000

McHenry County Division of Transportation

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

Valley Hi Nursing Home

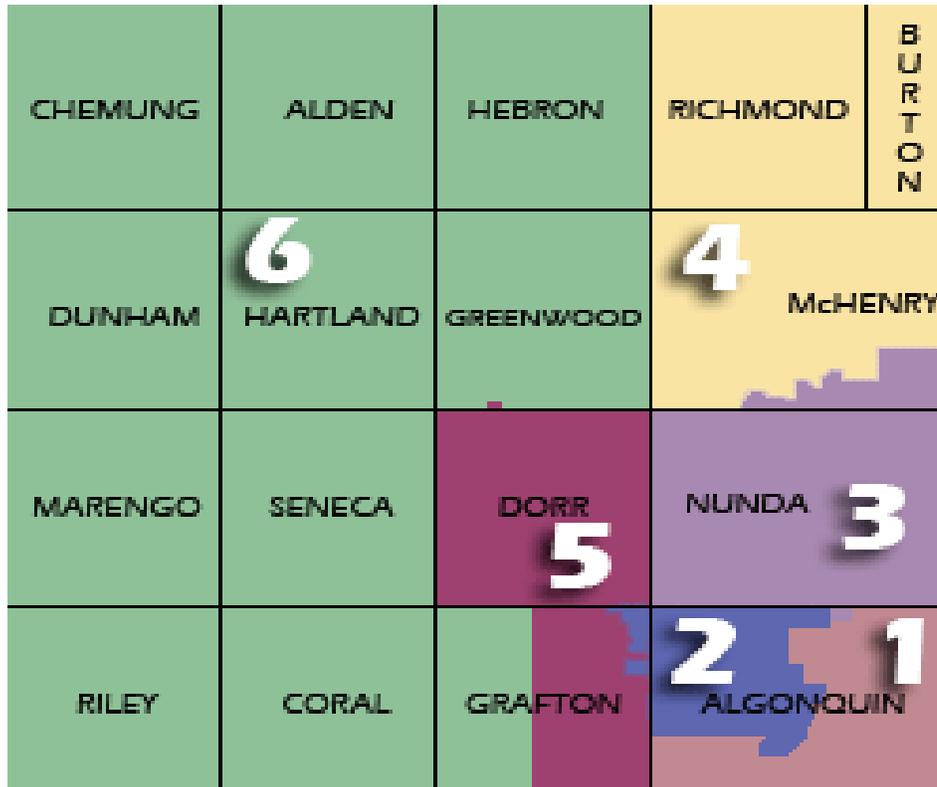
2406 Hartland Road
Woodstock, IL 60098
(815)-338-0312



Budget in brief 2009



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	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 2009



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 315,943 (2007 U.S. Census estimates)

*Median Household Income: \$73,286

*Median Housing Value: \$262,100

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, 2007 American Community Survey

Budget in brief **2009**



Glossary of Terms

Appropriations	Funds budgeted for a particular purpose
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
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
Use of Cash (Utilization of Fund Balance)	Decrease in fund balance when expenditures exceed revenues



This document contains a brief overview of the McHenry County budget for FY2009. 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:

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