2018

County of McHenry
State of Illinois

FY2017-2018 Budget

Annual Appropriations Ordinance
Annual Levy Ordinance

McHenry County
2200 North Seminary Ave
Woodstock, IL 60098
www.co.mchenry.il.us

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of McHenry

Illinois

For the Fiscal Year Beginning

December 1, 2016

Executive Director

COUNTY OF MCHENRY FY2018 BUDGET

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Transmittal Letter From the County Administrator

November 14, 2017

To: Jack D. Franks, McHenry County Board Chairman
Honorable Members of the McHenry County Board
Citizens of McHenry County

Re: Fiscal Year 2018 Budget Transmittal Letter

We are pleased to present the approved Fiscal Year 2018 (FY18) Budget for your consideration and public review. This budget is submitted in accordance with the adopted budget and financial policies of the County and the State of Illinois law. Every elected and appointed official has been engaged in developing this budget for your consideration.

The sources and uses of the budget total $216,684,732 in revenues and $216,684,732 in expenditures. This is a significant decrease from the FY17 adopted budget total of $255,252,395 due to a variety of factors, including the timing of both facility improvements and transportation projects and Board approved tax abatement.

Central to the FY18 budget development process was the directive given to the organization by the County Board that every effort should be made to reduce the property tax burden by at least ten percent (10%). Administration was appreciative of the early direction received from policy makers on this initiative for FY18 and the willingness of the elected and appointed leaders who accepted the challenge. It was a combination of cost-control measures, lean budgeting, and a new approach to utilizing the strength of some fund reserve balances that allowed us to exceed the ten percent (10%) property tax reduction goal. We are introducing the FY18 budget with a property tax reduction of 11.22%.

This levy reduction is an accomplishment that the County should be proud of. We caution, however, that the State economy still struggles. The State government can be an unpredictable partner when it comes to burdens that may be shifted to local governments, and revenue collections that are shared with local governments. We do not want to limit our abilities to respond to new financial challenges. For these reasons, a tax abatement approach will be utilized to promote property tax relief, while protecting the financial strength of the County in future years. Table 1 illustrates the amount to be abated by each of the levies.

Table 1- Abatement by Levy

FY 2017 Tax Levy Fund	Amount Levied	Amount To Be Abated	Amount To be Levied
General Fund	$44,831,303	$5,030,995	$39,800,308
Veterans Asst. Commission Fund	$400,000	$74,965	$325,035
IL Municipal Retirement Fund	$7,800,000	$150,000	$7,650,000
Social Security Fund	$4,000,000	$317,478	$3,682,522
Highway Fund	$6,455,268	$743,653	$5,711,615
Matching Fund	$1,807,507	$107,507	$1,700,000
County Bridge Fund	$500,000	$0	$500,000
Mental Health (708) Fund	$10,900,000	$500,000	$10,400,000
TB Care & Treatment Fund	$250,000	$74,941	$175,059
Senior Services Fund	$1,645,000	$0	$1,645,000
Liability Insurance Fund	$1,250,000	$999,929	$250,071
Valley Hi Enterprise Fund	$10,000	$10,000	$0
Totals	**$79,849,078**	**$8,009,468**	**$71,839,610**

This reduction will be achieved through several cost cutting measures as well as a greater reliance on fund reserves. The detail by department is listed in table 2.

Table 2 – Abatement Detail by Department

Revenue:		
OCA 220005-9990	VAC Fd – Utilization of Fund Balance	$74,965
OCA 990015-9990	Social Sec. – Utilization of Fund Balance	$317,478
OCA 820040-9990	Highway Fd – Utilization of Fund Balance	$743,653
OCA 240005-9990	TB Fund – Utilization of Fund Balance	$74,941
OCA 180320-9990	Liab. Ins. Fd – Utilization of Fund Balance	$999,929
OCA 610099-9990	VH Fund – Utilization of Fund Balance	$10,000
	Total Utilization of Fund Balance	**$2,220,966**
Expenditure:		
OCA 900020-6810	Non-Dept.-Fund Bal. Enhancement	($5,030,995)
OCA 990010-6810	IMRF Fund – Fund Bal. Enhancement	($150,000)
OCA 820115-6810	Matching Fund – Fund Bal. Enhancement	($107,507)
OCA 251009-4809	Mental Health – Client Services	($500,000)
	Total Expenditure Reductions	**($5,788,502)**

The close of FY17 and the beginning of FY18 will be a time of change in the County. A robust capital asset preservation plan was approved to maintain aging structures. In addition, all Departments will be impacted by the new ERP financial system. This improved technology will have many benefits, but also there will be a learning curve. Despite these challenges, McHenry County's financial condition remains stable and the envy of most counties in Illinois. It remains one of three counties within the State of Illinois to have earned and maintained the Aaa bond rating from Moody's Investor Services. Additionally, the budget format implemented with the County's fiscal year 2017 budget has earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fourth year in a row.

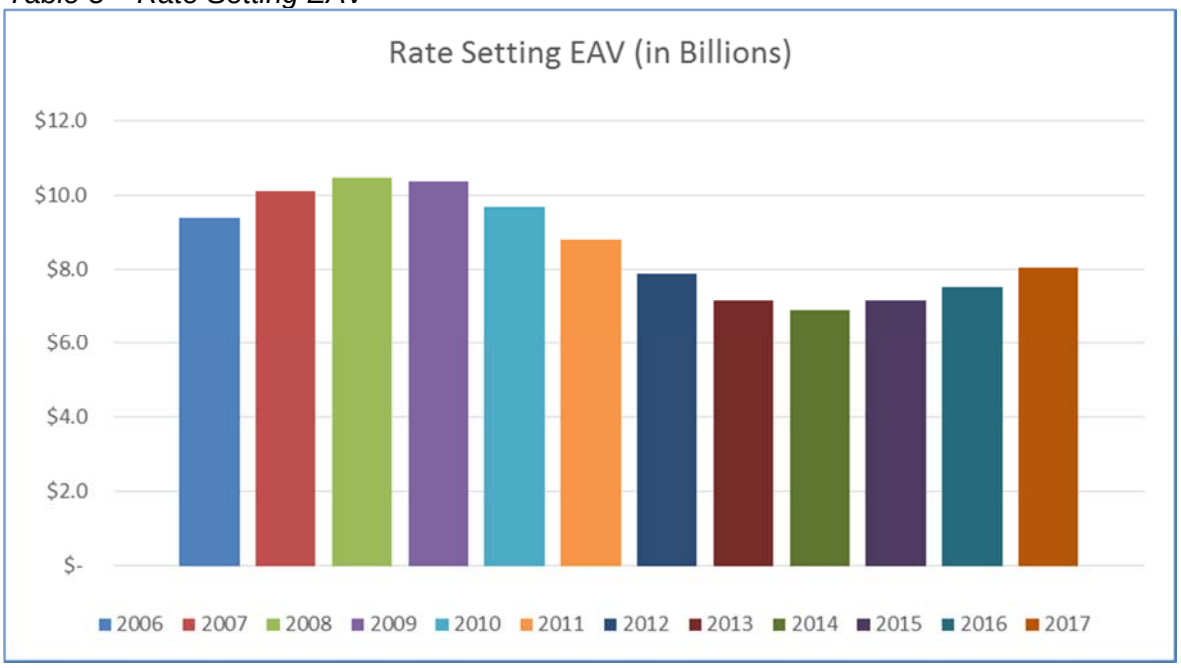
The focus in developing the 2018 Budget concentrated on promoting the continued plan for fiscal sustainability, the commitment to deliver high quality services, and to address the high property tax burden placed upon the property owners by utilizing the tax abatement tool. The tax abatement process allows the County to reduce its tax levies to assist property owners without affecting the aggregate extension base under PTELL. This financial tool protects the County in the event of unforeseen expenditures by allowing the County to levy the tax at its pre-abated amount in order cover the additional unforeseen costs. The County Departments have impressed the County Board and County Administration with their innate ability to drive innovation, use of technology for efficiencies, and their outreach to seek collaborative efforts within and outside of the organization in order to control costs.

In the key areas directing the development of the budget, the County Board's Budget Policy for FY18 changed very little from the FY17 policy and provided staff with early clear direction on several significant points for setting the focus and direction to be applied in the budget process as follows:

- ✓ A balanced budget is presented.
- ✓ Strength in key fund balances are maintained.
- ✓ Equity between non-union/union employee compensation increases is maintained.
- ✓ The use of the inflationary growth (CPI) in the property tax extension is not used in the development of the FY2018 budget.

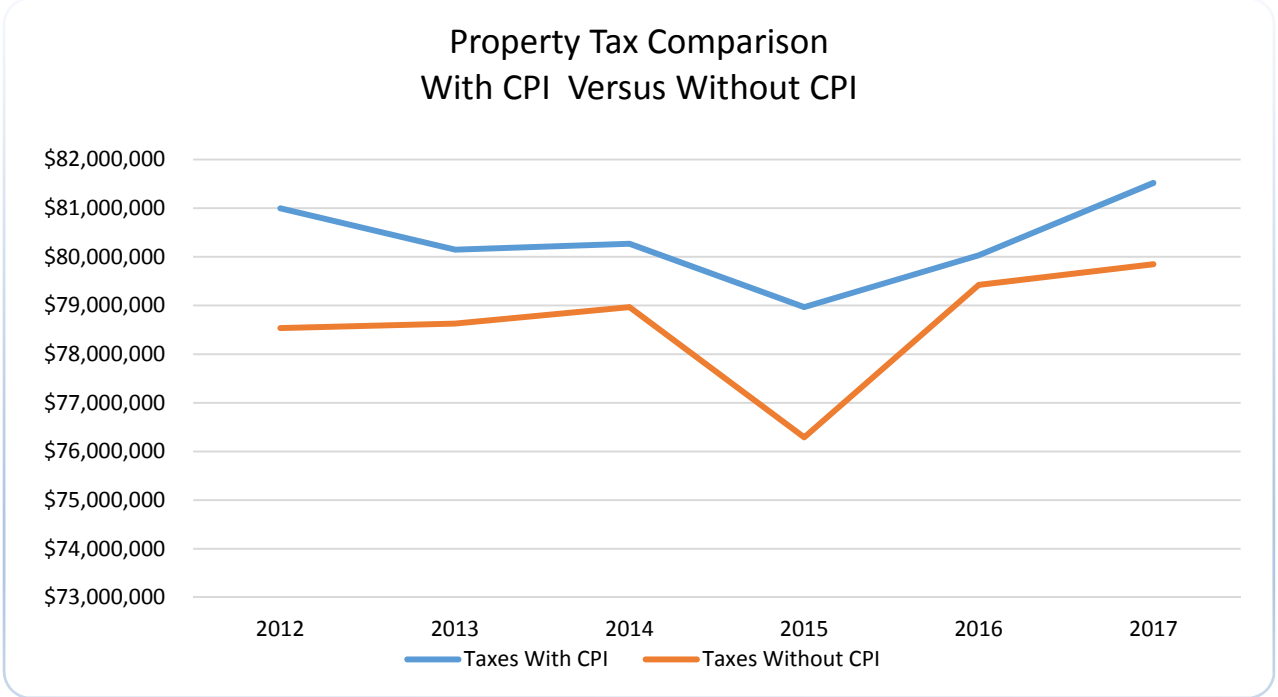
As with all local governments, the County continues to monitor the assessed valuation on property. As illustrated in table 3, the County's valuation is starting to show signs of rebounding from the low of 2014.

Table 3 – Rate Setting EAV

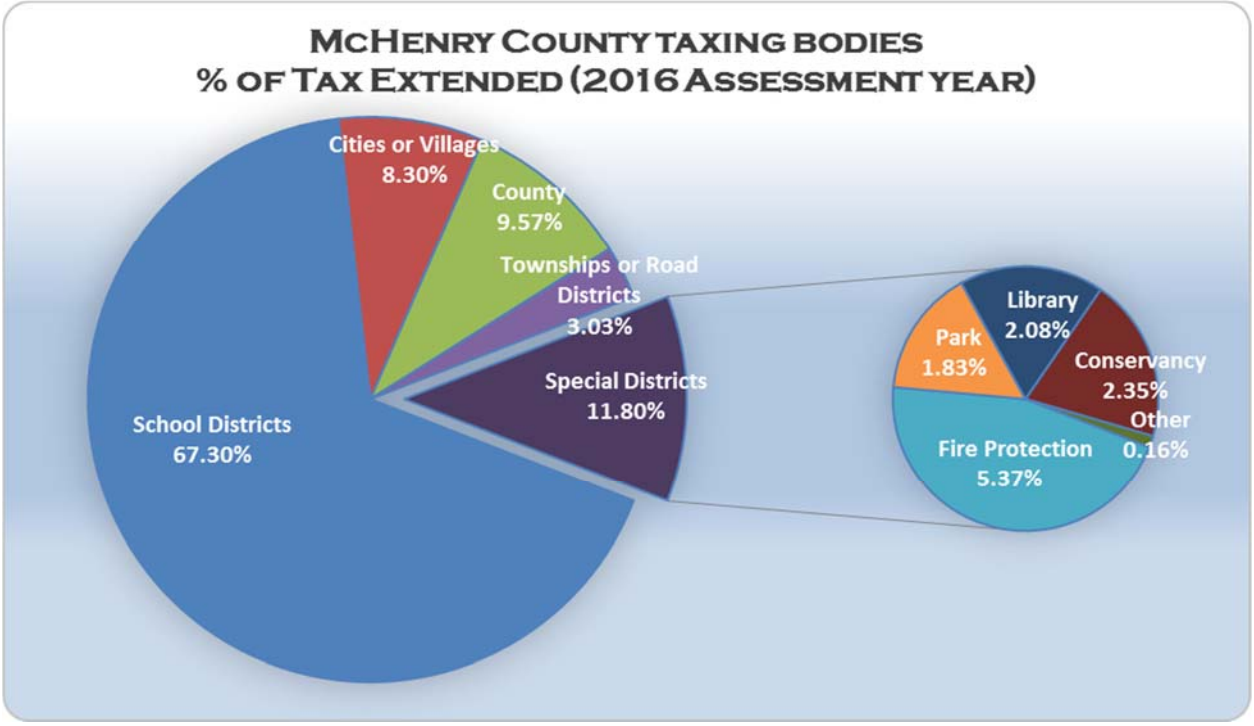


As mentioned previously, the County Board has instructed staff that the inflationary growth (CPI) as allowed under PTELL when developing the County's 2017 tax levy request is **not** to be utilized in calculating the levy. PTELL states that local governments are entitled to the same amount of taxes collected in the previous year plus the rate of inflation or 5%, whichever is less. It has now been six years since the County Board has allowed the use of the CPI in its tax levy calculation in order to slow the tax burden on the property owners of the County. The rate of inflation set by the State of Illinois for the 2017 tax levy year was 2.1%, or a savings to the taxpayers by the County of approximately $438,000 prior to the abatement.

Table 4 - Savings realized by not taking the allowable CPI growth in levy



The following graph shows the average distribution percentage of 2016 taxes collected in 2017 to each of the County's taxing bodies:



Current Environment

There are many challenges that lie ahead for the County that will compete for the limited dollars expected in revenue growth, causing additional burden on its financial strength and the available fund reserves. As each new development arises the County Board and Staff are proactively working together to reduce the overall effects on the County. Listed below a just a few of the major concerns the County is being faced with.

State of Illinois Bail Reform Act of 2017

On June 9, 2016 the Governor of the State of Illinois signed the Bail Reform Act of 2017 (SB 2034), which transforms the bail process in Illinois. The intent of the Act is that the decision-making behind the pre-trial release shall not focus on a person's wealth and ability to afford monetary bail but shall instead focus on a person's threat to public safety or risk of failure to appear before a court of appropriate jurisdiction.

The challenge presented to the County is that a person charged is provided with a Public Defender or Licensed Attorney of Law to represent them at the bond hearing. To meet this mandate, it will require the need to create another full time Public Defender Position. Projected to add up to $130,000 in additional salary and benefit expenses.

Person charged must have their bail reviewed within seven days if they were unable to post bond. This also gives the person charged a $30 credit toward bond for everyday spent in jail. In addition to the increased expense it also eliminates or reduces the bail bond revenue collected by the Courts.

Opioid and other Drug Additions

As with all Counties and States across the Country, the County has seen a huge rise in the use of Opioids. The number of deaths due to overdoses has almost doubled. The County Coroner, Regional Office of Education, Health Department, Sheriff's Department, Court Services, State's Attorney, Specialty Courts, and Mental Health Board have all been working together to address this situation. As the death toll increases due to the misuse of the opioids or other drugs, the cost to the taxpayer continues to rise. Autopsies and special blood and fluid testing are required in order to determine the real cause of death. The County's costs in these areas have been steadily growing.

State of Illinois Financial Constraints
In late fall of 2017 the County was notified by the State of Illinois that it would begin charging a 2% processing fee for issuing the payments on the Regional Transportation Authority tax collection, and the County Option Motor Fuel Tax collection. The State also modified the Income Tax Payment distribution by stating they will issue two extra payments in 2018, but will reduce the payments in 2019. The overall effect of this is for the County to be made whole over a two year period.

The concern for the County is that the language states the two extra payments will be issued only if the Illinois State Comptroller has enough funds to do so. The revenue projection in the 2018 budget was reduced to reflect the changes. The County is not optimistic that it will see the extra two payments in 2018. There is still talk about additional cuts the State may make in 2018, once again lowering the amount the County will see.

Election Equipment Replacement
The County Clerk came before the Board to inform them that the Illinois Electoral Board has notified all County Election Authorities that they are decertifying the dominion election equipment utilized by most Counties after the November election in 2018. The cost to replace the equipment is estimated to be $1,800,000. The County is waiting to hear if there will be any funding offered by the Federal or State Governments to offset the cost of the new equipment

FY2017 Highlights

Improved Transparency
The County Board is a firm supporter of transparency and is constantly looking at ways to ensure citizens have the ability through technology to stay abreast of the business being conducted by the County. In FY17 the County Board implemented two additional modules of the Agenda Management Software: 1) live video streaming of the County Board and Committee of the Whole meetings; and 2) electronic voting for board members. The video streaming of the meetings can be viewed from the County's website (http://mchenrycountyil.iqm2.com/Citizens) and are live with just a few seconds delay occurring. The electronic voting by County Board members allows the viewing public to see the agenda item being voted on and how each board member voted. With these two additions to the system along with the audio streaming implemented earlier, the Agenda Management Software is now robust in offering reporting and recordkeeping on agendas, minutes, board member voting and all other actions at meetings.

Strategic Plan
The 2017 Strategic Plan was adopted by the County Board in August, 2017. Board members participated in workshops and strategic planning sessions that allowed them to share ideas, visions and evaluate the County's strengths, weaknesses, opportunities and threats. The approved 2017 Strategic Plan sets forth the goals, objectives and action items through 2020, with each accomplishment and/or progress toward a goal/objective/action item being tracked and reported online by County staff.

Replacement of Financial Software
Throughout fiscal year 2017 the County worked with GFOA to write the Request for Proposal (RFP) for a new ERP Financial System to replace the twenty year old system currently in use by the County. After evaluating several submitted proposals, staff selected three companies to interview. The final decision was to purchase the Micro-Soft D-365 software and award the implementation to AKA Solutions from New York (see Capital Project section for further detailed information). The implementation of the new ERP system is well underway with the budget module to go live in May, 2018 for the preparation of the FY 2019 Budget. The timeframe set by the Project Managers and agreed upon by staff is to have the whole system (accounting, purchasing, projects and vendor portal) ready to go live on December 1, 2018.

Randall Road Operational and Capacity Changes
The McHenry County Division of Transportation five year plan (2018-2022) includes the Randall Road Operational and Capacity Changes to improve the safety and traffic conditions concerns

addressed by citizens of the County. The first two segments of the project will be for expansion and improvements. The total projected cost estimates for the entire project are beyond the County's ability to fund from the County transportation funds. With this knowledge, other funding commitments were pursued and secured from the U.S. Department of Transportation's Federal Highway Administration's Congestion Mitigation and Air Quality (CMAQ) Program and the Federal Surface Transportation Program Funding (STP-C), eliminating any need for debt issuing to complete the project.

Parking Lot Replacement
The Engineering firm will redesign the existing government center parking lot layout to maximize the number of parking stalls. In addition, the parking lot plans will incorporate the additional parking stalls once Health Department (Building B) is vacated and demolished in the future. A vendor has been selected and phase one construction will take place starting in the spring of 2018 with phase two starting in the spring of 2019.

THE FUTURE – FY2018

Public Health Facilities/Reconfiguration of Administration Building
The County needs to raze the Annex B facility and relocate the services provided by the Public Health Department. The approved solution for the County will be to utilize existing space in the Administration Building. The Clinic Services will be moved to Annex A and the current offices in Annex A will move to a reconfigured Administration Building.

Elimination of The Office of Recorder
In an effort to reduce costs and improve government efficiency, in June 2017 the County Board approved a resolution requesting the submission of a binding question of public policy to the electors of McHenry County regarding the elimination of the Office of the Recorder of McHenry County. The referendum will be placed on the ballot on March 20, 2018. If passed the office will be eliminated at the end of the Recorder's current term, November 2020.

Illinois Route 23 and I-90 Interchange Project
As part of the County's plan for economic development, the construction of a full interchange at IL Route 23/I90 will be a prime location for business development. The full interchange will allow for the efficient movement of people and goods throughout the County. The County's local portion of the total costs is laid out in the Illinos Tollway Interchange and Roadway Cost Share Policy. The project includes: new bridge, interchange ramps and a roundabout at the intersection of IL State Route 23 and Harmony Road.

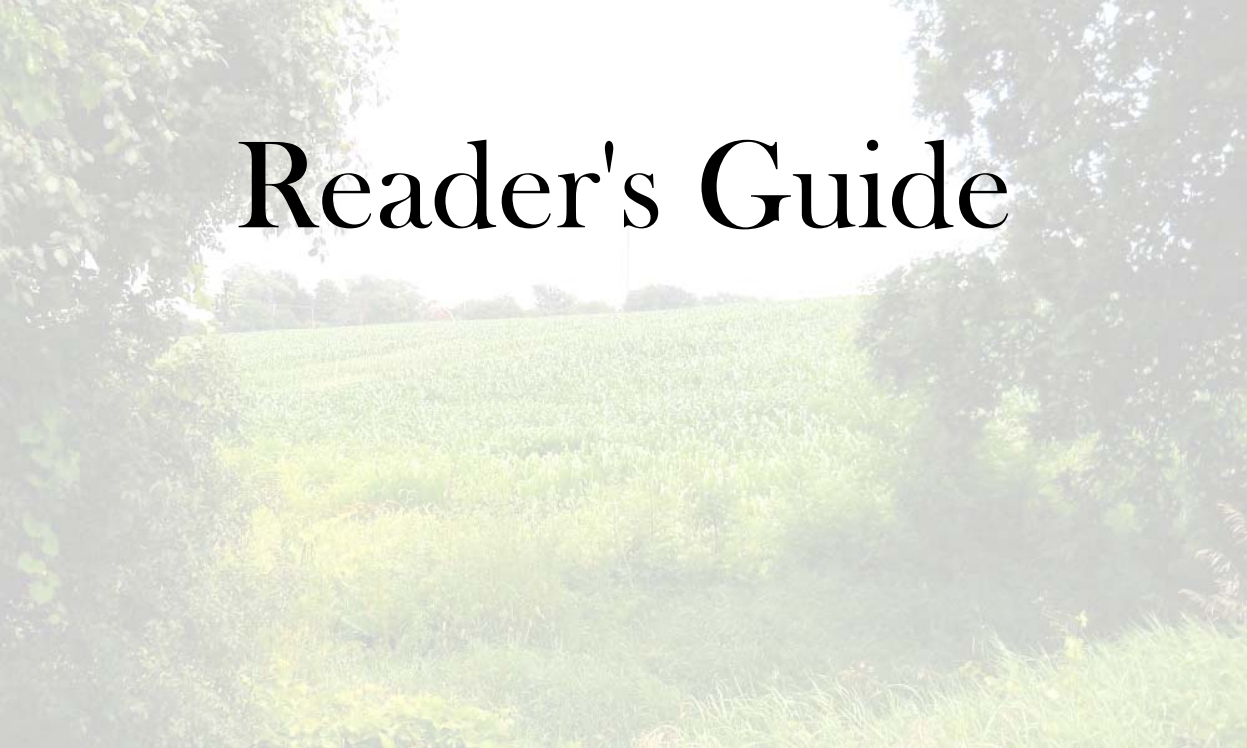
Acknowledgements
The preparation of the FY18 Budget has been accomplished through the effort and commitment of all McHenry County Elected Officials, Department Heads and members of the County Board. We wish to thank all for their continued support, cooperation and trust.

A link to the FY18 Budget can be found on the County Administration web page at www.co.mchenry.il.us/county-government/departments-a-i/administration.

Respectfully submitted,

Peter B. Austin
County Administrator

Ralph A. Sarbaugh
Associate County Administrator - Finance



Reader's Guide

READER'S GUIDE TO FISCAL YEAR 2017/2018 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 2017/2018 budget has been designed to be consistent with Government Finance Officers Association (GFOA) guidelines. According to GFOA standards, the budget document should encompass the following:

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

POLICY DOCUMENT

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

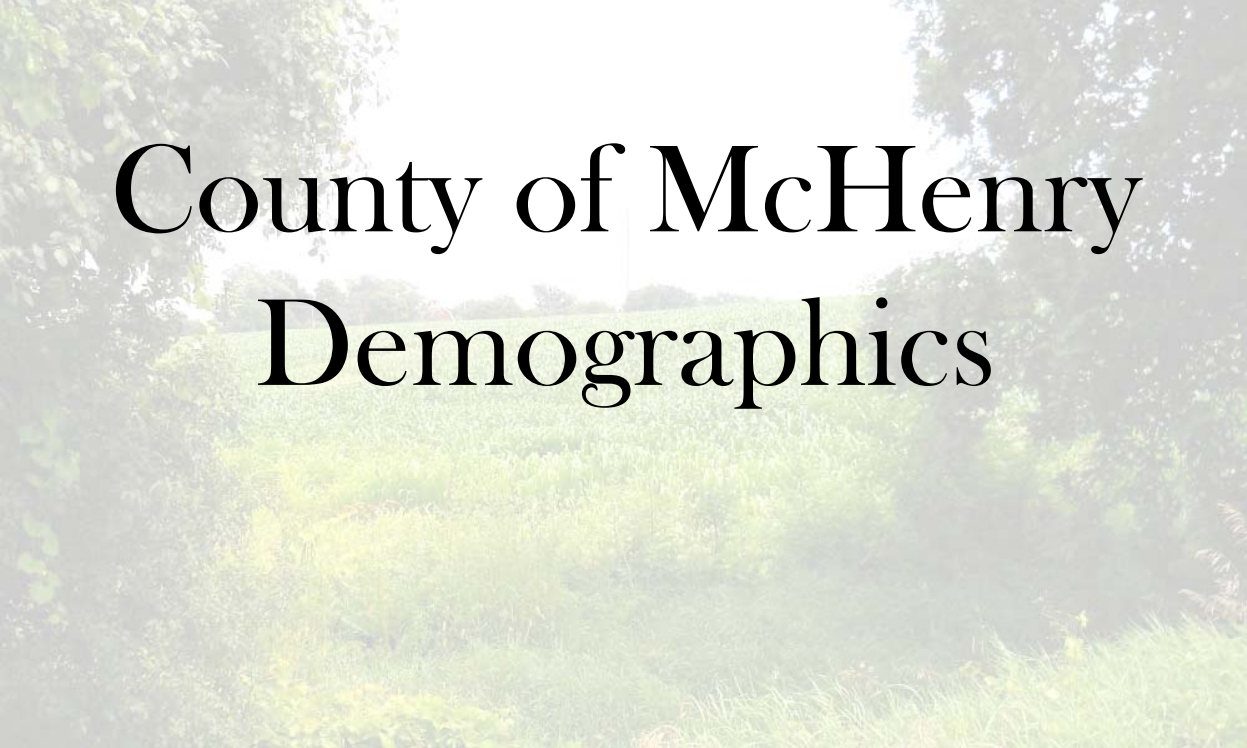
OPERATIONS GUIDE

As an operations guide, each department is presented in alphabetical order. Listed are the 2015 and 2016 actual results, the adopted FY 2017 budget, the FY 2017 ten month actual, and the proposed FY 2018 budget by the following major categories:

- Personnel Services
- Contractual Services
- Commodities
- Capital Outlay

COMMUNICATION DEVICE

The budget document is an excellent way to communicate to the general public and County departments the goals and objectives of the County Board and all departments. The FY 2017 budget and previous budgets are located in electronic format on the County Administration web page at https://www.co.mchenry.il.us/county-government/departments-a-i/administration



County of McHenry Demographics

McHenry County - Demographics

Located in northeastern Illinois on the Illinois/Wisconsin border, McHenry County lies in the center of Chicago, Rockford, and Milwaukee, and offers a change of pace from the urban environment. Recognized for its scenic beauty and outstanding recreational opportunities, McHenry County has 25,371 acres of conservation land with 17 dedicated State Nature Preserves and 33 sites open to the public offering exceptional opportunities to explore the scenery or view wildlife in its own habitat. Over 30 communities offer year-round recreational activities which include abundant trails for hiking, biking, snowmobiling, cross-country skiing, horseback riding, golf courses, hunting areas, all or part of three state parks and natural areas, and abundant water recreation and fishing on the Fox River and other smaller waterways. For the romantic at heart, picturesque downtown districts of our historic communities offer vibrant main streets that are lined with unique specialty and antique shops, distinctive fashions, enticing dining experiences, and diverse choices in lodging from full service hotels to charming Bed and Breakfasts.

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 and 7.64 square miles of water. The 2016 estimated population by the U.S. Census Bureau is 307,004 citizens making it the sixth largest county, in terms of population, in the State of Illinois with 98.6% of the population reporting only one race, 1.6% reporting Black or African American, and 12.9% Hispanic or Latino. The average household size is 2.79 persons. It is the most populous county in the United States without direct access to an interstate highway within its borders; though, in 2018, an Interchange Project is projected to commence at Illinois Route 23 and Interstate 90 – Jane Adams Tollway that will provide future thoroughfare access vital to the County's growth and efficiency.

Manufacturing has the largest sector of total workers by industry employing 14,720 workers followed by Retail Trade at 14,440, and Health Care and Social Assistance at 10,845. In 2016, the median household income was $77,222, above the Illinois median of $57,574. The median house value for owner-occupied units was $208,200 with 19.4% of housing units renter-occupied. The number of persons below the poverty level was 7.9%, again, below the Illinois average of 14.3%.

The County has a current labor force of 170,982 with 163,801 employed and 7,181 unemployed for an unemployment rate of 4.2% which is less than the Illinois rate of 4.7%, but slightly higher than the national rate of 4.1%. The County's largest business employers include: Centegra Health System, Follett Library Resources, Inc. and Follet Software Company, Catalent Pharma Solutions and Mercy Health System, School Districts 47 (Crystal Lake) and 158 (McHenry) and the County of McHenry.

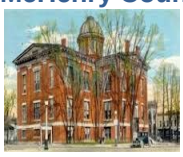
Due to its strategic location in northeastern Illinois, commuting patterns out of the County for employment are among the highest in the nation. As of 2017, based on a +120 minute commute time, residents commuting from McHenry County for employment numbered 76,409, while commutes to the County for employment numbered 28,181.

McHenry County Residents are served by 18 public school districts, 16 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 2017-2018

	Public	Private	Specialized
Pre-School	1,460	530	0
K-8th Grade	31,429	1,956	264
High School	16,258	794	43
TOTAL	**49,147**	**3,280**	**307**

McHenry County Government



The County Government of McHenry County operates under a County Board Chairperson and 24 Board Members, 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. The business of the Board is divided into the following eight standing committees (seven members per committee, with the exception of Liquor & License which has five) with at least one member from each Board District serving on a committee:

STANDING COMMITTEES	Liaison Departments/Commissions/ Districts/Services
Internal Support and Facilities Committee	County Administrator, County Board, Purchasing, Information Technology, and the McHenry County Council of Governments and stewardship for matters pertaining to construction and remodeling of County owned facilities, Facilities Management.
Finance and Audit	County Assessments, County Auditor, County Clerk, County Recorder, County Treasurer, Associate County Administrator – Finance, McHenry County Economic Development Corporation (MCEDC), McHenry County Convention and Visitors Bureau, Outside Auditors.
Human Resources	Human Resources, Employee Benefits, overall management of McHenry County Human Resources and collective bargaining.
Law & Government	Stewardship/ liaison for matters pertaining to ETSB, applicable fire protection districts, Local Emergency Planning Committee, the betterment of public safety, the legislative processes at the State and Federal level which affects McHenry County, foster environment where intergovernmental relation and communication is prioritized, coordinate with the Internal Support Committee and oversee County communication program to the public. Circuit Clerk, Coroner, Courts (includes Court Administration, Law Library, Special Courts and the Jury Commission), Court Services, Emergency Management Agency (EMA), Fox Waterway Agency, Merit Commission, Public Defender, Sheriff, State's Attorney.
Liquor & License	General Public, Manage all aspects of enforcing the McHenry County Liquor Control Ordinance, Coin-operated Amusement Device Ordinance, and the Raffle Ordinance.
Planning, Environmental & Development	Planning & Development Department, Zoning Board of Appeals, Regional Planning Commission, Historic Preservation Committee, Community Development Block Grant, McHenry County Conservation District (MCCD), Northwest Water Planning Alliance, Chicago Metropolitan Agency for Planning (CMAP), Stormwater Management Commission, Groundwater, McHenry County Soil & Water Conservation District, Solid Waste Management, Fox Waterway Agency, IL and Federal Environmental Protection Agencies, United States Department of Agriculture (USDA), Agricultural Conservation Easement and Farmland Protection Commission, applicable drainage districts, Natural Hazard Mitigation Plan, Environmental Health Advisory Committee, Environmental/Resource Conservation activities.
Public Health & Community Services	Health Department, Regional Superintendent of Schools, Valley Hi Nursing Home, Veterans Assistance, Mental Health 708 Board, McHenry County Housing Authority, Human Service Network, University of Illinois Cooperative Extension Service, Solid Waste Site Enforcement, Senior Services Grant Commission, Workforce Network, Workforce Investment Board.
Transportation	Division of Transportation, Stewardship for Township Road Districts, CMAP, IL Dept. of Transportation (IDOT), 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 meetings 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 2018
Local Tax Rates

County Real Estate Tax (2017 Collected in 2018) **.**00901987 of 1/3 assessed valuation

State Income Tax	4.95%
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	8.00%
Lakewood	8.00%
McHenry	7.50%
Woodstock	8.00%
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

County of McHenry Organizational Structure

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.

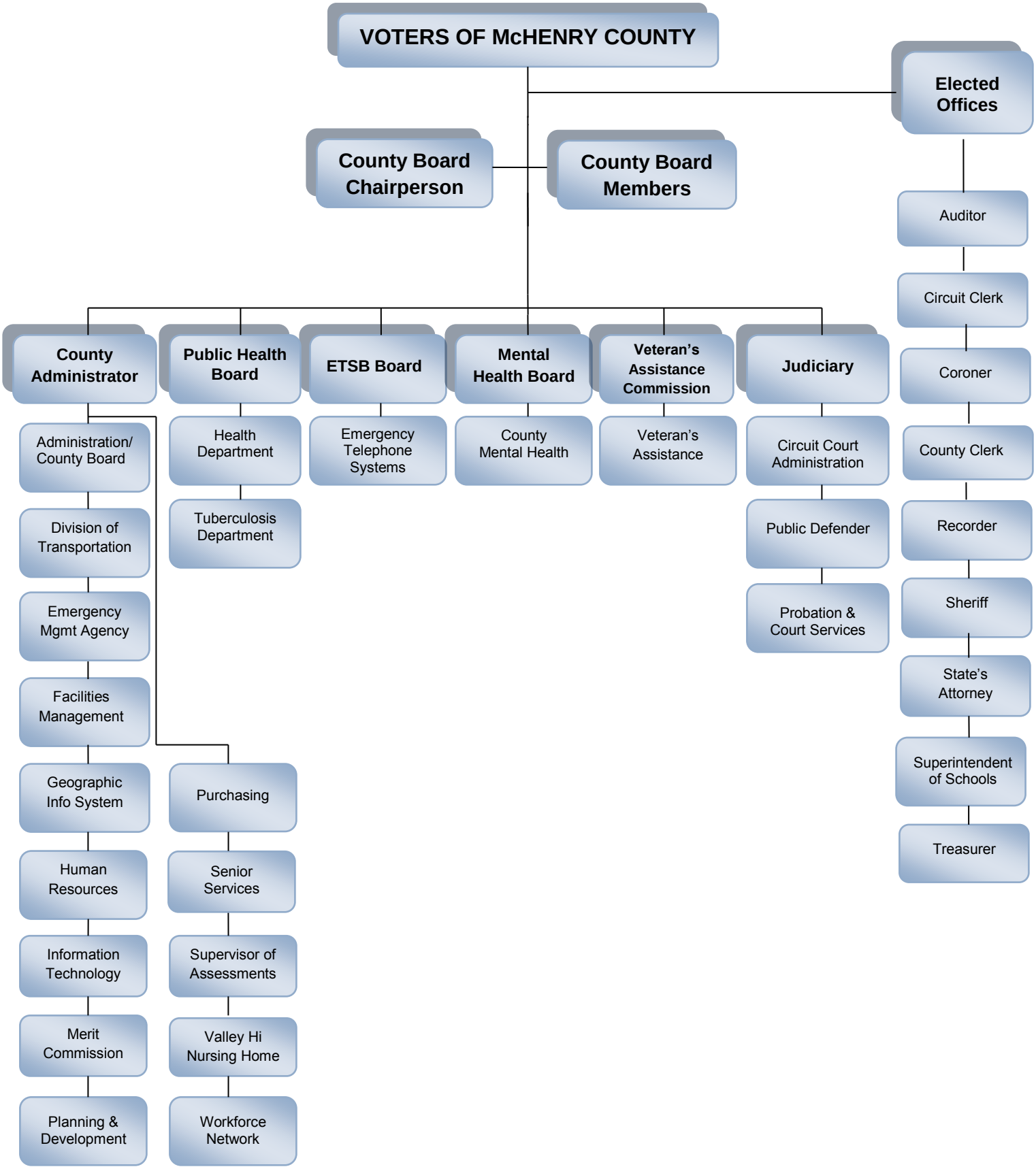
The County of McHenry is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

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

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

ELECTED OFFICIALS

	Term Expires
Circuit Clerk Katherine Keefe	December 2020
County Auditor Pamela Palmer	December 2020
County Clerk Mary McClellan	December 2018
County Coroner Anne L. Majewski M.D.	December 2020
County Recorder Joseph J. Tirio	December 2020
County Sheriff Bill Prim	December 2018
County Treasurer & Ex-Officio Collector Glenda Miller	December 2018
Superintendent of Schools Leslie Schermerhorn J.D.	December 2018
State's Attorney Patrick D. Kenneally	December 2020

APPOINTED DEPARTMENT HEADS

Title	Name
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	Seth Krause
Director of Emergency Management Agency	David A. Christensen
Director of Facilities	Tom Borroughs
Director of Geographic Information Systems (GIS)	Nicole L. Gattuso
Director of Human Resources	Cheryl A. Chukwu
Director of Information Technology	Thomas M. Sullivan
Director of McHenry County Workforce Network	Julie A. Courtney
Director of McHenry County Workforce Network Bd	Jeffery J. Poynter
Director of Planning & Development	Dennis A. Sandquist
Director of Purchasing	Adam Letendre
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 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

County of McHenry Strategic Plan

Strategic Plan Introduction

The McHenry County Board recognizes that strategic planning is an essential tool for good, responsible governance by establishing a long-term vision for the County which then guides programs, policies and services. In early 2017, the McHenry County Board participated in workshops and strategic planning sessions to review the progress of the 2013-2015 Strategic Plan as well as define and outline key goals and objectives for the 2017 -2020 and beyond Strategic Plan. These sessions were guided by facilitators for Northern Illinois University's Center for Governmental Studies. In August 2017 a resolution was passed adopting the 2017 McHenry County Strategic Plan (R-201708-12-187).

During the 2017 strategic planning process, the Board identified five key strategic issue areas:

1. Leadership and Governance
2. Organizational Advancement and Services
3. Stable Environment and Sustainability
4. Economic and Workforce Development
5. Quality Infrastructure

The goals, objectives and numbered tasks are the product of the McHenry County Board as derived from the Strategic Planning sessions. The lettered action items and corresponding measurements have been developed by the County staff to identify specific tasks that, if accomplished, would advance the organization toward accomplishing the County Board's strategic goal and help fulfill the stated objectives.

Each month a scorecard is posted on the County's website tracking the progress of the goals.
www.co.mchenry.il.us/county-government/departments-a-i/county-board/mchenry-county-strategic-plan

Impact on Budget

In prior years, departments were asked to provide performance indicators as a first step towards thinking and linking department goals to the County's main objectives. Each year during the budget discussions with County Administration, departments were challenged to come up with not just workload indicators, but true performance measures. Having a strategic plan that specifically defines the County's objectives has helped departments with this development. In 2018, in addition to the performance indicators, departments were asked to develop highlights or goals that aligned with the Strategic Plan that was approved in 2017. Listed immediately after the Strategic Plan, the department's whose goals align to the plan are listed by the strategic area it addresses. Although the strategic plan does not currently have a measure for each department, this is the second step in moving toward having all departments tied to the strategic plan.

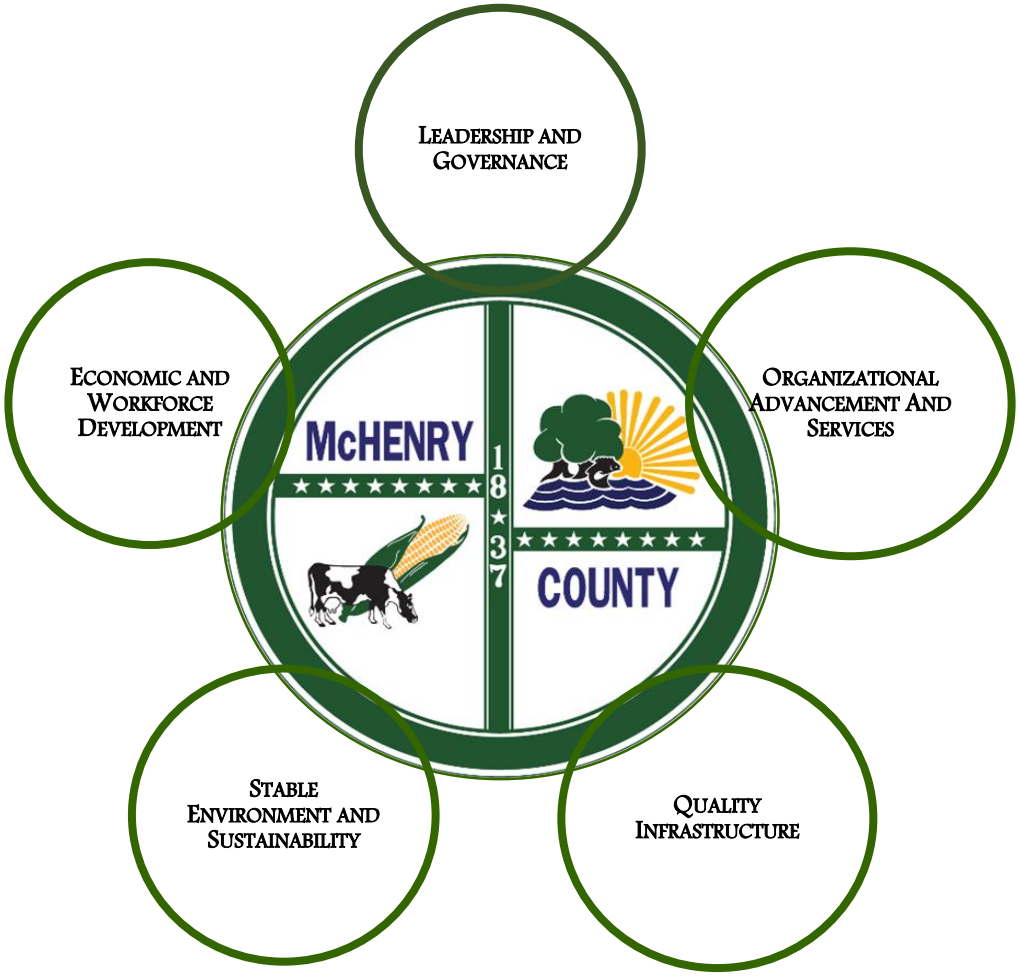
The final step will be to have all departments link their goals to the County's goals and to have true performance measures attached to these goals. County Administration staff is in the process developing a "24/7" plan which is a subset of the Strategic Plan and will tie all departments back to strategic area #1. Leadership and Governance, Goal 2 – Identify and prioritize citizen expectation and provide services efficiently in order to operate at the lowest possible tax levy. Discussions on performance measures will also continue during the 2019 budget development.

McHenry County

Strategic Plan

2017-2020

Facilitated by the Center for Governmental Studies on February 17, 2017



LEADERSHIP AND GOVERNANCE

- **GOAL 1 – *Ordinances and policies are clear and easily interpreted by employees, citizens and elected officials***
  - Objective A: Provide consistent responses to citizens regarding ordinances and policies
    1. Minimize regulations where possible
    2. Enhance and improve the County's website ensuring it is informative, user-friendly with online transaction capabilities and has easily navigable portals
  - Objective B: Ensure there are no conflicting ordinances
    1. Complete the codification process and work to facilitate intuitive navigation and search functions
- **GOAL 2 – *Identify and prioritize citizen expectation and provide services efficiently in order to operate at the lowest possible tax levy***
  - Objective A: Facilitate and explore collaboration/consolidation with other units of government
    1. Collaborate with other government entities on tax control
    2. Explore smart consolidation where there is synergy (i.e., sanitary, fire districts)
    3. Explore how towns and townships can collaborate or work closely to maximize or share resources
    4. Work to capitalize on available community talent and expertise including exploring a Community Leadership Academy, facilitating a pipeline for volunteers, and developing enhanced citizen engagement opportunities
  - Objective B: Commit to ongoing steps for careful financial management/monitor tax requirements
    1. Address overall financial requirements and explore approaches to revenues streams while working to reduce the County's share of the property tax component

2. Be leaders among other units of local governments in financial management and tax burden

3. Explore and identify methods to increase efficiencies in the tax collection and distribution role/processes that are the responsibility of the County

- <u>Objective C: Analyze County services and undertake program evaluation</u>

  a. Analyze the core services and functions of the County; explore, refine and confirm the scope of the County's role, mission and service profile with reference to strategic priorities and available resources

  b. Analyze and explore "smart design or consolidation" of organizational units and functions (i.e., work to promote and create a highly effective and leaner government and organization where practicable and possible)

- <u>Objective D: Assess and analyze County Government processes and structure</u>

  1. Redefine governance processes and procedures in anticipation of a possible reconfiguration or reduction of County Board size; study functionality/structure of a smaller County Board

  2. Explore efficiency measures related to the County Board's processes and procedures

  3. Explore efficiencies and examine impact of consolidation or elimination of County-wide elected offices or other functions where practical

- **GOAL 3 – *Lead and facilitate intergovernmental cooperation in McHenry County***

  - <u>Objective A: Explore joint service arrangements with other local governments</u>

    1. Work to expand existing shared services and IGAs;

    2. Inventory existing shared services and IGA's; enhance collaboration and explore joint services through intergovernmental cooperation, coordination and other forms of partnerships to maximize the use of governmental assets and resources

- **GOAL 4–*Improve the implementation process of decisions made by the County Board and committees***

- Objective A: Enhance and improve legislative efficiency and dynamics

  1. Work to create a trusting and effective working environment among the Board, giving credence and respect to the deliberations and decisions at the committee level and board level; commit to making things happen for the benefit of the stakeholders we serve

- Objective B: Communicate status and follow-through of projects

  1. Track and measure implementation and oversight of capital and other significant projects

- **GOAL 5 – *Enhance Public Confidence***
  - Objective A: Earn public confidence in Board decisions and the County direction
  - Objective B. Establish a respectful working environment between the County Board and staff

ORGANIZATIONAL ADVANCEMENT AND SERVICES

- **GOAL 1—*Promote McHenry County Government as a good place to work***
  - Objective A: Attract and retain high quality staff/workforce

    1. Work to create an employer of choice/workforce and staffing philosophy that attracts and retains a cross-section of talented individuals in multiple disciplines and levels of the organization; explore alternative work arrangements
    2. Undertake succession planning and leadership development in key roles and offices; prepare for future staffing needs/retirements/changes

- **GOAL 2 – *Use data-driven decision-making***
  - Objective A: Promote the use and application of empirical information

    1. Explore the development and enhancement of the County's participation in performance measurement and benchmarking; consider available tools/software
    2. Work to create pathways and apply technology to facilitate open data avenues to enhance transparency, increase accessibility and efficiency

3. Utilize data to assist in making decisions

- **GOAL 3 – *Identify core functions of the County Government***
  - Objective A: Evaluate costs and benefits of providing non-mandatory services

    1. Work with the County Board to lead, research and facilitate essential discussions to identify, clarify and confirm the core functions of County government [clarify needs vs. wants vs. mandatory, etc.]

    2. Examine future/possible models for operations at Valley Hi; evaluate the core services and explore alternative profiles or viability/desirability of various options

    3. Become more of a pass-through rather than doer organization by providing funds to organizations and non-profits to carry out their mission

- **GOAL 4 –*Process and technology improvement***
  - Objective A: Continue to search for service improvements and efficiencies via the use of technology

    1. Commit to and complete a strategic and centralized assessment of software platforms in the organization that promote efficiency and customer service

    2. Enhance our business processes County-wide including the promotion of tools and approaches to facilitate paperless technology to improve efficiency, transparency and customer service

    3. Examine, design and consider the steps required to implement an "Administrative Adjudication" system

STABLE ENVIRONMENT AND SUSTAINABILITY

- **GOAL 1 – *Facilitate regional collaboration regarding ground water supply for the future of McHenry County***
  - Objective A: Raise public awareness of groundwater issues

    1. Promote low use water industries and conservation practices

  - Objective B: Facilitate regional collaboration of ground water and water resources

1. Monitor and plan for effective drainage ways and storm water management to promote healthy communities and provide essential systems for economic growth and a sustainable quality of life

- **GOAL 2 – *Balance growth with environmental protection***
  - Objective A: Promote sustainable development that is balanced with preservation of the County's open space, agricultural land, and water supply

    1. Remain committed to the careful use of water resources in and across the County; monitor developments at the community, County, regional and state level to determine impacts on groundwater, surface water and water supply

  - Objective B: Increase open space conservation efforts

    1. Balance growth with environmental protection and conservation of the County's open spaces and fundamental land-based/production agriculture and agri-businesses in a vital corridor of the state's northern tier

ECONOMIC AND WORKFORCE DEVELOPMENT

- **GOAL 1 – *Take additional steps to be a business-friendly County***
  - Objective A: Ensure clear and consistent County regulatory processes

    1. Be a business-friendly County including making online permitting available
    2. Review standards and requirements with an eye toward revisions or deregulation where possible
    3. Utilize programs, services and resources currently in place
    4. Partner with municipalities for joint economic/business incentive packages
    5. Promote the County to businesses, entrepreneurs and economic decision-makers
    6. Develop methods and approaches to "tell our story"
    7. Standardize property assessments across the County

8. Encourage relationships with small businesses in the County

- <u>Objective B: Expand the non-residential economic tax base</u>

  1. Strengthen and formalize ties to all neighboring counties with increased emphasis to the westward counties in the economic corridors along I-90 and the state line

  2. Expand on industrial clusters (metals, technology, medicine)

  3. Develop avenues to market the County's robust fiber-optic network and promote readiness and cutting edge technology infrastructure to help attract and retain businesses

  4. Facilitate the growth and variety of tourism activities and opportunities as an economic development tool

  5. Support / focus on small businesses

- **GOAL 2 – *Match the skills of the population with the needs of businesses***

  - <u>Objective A: Evaluate business needs and match funds to training that will meet those needs</u>

    1. Help to facilitate the development of the essential workforce and skills that existing and growing industries need

    2. Help attract, grow and retain millennial talent

  - <u>Objective B: Explore public-private training and education partnerships to improve the skills of the McHenry County workforce</u>

    1. Develop skills that existing and identified growing industries need. Partner with workforce development entities and networks, such as MCC and Workforce Network, to ensure skills gaps are addressed

    2. Help to lead the way for employers by developing a strategy to be identified/known as the home of progressive businesses and good places to work and do business

    3. Encourage vocational training and explore in demand skills in major industries in the County (i.e., manufacturing)

4. Facilitate and encourage a variety of training and education opportunities, including technical and vocational offerings

- Objective C: Match the skills of the existing population with needs of the existing businesses to retain talent in the County and meet the current and future workforce demands

QUALITY INFRASTRUCTURE

- **GOAL 1 – *Facilitate the infrastructure necessary to improve access to high-speed internet throughout McHenry County***
  - Objective A: Explore public-private partnerships to maximize the fiber optic network

    1. Continue improving access to robust high-speed fiber/internet infrastructure throughout County; market fiber-optic network; explore revenue-generating models

    2. Leverage the value of high-speed internet infrastructure and other County resources

- **GOAL 2 – *Improve McHenry County's access to Interstate highway system***
  - Objective A: Proactively work with the Illinois Department of Transportation (IDOT) to improve State highways with access to the interstate highway system (IL 47, IL 31, IL 23, US 20).

    1. Monitor and work with other counties on regional transportation projects

    2. Complete Phase II engineering, right-of-way acquisition and construction of the Randall road widening project

    3. Facilitate the successful completion/installation of the long-awaited full interchange at IL 23 and I-90

- **GOAL 3 – *Promote mobility for all County residents by providing choices in the transportation network including walking, biking and public transit***
  - Objective A: Continue to operate the MCRide dial-a-ride transit program

    1. Improve efficiencies and target users for the MCRide dial-a-ride transit program

  - Objective B: Explore emerging opportunities to provide low-cost transportation solution to McHenry County residents

1. Promote volunteer driver transportation programs

2. Expand public/private partnerships with technology companies and transportation providers (i.e., Uber, Lyft, taxis etc.)

- Objective C: Ensure that all County roadways are planned and constructed with the needs of pedestrians and bicyclists in mind

- Objective D: Continue to collaborate with regional transportation providers (i.e., PACE, METRA, Uber)

  1. Explore opportunities for enhancing the transportation system in the County

  2. Assess requirements and possible approaches to address the 'last mile' connection from station to home for many commuters in the County

- **GOAL 4 – *Address short-and long-term capital and facility needs***

  - Objective A: Evaluate facility and capital needs and future uses, maintenance and utilization

    1. Address facility space needs across the County campus and explore ways to use current space and assets most efficiently

    2. Develop a comprehensive capital improvement plan, including projected needs, timing and long-term funding sources and financing strategies

  - Objective B: Evaluate future roadway, maintenance and utilization strategies

    1. Develop a process for prioritization, pace and funding for improvements of non-dedicated roadways incorporated into the County jurisdiction, followed by transfer to township control

    2. Explore MCDOT website utilization to communicate infrastructure planning and progress

2018 Department Goals as they relate to the Strategic Plan Goals:

Below are the summarized highlights or goals in each strategic plan category. The full list of goals can be found in the department summaries on pages 138-292.

(1) LEADERSHIP & GOVERNANCE

Goal #	Department and Goal
1	Health Dept (51) The Public Health Ordinance was revised to assure an updated/current enforcement process and reduce redundancies in food protection, private sewage, and water well construction.
2	Circuit Clerk (41) Analyzed the Circuit Clerk's customer service areas and consolidated those functions from three offices open to the public down to two customer service areas, creating a more effective operation.
2	Treasurer (17) Enhanced County's investment portfolio which increased interest income to $901,644 in 2016 from $342,112 in 2015 by expanding investment revenue streams to help mitigate the County's share of property taxes as defined in the Strategic Plan.
2	Facilities (16) Using SharePoint, develop a recurring bid specification so that edits can easily be made, tracked and the finished work shared easily with Purchasing. This will lead to a more efficient bid process, with better bid results.
2	State's Attorney (45) Work closely with HR and County Administration to transition employment matters, labor negotiations, and eventually worker's compensation cases to in-house representation. State's Attorney
3	GIS (65) Work with United States Census Bureau to conduct the 2020 Census Local Update of Census Address (LUCA) project.
3	Purchasing (6) Working with the McHenry County Division of Transportation, issued specifications for the solicitation of road salt for the 2017 – 2018 winter season. The following local governments participated with the County in the solicitation and received cost savings through the volume discounts achieved through the collaborative effort; Lake in the Hills, City of McHenry, Oakwood Hills, Village of Algonquin, and the Village of Greenwood. Purchasing
3	State's Attorney (45) Partner with inter-county agencies to reduce redundancy of efforts and share resources.
3	Valley Hi (61) Worked with the new leadership and Chairwoman of the Operating Board to monitor State and Federal changes to the health care delivery and reimbursement systems and adjusted the operational and financial approaches of the facility to account for said changes.
3	Valley Hi (61) Completed the implementation of the electronic medical record (EMR) and clinical software to improve upon resident health and care outcomes. Including the installation of wall based kiosks for charting, tablets on the medication and treatment carts and expanded the utilization to outside health care providers and physicians for a comprehensive EMR.
3	Workforce (26) Negotiate and execute a Cost Sharing Agreement of the Memorandum of Understanding among our Partners for the Program-Year 2018.
3	McDOT (82) Coordinate with other local agencies for the shared service of pavement markings.
3	Health (51) Implement education based on Article VI with partners such as hospitals, veterinary clinics, rescue organizations, and local municipalities including law enforcement
5	Health (51) Vision and Hearing program collaborated with McHenry County schools to complete 8,067 vision screenings and 11,366 hearing screenings. Health
5	Health (51) Communicable Disease program collaborated with the 22nd Judicial Circuit Drug Court to meet a deliverable of Blood borne infection screening for SAMHSA grant participants.

(2) ORGANIZATIONAL ADVANCEMENT AND SERVICES

1	Human Resources (9) Update the County website to include video clips of employees talking about their work and why they enjoy working for the County. This goal is in alignment with the strategic goal of promoting McHenry county Government as a good place to work. Human Resources

(2) ORGANIZATIONAL ADVANCEMENT AND SERVICES (Continued)

1	Human Resources (9) Increase employee and supervisor abilities to address internal and external conflict in the workplace, using new EAP training resources. This goal is in alignment with the strategic goal of promoting McHenry county Government as a good place to work.
1	Employee Benefits (8) Work with the Wellness Committee to make available a wellness program, “PUSH”, designed to address chronic health issues of employees, thereby reducing insurance claims and costs. This goal is in alignment with the strategic plan goal of using data to drive decisions. Employee Benefits
2	Risk Management (18) Work with public risk management peers to develop practical and relevant performance indicators that can be tracked and compared.
2	Facilities (16) Update and/or develop AutoCad drawings for Valley Hi, Archive Storage and the Evidence Barn.
2	GIS (65) Complete 2017 aerial flight, including quality control on all images and review of deliverables from vendor and update all GIS interactive maps to reflect 2017 imagery. Coordinate with aerial vendor to conduct 2018 regional aerial flight during appropriate conditions in spring 2018.
2	GIS (65) Coordinate with E-911 on verifying address data is compatible for Next Generation 911 standards and formulate ways for GIS data to be coordinated, shared, and maintained across departments.
2	GIS (65) Assist departments with additional GIS integration, analysis, map production, and creation of interactive maps to improve efficiency, reduce cost, and provide additional information to the public.
2	Human Resources (9) Negotiate 7 to 8 Collective Bargaining Agreements which will address the legitimate concerns of union employees while at the same time respecting internal equity and the financial ability of the County.
3	Valley Hi (61) Evaluate opportunities for future operational savings including public / private partnerships.
4	Risk Management (18) Implement a Risk Management Information System (RMIS) to streamline the logging, tracking, analysis and reporting of liability, Workers’ Compensation and auto / property claims.
4	Risk Management (18) Work with the Purchasing Department to institute a system to log, monitor and track certificates of insurance.
4	Treasurer (17) Collaborate with the new credit card/online payment processing company and the County’s tax software vendor to streamline the tax payment process as defined in the Strategic Plan.
4	Human Resources (9) Explore the establishment of an electronic filing system for personnel files and an application system that will improve sharing of information.
4	Employee Benefits (8) Train employees to use the new BCBS medical procedure costing programs/technology (Blue Advantage) which will save both the employee and the County money.
4	Employee Benefits (8) Transition the annual benefit open enrollment process from a manual paper-based process to an on-line process through the IPBC “Business Solver” system.
4	Planning and Development (10) Use the enhanced DevNet permit system to generate workload (volume) and productivity reports that can be used to analyze and improve permit and petition review processes and customer service.
4	Purchasing (6) Utilizing the County’s memberships in professional purchasing associations, found additional pricing options through new governmental approved co-ops.
4	State’s Attorney (45) Shift toward electronic case management, increasing in house relevant legal education training, proceeding on forfeiture actions against persons dealing controlled substances, and statistical analysis of criminal dispositions and filings to better identify areas for focused prosecution.
4	Health Dept (51) New subscription based software system implemented to manage Environmental Health permitting, licensing and inspection information needs.

(4) ECONOMIC AND WORKFORCE DEVELOPMENT

1	GIS (65) Complete all parcel updates successfully for deeds recorded in 2017 within six weeks of receiving documents from the Assessment Department.
2	Workforce (26) Supporting the McHenry County Board Strategic Plan and the Vision and Intent of the Workforce Innovation and Opportunity Act:
2	Workforce (26) Evaluate business needs and match funds to training that will meet those needs
2	Workforce (26) Help to facilitate the development of the essential workforce and skills that existing and growing industries need by convening businesses stakeholders to identify and address workforce and economic development needs.
2	Workforce (26) Explore public-private training and education partnerships to improve the skills of the McHenry County workforce
2	Workforce (26) Match the skills of the existing population with needs of the existing businesses to retain talent in the County and meet the current and future workforce demands.
2	Workforce (26) Host semi-annual targeted industry employer round tables to identify workforce skills needs and solicit employer engagement.
2	Workforce (26) Review and modify the local Workforce Development Plan as needed, taking into consideration changes and dynamics of the local and regional economy.
2	Workforce (26) Coordinate with the Business Services Team to offer regular employer information and networking sessions at the McHenry County Workforce Center.
2	Workforce (26) Co-Host, between McHenry and Lake County, a Workforce & Economic Development Round Table with Rep Hultgren.
2	Workforce (26) Re-design service delivery to meet the new 50% direct training spending minimum imposed by the Illinois Workforce Innovation Board. This is a 25% increase over the past 40% and will result in a training only focus and reduced services that do not count for the requirement. Programs will be adjusted to conform to reduced funding levels and still maintain excellent demand driven, customer centric services.
2	Workforce (26) Implement activities outlined in the County Strategic Plan to evaluate business needs and match funds to training that will meet those needs and help to facilitate the development of the essential workforce and skills that existing and growing industries need.
2	Workforce (26) 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.

(5) QUALITY INFRASTRUCTURE

3	McDOT(82) Create *Bike McHenry County*, a county-wide consortium to enhance the vitality of McHenry County by encouraging healthy living, community pride, and tourism by fully integrating bicycle programs and paths inside and outside of all municipalities in McHenry County through county-wide collaboration.
4	Risk Management (18) Work with Facilities Department staff to review County buildings for potential hazards through air quality assessments and facility hazard assessments.
4	Facilities (16) Assist the Civil Engineering firm retained to design the parking lot replacement.
4	Facilities (16) Use the re-location and re-organization of department office space within the administration building as an opportunity to consider physical co-location and integration of environmental health and planning and development to improve customer service.

County of McHenry Financial Policies

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 1st through November 30th.

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.

2018 ADOPTED 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 2018 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 2018 and beyond are viable by establishing the following budget directives:

- **Status Quo Budget Submittal** – Department Budgets shall be submitted in accordance with existing levels of services provided, unless funding is identified and available through other revenue sources or a departmental reorganization. There is no guarantee of continued funding levels, and in some instances Departments and /or Agencies may receive less than the current year's appropriation. Department Heads are strongly encouraged to analyze all services and programs administered by the department for the costs of said services/programs, citizen demand for the services or programs, and if the services and programs are mandated by Federal or State law, or through County Board Ordinances.

- **Federal and State Funded Programs** – In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Departments will be expected to either reduce funded services or identify other reductions/revenue increases to off-set the losses. Exceptions will be addressed on a case by case basis.

- **User Fees and Charges** – All user fees and charges should be reviewed by County Administration, Elected Officials and Appointed Department Heads on an annual basis to ensure the fee collected is covering the cost of service provided (subject to State Statutes).

- **Revenue Estimations** – The County will project annual revenues on a conservative analytical basis to protect it from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by County Administration from the reporting Liaison Committee (and if necessary the full County Board) on whether said service should be allowed to continue and supplemented with County funds.

- **Consumer Price Index** – The County of McHenry is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover the costs of inflationary increases incurred in their day to day operations by increasing their previous year's extension by the CPI or 5%, whichever is smallest. The County Board has directed County Administration to show new growth when developing the fiscal year 2018 budget. The CPI increase authorized under PTELL shall not be utilized in the calculation of property tax revenues.

- **Fund Reserves** –The County Board will strive to maintain a 180-day (6 month) unrestricted fund balance in most funds to maintain and protect the operating service

levels supported by the funds based on the Financial Model and adjustments for future capital expenditures. Instances where an ending audited fund balance **(**11/30/XX**)** is above the 180-day goal, a plan will be developed by the Finance and Audit Committee and presented for approval to the County Board to allow for the spending down of the surplus above 180 days. If the fund drops below the 120 day unrestricted fund balance as of 11/30/XX, an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.

- **Vacant Positions –** On October 1, 2002 the County Board approved Resolution R-200210-12-196 authorizing a county wide budget policy on vacant positions. This resolution can be viewed under County Board Records on the County Clerk's web page at: http://www.co.mchenry.il.us/departments/countyclerk/Pages/CountyBoardRecords**.aspx**

- **Alternative Service Delivery & Outsourcing** – Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:

    - Outsourcing – the organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.

    - Privatization – the organization sells the operation's assets and walks away from the service responsibility. Eliminates all future cost to the organization.

    - Private/Public Partnership – joint venture where the local unit of government still carries part of the cost, with plans of the private partner taking 100% control at a future date. There is a high level of risk involved in regards to financial stability of private partner. The local unit of government could end up with the total financial burden.

    - Managed Competition – in house employees restructure, innovate, and compete against contractors to provide services under contract. Pros: promotes employee participation, can reduce costs, assists with labor contract negotiations, and addresses sense of employee entitlement. Cons: cannot force on Statutory Offices, requires additional time in tracking outcomes, loss over control of services provided by outside contractor.

- **Wage Adjustments** – Every effort will be made to establish the non-union employee wage increase rate at the beginning of the budget cycle. It is the desire of the County Board to maintain a level of equity between union and non-union employees. The Human Resources Committee shall establish and recommend to the Finance and Audit Committee an equitable performance pay adjustment for non-union employees by the July Finance and Audit Committee meeting.
- **Outside Agency Funding** – The County Board realizes the need to support outside agencies with funding from the County's budget to accomplish goals that directly affect the quality of life in McHenry County. Each requesting agency will meet with and present to the County Administrator their achievements with the prior year funding, how they improved quality of life, and what are the financial implications to their organization if county funding was reduced or eliminated. A presentation to the Finance and Audit committee will also be required prior to budget approval. The County Board does not guarantee any funding levels, unless a contractual agreement with said agency has been approved by the County Board.

- **Priorities** – Direction is hereby given to the County Administrator and Associate County Administrator – Finance to create the fiscal year 2017 budget with the following priorities:

    - **First** - All mandated services must be budgeted
    - **Second** - All operating necessities (Utilities, IMRF, Health Insurance, Union Contracts, the Correctional Facility, etc.)
    - **Third** – Non-Union Employee Compensation
    - **Fourth** – General operating costs to provide services
    - **Fifth** – Capital Needs of the Organization
    - **Sixth** – Recommended Supplemental Requests
    - **Seventh** – Outside Agency Funding / Local Match to Grants

The pages that follow provide further definitions and guidelines for the development of the fiscal year 2018 budget, and should be considered as directives from the County Board.

Accounting/Auditing

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

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

Appropriation

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

Balanced Budget

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

Budget Amendment

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

Budgets may be amended as follows:

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

- Elected officials may authorize transfers between contractual and commodities budget line items (4000) and (5000) in their departmental budget, as long as they do not exceed the total combined appropriation for these two categories, by completing the Budget Adjustment Form

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

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

- All transfers and emergency appropriations after budget adoption require a 2/3rd 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 schedule with the County Administrator and Associate County Administrator – Finance to review and ensure budget policy compliance. Concerns and or issues should be addressed by the department head/elected official at this time. Upon review by County Administration, the budget will be scheduled for presentation to the proper liaison committee. Each liaison committee meeting packet will contain copies of the department's budget and supplemental requests prior to the scheduled committee meeting for review. No action will be taken on the supplemental requests by the committee (please see Supplemental Request Section for further information). Once all committees have reviewed their respective reporting departments' budgets, and the recommended supplementals have been approved, the budget is moved to the whole board to be placed on public display for a minimum of fifteen (15) days prior to final approval.

Building Costs

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

The McHenry County Capital Improvement Plan (CIP) identifies capital projects, facility improvements, asset preservation needs, anticipated equipment needs, modernization upgrades and system improvements for a multi-year period and identifies options and strategies for funding. The term "Capital Improvement Projects" encompasses projects related to the County's physical assets and facilities along with acquisitions and operational enhancements that require a significant investment or capital outlay.

Capital Budget - Short Term

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

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

jeopardize the daily operations of McDOT, the $750,000 replacement budget will be revisited with County Administration and the County Board.

Capital Budget – Long Term

The philosophy of the County's Capital Improvement Plan (CIP) was changed in fiscal year 2016, removing it from the County's Financial Model to a stand-alone document that is to be reviewed and updated by the McHenry County Board at least on a biennial basis to ensure that it remains a valid roadmap to plan for and complete necessary capital projects. The CIP identifies projects that are expected to exceed $100,000 in expenditure and have a useful life in excess of five years. By this nature, a strategic approach to their scheduling, coordination and financing is required to responsibly address those needs without adversely impacting operational budgets. Capital projects do not compete for operating dollars during the current budget process, but are funded through the reserves of the fund or outside financing at the discretion of the County Board.

Compensated Absences

The audited financial reports show a liability for the accumulation of vacation and compensatory time earned by employees but not taken. The balance is a projection of what the County would be required to pay out if it discontinued business as of that date.

Contingency Fund

A General Fund contingency account with a minimum of $300,000 **(R-200206-12-091)** will be designated for emergency expenditures during the year. Another contingency account with a minimum of $10,000 **(R-200006-12-134)** will be designated to pay for unexpected vacation and compensatory payments as long term employees retire or leave County employment.

Contract Management

The County Board encourages each Elected Official and Department Head to utilize the expertise in the purchasing department when committing County funds to a contract. All contracts will be submitted to the Purchasing Department who will do a preliminary review to ensure compliance with the purchasing ordinance, and then at the discretion of the Purchasing Director, may forward the contract to the State's Attorney's Office for their legal review. Upon approval by the Purchasing Director or State's Attorney's office, the purchasing department will notify the requesting department that the contract is good, and that a resolution (if over $20,000) should now be submitted to the Liaison Committee and County Board for approval. Upon approval of the contract or resolution (if required), the Purchasing Department will obtain all necessary signatures, copy the contract, and forward the contract to the vendor with return mailing instructions stating that the completed contract needs to be returned to the Director of Purchasing. Once the completed contract is received, the Purchasing Department will image the contract, submit the original to the County Clerk, and send copies to the requesting Department and the County Auditor.

Depreciation

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

EEO-Affirmative Action

The County Board set a policy **(O-200611-09-107)** that all vendors doing greater than $30,000 of business with the County must follow guidelines established for equal employment opportunity and affirmative action. Generally, the vendor must have a written sexual harassment policy that meets state statutes **(775 ILCS 15/3)**, a written EEO policy **(775 ILCS 5/1-102)**, and a workforce profile that demonstrates its EEO practices. The County refuses to conduct business with vendors who do not meet these guidelines.

Elected Officials and Appointed Boards

If an elected official or appointed board decides not to follow the policies as set forth by the County Board, it is their responsibility to notify the County Administrator immediately of their intent.

The County Board will determine appropriate budget dollars to be allocated to any elected official or appointed board who decides to opt out of the 2017 budget process and or wage and grade compensation policy. (R-200506-12-160)

Elected Officials' Salaries

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

Employee Wage & Compensation System

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

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

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

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

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

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

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

Encumbrance

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Encumbrances at year-end for unfilled obligations of the current year budget are re-

appropriated in the succeeding year based on County Board approval **(55 ILCS 5/6-1005)**. An encumbrance for capital expenditures will continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent that the project is not under contract by the close **of November 30, the last day of the County's fiscal year.** Encumbrances at year end do not constitute expenditures or liabilities in the financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.

Pre-Encumbrance

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

Enterprise Fund

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

Financial Model

The County Board in fiscal year 2001 instituted the use of a five year financial model to be a guide in the decision making processes in securing the financial health of the County. The model is updated at the beginning of each year and reflects current and projected annual fund reserves. The County will strive to maintain a 180-day (6 months) unrestricted fund balance in all funds to maintain and protect the operating service levels supported by the funds (based on 11/30/XX audited numbers). In using the financial model, the user must look at the projected five year trend to determine if additional spend down is necessary once the six month goal has been exceeded. If the model projects a future decline below four and a half months of reserve after the completion of the year-end audit, the Finance and Audit Committee will develop an action plan that restores the fund balance to six months reserve.

Fixed Assets

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

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

Fiscal Year

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

Fund Balance

The County will strive to maintain a 180-day (6 months) unrestricted fund balance in most funds to maintain and protect the operating service levels supported by the fund based on the Financial Model and adjusted for future capital expenditures. Instances where an ending audited fund balance (11/30/XX) is above the 180-day goal, a spend down plan will be developed and presented by the Finance and Audit Committee and approved by the County Board to allow for the spending down of the surplus above 180 days. If a fund balance drops below the 120-day unrestricted fund balance as of 11/30/XX (based on audited numbers), an action plan will be developed by the Finance and Audit Committee to increase the fund balance to the 180-day level.

Grants

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs. All new grant applications (regardless of the dollar amount) must be approved by the department's liaison committee prior to submission of the grant application to the grantor. (Board approved 5/04/04**).**

- The County Board's definition of a new grant is:
  1. A grant that has not been awarded in the previous year
  2. A current grant (or renewal grant) whose financial terms have changed (grant award has increased, decreased, or added a local match, etc.)
  3. A grant whose local match financial requirements have changed

- Departments will submit draft grant application copies to the Associate County Administrator - Finance, and the County Auditor for review prior to submitting the application.

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

- Grant applications, regardless of the amount, with anticipated increases in full or part-time staff must be formally approved by the County Board **(R-200006-12-134)**.

- Departments who apply for grants that require a local match must find the local match within their budgets.

- Upon notification of a grant award, departments will prepare a resolution and cover memorandum to amend the respective budget.

- A 2/3rd 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

Employees who have notified their department head of their intent to leave the organization within the first two weeks of the new fiscal year will not be eligible for the merit award.

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

Mileage

Reimbursement of mileage expense to employees, elected officials and County Board members will be at the Internal Revenue Service established rate in effect on January 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 2016/2017 budget must be physically on site by November 30, 2017 to be expensed in the fiscal year 2017 budget. All general supply purchases for fiscal year 2017 must be acquired by November 20, 2017. Items acquired after these cutoff dates will be charged to the department's FY 2017/2018 budget, unless the purchase is proven to be of an emergency nature or has received prior approval of the County Administrator **(R-200106-12-117)**.

Revenues

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

Risk Management

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

Salaries and Fringe Benefits

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

Service Enhancements

Requests for new or expanded programs are to be separately requested via budget templates as presented in the budget preparation manual, and in the departments 2017 budget folders located on the budget drive. These requests must be accompanied by appropriate back-up documentation **(R-200006-12-134)**.

Sick Leave Buyback

Unless specified in a labor contract, sick leave buyback payments from the general fund will be made within the first quarter of the new fiscal year.

Supplemental Requests

Department Heads will discuss their supplemental requests during their meeting with the County Administrator and Associate County Administrator – Finance. A ranking of importance by the department for each request will be noted and compiled into an overall county listing. The County Administrator with assistance of the Associate County Administrator – Finance will review all requests and their rankings, and develop recommendations based on overall need, importance and purpose to the operations of the County in meeting the strategic and financial goals established for the budget. A presentation of the final recommendations will be made to a Committee of the Whole (COW) for review, discussion and approval. Once consensus has been achieved, the recommendations move on to the Finance and Audit Committee for approval into the new budget. Department Heads and Elected Officials are entitled to address either committee on issues surrounding the recommendations prior to final approval.

Temporary Positions

The County Board recognizes there are hardships placed upon departments when employees are off due to approved leaves (FMLA, Military, etc.) To assist the departments in this time of need, the County Board has approved a pool of four temporary positions. The definition of temporary is when the employee will be scheduled to be gone more than two weeks, but no more than twelve weeks. If the department needs the position for a longer period of time, a resolution must be completed asking to create a new temporary position within the department. All approved temporary positions will be required to have a sunset clause stating when the position will be eliminated. Temporary positions are allocated through the County Administrator.

User Fees

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

Vehicle Replacement

Prior to replacement of any County vehicle, an evaluation of intended use will be completed comparing benefits of the purchase versus paying mileage to County officials and employees **(R-200006-12-134)**. Where practical, standard sized pre-owned or program vehicles will be considered instead of new vehicles **(R-200006-12-134)**. Employees who are on-call 24 hours per day may take their vehicles to and from work.

BUDGET GUIDELINES

The purpose of this section is to explain the scope, format, process, and content of the McHenry County budget. The following information will aid the reader in understanding the budgetary concepts and components upon which this budget is based. The County of McHenry is required by Illinois Compiled Statutes to adopt an Annual Budget and Appropriation Ordinance, for County revenues and expenditures. The County budgets are presented on the modified accrual basis for all governmental fund types and accrual basis for the proprietary funds. This means the General (purpose) Fund and Special (purpose) Funds recognize revenues when they are measurable and available and expenditures when a liability (obligation) is drawn on current financial resources. Proprietary Funds recognize revenues when they are earned and expenses when they are incurred.

SCOPE OF THE BUDGET DOCUMENT

The County budget is a financial plan of estimated expenditures and revenues for the coming year. The annual budget provides historical, current, and future comparisons of revenues and expenditures. Separate documents prepared include a Budget in Brief, a capital project plan, and County Board goals and objectives.

BUDGET FORMAT

The budget document is organized into the following sections:

- Transmittal Letter: The County Administrator develops a transmittal letter that summarizes the recommendations to the County Board, the effect these recommendations will have on operations, and the proposed budget.

- Budget Summaries: Departments are assigned to one of the standing County Board Committees, which reviews their budget and conducts other business. The departmental budgets of each Committee are summarized along with financial summary schedules to provide comparisons of historical, current, and future year projection figures. These summaries also include estimated property tax levies, tax rates, and personnel information.

- Departmental Budgets: The core budget includes program descriptions for each department and fund, arranged by department. Each department budget includes an organizational chart and a summary of full time equivalent positions. Accomplishments achieved in the current budget year along with program highlights and goals for the upcoming year are included to summarize specific areas of concentration.

Detailed information for each department includes:

- Each department begins with narrative information about the department and the program(s) they are providing, including function descriptions, an organization chart, a summary of full time equivalents, and the actual statute of mandated services.

- The current year accomplishments for the department are presented to summarize specific areas of concentration.

- The highlights and goals for each program in the new budget address the specific activities of the programs.

- The financial information follows, including historical, current, and future year projections.

  Note: The definition of a program is the key service that a department provides.

BUDGET DEVELOPMENT PROCESS

The specific steps taken to prepare the Fiscal Year 2018 Budget are as follows:

County Board approves 2018 Budget Policy	May
Budget preparation materials are distributed to departments	May
Departments submit all required budget documents to Finance	May
Departments submit revenue and expense budgets	May/June
County Administration reviews all preliminary budgets with Departments	June/July
Standing Committees conduct public hearings on department budgets	August
Preliminary Budget presented to Finance and Audit	August
Preliminary Budget presented to County Board	September
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	**Approval**
Minimum of Salary Range	Department Head
Minimum to 1st Quartile	Dept. Head & Dir of Human Resources
1st Quartile to Midpoint	County Administrator
Over Midpoint	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.

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.

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-911and 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-911debt 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

County of McHenry Budget Process & Calendar

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/July – 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 November meeting.

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

MCHENRY COUNTY GOVERNMENT
2017-2018 TENTATIVE BUDGET PROCESS CALENDAR

2017 Dates	
05/09/17	Budget Policy moved by Finance Committee to Full County Board
05/16/17	***SCHEDULED BOARD MEETING*** - Budget Policy to Full County Board for Approval
05/19/17	Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 2:00 p.m.
05/20/17	Budget kick off meeting with Department Heads and staff. Budget Material is distributed - 10:00 a.m.
06/01/17	IFMS Budget Module is opened for Departments to start data entry
06/20/17	***SCHEDULED BOARD MEETING***
6/1/17-7/28/17	Departmental Budget Review with County Administrator / Associate County Administrator-Finance
06/30/17	**Entry to Budget Module Finalized and All Supporting Forms Completed**
07/18/17	***SCHEDULED BOARD MEETING***
Standing Committees (Bold) for Approval:	
07/31/17	**LAW & GOVERNMENT -** Public Defender, Emergency Management, Circuit Clerk
08/01/17	**PLANNING, ENVIRONMENT & DEVELOPMENT -** Planning & Development
08/03/17	**FINANCE -** Assessments, Auditor, Treasurer, Recorder and County Clerk
08/09/17	**INTERNAL SUPPORT & FACILITIES -** GIS, IT, Purchasing
08/15/17	***SCHEDULED BOARD MEETING***
08/23/17	**INTERNAL SUPPORT & FACILITIES -** Facilities, County Admin, County Board, County Board Chair
08/28/17	**LAW & GOVERNMENT -** ETSB, Court Administration, Court Services, Coroner, Sheriff, Merit Commission, State's Attorney
08/30/17	**TRANSPORTATION -** Division of Transportation
08/31/17	**PUBLIC HEALTH & HUMAN SERVICES -** VAC, ROE, Senior Services, Valley Hi, Health Dept, Mental Health, CDBG, Workforce Investment Board and Workforce Network
09/06/17	**VALLEY HI OPERATING BOARD -** Valley Hi
09/07/17	**FINANCE -** Non-Departmental
09/12/17	**HUMAN RESOURCES -** Human Resources**,** Employee Benefit Fund, Social Security Fund, IMRF Fund
09/13/17	**INTERNAL SUPPORT & FACILITIES -** Risk Management
09/19/17	***SCHEDULED BOARD MEETING***
10/05/17	Finance Committee Reviews Preliminary Budget and approves final supplemental requests 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)**
10/12/17	**Committee of the Whole -** Discuss Levies and Options for FY2018 Budget
10/16/17	All final budget updates are entered and Final Preliminary Budget Book is assembled
10/17/17	***SCHEDULED BOARD MEETING*** **-** Fiscal Year 2017-2018 Budget Appropriation and Aggregate Tax Levy on Public Display
11/13/17	Budget Documents, including budget message and summary budget, are completed in final presentation format
11/14/17	***SCHEDULED BOARD MEETING*** ****Adoption of the FY 2017-2018 Annual Budget & Appropriation Ordinance and Ordinance providing for the Levy of Taxes***

Annual Appropriation Ordinance

ORDINANCE

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2017 THROUGH NOVEMBER 30, A.D., 2018

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

WHEREAS, this County Board has passed a budget policy Resolution providing guidelines for compilation of the annual budget for Fiscal Year 2017-2018; 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 2017-2018.

NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling **$216,684,732** and the schedule of revenues totaling **$216,684,732** hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2017-2018, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2018 and summarized herein for the fiscal period December 1, 2017 through November 30, 2018, 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, 2017 through November 30, 2018 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 17, 2017 for a period of 28 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 14th day of November, A.D., 2017.

Jack D. Franks, Chairman
McHenry County Board

ATTEST:

Mary E. McClellan, County Clerk

Annual Levy Ordinance & Abatement Resolution

ORDINANCE

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2017 THROUGH NOVEMBER 30, A.D., 2018

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, 2017 through November 30, 2018, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **$79,849,078** is the difference between the total amount of money heretofore legally appropriated for all county purposes and the amount of money estimated as received from other sources or on hand, therefore, **$44,831,303** for general county purposes, and **$35,017,775** for other purposes, as required by law, be and the same are hereby levied on all property subject to taxation within the County of McHenry, State of Illinois, as the same is assessed and equalized for tax purposes.

SECTION 3. That the purposes for which said amount of **$79,849,078** is hereby levied shall be as follows:

We have apportioned the estimated other income and use of cash reserves to various items of the budget and would therefore, recommend that the sum of **$44,831,303** (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 2017 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 2017 all as provided by law, for GENERAL COUNTY PURPOSES; and

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

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

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

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

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

We further recommend that there be levied the sum of **$4,000,000** for the **FEDERAL INSURANCE CONTRIBUTIONS ACT FUND**; and

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

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

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

We further recommend that there be levied the sum of **$10,000** for the **VALLEY HI NURSING HOME ENTERPRISE FUND**; and

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

SECTION 4. That 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 14th day of November, A.D., 2017.

Jack D. Franks, Chairman
McHenry County Board

ATTEST:

Mary E. McClellan, County Clerk

RESOLUTION - SUPERMAJORITY

RESOLUTION AUTHORIZING THE ABATEMENT OF PROPERTY TAX HERETOFORE LEVIED IN 2017 FOR COLLECTION IN 2018 FOR THE OPERATIONS AND CAPITAL PROJECTS OF THE COUNTY OF MCHENRY IN FISCAL YEAR 2018

WHEREAS, the County Board (the *"Board"*) of the County of McHenry, Illinois, by Ordinance adopted on the 14th day of November, 2017, did provide for the levy of property taxes in the amount of $79,849,078 to: the General Fund ($44,831,303), the Veterans Assistance Commission Fund ($400,000), the Illinois Municipal Retirement Fund ($7,800,000), the Social Security Fund ($4,000,000), the County Highway Fund ($6,455,268), the County Matching Fund ($1,807,507), the County Bridge Fund ($500,000), the Mental Health Board ($10,900,000), the Tuberculosis Care & Treatment Fund ($250,000), the Senior Services Fund ($1,645,000), the Liability Insurance Fund ($1,250,000), and the Valley Hi Nursing Home Enterprise Fund ($10,000) for general operations and capital projects; and

WHEREAS, the Board has determined that the amounts levied for are greater than required at this time, and that other funding sources, coupled with expense reductions can and will be utilized to offset the costs of general operations and capital projects during Fiscal Year 2018; and

WHEREAS, it is necessary and in the best interests of the County that the tax heretofore levied for general operations and capital projects for fiscal year 2017-2018 be reduced through the abatement process.

NOW, THEREFORE BE IT RESOLVED, by this County Board of McHenry County, Illinois that the property taxes heretofore levied for fiscal year 2017-2018 in Ordinance #XXXXXX-XX-XXX in the amount of $79,849,078 for the general operations and capital projects be hereby reduced by $8,009,468 through the tax abatement process as follows:

FY 2017 Tax Levy Fund	Amount Levied	Amount To Be Abated	Amount To be Levied
General Fund	$44,831,303	$5,030,995	$39,800,308
Veterans Asst. Commission Fund	$400,000	$74,965	$325,035
IL Municipal Retirement Fund	$7,800,000	$150,000	$7,650,000
Social Security Fund	$4,000,000	$317,478	$3,682,522
Highway Fund	$6,455,268	$743,653	$5,711,615
Matching Fund	$1,807,507	$107,507	$1,700,000
County Bridge Fund	$500,000	$0	$500,000
Mental Health (708) Fund	$10,900,000	$500,000	$10,400,000
TB Care & Treatment Fund	$250,000	$74,941	$175,059
Senior Services Fund	$1,645,000	$0	$1,645,000
Liability Insurance Fund	$1,250,000	$999,929	$250,071
Valley Hi Enterprise Fund	$10,000	$10,000	$0
Totals	**$79,849,078**	**$8,009,468**	**$71,839,610**

BE IT FURTHER RESOLVED, forthwith upon the adoption of this Resolution, the County Clerk of the County of McHenry shall file a certified copy hereof with her office, and it shall be the duty of said County Clerk to abate said taxes levied for the 2017 tax levy year; and

BE IT FURTHER RESOLVED, by this County Board of McHenry County, Illinois that upon abatement of the $8,009,468, the following adjustments to the County's FY2018 budget are hereby authorized as follows:

Revenue:

OCA 990005-7010	Non-Dept. – Property Taxes	($5,030,995)
OCA 220005-7010	VAC – Property Taxes	($74,965)

OCA 990010-7010	IMRF – Property Taxes	($150,000)
OCA 900015-7010	Social Sec. – Property Taxes	($317,478)
OCA 820005-7010	Highway Fund – Property Taxes	($743,653)
OCA 820115-7010	Matching Fund – Property Taxes	($107,507)
OCA 250005-7010	Mental Hlth – Property Taxes	($500,000)
OCA 240005-7010	TB Fund – Property Taxes	($74,941)
OCA 180320-7010	Liability Insurance Fd – Property Taxes	($999,929)
OCA 610099-7010	Valley Hi Fund – Property Taxes	($10,000)
Total Property Tax Revenue Reduction		**($8,009,468)**

Revenue:

OCA 220005-9990	VAC Fd – Utilization of Fund Balance	$74,965
OCA 990015-9990	Social Sec. – Utilization of Fund Balance	$317,478
OCA 820040-9990	Highway Fd – Utilization of Fund Balance	$743,653
OCA 240005-9990	TB Fund – Utilization of Fund Balance	$74,941
OCA 180320-9990	Liab. Ins. Fd – Utilization of Fund Balance	$999,929
OCA 610099-9990	VH Fund – Utilization of Fund Balance	$10,000
Total Utilization of Fund Balance		**$2,220,966**

Expenditure:

OCA 900020-6810	Non-Dept.-Fund Bal. Enhancement	($5,030,995)
OCA 990010-6810	IMRF Fund – Fund Bal. Enhancement	($150,000)
OCA 820115-6810	Matching Fund – Fund Bal. Enhancement	($107,507)
OCA 251009-4809	Mental Health – Client Services	($500,000)
Total Expenditure Reductions		**($5,788,502)**

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized to distribute a certified copy of this Resolution to the County Clerk, all Elected and Appointed Department Heads, the Associate County Administrator – Finance, and the County Administrator.

DATED at Woodstock, Illinois, this 14th day of November, A.D., 2017.

Jack D. Franks, 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 seventeen (17) major revenue sources that account for over 85% of the projected annual revenues. Taking a proactive approach, these funds are analyzed on a continuous basis throughout the year, with major fluctuations being investigated immediately. If one of these revenues sources should fall off drastically, the affect on the fund reserves and the current budget could be harmful. The County estimates all revenues very conservatively in order to control overspending.

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 (.75%). 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. This past year, due to poor financial conditions in the IL State Government, 2% is withheld from the RTA Sales Tax distribution as an administrative fee.

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 10 Mo.	FY 2018 Budget
7010	Property Taxes	$78,510,797	$78,791,838	$76,113,609	$77,396,330	$79,849,078
7030	Sales Tax	$2,121,284	$2,131,996	$1,661,616	$1,152,107	$1,700,000
7035	1/4 Cent Sales Tax	$7,743,216	$7,900,013	$8,056,620	$6,113,983	$8,094,000
7036	RTA Sales Tax - County Portion	$9,712,705	$9,955,371	$10,134,537	$8,423,429	$9,891,584
7038	Local Use Tax	$1,256,589	$1,445,018	$1,561,599	$1,225,498	$1,666,000
7040	State Income Tax	$6,265,092	$6,962,600	$6,369,804	$4,428,280	$6,100,000
7105	Tax Transfer Stamps	$1,833,393	$2,133,728	$2,632,513	$2,145,107	$2,225,000
8030	Circuit Clerk Fees	$2,736,646	$2,557,054	$2,449,530	$1,964,894	$2,500,000
8090	Other Fees and Charges	$3,218,117	$3,288,130	$3,232,751	$2,810,109	$3,597,872
9170	Hospice	$1,060,025	$1,304,920	$1,455,400	$766,040	$1,200,000
9180	Private Pay	$3,700,220	$2,981,166	$3,300,255	$1,976,153	$2,900,000
9405	Federal Government Grants	$7,915,658	$6,952,762	$7,589,994	$4,982,695	$6,967,086
9410	Federal Government - Other	$6,950,997	$6,459,234	$8,007,423	$5,715,323	$8,292,078
9415	Federal Government Reimb	$2,599,169	$2,352,212	$2,105,326	$1,726,667	$2,525,000
9435	State Government Reimbursments	$6,675,752	$6,140,994	$6,061,276	$3,819,609	$6,867,560
9440	State Government - Salary Reim	$1,112,124	$1,987,159	$1,388,227	$929,721	$1,777,697
9510	Interest Income	$330,159	$342,115	$901,642	$1,508,187	$1,552,994
		$143,741,943	**$143,686,310**	**$143,022,122**	**$127,084,132**	**$147,705,949**

Funds Appropriated In Fiscal Year 2018
By Fund Type and Department

The County of McHenry fiscal year 2018 budget is appropriated over fifty-three different funds, and thirty eight unique departments.

The Funds Appropriated in fiscal year 2018 schedule is a quick view of the funds classified by fund type, and the departments that utilize funding from the fund. Each fund has a brief description, but a detailed description of each fund and the purpose for its use can be found under the departmental budget section of this document.

To gain a better understanding of the fund types, please see the Major Funds section of this document, and the glossary of fund types and fund definitions.

The schedule reflects:

- ✓ Three Major Funds
- ✓ One Major Enterprise Fund
- ✓ Forty-One Non-Major Special Revenue Funds
- ✓ Six Non-Major Debt Service Funds
- ✓ One Non-Major Internal Service
- ✓ One Non-Major Enterprise Fund

COUNTY OF MCHENRY
FUNDS APPROPRIATED IN FISCAL YEAR 2018
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. 07 - County Board Chairman
Dept. 09 - Human Resources
Dept. 10 - Planning and Development
Dept. 11 - County Auditor
Dept. 12 - County Board & Liquor Commission
Dept. 13 - County Clerk - Elections
Dept. 14 - County Clerk
Dept. 15 - County Recorder
Dept. 16 - Facility Management
Dept. 17 - County Treasurer
Dept. 18 – County Administration
Dept. 20 - Information Technology
Dept. 21 - Educational Service Region
Dept. 28 - Merit Commission
Dept. 31 - County Coroner
Dept. 32 - County Sheriff
Dept. 34 - Emergency Management Agency
Dept. 41 - Clerk of the Circuit Court
Dept. 42 - Circuit Court
Dept. 43 - Court Services
Dept. 44 - Public Defender
Dept. 45 - States Attorney
Dept. 51 - McHenry County Public Health
Dept. 90 - Non-Departmental - Operations
Dept. 99 - Non-Departmental – Benefits/Debt Service

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

Dept. 99 – Non-Department

Fund 30 **Mental Health Fund –** Special Revenue Fund created for planning and funding mental health, developmental disability and substance abuse services.

Dept. 25 - Mental Health

MAJOR FUNDS - ENTERPRISE

Fund 350 **Valley Hi Nursing Home Fund –** Enterprise Fund created for the purpose of constructing, maintaining and operating a nursing home facility.

Dept. 61 – Valley Hi Nursing Home

NON-MAJOR – SPECIAL REVENUE

Fund 06 **Regional Transportation Authority (RTA) Fund –** Created through legislation allowing the six collar counties of Cook to share in the adjusted rate implemented by the State. Funds are committed for special Transportation Projects.
Dept. 99 – Non-Departmental

Fund 10 **Veterans Assistance Commission Fund –** Created to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become independent.
Dept. 22 – Veterans Assistance Commission

Fund 11 **Veterans Assist. Commission Bus Fund –** Created to accept donations towards the purchase of new vehicles for the VAC.
Dept. 22 – Veterans Assistance Commission

Fund 16 **Social Security Fund –** Mandated by law, accounts for the employer contribution on Social Security and Medicare
Dept. 99 – Non-Departmental

Fund 19 **McHenry County Dept of Transportation RTA Sales Tax Project Fund –** Funds are committed for special Transportation Projects.
Dept. 82 – McHenry County Division of Transportation

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, and for acquiring and maintaining machinery and equipment, maintaining, operating or constructing buildings for housing highways offices.
Dept. 82 – McHenry County Division of Transportation

Fund 22 **Motor Fuel Tax Fund –** Accounts for the allotment of the State Motor Fuel Tax distributed on the basis of vehicle registration fees. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation

Fund 23 **County Matching Fund –** Provides funds to pay the County's portion of construction or maintenance of highways on the Federal-Aid-Highway network. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation

Fund 24 **County Bridge Fund –** to be utilized to meet one-half the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, or other joint bridge projects with any other highway authority through mutual agreements.
Dept. 82 – McHenry County Division of Transportation

Fund 25 **County Option Motor Fuel Tax –** Imposed by the County of McHenry for the purposes of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the County. Restricted for types of use.
Dept. 82 – McHenry County Division of Transportation

Fund 45 **Tuberculosis Care & Treatment Fund –** Created to provide for the care and treatment of county inhabitants who may be afflicted with tuberculosis.
Dept. 51 – McHenry County Public Health

Fund 52 **Illinois Criminal Justice Authority Fund –** Created to financially assist local law enforcement agencies in controlling the sales and use of illegal drugs and drug offenders.
Dept. 45 – McHenry County State's Attorney

Fund 53 **Probation Service Fee Fund –** Created for the purpose of collecting fees on persons sentenced to probation as ordered by the court in order to provide and/or support programs for the offenders under the supervision of Court Services and Probation.
Dept. 43 – Court Services

Fund 54 **Special Courts Fund –** Mandated by State Statute (Mental Health & Drug Courts) and is funded by fees assessed through the Courts to cover the costs of the programs.
Dept. 42 – Court Administration

Fund 56 **Coroner's Fund –** Accounts for all fees collected in the normal operating duties of the Coroner to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner's office.
Dept. 31 – County Coroner

Fund 58 **DUI Conviction Fund –** Accounts for fines imposed by the Courts on DUI Convictions. Funds can only be used for the procurement of law enforcement equipment that will assist in the prevention of alcohol related criminal violence.
Dept. 32 – McHenry County Sheriff

Fund 60 **Maintenance & Child Support Collection Fund –** Accounts for fees collected and expended for maintaining child support records and recording payments collected by the State Disbursement Unit.
Dept. 41 – Circuit Clerk of Courts

Fund 61 **Law Library Fund –** Funded by fees as prescribed and set by Senate Bill 0103. Under the direction of the Court Administrator, provides access to necessary legal information to attorneys and self-represented litigants.
Dept. 42 – Court Administration

Fund 62 **Circuit Court Document Storage Fund –** Funded by fees collected on all court cases for the purpose of establishing and maintaining a document storage system and to convert the records of the circuit clerk to electronic storage.
Dept. 41 – Circuit Clerk of Courts

Fund 63 **Circuit Court Automation Fund –** Created to establish and maintain an automated record keeping system in the office of the circuit clerk. Funded by fees collected on all court cases.
Dept. 41 – Circuit Clerk of Courts

Fund 64 **Circuit Clerk Operating & Administration Fund –** Funded by fees collected to offset the costs incurred by the Circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of state and local governments.
Dept. 41 – Circuit Clerk of Courts

Fund 65 **Geographic Information Systems –** Accounts for fees collected on the recording of legal documents to be used for the purpose of developing and maintaining a geographic information system for McHenry County.
Dept. 65 - GIS

Fund 66 **Circuit Clerk Electronic Citation Fund –** Provides funding through fees collected to offset the costs incurred for establishing and maintaining electronic citations.
Dept. 41 – Circuit Clerk of Courts

Fund 67 **State's Attorney Records Automation Fund –** Created for the purpose of offsetting the expenses of record keeping. Funded through fees paid by the defendant on a judgment of guilty.
Dept. 45 – McHenry County State's Attorney

Fund 68 **Inmate Welfare Fund –** Created to account for the profits made through commissary sales to inmates. Funds must be used to offset other needs for inmates.
Dept. 32 – McHenry County Sheriff

Fund 70 **County Clerk Automation Fund –** Funded by fees charged for certified copies of vital records for the sole purpose of defraying the cost of automating a document storage system.
Dept. 14 –County Clerk

Fund 71 **County Clerk Registry Automation Fund** – Through fees charged on the redemption of property taxes, this fund is for automating the tax redemption process.
Dept. 14 –County Clerk

Fund 75 **County Recorder Automation Fund** – Created for the purpose in automating the duties of the Recorder's office and providing electronic access to recorded documents. Funded by fees on recordings.
Dept. 15 – County Recorder

Fund 80 **County Treasurer Automation Fund** – Created per 35 ILCS 200/21-245 of the Property Tax Code to assess a fee from the purchaser of delinquent taxes for automating property tax collections, and defraying the cost of providing electronic access to property tax collection records.
Dept. 17 – County Treasurer

Fund 81 **County Treasurer Passport Services Fund** – Funded by fees allowed for the processing of passport applications for the US Department of State.
Dept. 17 – County Treasurer

Fund 82 **Regional Office Education Fingerprinting Fund** – Funded by fingerprinting fees, it funds a part-time truancy officer.
Dept. 21 – Regional Office of Education

Fund 85 **Animal Shelter Fund** – Created to account for donations received for the care of abandoned animals. Funds are used to purchase special diets, treats and other items deemed necessary.
Dept. 51 – McHenry County Public Health

Fund 87 **Senior Services Fund** – Created upon approval of a tax referendum approved by the citizens of the County for the care of the elderly population within the County. Funds are restricted in use for care and programs to the elderly.
Dept. 23 – Senior Services Grant Commission

Fund 90 **McHenry County Workforce Network Fund** – Accounts for Federally Funded program dollars for the retraining and developing of unemployed/employed workforce in McHenry County.
Dept. 26 – Workforce Network
Dept. 27 – Workforce Network Board

Fund 100 **Community Development Block Grant Fund** – Accounts for receipt and expenditures of the HUD program funding. The County is designated by the U.S. Department of Housing & Urban Development as an "Urban County".
Dept. 10 – Planning & Development

Fund 105 **Expedited Permit Fund** – Established to account for special fees charged to applicants who desire to have their permit review expedited. This fee offsets the cost of the engineering firm providing the service.
Dept. 10 – Planning & Development

Fund 320 **Insurance Loss Fund**- Accounts for the Professional and Liability Insurance programs of the County. Covers the cost of litigation brought against the County. Property Tax Levy Fund.
Dept. 18 – County Administration/Risk Management

Fund 410 **Revolving Loan Fund** – Funds from recaptured loans to business under the Community Development Assistance Program that the County has been allowed to re-lend to businesses.
Dept. 18 – County Administration

Fund 415 **Health Scholarship Fund** – Created to account for donations given to be used to promote employee learning in the area of public health.
Dept. 51 – McHenry County Public Health

NON-MAJOR FUNDS – DEBT SERVICE

Fund 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.

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

- ❖ **County Mental Health Fund** – This fund accounts for expenditures for administering approved mental health programs.

The County administers the following major enterprise fund:

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

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

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

MAJOR GOVERNMENTAL FUNDS

	General Fund			IMRF			Mental Health Fund		
	2016 Actual	2017 Est. Actual	2018 Budget	2016 Actual	2017 Est. Actual	2018 Budget	2016 Actual	2017 Est. Actual	2018 Budget
Financial Sources									
Tax Revenue	$62,716,895	$63,557,966	$65,459,803	$7,904,988	$7,910,681	$7,907,450	$10,589,326	$10,871,267	$10,900,000
Licenses & Permits	$1,141,374	$1,191,311	$1,059,000	$0	$0	$0	$0	$0	$0
Fines & Forefeitures	$989,089	$929,785	$981,200	$0	$0	$0	$0	$0	$0
Fees & Chrgs - Services	$9,123,826	$9,309,803	$8,744,155	$0	$0	$0	$0	$0	$0
Non-Cash Revenues	$288,645	$0	$300,000	$0	$0	$0	$0	$0	$0
Intergovernmental	$12,559,570	$11,073,820	$12,953,622	$0	$0	$0	$58,823	$54,533	$53,453
Interest Income	$191,676	$526,655	$537,650	$12,890	$38,221	$30,000	$35,643	$80,552	$42,150
Other Income	$3,960,013	$65,722	$53,600	$0	$0	$0	$55,878	$80,875	$62,843
Operating Transfers In	$64,600	$61,284	$64,185	$0	$0	$0	$0	$0	$0
Total Financial Sources	**$91,035,688**	**$86,716,346**	**$90,153,215**	**$7,917,878**	**$7,948,902**	**$7,937,450**	**$10,739,670**	**$11,087,227**	**$11,058,446**
Financial Uses									
Personnel Services	$52,525,652	$52,355,203	$54,166,696	$6,907,161	$6,770,086	$7,144,276	$880,714	$867,126	$819,742
Contractual Services	$21,163,524	$21,177,449	$24,344,901	$0	$0	$0	$9,108,896	$9,053,307	$11,758,131
Commodities	$3,974,366	$3,756,862	$4,082,317	$0	$0	$0	$69,989	$78,546	$59,500
Capital Outlay	$7,060,491	$2,898,824	$1,106,124	$0	$0	$0	$0	$0	$7,500
Depreciation									
Non-Cash Expenditures	$331,646	$0	$300,000	$0	$0	$0	$0	$0	$0
Debt Service	$1,814,638	$1,887,826	$1,053,893	$0	$0	$0	$0	$0	$0
Operating Transfers Out	$3,487,485	$2,955,745	$1,799,593	$0	$0	$0	$416,258	$418,252	$413,573
Total Financial Uses	**$90,357,802**	**$85,031,909**	**$86,853,524**	**$6,907,161**	**$6,770,086**	**$7,144,276**	**$10,475,857**	**$10,417,231**	**$13,058,446**
Surplus (Deficit)	**$677,886**	**$1,684,437**	**$3,299,691**	**$1,010,717**	**$1,178,816**	**$793,174**	**$263,813**	**$669,996**	**($2,000,000)**

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		
	2016 Actual	2017 Est. Actual	2018 Budget	2016 Actual	2017 Est. Actual	2018 Budget	2016 Actual	2017 Est. Actual	2018 Budget
Financial Sources									
Tax Revenue	$36,035,524	$35,866,683	$35,899,359	$0	$0	$0	$0	$0	$0
Licenses & Permits	$105,241	$95,174	$96,000	$0	$0	$0	$0	$0	$0
Fines & Forefeitures	$35,826	$48,130	$40,010	$0	$0	$0	$0	$0	$0
Fees & Chrgs - Services	$4,228,874	$4,046,634	$4,303,875	$0	$0	$0	$7,316,276	$7,128,791	$8,011,657
Intergovernmental	$6,757,389	$5,649,669	$6,361,424	$0	$0	$0	$0	$0	$0
Interest Income	$250,012	$516,097	$342,869	$0	$0	$0	$19,165	$37,766	$30,000
Other Income	$572,635	$766,356	$521,277	$0	$0	$0	$0	$0	$0
Operating Transfers In	$6,951,863	$8,098,878	$15,582,739	$9,739,785	$9,259,624	$2,143,324	$10,604,290	$11,819,068	$12,401,660
Total Financial Sources	**$54,937,364**	**$55,087,621**	**$63,147,553**	**$9,739,785**	**$9,259,624**	**$2,143,324**	**$17,939,731**	**$18,985,625**	**$20,443,317**
Financial Uses									
Personnel Services	$14,410,936	$15,674,333	$15,357,974	$0	$0	$0	$56,765	$63,442	$81,284
Contractual Services	$18,365,187	$15,986,605	$24,106,194	$0	$0	$0	$17,573,936	$19,195,690	$21,100,411
Commodities	$2,233,215	$1,985,190	$2,370,785	$0	$0	$0	$1,655	$1,475	$3,950
Capital Outlay	$7,045,705	$11,951,757	$14,848,353	$0	$0	$0	$0	$0	$0
Depreciation	$10,935,700	$0	$0	$0	$0	$0	$0	$0	$0
Debt Service	$39,549	$8,647	$172,613	$9,739,785	$9,259,624	$2,143,324	$0	$0	$0
Operating Transfers Out	$12,852,504	$14,045,790	$15,577,082	$0	$0	$0	$0	$0	$0
Total Financial Uses	**$65,882,796**	**$59,652,322**	**$72,433,001**	**$9,739,785**	**$9,259,624**	**$2,143,324**	**$17,632,356**	**$19,260,607**	**$21,185,645**
Surplus (Deficit)	**($10,945,432)**	**($4,564,701)**	**($9,285,448)**	**$0**	**$0**	**$0**	**$307,375**	**($274,982)**	**($742,328)**

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

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

	MAJOR ENTERPRISE FUND			NON-MAJOR ENTERPRISE FUND		
	Valley Hi Nursing Home			Emergency Telephone Systems Board		
	2016 Actual	2017 Est. Actual	2018 Budget	2016 Actual	2017 Est. Actual	2018 Budget
Financial Sources						
Tax Revenue	$0	$9,981	$10,000	$0	$0	$0
Fees & Chrgs - Services	$3,333,882	$2,621,630	$2,960,000	$2,629,521	$2,753,821	$3,000,000
Intergovernmental	$6,901,180	$5,782,834	$7,080,000	$0	$0	
Interest Income	$29,149	$714,938	$550,000	$15,457	$33,835	$21,000
Other Income	$22,352	$16,275	$20,000	$0	$0	$0
Total Financial Sources	**$10,286,563**	**$9,145,658**	**$10,620,000**	**$2,644,978**	**$2,787,656**	**$3,021,000**
Financial Uses						
Personnel Services	$8,352,241	$8,356,229	$8,484,610	$417,148	$466,867	$506,954
Contractual Services	$1,872,740	$1,682,938	$2,104,452	$1,380,837	$1,415,066	$1,581,050
Commodities	$1,046,447	$1,004,936	$1,069,450	$107,125	$65,616	$98,000
Capital Outlay	$353,641	$17,461	$10,000	$41,348	$1,014,646	$0
Depreciation	$478,068	$400,000	$0	$442,165	$0	$0
Debt Service	$0	$12,000	$12,000	$0	$0	$0
Total Financial Uses	**$12,103,137**	**$11,473,564**	**$11,680,512**	**$2,388,623**	**$2,962,195**	**$2,186,004**
Surplus (Deficit)	**($1,816,574)**	**($2,327,906)**	**($1,060,512)**	**$256,355**	**($174,539)**	**$834,996**

Fiscal Year 2018 Budget Summaries All Funds

FISCAL YEAR 2018
BUDGET SUMMARY

BOARD APPROVED 11/14/2017

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
Facilities - Energy Rebates / Green Facilities	$ 7,000	$ 0	$	$ (7,000)
Educ. Service Region / Film Library Donation	$ 0	$ 0	$	$ 0
General Corporate	$ 86,546,524	$ 45,021,912	$ 44,831,303	$ 3,306,691
General Corporate - Capital Projects	$ 0	$ 0	$ 0	0
Sub-total:	**$ 86,553,524**	**$ 45,021,912**	**$ 44,831,303**	**$ 3,299,691**
SPECIAL REVENUE FUNDS:				
Veterans Asst. Commission Fund	$ 670,477	$ 15,000	$ 400,000	$ (255,477)
Veterans Bus Fund	$ 0	$ 560	$	$ 560
Ill Municipal Retirement Fund	$ 7,144,276	$ 137,450	$ 7,800,000	$ 793,174
Social Security Fund	$ 4,128,157	$ 20,000	$ 4,000,000	$ (108,157)
RTA Sales Tax - County	$ 15,406,140	$ 9,961,584	$	$ (5,444,556)
McDOT RTA Sales Tax Project Fund	$ 16,372,700	$ 16,372,700	$	$ 0
Highway Fund	$ 7,623,108	$ 337,176	$ 6,455,268	$ (830,664)
Motor Fuel Tax Fund	$ 5,710,823	$ 5,310,838	$	$ (399,985)
Matching Fund	$ 550,000	$ 60,000	$ 1,807,507	$ 1,317,507
County Bridge Fund	$ 2,050,000	$ 778,000	$ 500,000	$ (772,000)
Co. Option Motor Fuel Tax Fund	$ 4,082,512	$ 4,550,000	$	$ 467,488
Mental Health 708 Board	$ 13,058,446	$ 158,446	$ 10,900,000	$ (2,000,000)
TB Care & Treatment Fund	$ 337,900	$ 8,625	$ 250,000	$ (79,275)
Ill Criminal Justice Authority Grant	$ 98,417	$ 98,417	$	$ 0
Probation Service Fee Fund	$ 548,450	$ 384,500	$	$ (163,950)
Special Courts	$ 778,159	$ 655,825	$	$ (122,334)
EMDT Fund	$ 0	$ 0	$	$ 0
Coroner's Fund	$ 89,997	$ 68,800	$	$ (21,197)
DUI Conviction Fund	$ 25,000	$ 35,010	$	$ 10,010
Inmate Welfare Fund	$ 349,000	$ 349,000	$	$ 0
Maint/Child Support Collection	$ 86,813	$ 88,250	$	$ 1,437
Law Library	$ 163,224	$ 175,100	$	$ 11,876
Circuit Court Doc Storage Fund	$ 481,000	$ 501,000	$	$ 20,000
Circuit Court Automation Fund	$ 514,350	$ 522,000	$	$ 7,650
Circuit Clerk Operations & Administrative Fund	$ 94,792	$ 102,600	$	$ 7,808
Geographic Info Systems	$ 1,134,900	$ 788,000	$	$ (346,900)
Circuit Clerk Electronic Citation Fund	$ 35,400	$ 35,400	$	$ 0
State's Attorney Records Automation Fund	$ 50,000	$ 25,000	$	$ (25,000)
County Clerk Automation Fund	$ 42,500	$ 13,400	$	$ (29,100)
County Clerk Registry Automation Fund	$ 0	$ 0	$	$ 0
County Recorder Automation Fund	$ 737,229	$ 798,875	$	$ 61,646
County Treasurer Automation Fund	$ 107,158	$ 104,000	$	$ (3,158)
Treasurer Passport Services Fund	$ 82,979	$ 182,500	$	$ 99,521
Animal Shelter Fund	$ 12,000	$ 2,600	$	$ (9,400)
Regional Office of Education Fund	$ 72,609	$ 75,000	$	$ 2,391
Senior Services Fund	$ 1,665,857	$ 20,857	$ 1,645,000	$ 0
McHenry County Workforce Network	$ 2,279,191	$ 2,232,483	$	$ (46,708)
Community Development Block Grant Fund	$ 1,756,464	$ 1,756,464	$	$ 0
Revolving Loan Fund	$ 155,000	$ 29,663	$	$ (125,337)
Expedited Permit Fund	$ 20,000	$ 20,000	$	$ 0
Health Scholarship Fund	$ 3,100	$ 100	$	$ (3,000)
Sub-total:	**$ 88,518,128**	**$ 46,775,223**	**$ 33,757,775**	**$ (7,985,130)**

FISCAL YEAR 2018
BUDGET SUMMARY

BOARD APPROVED 11/14/2017

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)	$ 0	$ 0	$	$ 0
Series 2008-A Certificate Fund (Klehm/Bank)	$ 541,803	$ 541,803	$	$ 0
Series 2010-A Certificate Fund (Capital Project)	$ 742,328	$ 742,328	$	$ 0
Series 2010-B Certificate Fund (MH Expansion)	$ 399,588	$ 399,588	$	$ 0
Series 2012 A/B Certificate Fund - Defeasance	$ 358,387	$ 358,387	$	$ 0
Series 2015-A Certificate Fund (Refunding)	$ 101,218	$ 101,218	$	$ 0
Sub-total:	**$ 2,143,324**	**$ 2,143,324**	**$ 0**	**$ 0**
INTERNAL SERVICE FUNDS:				
Employee Benefit Fund	$ 21,185,645	$ 20,443,317	$	$ (742,328)
Liability Insurance Fund	$ 4,116,395	$ 359,251	$ 1,250,000	$ (2,507,144)
Sub-total:	**$ 25,302,040**	**$ 20,802,568**	**$ 1,250,000**	**$ (3,249,472)**
ENTERPRISE FUND:				
Emergency Telephone Systems Board	$ 2,186,004	$ 3,021,000	$	$ 834,996
Valley Hi Nursing Home - Operations	$ 11,680,512	$ 10,610,000	$ 10,000	$ (1,060,512)
Sub-total:	**$ 13,866,516**	**$ 13,631,000**	**$ 10,000**	**$ (225,516)**
PERMANENT TRUST FUNDS:				
Working Cash I Fund	$ 500	$ 500	$	$ 0
Working Cash II Fund	$ 700	$ 700	$	$ 0
Sub-total:	**$ 1,200**	**$ 1,200**	**$ 0**	**$ 0**
CAPITAL PROJECT FUNDS:				
	$ 0	$ 0	$	$ 0
	$ 0	$ 0	$	$ 0
Sub-total:	**$ 0**	**$ 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**	**$ 0**
OVERALL TOTAL	***$ 216,684,732***	***$ 128,675,227***	***$ 79,849,078***	***$ (8,160,427)***

**** 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 2018
BUDGET SUMMARY

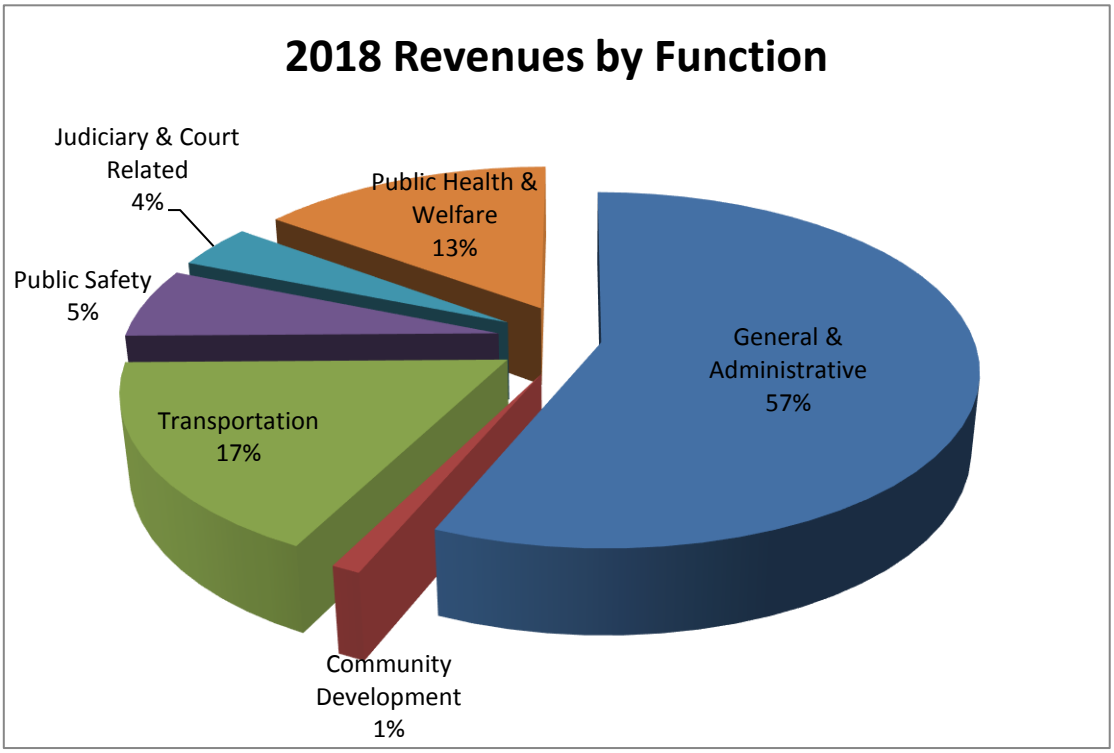
BOARD APPROVED 11/14/2017

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
	Appropriations Reconciliation			
Projected Tax Levy Revenues	$79,849,078	35.43%		
Projected Generated Non-Levy Revenues	$98,483,319 *	43.70%		
Projected Earned Revenue	**$178,332,397**			
Utilization of Fund Reserve - Non Revenue	(1) $16,832,486	7.47%		**Non-Levy Revenues**
Fund Transfers In - Non Revenue	$30,191,908 *	13.40%	*	98,483,319
			*	30,191,908
Total Revenue Appropriated	**$225,356,791**	**100.00%**		**128,675,227**
Projected Appropriations	$186,492,824 **	82.75%		
Fund Balance Enhancement - Non-Expenditure	$8,672,059	3.85%		
				Appropriation
Fund Transfers Out - Non-Expenditure	$30,191,908 **	13.40%	**	186,492,824
			**	30,191,908
Total Expenditure Appropriated	**$225,356,791**	**100.00%**		**216,684,732**

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

County of McHenry
Fiscal Year 2018
Revenue Budget by Function

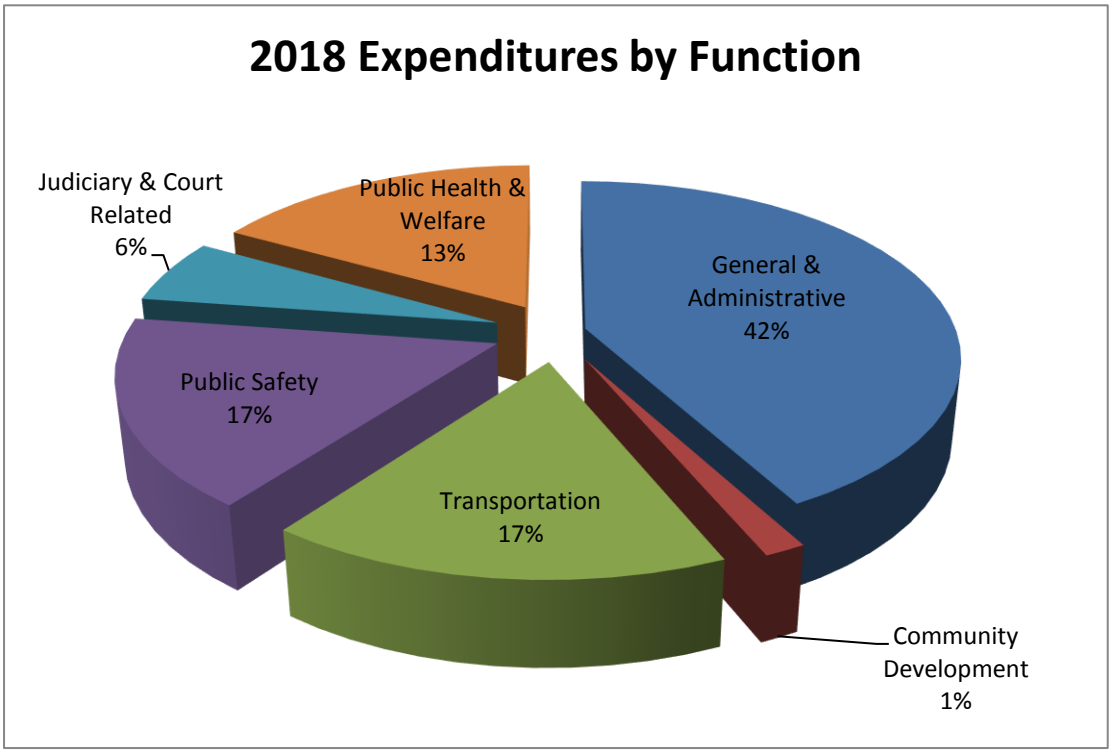
County Function	Revenue Appropriated
General & Administrative	$117,536,968
Community Development	$2,215,614
Transportation	$36,171,489
Public Safety	$13,259,491
Judiciary & Court Related	$8,354,357
Public Health & Welfare	$30,986,386
TOTAL	**$208,524,305**



Revenue Budget by Function Excludes "Utilization of Fund Balance"

County of McHenry
Fiscal Year 2018
Expenditure Budget by Function

County Function	Expenditure Appropriated
General & Administrative	$91,120,059
Community Development	$3,316,046
Transportation	$36,057,261
Public Safety	$37,017,442
Judiciary & Court Related	$12,693,202
Public Health & Welfare	$36,480,722
TOTAL	**$216,684,732**

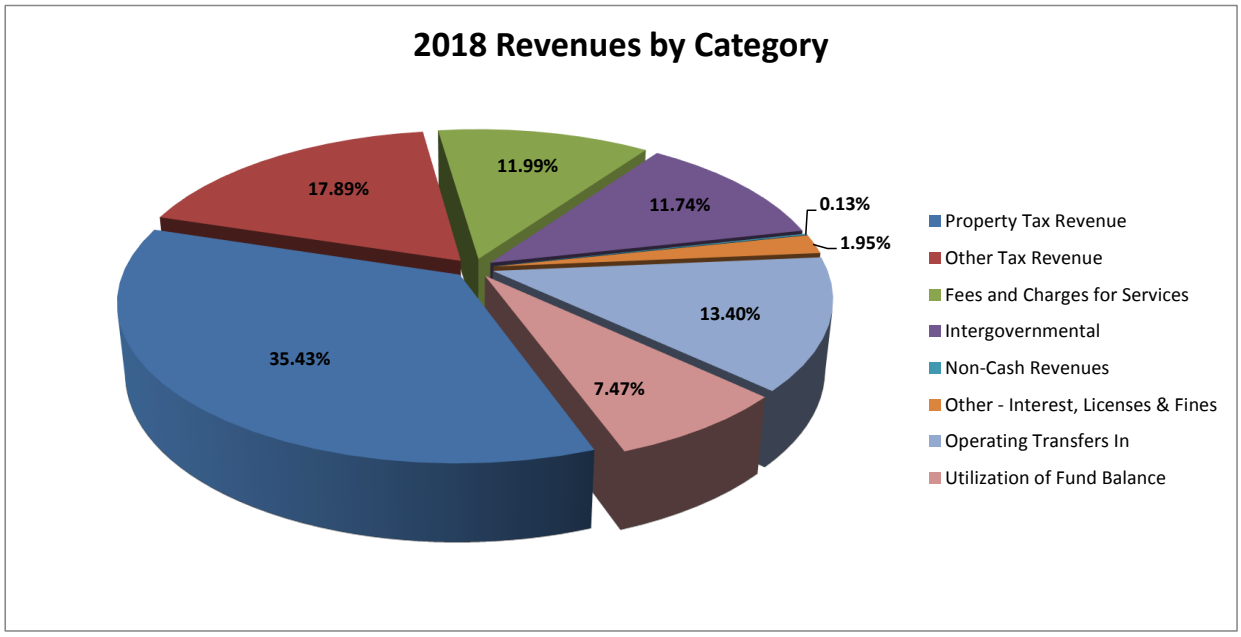


Expenditure Budget by Function Excludes "Fund Balance Enhancement"

County of McHenry
Fiscal Year 2018

Revenues by Category - All Funds

Category No.	Category Description	FY 2015 Revenue Actual	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Month Actual	FY 2018 Revenue Appropriated
70	Property Tax Revenue	$78,791,838	$76,113,609	$79,424,078	$77,396,330	$79,849,078
70	Other Tax Revenue	$40,423,919	$41,133,124	$40,139,148	$32,029,192	$40,327,534
75	Licenses and Permits	$1,237,139	$1,246,615	$1,128,000	$1,169,165	$1,155,000
76	Fines and Forefeitures	$963,379	$1,024,915	$1,104,559	$800,079	$1,021,210
80	Fees and Charges for Services	$26,479,583	$26,632,379	$27,002,693	$19,953,102	$27,019,687
93	Non-Cash Revenues	$317,867	$288,645	$300,000	$0	$300,000
94	Intergovernmental	$26,629,343	$26,276,962	$25,790,846	$17,869,661	$26,448,499
95	Interest Income	$342,854	$553,992	$615,155	$1,508,187	$1,553,669
96	Other Income	$19,034,859	$4,610,878	$720,714	$880,594	$657,720
98	Operating Transfers In	$32,758,074	$27,360,538	$43,630,081	$24,570,202	$30,191,908
		$226,978,855	**$205,241,657**	**$219,855,274**	**$176,176,512**	**$208,524,305**
91	(1) Utilization of Fund Balance	$0	$0	$39,589,544	$0	$16,832,486
		$226,978,855	**$205,241,657**	**$259,444,818**	**$176,176,512**	**$225,356,791**

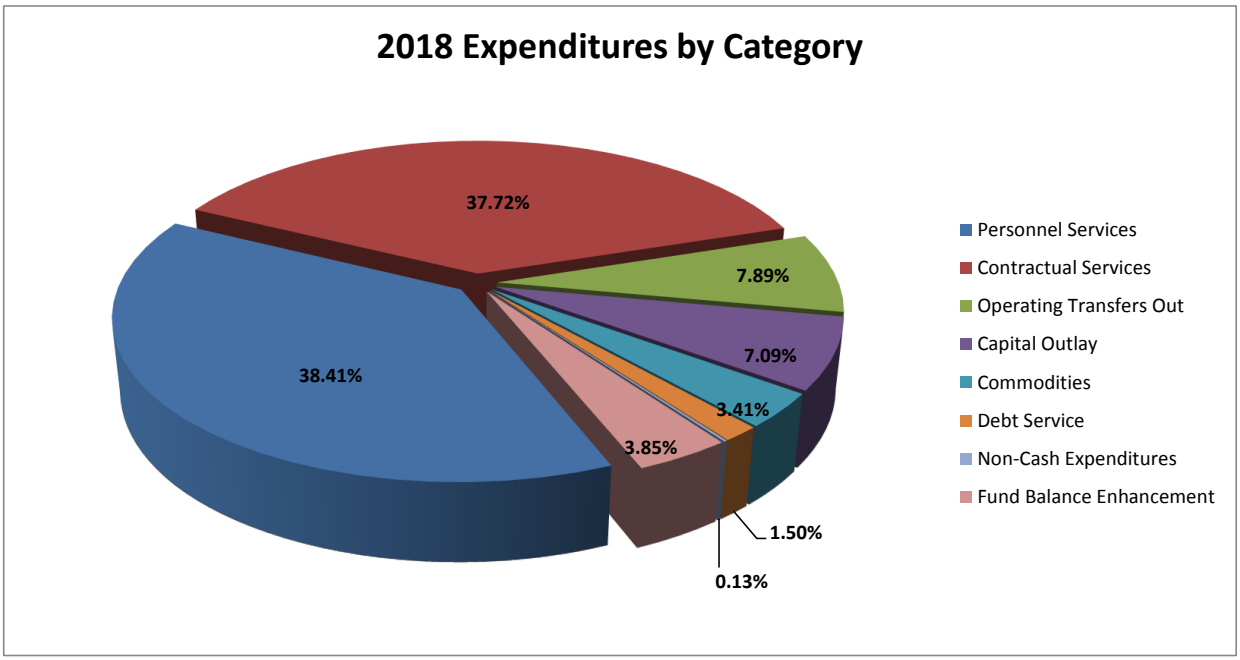


(1) *Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2018

Expenditures by Category - All Funds

Category No.	Category Description	FY 2015 Expenditures Actual	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Month Actual	FY 2018 Expenditures Appropriated
30	Personnel Services	$82,807,205	$83,550,617	$86,637,502	$68,465,598	$86,561,536
40	Contractual Services	$76,224,184	$69,465,120	$83,994,616	$55,901,012	$84,995,139
50	Commodities	$6,895,917	$7,432,797	$7,855,506	$5,934,515	$7,684,002
60	Capital Outlay	$21,708,080	$14,501,185	$33,192,324	$11,084,219	$15,971,977
62	Depreciation	$11,385,800	$11,855,933	$0	$320,000	$0
63	Non-Cash Expenditures	$265,043	$331,646	$300,000	$0	$300,000
65	Debt Service	$27,724,081	$11,593,972	$10,940,564	$11,125,667	$3,381,830
67	Operating Transfers Out	$21,194,693	$16,756,247	$32,331,883	$16,693,676	$17,790,248
	TOTAL	**$248,205,003**	**$215,487,517**	**$255,252,395**	**$169,524,687**	**$216,684,732**
68	(1) Fund Balance Enhancement	$0	$0	$4,192,423	$0	$8,672,059
		$248,205,003	**$215,487,517**	**$259,444,818**	**$169,524,687**	**$225,356,791**



(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 2018

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Revenues Actual	FY 2017 Revenues Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenues Appropriated
7010	Property Taxes	$76,113,609	$79,424,078	$77,396,330	$79,849,078
7030	Sales Tax	$1,661,616	$1,878,500	$1,152,107	$1,700,000
7035	1/4 Cent Sales Tax	$8,056,620	$8,078,000	$6,113,983	$8,094,000
7036	RTA Sales Tax - County Portion	$10,134,537	$10,154,478	$8,423,429	$9,891,584
7038	Local Use Tax	$1,561,599	$1,603,970	$1,225,498	$1,666,000
7040	State Income Tax	$6,369,804	$6,614,470	$4,428,280	$6,100,000
7050	Replacement Pers Prop Tax	$800,553	$899,730	$757,675	$682,450
7090	Off Track Betting	$59,096	$60,000	$37,626	$56,500
7092	Video Gaming Tax	$193,299	$200,000	$156,860	$212,000
7105	Tax Transfer Stamps	$2,632,513	$1,900,000	$2,145,107	$2,225,000
7510	Liquor Licenses	$113,450	$110,000	$102,825	$112,000
7520	Amusement Licenses	$5,635	$6,000	$4,830	$6,000
7530	Building Permits	$311,755	$230,000	$336,120	$270,000
7532	Buildability Letters	$1,798	$2,000	$1,350	$2,000
7540	Zoning Permits	$81,596	$77,000	$31,418	$40,000
7570	Septic & Well Permits	$100,398	$113,000	$103,104	$113,000
7580	Health Licenses	$453,928	$450,000	$458,475	$450,000
7585	Truck Permits	$72,991	$76,000	$62,488	$76,000
7586	Access Permits	$32,250	$15,000	$17,150	$20,000
7592	Hauler License Fees	$9,663	$10,000	$3,825	$10,000
7593	Solid Waste Tipping Fee	$63,151	$39,000	$47,580	$56,000
7615	Fines	$942,035	$1,020,559	$735,453	$937,210
7616	Construction Zone Fees	$125	$0	$250	$0
7617	Child Pornography fines	$990	$0	$0	$0
7620	County Drug Fine	$81,765	$84,000	$64,376	$84,000
8004	Employee Contributions Dental	$0	$0	$0	$299,466
8006	Hlth Care Pln Cobra & Dir Pymt	$0	$0	$0	$8,815
8008	LGR Participant Contributions	$3,766,240	$4,076,104	$3,339,744	$3,790,250
8010	Misc. County Clerk Fees	$152,125	$165,000	$137,016	$160,000
8013	10% Bond Earnings	$291,256	$310,000	$234,308	$200,000
8020	County Clk Tax Redemption Fees	$121,044	$100,000	$51,048	$100,000
8026	Payroll Service Fee	$1,571	$1,700	$1,315	$1,700
8030	Circuit Clerk Fees	$2,449,530	$2,693,000	$1,964,894	$2,500,000
8031	Probation Service Fee	$333,560	$360,000	$265,127	$360,000
8033	County Clerk Automation Fee	$13,048	$14,000	$11,396	$13,000
8034	Sex Offender Registration Fees	$2,409	$1,300	$2,620	$2,500
8035	Support Service Fee	$99,543	$120,000	$73,196	$93,000
8037	Drug and Alcohol Testing Fee	$9,462	$19,500	$9,042	$40,000
8038	Electronic Monitoring Fee	$5,988	$10,000	$1,371	$5,000
8040	County Court Fees	$350,544	$340,000	$283,756	$340,000
8042	Electronic Citation Fee	$38,577	$41,500	$29,317	$38,500
8043	Filing Fees	$734,768	$700,000	$592,024	$779,000
8044	First Offender Program Fees	$8,625	$5,000	$9,035	$12,000
8047	Public Defender Fees	$34,595	$45,000	$15,963	$35,000
8048	Other Circuit Clerk Fees	$202,733	$216,200	$157,870	$193,000

County of McHenry
Fiscal Year 2018

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Revenues Actual	FY 2017 Revenues Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenues Appropriated
8050	Coroner Fees	$50,826	$55,000	$49,802	$64,000
8051	Periodic Imprisonment Fees	$6,725	$6,000	$5,682	$10,000
8060	Recording Fees	$1,056,566	$925,000	$826,185	$990,000
8066	RE Recording Fee - County Portion	$22,462	$20,500	$17,996	$21,525
8067	RE Recording Fee - Recorder Auto Portion	$22,462	$20,000	$17,996	$21,525
8070	Library Filing Fees	$165,600	$170,000	$147,942	$170,000
8080	Sheriff Fees, Circuit Ct.	$357,661	$380,000	$245,537	$300,000
8081	Warrant/Summons Fees	$12,151	$12,000	$10,859	$12,000
8082	Off Duty Detail	$38,300	$5,000	$25,740	$5,000
8084	Squad Car Replacement Fee	$24,762	$25,000	$17,228	$25,000
8085	Court Supervision Fees	$101,391	$105,000	$79,983	$102,000
8088	Tax Sale Indemnity Fee	$30,880	$40,000	$0	$35,000
8089	Tax Sale Interest Indemnity Fee	$66,120	$100,000	$0	$65,000
8090	Other Fees and Charges	$3,232,751	$2,995,750	$2,810,109	$3,597,872
8092	Other - Nursing	$2,016	$6,000	$24,675	$4,000
8093	Misc - Veterinary Pub Hlth	$38,776	$56,400	$43,394	$42,700
8094	Vision & Hearing	$42,127	$50,000	$36,892	$42,130
8095	Health Admin - Misc Recpt	$20,000	$20,125	$30,798	$21,000
8097	Treasurer Automation Fees	$104,795	$130,000	$45,206	$100,000
8099	Passport Service Fees	$152,577	$180,000	$116,158	$180,000
8101	Cable Television	$623,760	$581,500	$490,300	$600,000
8102	Wetland Restoration Fees	$128,250	$0	$0	$0
8105	Site Evaluation Fee	$1,365	$1,000	$1,515	$1,000
8106	Health Review Fee	$4,200	$7,800	$6,345	$7,800
8108	Subdivision Review Fees	$18,250	$9,000	$550	$9,000
8110	Stormwater Permits	$84,825	$60,000	$79,636	$70,000
8111	Animal Control Tags	$682,602	$663,000	$754,940	$755,000
8112	Gravel Pit Fees	$9,000	$10,000	$8,000	$8,000
8113	Expedited Stormwater Permits	$5,969	$20,000	$4,128	$20,000
8114	Health Promotion Fees	$5,405	$17,000	$7,185	$10,550
8115	Maps & Publications	$849	$1,000	$176	$1,000
8120	Court Automation Fees	$528,192	$575,000	$431,690	$520,000
8160	Recorder Automation Fees	$640,731	$650,000	$516,620	$682,500
8165	Service Fees	$133,850	$107,000	$91,246	$108,850
8166	Map Sales	$413	$2,000	$775	$1,000
8170	Execution Fee	$1,617	$0	$0	$0
8180	Vital Records & Misc.	$52,248	$58,000	$69,266	$58,000
8190	Septic Evaluation Fees	$4,050	$3,000	$3,505	$3,000
8215	Towing	$6,381	$5,000	$7,490	$8,000
8220	Sheriff Fees/Warnt Docket	$31,672	$16,000	$21,496	$24,000
8230	Sheriff Fee Photo Copies	$10,113	$8,000	$8,965	$8,000
8250	States Attorney Fees	$65,414	$66,100	$50,633	$60,000
8255	SAO Records Automation Fee	$24,187	$25,000	$18,306	$25,000
8260	Foreclosures	$14,847	$15,000	$9,200	$10,000
8270	Court Security Fee	$504,059	$600,000	$411,231	$510,000

County of McHenry
Fiscal Year 2018

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Revenues Actual	FY 2017 Revenues Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenues Appropriated
8275	Foreign Court Fees	$32,400	$30,200	$26,340	$31,000
8276	Dispatching Fees	$262,624	$296,000	$206,010	$339,878
8277	Pay-Tel Revenue	$70,556	$90,000	$57,336	$90,000
8278	ICARE Revenue	$22,672	$20,000	$20,894	$22,000
8279	Inmate Welfare Revenue	$375,956	$345,000	$264,239	$345,000
8280	Pen & Fees/Delinq Taxes	$1,185,169	$1,500,000	($1,313)	$1,000,000
8316	Nursing Fees	$32,779	$48,250	$20,034	$38,000
9050	Soc. Sec./Parental Reimb	$38,884	$41,000	$21,250	$41,000
9170	Hospice	$1,455,400	$1,700,000	$766,040	$1,200,000
9171	Hospice- Contractual Allowance	($485,912)	($600,000)	($255,417)	($400,000)
9180	Private Pay	$3,300,255	$2,800,000	$1,976,153	$2,900,000
9190	Insurance HMO Income	$53,117	$60,000	$25,089	$60,000
9276	LGR Other Dept Reimbursement	$3,550,036	$3,792,764	$2,633,898	$3,913,126
9310	Vaccine Received	$288,645	$300,000	$0	$300,000
9400	Bld Amer Bnds - Interest Subsidy	$58,823	$53,889	$54,533	$53,453
9405	Federal Government Grants	$7,589,994	$6,535,209	$4,982,695	$6,967,086
9407	Federal Gov - Sheriff Programs	$52,651	$39,507	$77,798	$0
9410	Federal Government - Other	$8,007,423	$7,522,650	$5,715,323	$8,292,078
9415	Federal Government Reimb	$2,105,326	$2,325,000	$1,726,667	$2,525,000
9416	Medicare	$4,457	$6,000	$0	$4,500
9417	Public Aid	$297,912	$158,500	$54,819	$158,500
9418	Fed Govt Reimb-Cont Allow	$95,703	$165,000	$114,648	$170,000
9420	State Government Grants	$383,396	$380,301	$325,259	$434,095
9435	State Government Reimbursments	$6,061,276	$7,000,000	$3,819,609	$6,867,560
9436	State Govt Reimb-Contrac Allow	($1,736,973)	($1,900,000)	($1,095,025)	($1,900,000)
9440	State Government - Salary Reim	$1,388,227	$1,774,810	$929,721	$1,777,697
9443	State Reimb - Election Judges	$88,200	$30,000	$69,300	$75,000
9444	State Reimb - Elections Early Voting	$0	$15,000	$0	$0
9445	State Reimb - SVPCA Funding	$680	$1,500	$939	$2,000
9450	Local Government Grants	$242,673	$350,000	$159,677	$15,000
9455	Grant Matching Funds	$567	$1,000	$1,340	$0
9460	Local Government - Other	$372,322	$40,000	$78,566	$74,800
9461	Other Grant Revenue	$500	$0	$21,100	$0
9465	MFT Allotments	$9,663,487	$8,750,000	$7,588,627	$9,700,000
9470	Local Government Reimb	$225,058	$125,750	$159,795	$230,000
9471	Mental Health 708 Board Reimb	$161,086	$175,730	$205,230	$175,730
9510	Interest Income	$901,642	$614,480	$1,508,187	$1,552,994
9511	Real Est Tax Distrbutn Intrst	$153	$675	$0	$675
9512	Investment Income / Loss	($347,803)	$0	$0	$0
9605	McH Co Workforce Network Operating Rev	$8,436	$0	$3,632	$0
9608	IDES Rent	$8,941	$7,500	$3,340	$7,500
9609	WN Utilization Fee	$15,021	$15,000	$11,261	$15,000
9610	Highway Operating Revenue	$138,706	$111,375	$0	$122,797
9615	Valley Hi Operating Revenue	$203,631	$253,772	$0	$211,454
9620	Road Dist Engineering Fee	$69,871	$75,000	$70,800	$75,000

County of McHenry
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Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Revenues Actual	FY 2017 Revenues Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenues Appropriated
9625	V.A.C. Bus Donations	$700	$500	$4,300	$500
9630	Sale of Highway Materials	$21,460	$20,000	$19,749	$20,000
9631	Sale of Fare Cards	$7,213	$9,000	$4,725	$9,000
9655	Insurance Recoveries	$15,229	$25,000	$618,283	$25,000
9800	Operating Transfer In	$9,912,632	$9,510,325	$3,389,497	$2,382,908
9801	Transfer in from - RTA Sales Tax Fund	$6,843,216	$21,855,159	$13,304,181	$15,406,140
9815	Tran Fr Gen Fund - Self Ins	$10,604,290	$12,263,397	$7,876,524	$12,401,660
9820	Tran Fr Working Cash	$400	$1,200	$0	$1,200
9833	Auction Proceeds	$150,186	$98,000	$49,377	$55,500
9840	Miscellaneous	$91,437	$103,792	$95,127	$88,943
9845	Program Income	$11,400	$1,775	$0	$27,026
9872	Lease Proceeds	$3,868,647	$0	$0	$0
9900	Bad Debts Expense	($130,711)	($150,000)	($64,206)	($315,000)
	Total	**$205,241,657**	**$219,855,274**	**$176,176,512**	**$208,524,305**
9990	UTILIZATION OF FUND BALANCE	$0	$39,589,544	$0	$16,832,486
		$205,241,657	**$259,444,818**	**$176,176,512**	**$225,356,791**

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
3010	Regular Salaries	$60,011,651	$58,908,746	$50,322,346	$58,503,745
3020	Part Time Salaries	$1,612,454	$2,268,089	$1,355,688	$2,156,107
3025	Holiday Pay	$1,752,892	$2,053,873	$1,323,999	$3,129,360
3030	Per Diems	$171,380	$232,687	$142,777	$215,838
3040	Over Time Salaries	$1,570,398	$1,859,217	$1,261,267	$1,409,555
3050	Merit Pool - Non-Union Employees	$0	$954,000	$0	$855,646
3051	Merit Pool - Union Contracts	$0	$1,016,808	$0	$697,169
3052	Contingent - Salaries	$0	$46,588	$0	$80,434
3054	OPEB Expense	$109,859	$60,000	$0	$0
3055	Compensated Absences	$5,071	$18,677	$0	$12,728
3065	Sick Leave Buy Back	$195,564	$258,717	$141,955	$363,113
3070	Judges Supplmt. Co To St	$9,500	$10,500	$4,750	$10,500
3075	Allowance for Open Positions	$0	$484,473	$0	$493,405
3080	Vehicle Allowance	$24,532	$23,718	$14,076	$21,000
3100	Uniform Allowance	$347,525	$340,122	$101,010	$329,400
3105	Social Security/Co. Share	$4,768,906	$5,277,169	$3,972,810	$5,275,016
3110	Ill. Municipal Retirement Fund	$8,351,459	$8,597,236	$6,833,855	$8,589,785
3111	Pension Expense Entry (GASB 68)	$554,574	$78,000	$0	$4,000
3146	HCP Premium	$3,840,779	$3,925,882	$2,880,314	$4,206,908
3150	Insurance - Miscellaneous	$29,788	$32,000	$15,846	$24,827
3170	Reimb to State-Unemploymt Ins	$6,855	$6,000	$0	$8,000
3613	Work Experience	$187,430	$185,000	$94,905	$175,000
4001	Contractual Services	$1,727,231	$1,578,760	$1,187,738	$2,196,153
4002	Temporary Services	$0	$4,866	$0	$4,000
4003	Traffc Signl & Hwy Light Maint	$282,392	$350,000	$183,475	$357,000
4004	EDC Contractual Agreement	$166,000	$166,000	$166,000	$166,000
4005	Association Dues/Memberships	$201,752	$239,158	$171,858	$234,290
4006	Training	$224,751	$457,800	$310,828	$482,968
4007	Education	$42,052	$89,650	$43,935	$66,450
4008	Subscriptions	$21,827	$64,196	$48,794	$78,440
4009	Electoral Board Expenses	$260	$260	$588	$600
4010	Audit & Management Services	$130,811	$196,200	$178,646	$173,200
4014	Death Benefits Paid	$10,000	$30,000	$20,000	$30,000
4015	Jurors Expenses	$337,240	$254,930	$216,508	$250,000
4016	Liability Insurance Premium	$129,872	$171,272	$500	$149,750
4017	Trsfr Gen Fd/Prop Casualty Ins	$138,706	$111,375	$0	$122,797
4018	Premium on Excess Ins. Benefit	$72,856	$82,500	$0	$78,000
4020	Erecting Booths	$10,450	$10,600	$8,350	$10,600
4021	Physician Services	$34,755	$36,000	$29,800	$40,000
4022	Nursing Services	$38,385	$100,000	$117,394	$116,000
4023	Professional Services	$430,222	$392,464	$301,253	$394,370
4025	Janitorial Services	$45,383	$56,672	$40,480	$60,751
4026	HCP Transfer to ISF	$10,313,549	$12,259,454	$7,630,108	$12,401,660
4027	Property Claims Paid	$119,322	$180,000	$68,842	$170,000
4029	Reimb to State-Unemp Ins	$102,382	$133,000	$30,529	$122,000

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
4030	Prem on Excess Ins for Risk	$259,738	$289,473	$281,469	$309,471
4031	Loss Fund & Reserve	$530,767	$1,200,000	$258,457	$1,125,000
4032	Interpreters	$42,694	$26,400	$21,099	$24,900
4033	In-House Non W/C Claims Paid	$0	$2,500	$0	$2,500
4034	Premiums for Specific Ins	$612,020	$656,208	$608,307	$644,885
4035	Insurance - Miscellaneous	$335	$335	$525	$535
4036	Election Judge Expenses	$24,240	$15,000	$17,975	$30,000
4040	Transporting Prisoners	$19,952	$25,000	$6,784	$22,500
4044	In House Workers Compensation	$24,741	$60,000	$7,617	$55,000
4045	Insurance Liability Directors	$30,737	$27,000	$30,560	$33,100
4047	Health Insurance Expenses	$17,476,788	$20,136,265	$17,181,855	$20,945,686
4050	Investigations	$20,050	$24,030	$20,581	$17,850
4055	Contractual Printing	$114,376	$186,544	$121,010	$141,984
4056	Auction-related Expenditures	$0	$500	$0	$500
4060	Legal Notices & Advertisements	$122,815	$144,715	$104,150	$156,820
4070	Child Care	$2,887	$1,600	$266	$3,600
4071	Non ITA Vocational Training	$0	$100	$0	$100
4072	Non ITA Academic Training	$0	$100	$0	$100
4073	WN Utilization Expense	$15,022	$15,192	$11,261	$15,880
4080	Special Studies	$7,990	$5,000	$0	$5,000
4094	Employee Incentive - Wellness Program	$65	$90,200	$5,440	$45,000
4095	Cellular Phone Charges	$23,353	$30,100	$13,562	$24,400
4096	Telecommunications	$525,805	$624,409	$372,356	$589,302
4097	Property Appraisal Reports	$1,300	$2,700	$0	$2,000
4098	Safety Compliance	$117,690	$191,175	$118,042	$195,975
4099	Employee Assistance Programs	$4,650	$5,000	$6,575	$14,000
4101	Rent	$94,777	$104,125	$70,965	$104,450
4105	Light & Power	$885,033	$936,414	$588,997	$960,977
4110	Heat/Gas	$159,932	$263,648	$157,497	$236,419
4115	Water & Sewer	$141,419	$93,435	$68,662	$128,201
4120	Contractual Photocopying	$77,931	$92,500	$59,023	$85,600
4127	Leasing	$25,557	$31,018	$20,135	$28,418
4128	E-911 Line Costs	$365,263	$386,100	$263,637	$412,000
4130	Maintenance Agreements	$861,665	$1,379,421	$789,225	$1,080,024
4131	Maintenance Office Equipment	$9,529	$13,140	$10,680	$11,390
4132	Computer Maintenance	$9,019	$9,950	$7,616	$13,250
4133	Uniform Expense	$53,539	$56,367	$42,028	$58,610
4135	Psychological/Psychiatric Serv	$90,628	$93,450	$73,400	$93,350
4136	Juvenile Offender Services	$62,611	$84,000	$42,570	$80,000
4137	Bed Registration Fee	$315,500	$315,000	$194,310	$315,000
4142	Health Care of Prisoners	$1,519,957	$1,522,044	$1,159,842	$1,552,500
4160	Autopsies	$102,775	$111,100	$71,772	$111,000
4161	Autopsy Transportation	$18,830	$21,000	$17,025	$21,000
4181	Miscellaneous Care of Prisoner	$50,810	$59,564	$35,648	$70,000
4185	Cooperative Ext. Service	$70,000	$70,000	$70,000	$70,000

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
4186	Convention & Visitors Bureau	$102,000	$102,000	$102,000	$102,000
4190	Juvenile Placement	$320,645	$375,000	$284,398	$375,000
4195	Soil & Water Conservation	$40,000	$40,000	$40,000	$40,000
4196	Wetland Restoration Expenses	$0	$128,250	$0	$0
4197	McHenry County Fiber Consortium	$88,238	$42,512	$42,510	$42,512
4200	Veterans Assistance	$42,335	$219,500	$45,326	$180,000
4210	NSP Expenditures	$87,446	$0	$0	$0
4240	Transit Services	$932,172	$1,300,000	$541,207	$1,105,000
4245	Therapist Services	$664,107	$663,600	$528,943	$665,000
4246	Medical Services	$172,648	$231,575	$182,862	$246,849
4251	Pre-Employment Physical/Evaluation	$34,756	$33,220	$21,433	$36,100
4270	Veterinarian Service	$34,548	$39,000	$23,150	$34,000
4275	Court Reporters Transcriptions	$66,638	$73,500	$52,558	$73,400
4285	Expert Witness Fee	$23,438	$15,000	$10,336	$27,000
4288	Case Related Service Fees	$2,722	$5,000	$1,562	$2,500
4290	Miscellaneous Trial Expenses	$6,350	$7,500	$2,922	$2,500
4303	Repair & Maint Mach & Equip	$19,545	$42,315	$23,575	$42,609
4304	Building Additions & Buildouts	$8,865	$0	$0	$0
4305	Repair & Maint Bldg & Grounds	$469,552	$377,812	$192,644	$554,705
4306	Repair & Maint - Vehicles	$319,528	$319,180	$195,699	$301,111
4307	Radar Repairs	$1,448	$3,000	$1,705	$3,000
4308	Marine Unit - Contractual Services	$28,772	$51,750	$14,095	$46,750
4309	Repair & Maint Furn & Fixtures	$209	$3,000	$2,699	$2,500
4310	Juvenile Detention	$224,570	$250,000	$121,785	$250,000
4312	Radio Repairs	$10,074	$26,500	$10,860	$12,500
4313	Physical Plant Maintenance	$17,007	$7,000	$4,621	$5,500
4315	Election Judge Training	$81,141	$40,000	$12,850	$80,000
4316	New Recruits Testing	$40,542	$35,000	$13,269	$35,000
4317	Dispatcher Training	$3,475	$10,000	$2,540	$15,000
4320	Repair & Maint Heavy Machinery	$39,618	$72,113	$63,167	$83,341
4321	Computer Program Maint	$2,063,018	$2,346,952	$2,487,937	$2,675,472
4322	Internet Service Providers	$66,695	$76,400	$43,388	$76,400
4330	X-Ray and Lab	$14,772	$19,000	$11,465	$16,000
4338	Microfilming Services	$0	$0	$8,000	$0
4340	Medical Equipment Rental	$22,638	$25,000	$18,437	$27,000
4345	Towing & Storage	$12,388	$13,250	$12,275	$14,500
4350	Outside Court Reporter Service	$462	$2,000	$0	$2,000
4355	Noxious Weed Control	$0	$1,500	$0	$1,500
4370	Legal Services	$345,790	$390,000	$186,012	$450,550
4371	Special Public Defenders	$185,000	$185,000	$154,166	$185,000
4372	Appellate Prosecutor	$36,000	$36,000	$36,000	$36,000
4374	Computer Services	$18,585	$9,100	$5,436	$6,350
4390	Adult Probation Programs	$4,967	$30,000	$1,726	$30,000
4392	Electronic Monitoring	$41,236	$35,500	$15,020	$7,520
4395	Food Service	$560,614	$734,310	$442,264	$752,492

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
4397	Special Services	$21,096	$2,000	$16,570	$20,400
4400	Transporting Election Supplies	$7,501	$6,000	$5,169	$8,000
4405	Extra Help for Election	$12,724	$30,000	$5,755	$30,000
4423	Grants to Agencies	$4,155,011	$3,327,627	$2,225,227	$3,044,000
4426	PSAP Reimbursement Awards	$150,000	$150,000	$0	$150,000
4427	Scholarships	$3,295	$6,000	$838	$6,000
4428	Employee Relations	$6,076	$450	$1,449	$2,700
4430	Applicant Background Checks	$2,295	$2,600	$1,738	$2,100
4435	Consultants	$348,487	$467,700	$185,550	$377,850
4441	Toxicology Laboratory	$23,959	$25,000	$21,715	$27,000
4442	Private Lab Services	$11,447	$25,327	$9,404	$26,500
4449	Garbage Disposal	$48,451	$58,361	$41,698	$57,561
4450	Snow Removal	$104,688	$116,213	$101,361	$126,024
4452	Lawn Maintenance	$106,189	$124,540	$81,354	$119,007
4455	Highway Engineering & Consult	$2,979,085	$5,610,000	$1,998,344	$5,823,400
4490	Bonds Premiums	$0	$1,500	$1,066	$1,000
4498	Hwy Lighting System-Power	$76,553	$100,000	$59,152	$91,800
4565	Highway Maintanence/Contract	$4,763,136	$6,397,620	$3,502,007	$6,345,732
4570	Contingent	$507,040	$1,208,660	$175,063	$505,953
4571	Elections Contingency	$0	$15,000	$0	$30,000
4590	Exhumation & Burial Expense	$3,773	$6,000	$0	$6,000
4591	License Charges	$6,387	$4,150	$3,636	$6,550
4610	Academic Education	$12,930	$40,500	$11,016	$40,500
4611	Vocational Training	$444,121	$425,000	$335,438	$347,334
4612	Employer OJT Reimbursement	$26,301	$50,000	$50,350	$50,000
4614	Incumbent Worker	$109,330	$60,000	$218,584	$175,000
4620	Inmate Services	$105,764	$115,000	$107,410	$119,000
4809	Client Services	$8,689,780	$10,835,050	$7,093,727	$11,266,761
4990	Miscellaneous contractual expense	$730	$0	$0	$1,000
4995	Loss on Disposal of Capital Assets	$11,429	$0	$0	$0
5006	Training Equipment < $5,000 and Supplies	$16,371	$27,000	$16,492	$26,831
5010	Office Supplies	$244,238	$317,964	$178,901	$284,504
5015	Paper & Forms	$58,791	$59,900	$42,807	$55,655
5020	Office Equipment Less Than $5,000	$53,039	$98,849	$60,156	$83,451
5030	Postage	$418,522	$440,185	$367,720	$436,585
5040	Mileage	$80,463	$130,255	$57,508	$114,372
5046	Engineering Surveying Supplies	$5,414	$24,000	$16,821	$6,300
5050	Meeting Expenses	$162,421	$290,760	$199,554	$299,965
5051	Training Expenses - Sheriff	$59,263	$52,725	$47,460	$69,300
5052	Travel - Out of County	$8,590	$0	$0	$0
5055	Transportation	$17,726	$20,000	$18,388	$22,500
5060	Photography	$4,665	$7,460	$1,420	$5,810
5070	Miscellaneous Supplies	$296,680	$363,334	$209,205	$355,028
5071	Promotional Items	$1,870	$3,000	$999	$2,500
5075	Graphic Supplies	$6,141	$6,500	$2,820	$6,500

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
5080	Medical Supplies	$161,303	$178,500	$113,742	$205,480
5085	Medication	$189,311	$210,425	$175,628	$237,000
5090	Tools	$0	$500	$0	$500
5091	Clothing/Uniforms	$5,881	$3,500	$0	$2,500
5092	Incentive Gift Cards	$3,000	$2,500	$0	$1,500
5093	Incentive Gas Cards	$2,500	$2,500	$0	$1,500
5094	Non ITA Tools	$0	$50	$0	$50
5095	Non ITA Clothing/Uniforms	$0	$50	$0	$50
5096	Non ITA Incentive Gift Cards	$0	$50	$658	$50
5097	Non ITA Incentive Gas Cards	$0	$50	$0	$50
5099	Miscellaneous Commodities	$104,188	$104,800	$88,705	$103,050
5110	Election Supplies	$323,457	$276,000	$213,269	$330,000
5115	Computer Components Under $5,000	$132,563	$148,584	$110,392	$131,635
5120	Security Equipment Under $5,000	$31,023	$135,000	$24,449	$30,000
5125	Computer Software Under $5,000	$121,210	$72,499	$79,407	$104,407
5127	Furniture and Fixtures Under $5,000	$3,820	$0	$400	$0
5135	Automotive Equipment Under $5,000	$3,989	$2,000	$1,596	$2,000
5136	Equipment Parts	$354,028	$308,041	$289,500	$336,500
5137	Machinery & Equipment Under $5,000	$8,784	$5,000	$0	$5,000
5150	Cleaning Materials	$252,206	$260,294	$173,498	$266,200
5160	Fuel, Oil, and Grease	$477,993	$916,856	$453,047	$645,951
5170	Food	$445,732	$469,000	$334,625	$455,500
5171	Food - Animal	$3,556	$7,000	$2,046	$6,000
5175	K-9 Expenses	$8,571	$18,700	$16,176	$18,700
5177	Livestock Claims	$0	$350	$0	$350
5190	Highway Materials	$1,148,994	$1,120,000	$873,590	$1,095,928
5210	Publications	$176,805	$147,325	$71,862	$111,900
5220	Tax Transfer Stamps	$1,755,008	$1,300,000	$1,500,000	$1,500,000
5251	Promotional Events	$13,669	$28,500	$16,937	$26,500
5280	Range Supplies	$97,268	$80,000	$70,776	$80,900
5308	Marine Unit - Commodities	$40,169	$15,500	$8,855	$15,500
5310	Inmate Supplies	$133,575	$200,000	$95,106	$200,000
6000	Capital Projects	$1,737,147	$3,192,026	$2,131,231	$107,287
6010	Office Equipment Over $5,000	$0	$0	$0	$2,000
6020	Vehicles Over $5,000	$583,285	$681,298	$667,035	$701,190
6021	Vehicle Components Over $5,000	$0	$0	$454,925	$0
6025	Election Equipment Over $5,000	$0	$20,000	$17,900	$20,000
6030	Furniture and Fixtures Over $5,000	$384,541	$5,000	$43,324	$5,000
6040	Machinery and Equipment Over $5,000	$1,493,290	$992,500	$1,183,539	$776,000
6050	Computer Technology/Equipment Over $5000	$2,978,254	$411,000	$1,329,436	$363,000
6070	Building Improvements Over $50,000	$1,600,822	$65,000	$648,593	$57,500
6074	Capital Project Contingency	$0	$0	$11,261	$0
6075	Capital Construction	$154,052	$0	$248,958	$0
6077	Land Improvements	$0	$30,000	$0	$30,000
6090	Highway Right of Way	$2,850,367	$11,713,000	$3,076,108	$1,360,000

County of McHenry
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Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
6095	Highway Construction	$2,719,427	$16,080,000	$1,271,909	$12,550,000
6171	Telephone Hardware Over $5,000	$0	$2,500	$0	$0
6200	Depreciation expense	$11,855,933	$0	$320,000	$0
6310	Vaccine Used	$331,646	$300,000	$0	$300,000
6500	Lease Payments - Computers/Tech	$107,185	$241,320	$160,097	$207,425
6506	Dbt Svc Server Lease	$0	$404,325	$0	$0
6507	Dbt Svc Workstations	$1,692,367	$817,471	$1,637,107	$833,814
6510	Debt Service Payments	$8,960,000	$8,760,000	$8,760,000	$1,815,000
6550	Bad Debt Expense	$0	$150,000	$0	$150,000
6585	Interest	$834,420	$567,448	$568,463	$375,591
6700	Operating Transfer Out	$16,755,847	$32,330,683	$16,693,676	$17,789,048
6701	Op Tran Out To General Fund	$400	$1,200	$0	$1,200
	Total	**$215,487,517**	**$255,252,395**	**$169,524,687**	**$216,684,732**
6810	(1) FUND BALANCE ENHANCEMENT	$0	$4,192,423	$0	$8,672,059
		$215,487,517	**$259,444,818**	**$169,524,687**	**$225,356,791**

County of McHenry
Fiscal Year 2018

Revenues by Department - All Funds

Dept	Department Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
5	Supervisor of Assessments	$51,950	$59,977	$38,839	$61,218
6	Purchasing	$0	$0	$0	$0
8	Insurance	$17,939,731	$20,152,265	$13,883,715	$20,443,317
9	Human Resources	$25	$0	$0	$0
10	Planning and Development	$3,051,323	$2,098,363	$1,824,194	$2,215,614
12	County Board & Liquor Comm	$768,990	$720,400	$614,775	$741,000
13	County Clerk - Elections	$108,250	$45,000	$69,300	$75,000
14	County Clerk	$300,617	$296,225	$203,877	$288,400
15	County Recorder	$4,457,381	$3,600,500	$3,610,058	$4,035,400
16	Facility Management	$13,333	$11,785	$46,618	$20,232
17	County Treasurer	$1,647,936	$1,965,500	$531,428	$1,789,200
18	Administrator	$1,637,397	$1,674,371	$1,871,854	$1,641,114
20	Information Technology	$5,200	$5,200	$3,499	$5,200
21	Educational Service Region	$106,719	$166,250	$131,747	$180,026
22	Veterans Assistance	$399,797	$400,520	$394,195	$415,560
23	Senior Services	$1,656,000	$1,662,244	$1,607,422	$1,665,857
24	Tuberculosis Department	$255,555	$269,625	$249,998	$258,625
25	Mental Health	$10,739,670	$11,032,799	$10,803,700	$11,058,446
26	McHenry Co Workforce Network	$2,101,101	$2,084,537	$2,015,584	$2,071,741
27	Workforce Investment Board	$0	$163,666	$0	$160,742
29	ETS Board (911)	$2,644,978	$2,380,125	$2,335,807	$3,021,000
31	County Coroner	$60,205	$68,684	$68,774	$77,800
32	County Sheriff	$10,077,425	$9,602,614	$7,246,825	$10,084,866
34	Emergency Management Agency	$166,497	$76,003	$824	$75,825
41	Clerk of the Circuit Court	$5,135,980	$5,629,250	$4,107,059	$5,084,450
42	Circuit Court	$683,799	$691,030	$752,609	$990,925
43	Court Services	$1,457,686	$1,740,802	$946,278	$1,735,302
44	Public Defender	$135,170	$146,455	$91,823	$136,955
45	States Attorney	$355,078	$374,493	$262,791	$406,725
51	Health Department	$4,701,438	$4,581,358	$3,414,282	$4,735,415
61	Valley Hi Nursing Home	$10,286,563	$10,402,000	$7,351,082	$10,620,000
65	Geographic Information System	$741,193	$707,000	$601,583	$788,000
82	Division of Transportation	$27,240,238	$41,845,652	$24,604,371	$36,171,489
90/99	Non-Departmental	$96,314,432	$95,200,581	$86,491,601	$87,468,861
	Total	**$205,241,657**	**$219,855,274**	**$176,176,512**	**$208,524,305**
Utilization of Fund Balance					
8	Insurance	$0	$307,643	$0	$742,328
10	Planning and Development	$0	$130,576	$0	$0

County of McHenry
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Revenues by Department - All Funds

Dept	Department Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
Utilization of Fund Balance Continued					
14	County Clerk	$0	$23,275	$0	$29,100
16	Facility Management	$0	$2,000	$0	$7,000
17	County Treasurer	$0	$0	$0	$3,158
18	Administrator	$0	$2,561,780	$0	$2,632,481
22	Veterans Assistance	$0	$280,601	$0	$255,477
23	Senior Services	$0	$123,000	$0	$0
24	Tuberculosis Department	$0	$106,451	$0	$79,275
25	Mental Health	$0	$1,800,000	$0	$2,000,000
26	McHenry Co Workforce Network	$0	$58,852	$0	$46,708
31	County Coroner	$0	$0	$0	$21,197
42	Circuit Court	$0	$111,042	$0	$127,334
43	Court Services	$0	$193,108	$0	$163,950
45	States Attorney	$0	$24,830	$0	$25,000
51	Health Department	$0	$12,400	$0	$12,400
61	Valley Hi Nursing Home	$0	$1,110,763	$0	$1,060,512
65	Geographic Information System	$0	$267,073	$0	$346,900
82	Division of Transportation	$0	$15,913,593	$0	$2,002,649
90/99	Non-Departmental	$0	$16,562,557	$0	$7,277,017
	Total Util Fund Balance	$0	$39,589,544	$0	$16,832,486
		$205,241,657	**$259,444,818**	**$176,176,512**	**$225,356,791**

County of McHenry
Fiscal Year 2018

Expenditures by Department - All Funds

Dept	Department Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
5	Supervisor of Assessments	$956,336	$961,364	$794,296	$964,459
6	Purchasing	$681,953	$730,536	$625,135	$731,152
7	County Chairman	$0	$0	$0	$146,110
8	Insurance	$17,632,356	$20,459,908	$17,307,939	$21,185,645
9	Human Resources	$527,067	$489,746	$329,638	$525,036
10	Planning and Development	$3,770,644	$3,299,114	$2,589,271	$3,316,046
11	County Auditor	$391,712	$394,616	$335,163	$395,865
12	County Board & Liquor Comm	$688,102	$733,276	$596,573	$639,544
13	County Clerk - Elections	$1,789,197	$1,369,779	$1,048,616	$1,747,724
14	County Clerk	$452,649	$486,437	$400,327	$485,050
15	County Recorder	$3,077,478	$2,540,638	$2,496,641	$2,752,887
16	Facility Management	$3,232,470	$3,353,041	$2,407,980	$3,535,016
17	County Treasurer	$723,518	$799,783	$624,692	$784,070
18	Administrator	$3,688,457	$5,171,145	$3,038,886	$5,096,753
20	Information Technology	$3,102,341	$3,175,835	$2,474,209	$3,075,132
21	Educational Service Region	$284,798	$306,182	$279,017	$353,664
22	Veterans Assistance	$449,295	$681,121	$397,875	$670,477
23	Senior Services	$2,129,910	$1,785,244	$1,007,776	$1,665,857
24	Tuberculosis Department	$308,052	$376,076	$230,607	$337,900
25	Mental Health	$10,475,857	$12,832,799	$8,603,997	$13,058,446
26	McHenry Co Workforce Network	$1,982,186	$2,143,389	$1,774,934	$2,118,449
27	Workforce Investment Board	$148,176	$163,666	$118,197	$160,742
28	Merit Commission	$54,682	$51,450	$19,418	$51,300
29	ETS Board (911)	$2,388,623	$2,333,625	$2,635,528	$2,186,004
31	County Coroner	$531,654	$550,950	$434,546	$547,546
32	County Sheriff	$32,848,338	$33,841,163	$27,279,172	$33,996,258
34	Emergency Management Agency	$365,951	$285,047	$237,246	$287,634
41	Clerk of the Circuit Court	$3,190,941	$3,310,593	$2,539,524	$3,109,646
42	Circuit Court	$2,058,362	$1,914,605	$1,679,288	$2,260,702
43	Court Services	$3,485,300	$3,583,407	$2,758,556	$3,406,112
44	Public Defender	$1,018,988	$1,003,203	$862,127	$1,019,954
45	States Attorney	$3,169,869	$3,225,079	$2,524,163	$2,896,788
51	Health Department	$6,097,318	$6,364,494	$4,637,662	$6,456,457
61	Valley Hi Nursing Home	$11,840,807	$11,269,161	$8,879,401	$11,416,318
65	Geographic Information System	$797,898	$974,073	$1,015,167	$1,134,900
82	Division of Transportation	$29,230,427	$57,551,618	$23,761,273	$36,057,261
90/99	Non-Departmental	$61,915,805	$66,740,232	$42,779,847	$48,111,828
	Total	**$215,487,517**	**$255,252,395**	**$169,524,687**	**$216,684,732**
Fund Balance Enhancements (1)					
15	County Recorder	$0	$231,469	$0	$61,646
17	County Treasurer	$0	$170,761	$0	$99,521

County of McHenry
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Expenditures by Department - All Funds

Dept	Department Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
Fund Balance Enhancements Continued					
21	Educational Service Region	$0	$26,832	$0	$2,391
22	Veterans Assistance	$0	$0	$0	$560
29	ETS Board (911)	$0	$46,500	$0	$834,996
31	County Coroner	$0	$3,184	$0	$0
32	County Sheriff	$0	$5,859	$0	$10,010
41	Clerk of the Circuit Court	$0	$48,645	$0	$36,895
42	Circuit Court	$0	$0	$0	$16,876
82	Division of Transportation	$0	$0	$0	$1,784,995
90/99	Non-Departmental	$0	$0	$0	$5,824,169
	Total Fund Balance Enhancements	$0	$533,250	$0	$8,672,059
		$215,487,517	**$255,785,645**	**$169,524,687**	**$225,356,791**

County of McHenry
Fiscal Year 2018

Revenues by Fund - All Funds

Fund	Fund Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
001	General Fund	$91,035,688	$90,098,686	$76,545,583	$90,153,215
006	RTA Sales Tax - County Portion	$10,161,518	$10,174,478	$8,478,934	$9,961,584
010	Veterans Asst Commission Fund	$399,064	$400,000	$389,845	$415,000
011	Veterans Asst Comm Bus Fund	$733	$520	$4,350	$560
015	Ill Municipal Retirement Fund	$7,917,878	$7,929,730	$7,742,184	$7,937,450
016	Social Security Fund	$3,967,271	$3,983,000	$3,890,251	$4,020,000
019	McDot RTA Sales Tax Project Fund	$7,807,279	$22,464,159	$7,669,042	$16,372,700
021	Highway Fund	$6,806,585	$6,939,694	$6,613,972	$6,792,444
022	Motor Fuel Tax Fund	$5,082,432	$4,701,292	$3,823,322	$5,310,838
023	Matching Fund	$1,991,848	$2,087,507	$1,886,665	$1,867,507
024	County Bridge Fund	$677,255	$970,000	$546,819	$1,278,000
025	Co Option Motor Fuel Tax Fund	$4,874,839	$4,683,000	$4,064,551	$4,550,000
030	Mental Health (708) Board	$10,739,670	$11,032,799	$10,803,700	$11,058,446
042	Dental Care Clinic Fund	$205,491	$0	$213	$0
045	TB Care & Treatment Fund	$255,555	$269,625	$249,998	$258,625
052	Ill Criminal Justice Auth Fund	$66,818	$66,715	$48,969	$98,417
053	Probation Service Fee Fund	$368,247	$373,000	$304,021	$384,500
054	Special Courts Fund	$349,159	$355,730	$411,498	$655,825
055	EMDT Fund	$69,418	$39,500	$20,443	$0
056	Coroner's Fund	$51,205	$59,684	$59,774	$68,800
058	DUI Conviction Fund	$35,016	$30,859	$35,516	$35,010
060	Maint/Child Support Collection	$94,008	$115,100	$69,238	$88,250
061	Law Library Fund	$171,359	$175,300	$152,371	$175,100
062	Circuit Court Doc Storage Fund	$503,905	$530,350	$410,204	$501,000
063	Circuit Court Automation Fund	$529,366	$576,200	$433,721	$522,000
064	Circuit Court Clerk Oper & Admin Fund	$102,036	$105,600	$80,606	$102,600
065	Geographic Info Systems	$741,193	$707,000	$601,583	$788,000
066	Circuit Clerk Electronic Citation Fund	$34,848	$38,100	$27,042	$35,400
067	State's Attorney Records Automation Fund	$24,386	$25,170	$18,387	$25,000
068	Inmate Welfare Fund	$377,801	$345,000	$267,801	$349,000
070	County Clerk Automation Fund	$13,383	$14,225	$11,808	$13,400
075	Co Recorder Automation Fund	$745,840	$755,000	$620,770	$798,875
080	Co Treasurers Automation Fund	$107,032	$131,800	$49,525	$104,000
081	Treas Passport Services Fund	$153,859	$181,000	$118,741	$182,500
082	Regional Office Education Fund	$0	$40,250	$78,849	$75,000
085	Animal Shelter Fund	$2,403	$2,600	$2,914	$2,600
087	Senior Services	$1,656,000	$1,662,244	$1,607,422	$1,665,857
090	McHenry Co Workforce Network	$2,101,101	$2,248,203	$2,015,584	$2,232,483
095	Emerg Telephone Systems Board	$2,644,978	$2,380,125	$2,335,807	$3,021,000
100	Comm Develop Block Grant Fund	$2,350,542	$1,653,863	$1,313,823	$1,756,464
105	Expedited Permit Fund	$5,969	$20,000	$4,128	$20,000
234	Series 2007A Debt Certificates	$589,179	$586,872	$586,069	$0
240	Series 2008 Debt Certificates	$546,103	$541,803	$541,803	$541,803
242	Series 2010A Debt Certificates	$1,215,715	$758,778	$758,778	$742,328
243	Series 2010B Debt Certf(Recovery Zone)	$411,058	$405,972	$405,969	$399,588

County of McHenry
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Revenues by Fund - All Funds

Fund	Fund Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
244	Series 2012 B Debt Certificates	$365,837	$359,637	$359,637	$358,387
245	Series 2015 Debt Certificates	$6,611,893	$6,607,368	$6,607,368	$101,218
310	Employee Benefit Fund	$17,939,731	$20,152,265	$13,883,715	$20,443,317
320	Liability Insurance Fund	$1,603,146	$1,640,247	$1,836,454	$1,609,251
350	Valley Hi	$10,286,563	$10,402,000	$7,351,082	$10,620,000
410	Revolving Loan Fund	$32,680	$31,924	$34,085	$29,663
415	Health Scholarship Fund	$10	$100	$12	$100
430	Working Cash I Fund	$499	$500	$648	$500
440	Working Cash II Fund	$707	$700	$917	$700
744	Fiber Optic Conduit Project Fund	$372,322	$0	$0	$0
745	Financial System ERP Project Fund	$43,235	$0	$0	$0
	Total	**$205,241,656**	**$219,855,274**	**$176,176,511**	**$208,524,305**
Utilization of Fund Balance (1)					
001	General Fund	$0	$1,640,900	$0	$1,731,304
006	RTA Sales Tax - County Portion	$0	$14,963,181	$0	$5,444,556
010	Veterans Asst Commission Fund	$0	$279,571	$0	$255,477
011	Veterans Asst Comm Bus Fund	$0	$1,030	$0	$0
016	Social Security Fund	$0	$88,726	$0	$108,157
021	Highway Fund	$0	$1,401,566	$0	$830,664
022	Motor Fuel Tax Fund	$0	$5,144,534	$0	$399,985
023	Matching Fund	$0	$7,762,493	$0	$0
024	County Bridge Fund	$0	$1,605,000	$0	$772,000
030	Mental Health (708) Board	$0	$1,800,000	$0	$2,000,000
045	TB Care & Treatment Fund	$0	$106,451	$0	$79,275
053	Probation Service Fee Fund	$0	$187,608	$0	$163,950
054	Special Courts Fund	$0	$81,145	$0	$127,334
055	EMDT Fund	$0	$5,500	$0	$0
056	Coroner's Fund	$0	$0	$0	$21,197
061	Law Library Fund	$0	$29,897	$0	$0
065	Geographic Info Systems	$0	$267,073	$0	$346,900
067	State's Attorney Records Automation Fund	$0	$24,830	$0	$25,000
070	County Clerk Automation Fund	$0	$23,275	$0	$29,100
080	Co Treasurers Automation Fund	$0	$0	$0	$3,158
085	Animal Shelter Fund	$0	$9,400	$0	$9,400
087	Senior Services	$0	$123,000	$0	$0
090	McHenry Co Workforce Network	$0	$58,852	$0	$46,708
100	Comm Develop Block Grant Fund	$0	$2,326	$0	$0
310	Employee Benefit Fund	$0	$307,643	$0	$742,328
320	Liability Insurance Fund	$0	$2,438,704	$0	$2,507,144
350	Valley Hi	$0	$1,110,763	$0	$1,060,512
410	Revolving Loan Fund	$0	$123,076	$0	$125,337
415	Health Scholarship Fund	$0	$3,000	$0	$3,000
	Total Util Fund Balance	$0	$39,589,544	$0	$16,832,486
		$205,241,656	**$259,444,818**	**$176,176,511**	**$225,356,791**

County of McHenry
Fiscal Year 2018

Expenditures by Fund - All Funds

Fund	Fund Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
001	General Fund	$90,357,802	$88,919,586	$69,263,820	$86,853,524
006	RTA Sales Tax - County Portion	$6,843,216	$25,137,659	$9,830,683	$15,406,140
010	Veterans Asst Commission Fund	$449,295	$679,571	$387,875	$670,477
011	Veterans Asst Comm Bus Fund	$0	$1,550	$10,000	$0
015	Ill Municipal Retirement Fund	$6,907,161	$7,090,557	$5,641,738	$7,144,276
016	Social Security Fund	$3,635,290	$4,071,726	$3,037,585	$4,128,157
019	McDot RTA Sales Tax Project Fund	$7,807,279	$22,589,909	$7,683,708	$16,372,700
021	Highway Fund	$7,244,503	$8,215,510	$6,344,759	$7,623,108
022	Motor Fuel Tax Fund	$6,188,433	$9,845,826	$3,343,571	$5,710,823
023	Matching Fund	$1,178,471	$9,850,000	$1,727,754	$550,000
024	County Bridge Fund	$1,675,090	$2,575,000	($260,388)	$2,050,000
025	Co Option Motor Fuel Tax Fund	$5,257,097	$4,683,000	$5,028,579	$4,082,512
030	Mental Health (708) Board	$10,475,857	$12,832,799	$8,603,997	$13,058,446
042	Dental Care Clinic Fund	$284,725	$0	$0	$0
045	TB Care & Treatment Fund	$308,052	$376,076	$230,607	$337,900
052	Ill Criminal Justice Auth Fund	$66,715	$66,715	$0	$98,417
053	Probation Service Fee Fund	$455,856	$560,608	$257,441	$548,450
054	Special Courts Fund	$469,898	$436,875	$439,864	$778,159
055	EMDT Fund	$69,419	$45,000	$33,203	$0
056	Coroner's Fund	$37,357	$56,500	$27,636	$89,997
058	DUI Conviction Fund	$16,031	$25,000	$6,712	$25,000
060	Maint/Child Support Collection	$132,785	$112,471	$3,157	$86,813
061	Law Library Fund	$238,889	$205,197	$121,359	$163,224
062	Circuit Court Doc Storage Fund	$440,985	$510,350	$433,910	$481,000
063	Circuit Court Automation Fund	$521,839	$556,200	$353,688	$514,350
064	Circuit Court Clerk Oper & Admin Fund	$176,811	$99,584	$92,863	$94,792
065	Geographic Info Systems	$797,898	$974,073	$1,015,167	$1,134,900
066	Circuit Clerk Electronic Citation Fund	$10,000	$38,100	$34,992	$35,400
067	State's Attorney Records Automation Fund	$50,000	$50,000	$15,650	$50,000
068	Inmate Welfare Fund	$259,028	$345,000	$230,417	$349,000
070	County Clerk Automation Fund	$11,412	$37,500	$35,261	$42,500
075	Co Recorder Automation Fund	$563,388	$523,531	$448,406	$737,229
080	Co Treasurers Automation Fund	$16,161	$45,900	$4,463	$107,158
081	Treas Passport Services Fund	$72,479	$96,139	$58,244	$82,979
082	Regional Office Education Fund	$0	$13,418	$50,532	$72,609
085	Animal Shelter Fund	$3,000	$12,000	$4,487	$12,000
087	Senior Services	$2,129,910	$1,785,244	$1,007,776	$1,665,857
090	McHenry Co Workforce Network	$2,130,362	$2,307,055	$1,893,131	$2,279,191
095	Emerg Telephone Systems Board	$2,388,623	$2,333,625	$2,343,503	$2,186,004
100	Comm Develop Block Grant Fund	$2,350,542	$1,656,189	$1,313,823	$1,756,464
105	Expedited Permit Fund	$6,438	$20,000	$2,860	$20,000
234	Series 2007A Debt Certificates	$589,179	$586,872	$586,069	$0
240	Series 2008 Debt Certificates	$546,103	$541,803	$541,803	$541,803
242	Series 2010A Debt Certificates	$1,215,715	$758,778	$758,778	$742,328
243	Series 2010B Debt Certf(Recovery Zone)	$411,058	$405,972	$405,969	$399,588

County of McHenry
Fiscal Year 2018

Expenditures by Fund - All Funds

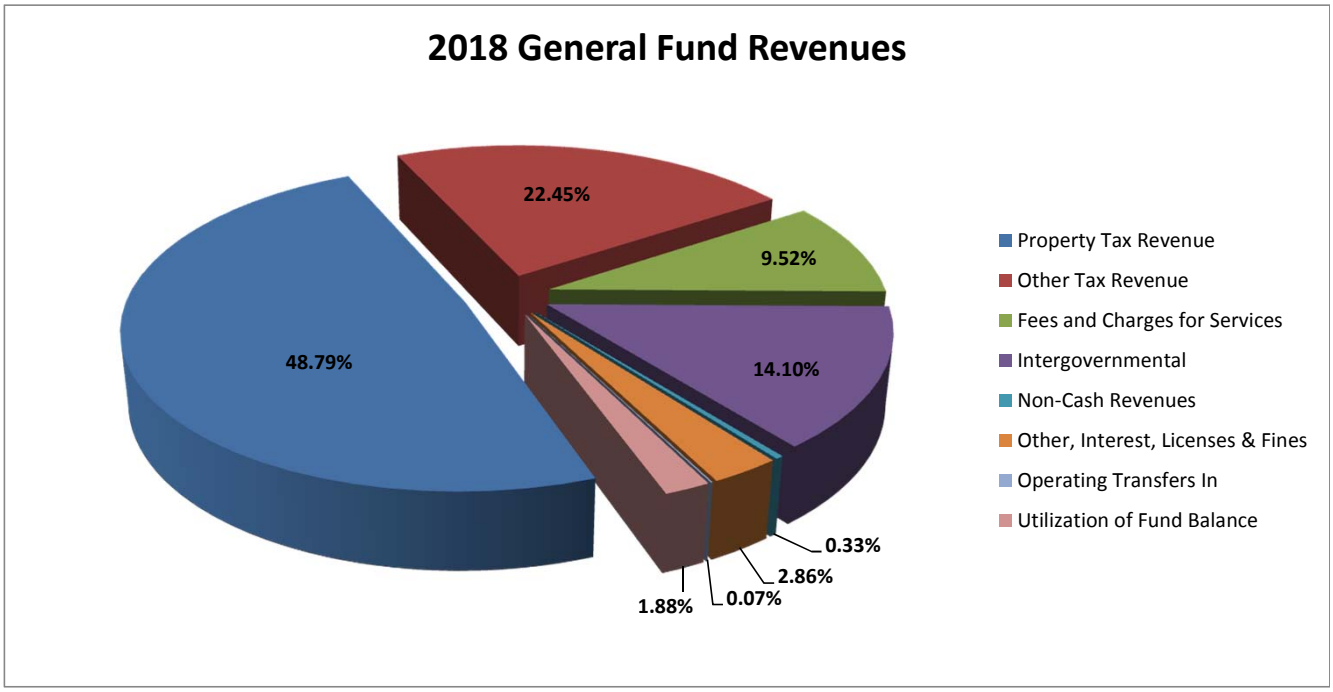
Fund	Fund Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
244	Series 2012 B Debt Certificates	$365,837	$359,637	$359,637	$358,387
245	Series 2015 Debt Certificates	$6,611,893	$6,607,368	$6,607,368	$101,218
310	Employee Benefit Fund	$17,632,356	$20,459,908	$17,307,939	$21,185,645
320	Liability Insurance Fund	$2,862,798	$4,078,951	$2,371,420	$4,116,395
350	Valley Hi	$12,103,137	$11,512,763	$9,073,009	$11,680,512
410	Revolving Loan Fund	$0	$155,000	$0	$155,000
415	Health Scholarship Fund	$700	$3,100	$0	$3,100
430	Working Cash I Fund	$100	$500	$0	$500
440	Working Cash II Fund	$300	$700	$0	$700
710	Russell Court Renovation Project Fund	$900	$0	$391,062	$0
744	Fiber Optic Conduit Project Fund	$140,409	$0	$0	$0
745	Financial System ERP Project Fund	$43,235	$0	$18,800	$0
980	Gen Fixed Assets Acct Group	$10,935,700	$0	$0	$0
	Total	**$215,487,517**	**$255,252,395**	**$169,524,687**	**$216,684,732**
Fund Balance Enhancements					
001	General Fund	$0	$2,820,000	$0	$5,030,995
011	Veterans Asst Comm Bus Fund	$0	$0	$0	$560
015	Ill Municipal Retirement Fund	$0	$839,173	$0	$793,174
023	Matching Fund	$0	$0	$0	$1,317,507
025	Co Option Motor Fuel Tax Fund	$0	$0	$0	$467,488
054	Special Courts Fund	$0	$0	$0	$5,000
056	Coroner's Fund	$0	$3,184	$0	$0
058	DUI Conviction Fund	$0	$5,859	$0	$10,010
060	Maint/Child Support Collection	$0	$2,629	$0	$1,437
061	Law Library Fund	$0	$0	$0	$11,876
062	Circuit Court Doc Storage Fund	$0	$20,000	$0	$20,000
063	Circuit Court Automation Fund	$0	$20,000	$0	$7,650
064	Circuit Court Clerk Oper & Admin Fund	$0	$6,016	$0	$7,808
075	Co Recorder Automation Fund	$0	$231,469	$0	$61,646
080	Co Treasurers Automation Fund	$0	$85,900	$0	$0
081	Treas Passport Services Fund	$0	$84,861	$0	$99,521
082	Regional Office Education Fund	$0	$26,832	$0	$2,391
095	Emerg Telephone Systems Board	$0	$46,500	$0	$834,996
	Total Fund Balance Enhancements	$0	$4,192,423	$0	$8,672,059
		$215,487,517	**$259,444,818**	**$169,524,687**	**$225,356,791**

Fiscal Year 2018 Budget Summaries General Fund

County of McHenry
Fiscal Year 2018

Revenues by Category - General Fund

Category No.	Category Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Month Actual	FY 2018 Revenue Appropriated
70	Property Tax Revenue	$41,504,683	$44,431,303	$43,296,740	$44,831,303
70	Other Tax Revenue	$21,212,212	$21,114,940	$15,900,830	$20,628,500
75	Licenses and Permits	$1,141,374	$1,037,000	$1,089,527	$1,059,000
76	Fines and Forefeitures	$989,089	$1,073,700	$760,393	$981,200
80	Fees and Charges for Services	$9,123,826	$9,553,200	$6,363,583	$8,744,155
93	Non-Cash Revenues	$288,645	$300,000	$0	$300,000
94	Intergovernmental	$12,559,570	$12,290,858	$8,641,773	$12,953,622
95	Interest Income	$191,676	$182,500	$385,623	$537,650
96	Other Income	$3,960,013	$51,000	$49,491	$53,600
98	Operating Transfers In	$64,600	$64,185	$57,623	$64,185
		$91,035,688	**$90,098,686**	**$76,545,583**	**$90,153,215**
91	(1) Utilization of Fund Balance	$0	$1,640,900	$0	$1,731,304
		$91,035,688	**$91,739,586**	**$76,545,583**	**$91,884,519**

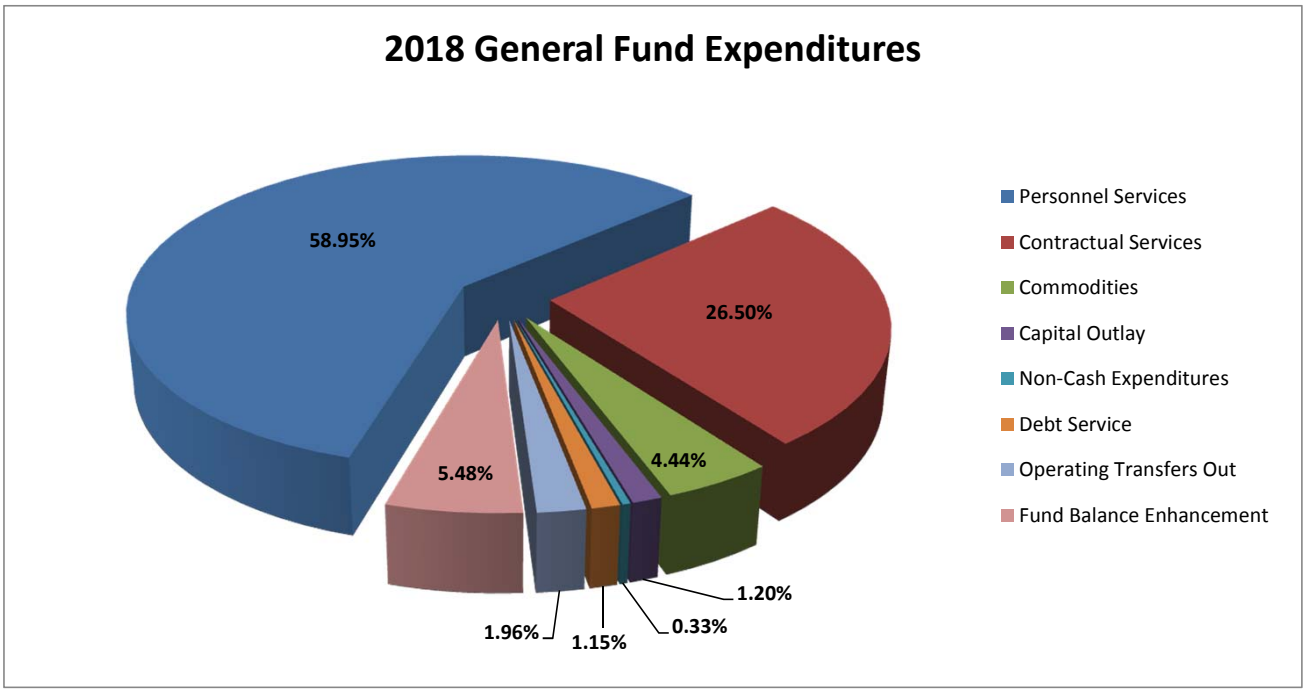


(1) *Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2018 General Fund

Expenditures by Category - General Fund

Category No.	Category Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Month Actual	FY 2018 Expenditures Appropriated
30	Personnel Services	$52,525,652	$54,487,535	$43,953,523	$54,166,696
40	Contractual Services	$21,163,524	$23,829,207	$15,631,987	$24,344,901
50	Commodities	$3,974,366	$4,066,991	$3,243,770	$4,082,317
60	Capital Outlay	$7,060,491	$1,809,524	$1,631,400	$1,106,124
63	Non-Cash Expenditures	$331,646	$300,000	$0	$300,000
65	Debt Service	$1,814,638	$1,456,537	$1,847,395	$1,053,893
67	Operating Transfers Out	$3,487,485	$2,969,792	$2,955,745	$1,799,593
	TOTAL	**$90,357,802**	**$88,919,586**	**$69,263,820**	**$86,853,524**
68	(1) Fund Balance Enhancement	$0	$2,820,000	$0	$5,030,995
		$90,357,802	**$91,739,586**	**$69,263,820**	**$91,884,519**



(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 2018

Revenues by Budget Line Items - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
7010	Property Taxes	$41,504,683	$44,431,303	$43,296,740	$44,831,303
7030	Sales Tax	$1,661,616	$1,878,500	$1,152,107	$1,700,000
7035	1/4 Cent Sales Tax	$8,056,620	$8,078,000	$6,113,983	$8,094,000
7038	Local Use Tax	$1,561,599	$1,603,970	$1,225,498	$1,666,000
7040	State Income Tax	$6,369,804	$6,614,470	$4,428,280	$6,100,000
7050	Replacement Pers Prop Tax	$677,665	$780,000	$641,369	$575,000
7090	Off Track Betting	$59,096	$60,000	$37,626	$56,500
7092	Video Gaming Tax	$193,299	$200,000	$156,860	$212,000
7105	Tax Transfer Stamps	$2,632,513	$1,900,000	$2,145,107	$2,225,000
7510	Liquor Licenses	$113,450	$110,000	$102,825	$112,000
7520	Amusement Licenses	$5,635	$6,000	$4,830	$6,000
7530	Building Permits	$311,755	$230,000	$336,120	$270,000
7532	Buildability Letters	$1,798	$2,000	$1,350	$2,000
7540	Zoning Permits	$81,596	$77,000	$31,418	$40,000
7570	Septic & Well Permits	$100,398	$113,000	$103,104	$113,000
7580	Health Licenses	$453,928	$450,000	$458,475	$450,000
7592	Hauler License Fees	$9,663	$10,000	$3,825	$10,000
7593	Solid Waste Tipping Fee	$63,151	$39,000	$47,580	$56,000
7615	Fines	$906,209	$989,700	$695,767	$897,200
7616	Construction Zone Fees	$125	$0	$250	$0
7617	Child Pornography fines	$990	$0	$0	$0
7620	County Drug Fine	$81,765	$84,000	$64,376	$84,000
8010	Misc. County Clerk Fees	$152,125	$165,000	$137,016	$160,000
8013	10% Bond Earnings	$291,256	$310,000	$234,308	$200,000
8020	County Clk Tax Redemption Fees	$121,044	$100,000	$51,048	$100,000
8026	Payroll Service Fee	$1,571	$1,700	$1,315	$1,700
8030	Circuit Clerk Fees	$2,449,530	$2,693,000	$1,964,894	$2,500,000
8034	Sex Offender Registration Fees	$2,409	$1,300	$2,620	$2,500
8037	Drug and Alcohol Testing Fee	$0	$0	$0	$20,000
8038	Electronic Monitoring Fee	$0	$0	$0	$2,500
8040	County Court Fees	$163,281	$160,000	$138,740	$160,000
8042	Electronic Citation Fee	$3,943	$3,500	$2,779	$3,500
8044	First Offender Program Fees	$8,625	$5,000	$9,035	$12,000
8047	Public Defender Fees	$34,595	$45,000	$15,963	$35,000
8048	Other Circuit Clerk Fees	$202,733	$216,200	$157,870	$193,000
8051	Periodic Imprisonment Fees	$6,725	$6,000	$5,682	$10,000
8060	Recording Fees	$1,056,566	$925,000	$826,185	$990,000
8066	RE Recording Fee - County Portion	$22,462	$20,500	$17,996	$21,525
8080	Sheriff Fees, Circuit Ct.	$357,661	$380,000	$245,537	$300,000
8081	Warrant/Summons Fees	$12,151	$12,000	$10,859	$12,000

County of McHenry
Fiscal Year 2018

Revenues by Budget Line Items - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
8082	Off Duty Detail	$38,300	$5,000	$25,740	$5,000
8084	Squad Car Replacement Fee	$24,762	$25,000	$17,228	$25,000
8088	Tax Sale Indemnity Fee	$30,880	$40,000	$0	$35,000
8089	Tax Sale Interest Indemnity Fee	$66,120	$100,000	$0	$65,000
8090	Other Fees and Charges	$92,507	$70,625	$82,982	$88,372
8092	Other - Nursing	$2,016	$6,000	$24,675	$4,000
8093	Misc - Veterinary Pub Hlth	$38,776	$56,400	$43,394	$42,700
8094	Vision & Hearing	$42,127	$50,000	$36,892	$42,130
8095	Health Admin - Misc Recpt	$20,000	$20,125	$30,798	$21,000
8101	Cable Television	$623,760	$581,500	$490,300	$600,000
8102	Wetland Restoration Fees	$128,250	$0	$0	$0
8105	Site Evaluation Fee	$1,365	$1,000	$1,515	$1,000
8106	Health Review Fee	$4,200	$7,800	$6,345	$7,800
8108	Subdivision Review Fees	$14,347	$9,000	$550	$9,000
8110	Stormwater Permits	$84,825	$60,000	$79,636	$70,000
8111	Animal Control Tags	$682,602	$663,000	$754,940	$755,000
8112	Gravel Pit Fees	$9,000	$10,000	$8,000	$8,000
8114	Health Promotion Fees	$5,405	$17,000	$7,185	$10,550
8115	Maps & Publications	$849	$1,000	$176	$1,000
8165	Service Fees	$30,457	$30,000	$20,293	$28,000
8170	Execution Fee	$1,617	$0	$0	$0
8180	Vital Records & Misc.	$52,248	$58,000	$69,266	$58,000
8190	Septic Evaluation Fees	$4,050	$3,000	$3,505	$3,000
8215	Towing	$6,381	$5,000	$7,490	$8,000
8220	Sheriff Fees/Warnt Docket	$31,672	$16,000	$21,496	$24,000
8230	Sheriff Fee Photo Copies	$10,113	$8,000	$8,965	$8,000
8250	States Attorney Fees	$65,414	$66,100	$50,633	$60,000
8260	Foreclosures	$14,847	$15,000	$9,200	$10,000
8270	Court Security Fee	$504,059	$600,000	$411,231	$510,000
8275	Foreign Court Fees	$32,400	$30,200	$26,340	$31,000
8276	Dispatching Fees	$262,624	$296,000	$206,010	$339,878
8277	Pay-Tel Revenue	$70,556	$90,000	$57,336	$90,000
8278	ICARE Revenue	$22,672	$20,000	$20,894	$22,000
8280	Pen & Fees/Delinq Taxes	$1,185,169	$1,500,000	($1,313)	$1,000,000
8316	Nursing Fees	$32,779	$48,250	$20,034	$38,000
9050	Soc. Sec./Parental Reimb	$38,884	$41,000	$21,250	$41,000
9310	Vaccine Received	$288,645	$300,000	$0	$300,000
9405	Federal Government Grants	$2,563,900	$2,447,892	$1,454,604	$2,348,066
9407	Federal Gov - Sheriff Programs	$52,651	$39,507	$77,798	$0
9410	Federal Government - Other	$8,007,423	$7,522,650	$5,715,323	$8,292,078

County of McHenry
Fiscal Year 2018

Revenues by Budget Line Items - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
9416	Medicare	$4,457	$6,000	$0	$4,500
9417	Public Aid	$113,265	$158,500	$54,747	$158,500
9420	State Government Grants	$383,396	$375,967	$315,670	$429,295
9435	State Government Reimbursments	$5,414	$0	$2,169	$0
9440	State Government - Salary Reim	$1,260,785	$1,601,842	$818,239	$1,603,183
9443	State Reimb - Election Judges	$88,200	$30,000	$69,300	$75,000
9444	State Reimb - Elections Early Voting	$0	$15,000	$0	$0
9445	State Reimb - SVPCA Funding	$680	$1,500	$939	$2,000
9450	Local Government Grants	$39,948	$50,000	$89,594	$0
9455	Grant Matching Funds	$567	$1,000	$1,340	$0
9461	Other Grant Revenue	$0	$0	$20,600	$0
9470	Local Government Reimb	$0	$0	$200	$0
9510	Interest Income	$230,866	$182,000	$385,623	$537,150
9511	Real Est Tax Distrbutn Intrst	$0	$500	$0	$500
9512	Investment Income / Loss	($39,190)	$0	$0	$0
9608	IDES Rent	$8,941	$7,500	$3,340	$7,500
9609	WN Utilization Fee	$15,021	$15,000	$11,261	$15,000
9655	Insurance Recoveries	$1,661	$0	$0	$0
9800	Operating Transfer In	$64,200	$62,985	$57,623	$62,985
9820	Tran Fr Working Cash	$400	$1,200	$0	$1,200
9833	Auction Proceeds	$55,970	$20,000	$26,528	$25,000
9840	Miscellaneous	$9,773	$8,500	$8,362	$6,100
9872	Lease Proceeds	$3,868,647	$0	$0	$0
	Total	**$91,035,688**	**$90,098,686**	**$76,545,583**	**$90,153,215**
9990	UTILIZATION OF FUND BALANCE	$0	$1,640,900	$0	$1,731,304
		$91,035,688	**$91,739,586**	**$76,545,583**	**$91,884,519**

County of McHenry
Fiscal Year 2018

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
3010	Regular Salaries	$48,134,961	$47,484,433	$40,705,508	$46,777,632
3020	Part Time Salaries	$805,907	$955,368	$614,731	$763,955
3025	Holiday Pay	$1,336,845	$1,439,371	$1,021,729	$2,472,118
3030	Per Diems	$130,715	$179,485	$112,150	$160,835
3040	Over Time Salaries	$1,054,929	$1,115,157	$807,735	$877,050
3050	Merit Pool - Non-Union Employees	$0	$800,285	$0	$683,626
3051	Merit Pool - Union Contracts	$0	$920,223	$0	$617,186
3052	Contingent - Salaries	$0	$10,000	$0	$40,000
3055	Compensated Absences	$0	$18,677	$0	$12,728
3065	Sick Leave Buy Back	$185,130	$248,791	$132,066	$347,576
3070	Judges Supplmt. Co To St	$9,500	$10,500	$4,750	$10,500
3075	Allowance for Open Positions	$0	$484,473	$0	$493,405
3080	Vehicle Allowance	$18,532	$17,718	$8,999	$15,000
3100	Uniform Allowance	$347,359	$339,772	$100,846	$329,050
3105	Social Security/Co. Share	$90,676	$105,870	$81,025	$92,840
3110	Ill. Municipal Retirement Fund	$120,888	$140,610	$109,587	$123,593
3146	HCP Premium	$290,210	$216,802	$254,397	$349,602
4001	Contractual Services	$1,232,829	$865,276	$531,922	$1,025,331
4002	Temporary Services	$0	$400	$0	$0
4004	EDC Contractual Agreement	$166,000	$166,000	$166,000	$166,000
4005	Association Dues/Memberships	$135,715	$154,023	$116,864	$152,484
4006	Training	$135,722	$234,280	$176,966	$286,275
4007	Education	$2,184	$24,100	$3,343	$14,100
4008	Subscriptions	$17,539	$54,971	$43,429	$70,750
4009	Electoral Board Expenses	$260	$260	$588	$600
4010	Audit & Management Services	$111,255	$150,000	$132,538	$150,000
4015	Jurors Expenses	$337,240	$254,930	$216,508	$250,000
4020	Erecting Booths	$10,450	$10,600	$8,350	$10,600
4023	Professional Services	$275,455	$217,464	$155,097	$214,370
4025	Janitorial Services	$14,304	$14,922	$13,038	$15,000
4026	HCP Transfer to ISF	$10,313,549	$12,259,454	$7,630,108	$12,401,660
4032	Interpreters	$39,411	$24,000	$19,181	$22,500
4035	Insurance - Miscellaneous	$335	$335	$525	$535
4036	Election Judge Expenses	$24,240	$15,000	$17,975	$30,000
4040	Transporting Prisoners	$19,952	$25,000	$6,784	$22,500
4050	Investigations	$17,567	$19,600	$19,083	$13,750
4055	Contractual Printing	$91,749	$131,744	$80,822	$96,834
4056	Auction-related Expenditures	$0	$500	$0	$500
4060	Legal Notices & Advertisements	$107,416	$99,250	$86,830	$107,950
4080	Special Studies	$7,990	$5,000	$0	$5,000
4095	Cellular Phone Charges	$22,427	$28,500	$12,933	$23,000
4096	Telecommunications	$337,042	$410,106	$208,836	$381,774
4097	Property Appraisal Reports	$0	$1,200	$0	$500
4098	Safety Compliance	$551	$0	$7,285	$0

County of McHenry
Fiscal Year 2018

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
4101	Rent	$41,788	$30,200	$32,847	$40,880
4105	Light & Power	$713,317	$744,524	$466,502	$766,977
4110	Heat/Gas	$116,231	$182,162	$115,165	$160,874
4115	Water & Sewer	$140,059	$90,675	$67,433	$126,101
4120	Contractual Photocopying	$63,950	$76,000	$47,732	$70,000
4127	Leasing	$13,656	$19,818	$10,360	$13,518
4130	Maintenance Agreements	$385,773	$752,253	$498,025	$650,561
4131	Maintenance Office Equipment	$3,097	$5,390	$5,105	$3,590
4132	Computer Maintenance	$160	$5,000	$0	$1,000
4133	Uniform Expense	$40,057	$33,717	$29,666	$42,260
4135	Psychological/Psychiatric Serv	$78,928	$78,000	$68,450	$77,900
4142	Health Care of Prisoners	$1,519,957	$1,522,044	$1,159,842	$1,552,500
4160	Autopsies	$94,000	$103,100	$71,772	$96,000
4161	Autopsy Transportation	$15,705	$12,000	$11,650	$8,000
4181	Miscellaneous Care of Prisoner	$50,810	$59,564	$35,648	$70,000
4185	Cooperative Ext. Service	$70,000	$70,000	$70,000	$70,000
4186	Convention & Visitors Bureau	$102,000	$102,000	$102,000	$102,000
4190	Juvenile Placement	$219,446	$225,000	$284,398	$225,000
4195	Soil & Water Conservation	$40,000	$40,000	$40,000	$40,000
4196	Wetland Restoration Expenses	$0	$128,250	$0	$0
4197	McHenry County Fiber Consortium	$88,238	$42,512	$42,510	$42,512
4246	Medical Services	$158,021	$186,375	$143,895	$208,599
4251	Pre-Employment Physical/Evaluation	$25,921	$22,800	$13,104	$22,500
4270	Veterinarian Service	$33,613	$37,000	$21,564	$30,000
4275	Court Reporters Transcriptions	$66,638	$73,500	$51,616	$73,400
4285	Expert Witness Fee	$23,438	$15,000	$10,336	$27,000
4288	Case Related Service Fees	$2,722	$5,000	$1,562	$2,500
4290	Miscellaneous Trial Expenses	$6,350	$7,500	$2,922	$2,500
4303	Repair & Maint Mach & Equip	$14,626	$34,615	$18,092	$32,909
4305	Repair & Maint Bldg & Grounds	$305,548	$213,631	$116,490	$232,107
4306	Repair & Maint - Vehicles	$283,935	$256,110	$180,633	$247,911
4307	Radar Repairs	$1,448	$3,000	$1,705	$3,000
4308	Marine Unit - Contractual Services	$28,772	$51,750	$14,095	$46,750
4309	Repair & Maint Furn & Fixtures	$209	$3,000	$2,699	$2,500
4310	Juvenile Detention	$224,570	$250,000	$121,785	$250,000
4312	Radio Repairs	$9,734	$26,500	$10,860	$12,500
4315	Election Judge Training	$81,141	$40,000	$12,850	$80,000
4316	New Recruits Testing	$40,542	$35,000	$13,269	$35,000
4320	Repair & Maint Heavy Machinery	$25,814	$64,148	$56,985	$65,107
4321	Computer Program Maint	$1,021,296	$1,006,110	$925,210	$1,261,552
4322	Internet Service Providers	$66,695	$76,400	$43,388	$76,400
4338	Microfilming Services	$0	$0	$8,000	$0
4345	Towing & Storage	$10,727	$11,750	$11,490	$13,000
4350	Outside Court Reporter Service	$462	$2,000	$0	$2,000

County of McHenry
Fiscal Year 2018

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
4355	Noxious Weed Control	$0	$1,500	$0	$1,500
4370	Legal Services	$268,011	$123,500	$79,364	$204,050
4371	Special Public Defenders	$185,000	$185,000	$154,166	$185,000
4372	Appellate Prosecutor	$36,000	$36,000	$36,000	$36,000
4374	Computer Services	$326	$1,000	$430	$500
4392	Electronic Monitoring	$0	$0	$0	$3,510
4395	Food Service	$560,614	$734,310	$442,264	$752,492
4397	Special Services	$21,096	$2,000	$16,570	$20,400
4400	Transporting Election Supplies	$7,501	$6,000	$5,169	$8,000
4405	Extra Help for Election	$12,724	$30,000	$5,755	$30,000
4428	Employee Relations	$5,537	$0	$999	$2,700
4430	Applicant Background Checks	$782	$1,000	$574	$1,000
4435	Consultants	$80,340	$150,500	$27,603	$98,250
4441	Toxicology Laboratory	$12,999	$15,000	$15,195	$7,000
4442	Private Lab Services	$9,208	$20,827	$7,267	$23,500
4449	Garbage Disposal	$24,779	$33,162	$24,158	$32,512
4450	Snow Removal	$76,111	$84,060	$73,442	$86,066
4452	Lawn Maintenance	$55,987	$71,535	$40,082	$65,000
4570	Contingent	$149,723	$400,000	$105,219	$400,000
4571	Elections Contingency	$0	$15,000	$0	$30,000
4590	Exhumation & Burial Expense	$3,773	$6,000	$0	$6,000
4591	License Charges	$1,707	$2,500	$1,070	$1,500
4990	Miscellaneous contractual expense	$730	$0	$0	$1,000
5006	Training Equipment < $5,000 and Supplies	$16,371	$27,000	$16,492	$26,831
5010	Office Supplies	$161,695	$200,737	$109,740	$185,950
5015	Paper & Forms	$58,107	$59,900	$41,307	$55,655
5020	Office Equipment Less Than $5,000	$38,507	$66,549	$38,944	$54,601
5030	Postage	$409,126	$425,835	$362,222	$425,135
5040	Mileage	$59,439	$92,675	$44,826	$87,400
5050	Meeting Expenses	$68,266	$111,785	$87,416	$112,640
5051	Training Expenses - Sheriff	$59,263	$52,725	$47,460	$69,300
5055	Transportation	$0	$0	$0	$500
5060	Photography	$4,665	$7,410	$1,420	$5,810
5070	Miscellaneous Supplies	$125,660	$161,199	$71,668	$164,528
5075	Graphic Supplies	$0	$1,000	$0	$1,000
5080	Medical Supplies	$43,181	$47,000	$21,449	$59,490
5085	Medication	$17,981	$30,000	$41,774	$47,500
5099	Miscellaneous Commodities	$22,722	$11,400	$14,660	$32,200
5110	Election Supplies	$323,457	$276,000	$213,269	$330,000
5115	Computer Components Under $5,000	$51,598	$69,477	$55,153	$70,977
5120	Security Equipment Under $5,000	$31,023	$135,000	$24,449	$30,000
5125	Computer Software Under $5,000	$10,068	$16,699	$26,155	$20,049
5127	Furniture and Fixtures Under $5,000	$3,820	$0	$400	$0
5135	Automotive Equipment Under $5,000	$3,989	$2,000	$1,596	$2,000

County of McHenry
Fiscal Year 2018

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
5136	Equipment Parts	$16,844	$16,700	$12,471	$15,600
5137	Machinery & Equipment Under $5,000	$8,784	$5,000	$0	$5,000
5150	Cleaning Materials	$160,115	$166,244	$89,696	$165,200
5160	Fuel, Oil, and Grease	$331,619	$604,406	$298,740	$445,951
5170	Food	$496	$800	$0	$0
5171	Food - Animal	$3,556	$7,000	$2,046	$6,000
5175	K-9 Expenses	$8,571	$18,700	$16,176	$18,700
5177	Livestock Claims	$0	$350	$0	$350
5210	Publications	$34,750	$35,900	$15,773	$29,050
5220	Tax Transfer Stamps	$1,755,008	$1,300,000	$1,500,000	$1,500,000
5251	Promotional Events	$8,248	$22,000	$8,837	$18,500
5280	Range Supplies	$97,268	$80,000	$70,776	$80,900
5308	Marine Unit - Commodities	$40,169	$15,500	$8,855	$15,500
6000	Capital Projects	$1,737,147	$874,726	$79,478	$106,534
6020	Vehicles Over $5,000	$496,295	$483,798	$413,332	$561,590
6021	Vehicle Components Over $5,000	$0	$0	$42,425	$0
6025	Election Equipment Over $5,000	$0	$20,000	$17,900	$20,000
6030	Furniture and Fixtures Over $5,000	$6,437	$0	$10,036	$0
6040	Machinery and Equipment Over $5,000	$483,308	$0	$145,270	$0
6050	Computer Technology/Equipment Over $5000	$2,770,685	$351,000	$373,650	$338,000
6070	Building Improvements Over $50,000	$1,566,619	$50,000	$549,309	$50,000
6077	Land Improvements	$0	$30,000	$0	$30,000
6310	Vaccine Used	$331,646	$300,000	$0	$300,000
6500	Lease Payments - Computers/Tech	$77,266	$190,764	$150,097	$193,725
6506	Dbt Svc Server Lease	$0	$400,000	$0	$0
6507	Dbt Svc Workstations	$1,683,449	$798,755	$1,628,459	$812,901
6585	Interest	$53,923	$67,018	$68,839	$47,267
6700	Operating Transfer Out	$3,487,485	$2,969,792	$2,955,745	$1,799,593
	Total	**$90,357,802**	**$88,919,586**	**$69,263,820**	**$86,853,524**
6810	FUND BALANCE ENHANCEMENT	$0	$2,820,000	$0	$5,030,995
		$90,357,802	**$91,739,586**	**$69,263,820**	**$91,884,519**

County of McHenry
Fiscal Year 2018

Revenues by Department - General Fund

Dept	Department Description	FY 2016 Revenue Actual	FY 2017 Revenue Appropriated	FY 2017 Ten Months Actual	FY 2018 Revenue Appropriated
5	Supervisor of Assessments	$51,950	$59,977	$38,839	$61,218
9	Human Resources	$25	$0	$0	$0
10	Planning and Development	$694,812	$424,500	$506,243	$439,150
12	County Board & Liquor Comm	$768,990	$720,400	$614,775	$741,000
13	County Clerk - Elections	$108,250	$45,000	$69,300	$75,000
14	County Clerk	$287,233	$282,000	$192,068	$275,000
15	County Recorder	$3,711,541	$2,845,500	$2,989,288	$3,236,525
16	Facility Management	$13,333	$11,785	$46,618	$20,232
17	County Treasurer	$1,385,839	$1,651,500	$361,597	$1,501,500
18	Administrator	$1,571	$2,200	$1,315	$2,200
20	Information Technology	$5,200	$5,200	$3,499	$5,200
21	Educational Service Region	$106,719	$126,000	$52,898	$105,026
31	County Coroner	$9,000	$9,000	$9,000	$9,000
32	County Sheriff	$9,664,608	$9,226,755	$6,943,508	$9,700,856
34	Emergency Management Agency	$166,497	$76,003	$824	$75,825
41	Clerk of the Circuit Court	$3,871,817	$4,263,900	$3,086,248	$3,835,200
42	Circuit Court	$163,281	$160,000	$188,740	$160,000
43	Court Services	$1,020,021	$1,328,302	$621,814	$1,350,802
44	Public Defender	$135,170	$146,455	$91,823	$136,955
45	States Attorney	$263,874	$282,608	$195,435	$283,308
51	Health Department	$4,493,534	$4,578,658	$3,411,143	$4,732,715
90/99	Non-Departmental	$64,112,423	$63,852,943	$57,120,608	$63,406,503
	Total	**$91,035,688**	**$90,098,686**	**$76,545,583**	**$90,153,215**
Utilization of Fund Balance					
10	Planning and Development	$0	$128,250	$0	$0
16	Facility Management	$0	$2,000	$0	$7,000
90	Non-Departmental	$0	$1,510,650	$0	$1,724,304
		$91,035,688	**$91,739,586**	**$76,545,583**	**$91,884,519**

County of McHenry
Fiscal Year 2018

Expenditures by Department - General Fund

Dept	Department Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Appropriated	FY 2017 Ten Months Actual	FY 2018 Expenditures Appropriated
5	Supervisor of Assessments	$956,336	$961,364	$794,296	$964,459
6	Purchasing	$681,953	$730,536	$625,135	$731,152
7	County Chairman	$0	$0	$0	$146,110
9	Human Resources	$527,067	$489,746	$329,638	$525,036
10	Planning and Development	$1,413,664	$1,622,925	$1,272,588	$1,539,582
11	County Auditor	$391,712	$394,616	$335,163	$395,865
12	County Board & Liquor Comm	$688,102	$733,276	$596,573	$639,544
13	County Clerk - Elections	$1,789,197	$1,369,779	$1,048,616	$1,747,724
14	County Clerk	$441,237	$448,937	$365,066	$442,550
15	County Recorder	$2,514,090	$2,017,107	$2,048,235	$2,015,658
16	Facility Management	$2,849,694	$2,901,812	$2,107,662	$2,938,940
17	County Treasurer	$634,478	$656,544	$561,985	$592,733
18	Administrator	$825,659	$937,194	$667,466	$825,358
20	Information Technology	$3,102,341	$3,175,835	$2,474,209	$3,075,132
21	Educational Service Region	$284,798	$292,764	$228,485	$281,055
28	Merit Commission	$54,682	$51,450	$19,418	$51,300
31	County Coroner	$494,297	$494,450	$406,910	$457,549
32	County Sheriff	$32,573,279	$33,471,163	$27,042,043	$33,622,258
34	Emergency Management Agency	$365,951	$285,047	$237,246	$287,634
41	Clerk of the Circuit Court	$1,908,521	$1,993,888	$1,620,914	$1,897,291
42	Circuit Court	$1,349,575	$1,272,533	$1,118,065	$1,319,319
43	Court Services	$2,960,025	$2,977,799	$2,467,912	$2,857,662
44	Public Defender	$1,018,988	$1,003,203	$862,127	$1,019,954
45	States Attorney	$3,053,154	$3,108,364	$2,508,513	$2,748,371
51	Health Department	$5,808,893	$6,349,394	$4,633,175	$6,441,357
90	Non-Departmental	$23,670,109	$21,179,860	$14,892,380	$19,289,931
	Total	**$90,357,802**	**$88,919,586**	**$69,263,820**	**$86,853,524**
Fund Balance Enhancements					
90	Non-Departmental	$0	$2,820,000	$0	$5,030,995
		$90,357,802	**$91,739,586**	**$69,263,820**	**$91,884,519**

County of McHenry Departmental Budgets

ASSESSMENTS (Department 5) 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: **MANDATED BY STATE STATUTE**

- **Mapping Division:** The Mapping Division is responsible for the verification and updating of all county parcel (149,072 as of 3/01/17) 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:** 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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2017 Highlights:

- ✓ Despite assessments increasing for the second consecutive year the number of Board of Review complaints decreased to 4,118 in Tax Year 2016 from 4,308 in Tax Year 2015 (4.41%).
- ✓ From the 4,118 complaints in Tax Year 2016 we received over 1,231 assessment stipulations/resolutions (30%) which decreased the number of hearings and the associated costs. In addition, the township assessors sent in numerous corrected assessments after meeting with taxpayers, further reducing the number of complaints in 2016.

Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

2017 Highlights - Continued

- ✓ Assessment/Valuation education was provided to entire staff in 2017 which is extremely important due to the relatively high property tax burden and the necessity to have educated employees regarding the Assessment/Tax Process in McHenry County when asked questions by taxpayers.
- ✓ Improved the electronic appeal/complaint filing process which was first introduced in TY 2015 via the county web site. There were 1,966 electronic appeals or 47.7% of the total appeals filed.
- ✓ Tax Year 2016 was second consecutive year of County-wide positive assessment equalization, which increases the assessment base after negative equalization between Tax Years 2009-2014.
- ✓ Coordinated with Devnet and the Treasurer's Office to have the 2017 Assessments available through the Treasurer's website.

2018 Goals and Objectives:

- Provide additional education to taxpayers regarding Township Equalization Factors and their impact on property taxes through phone calls, assessment presentations and help centers.
- Research the potential cost savings, assessment standardization and other benefits of a centralized Computer Assisted Mass Appraisal (CAMA) system. A centralized CAMA system would be beneficial with or without Township Assessors as all assessments would be updated continuously and the information on the county websites would match the township websites.
- Work with state legislators in an effort to improve the assessment and property tax system.

SUPERVISOR OF ASSESSMENTS
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

REVENUES:	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	2,860	450	400	214	300
Intergovernmental	51,500	51,500	59,577	38,625	60,918
Total Department/Fund	**$54,360**	**$51,950**	**$59,977**	**$38,839**	**$61,218**
Expenditures					
Personnel Services	879,485	894,633	891,414	753,329	898,359
Contractual Services	155,645	52,679	59,950	33,295	55,850
Commodities	6,418	9,024	10,000	7,672	10,250
Total Department/Fund	**$1,041,548**	**$956,336**	**$961,364**	**$794,296**	**$964,459**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
19.50	19.50	19.50	19.00	19.00	19.00

2018 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.

2018 Expenditure Budget Analysis:

The Supervisor of Assessments employs a staff of 19 full time equivalents, including the Chief County Assessment Officer and the Chief Deputy. The increase in personnel expenses for 2017 Mid-Year is the result of the 2.25% merit increase awarded on 12/1/17. Personnel projected for FY2018 remains flat due

Department: 05 – SUPERVISOR OF ASSESSMENTS

Funded By: General Fund

2018 Expenditure Budget Analysis – Continued : to turnover within the department. FY18 contractual services budget is representative of a non-quadrennial year.

Assessment assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $3,850 in the General Fund.

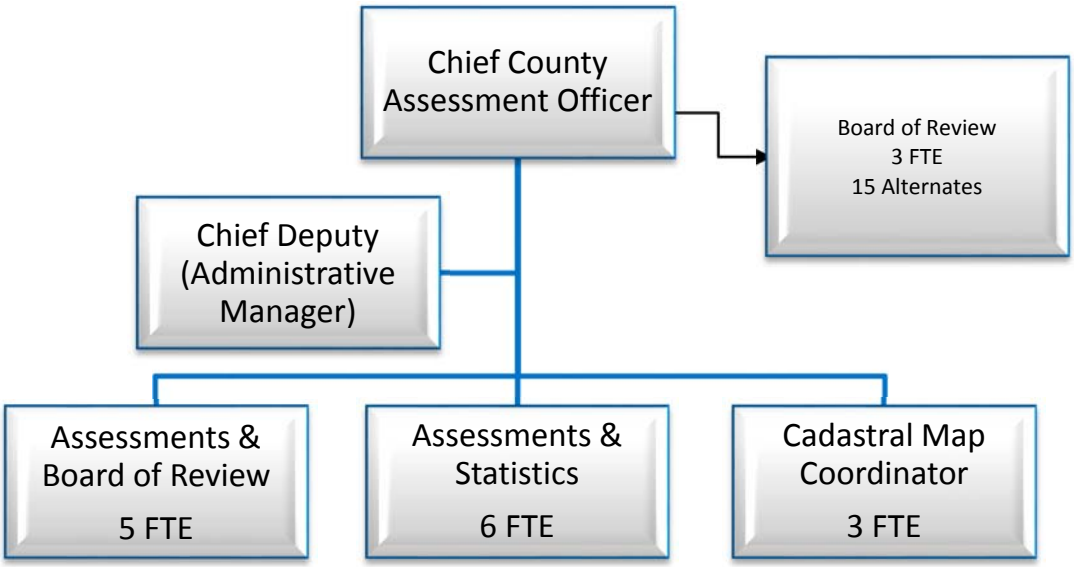
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid-Year**	**2018 Projected**
Number of Parcels	149,072	148,900	149,046	148,800
Assmnt. Appeals (Complaints)	4,118	4,150	N/A	4,200
% of Parcels Appealing	2.76%	2.79%	N/A	2.82%
General Homestead Exemptions	88,768	88,475	N/A	88,150
Senior Homestead Exemptions	20,746	21,200	N/A	21,700
Non-Homestead Exemptions	4,651	4,690	N/A	4,710
Disabled Homestead Exemptions	2,034	2,100	N/A	2,200
Number of Parcels Added	520	500	408	400
Number of Parcels Deleted	580	600	434	500
Parcel Combinations/Splits	281	375	266	350
Real Estate Transfer Deeds	11,922	12,150	6,075	12,300
Real Estate Transfer Declarations	7,289	7,450	3,725	7,650

Expense Per Capita:

Actual Dollars FY 2014	**Actual Dollars FY 2015**	**Actual Dollars FY 2016**	**Budgeted Dollars FY 2017**	**Budgeted Dollars FY 2018**
$3.11	$3.39	$3.12	$3.13	$3.14

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under the Supervisor of Assessments.)

Department Organization Chart:



Circuit Clerk of Courts (Department 41) 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: MANDATED BY STATE STATUTE

- **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.

Functions: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.

2017 Highlights:

- ✓ Due to increased operating efficiencies & office reorganization, able to reduce staff count by an additional 3.0 FTEs, reducing our overall staff by 16.65 FTEs since 2010.
- ✓ Meeting one of the County's strategic goals, analyzed the Circuit Clerk's customer service areas and consolidated those functions from three offices open to the public down to two customer service areas, creating a more effective operation.
- ✓ Formed a partnership with the McHenry County Sheriff to assist with electronically accepting documents to place with Sheriff Civil Process for service.

Department: 41 – Clerk of the Circuit Court

Funded By: General Fund

2017 Highlights – Continued

- ✓ Implemented a pilot Electronic Judicial Order program in Specialty Court which streamlined process for entering routine orders and eliminated scanning documents manually, reducing staff time, improving readability of orders for customers and promoting paperless technology.
- ✓ Improved the Circuit Clerk's website capabilities, making the website more informative, user-friendly and with online transaction capabilities.
- ✓ Collaborated with the State's Attorney and McHenry County law enforcement agencies to provide an electronic delivery path to enable law enforcement to electronically deliver police reports to the State's Attorney's office, promoting paperless technology and improving efficiency.
- ✓ Designed & implemented first public E-Filing station to improve public access to E-Filing in preparation for Supreme Court mandated E-Filing in Civil cases January 1, 2018.

2018 Goals and Objectives:

- Work with the 22nd Circuit Court towards implementing E-Record in all civil case types.
- Using new Supreme Court recordkeeping rules, eliminate case file jackets for Traffic, Conservation, Ordinance & Civil Law violations for 2018, for an annual cost savings of approximately $13,000.
- Work with Information Technology and Purchasing Dept. to request proposals for a redundant data & document storage system in an off-site location to ensure the availability and long-term viability of court records once the paper files no longer exist.
- Expand the number of attorneys registered for E-Filing and increase the percentage of criminal & civil documents being filed electronically.
- Work with the 22nd Circuit Court, the McHenry State's Attorney and local arresting agencies to implement an Electronic Arrest Warrant program which will decrease the time necessary to receive an Arrest Warrant from a judge.

CLERK OF THE CIRCUIT COURT
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

REVENUES:	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fines and Forfeitures	891,090	908,183	1,023,700	704,145	910,200
Fees and Charges for Services	3,025,122	2,950,244	3,225,200	2,362,754	2,903,000
Interest Income	8,285	13,390	15,000	19,349	22,000
Total Department/Fund	**$3,924,497**	**$3,871,817**	**$4,263,900**	**$3,086,248**	**$3,835,200**
Expenditures					
Personnel Services	1,859,910	1,863,279	1,945,668	1,593,027	1,858,071
Contractual Services	19,714	20,784	24,670	7,711	17,670
Commodities	23,991	24,458	23,550	20,176	21,550
Total Department/Fund	**$1,903,615**	**$1,908,521**	**$1,993,888**	**$1,620,914**	**$1,897,291**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
69.65	66.45	64.45	63.00	60.00	57.00

(Includes all funds of the Circuit Clerk)

2018 Revenue Budget Analysis:

Case filings continue to decline as well as revenues from traffic ticket filings due to the implementation of Administrative Adjudication Courts in several of the County's larger municipalities. In addition, Public Act 100-0001 of the State of Illinois, which will become effective January 1, 2018, revises the guidelines for

Department: 41 – Clerk of the Circuit Court
Funded By: General Fund

2018 Revenue Budget Analysis - Continued:
granting bail in Illinois. This new law will have an impact on General Fund revenues in the 10% Bail Bond Fee collected by the Circuit Clerk going forward. It also could have a detrimental effect on collections for criminal cases, reducing the amount of bond that will be available to apply to a defendant's case at the time of sentencing. The effects of this new Public Act will be monitored closely by County Administration and the Circuit Clerk.

2018 Expenditure Budget Analysis:
Personnel Services in the Circuit Clerk's fiscal year 2018 budget reflects an increase due to the merit increase on 12/01/17 of 2.25% for non-union employees and 2.25% for employees in the Metropolitan Alliance of Police Union. The elimination of two full time Specialists and an Accounting Assistant positions through increased operating efficiencies and a reorganization of the department offset this increase. In 2018 it is expected that the Circuit Clerk (as well as Circuit Clerks across the State) will settle a current lawsuit in regards to vacating interlocutory orders in properly. It is estimated the cost to the County's general fund will be less than $20,000.00.

Circuit Clerk assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $9,000 in the General Fund.

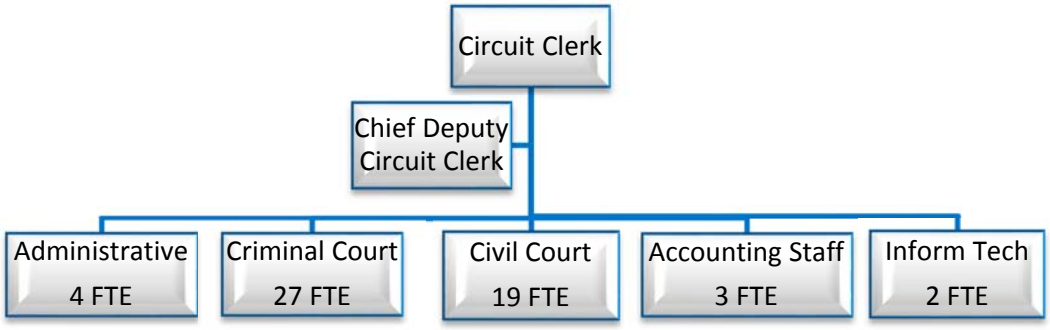
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Traffic (TR) Cases Filed	41,049	42,000	16,402	42,000
Ordinance (OV) Violations Filed	2,358	2,200	824	2,250
Small Claims (SC) Cases Filed	2,493	3,000	1,247	3,000
Orders of Protection Issued	1,361	1,350	521	1,350
Civil Documents Filed Electronically	47,209	70,000	28,856	150,000
Criminal Documents Filed Electronically	6,897	20,000	7,204	35,000
Attorneys registered to E-File	3,380	4,000	3,768	4,500
Collection of outstanding court fees and fines	$291,859	$250,000	$197,676	$230,000
Disposed Civil cases - Self-Represented Litigants	2,307	2,300	905	2,300

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$9.73	$10.68	$10.39	$10.94	$10.25

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under the Circuit Clerk.)

Department Organization Chart:



Circuit Clerk of Courts (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.

2017 Highlights: See Circuit Clerk - General Fund
2018 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – MAINTENANCE & CHILD SUPPORT COLLECTION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

MAINTENANCE & CHILD SUPPORT COLLECTION FUND 60

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	119,244	93,947	115,000	68,921	88,000
Interest Income	83	61	100	317	250
Total Department/Fund	**$119,327**	**$94,008**	**$115,100**	**$69,238**	**$88,250**
Expenditures					
Personnel Services	146,885	132,785	112,471	3,157	86,813
Fund Balance Enhancement	0	0	2,629	0	1,437
Total Department/Fund	**$146,885**	**$132,785**	**$115,100**	**$3,157**	**$88,250**

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

2018 Revenue Budget Analysis: Since 2009 the revenues for this fund have been consistently declining with the suspected cause to be the economy, unemployment and the unwillingness for the assigned party to make payment.

2018 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2018 is showing a decline over the fiscal year 2017 approved budget. In early FY2017 the position of senior programmer was vacated due to a promotion, bringing the budgeted salary down to the entry level of the grade it is assigned in the County's compensation program.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators
Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita
Department Organization Chart: See Circuit Clerk - General Fund Department Organization Chart

Circuit Clerk of Courts (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 & development, and personnel.

2017 Highlights: See Circuit Clerk - General Fund

2018 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – COURT DOCUMENT STORAGE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

DOCUMENT STORAGE FUND 62

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	534,196	503,427	530,000	409,537	500,000
Interest Income	254	478	350	667	1,000
Total Department/Fund	**$534,450**	**$503,905**	**$530,350**	**$410,204**	**$501,000**
Expenditures					
Personnel Services	174,087	177,668	179,570	142,209	182,420
Contractual Services	203,872	201,477	305,780	291,701	298,580
Commodities	11,475	0	5,000	0	0
Capital Outlay	103,064	61,840	20,000	0	0
Fund Balance Enhancement	0	0	20,000	0	20,000
Total Department/Fund	**$492,498**	**$440,985**	**$530,350**	**$433,910**	**$501,000**

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

2018 Revenue Budget Analysis: An additional decline in revenue for fiscal year 2018 in Fees and Charges for Services is being projected due to the decline in case filings. Traffic violations fines are also declining due to Administrative Adjudication Courts being established in several of the County's municipalities.

2018 Expenditure Budget Analysis: Personnel Services in the Circuit Clerk's fiscal year 2018 budget reflects an increase due to the merit increase on 12/01/17 of 2.25% for both union and non-union employees. Contractual Services, Commodities, and Capital Outlay have all been reduced in the FY2018 budget in order to offset the acknowledged decline in revenues.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators
Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita
Department Organization Chart: See Circuit Clerk - General Fund Department Organization Chart

Circuit Clerk of Courts (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. Expenditures from this fund 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.

2017 Highlights: See Circuit Clerk - General Fund
2018 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – COURT AUTOMATION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

CIRCUIT COURT AUTOMATION FUND 63

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	556,438	528,192	575,000	431,690	520,000
Interest Income	510	1,174	1,200	2,031	2,000
Total Department/Fund	**$556,948**	**$529,366**	**$576,200**	**$433,721**	**$522,000**
Expenditures					
Personnel Services	151,771	171,620	179,530	148,797	190,478
Contractual Services	468,901	310,095	366,670	204,891	318,872
Capital Outlay	0	40,124	10,000	0	5,000
Fund Balance Enhancement	0	0	20,000	0	7,650
Total Department/Fund	**$620,672**	**$521,839**	**$576,200**	**$353,688**	**$522,000**

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

2018 Revenue Budget Analysis: An additional decline in revenue for fiscal year 2018 in Fees and Charges for Services is being projected due to the decline in case filings. Traffic violations fines are also declining due to Administrative Adjudication Courts being established in several of the County's municipalities, and the addition of red-light cameras being used in a number of villages.

2018 Expenditure Budget Analysis: The Personnel Services budget line item for fiscal year 2018 is showing an increase over the fiscal year 2017 approved budget due to contract negotiated wage adjustments. To offset the decline in revenues, the Circuit Clerk has reduced the contractual services, commodities and capital outlay budgets for FY2018.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators
Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita
Department Organization Chart: See Circuit Clerk - 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.

2017 Highlights: See Circuit Clerk - General Fund
2018 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – OPERATION & ADMINISTRATIVE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

CIRCUIT COURT OPERATION & ADMINISTRATIVE FUND 64

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	94,084	101,391	105,000	79,983	102,000
Interest Income	277	645	600	623	600
Total Department/Fund	**$94,361**	**$102,036**	**$105,600**	**$80,606**	**$102,600**
Expenditures					
Personnel Services	17,581	21,241	21,713	16,883	18,792
Contractual Services	10,816	24,007	32,871	45,861	47,000
Commodities	29,686	23,984	40,000	28,390	24,000
Capital Outlay	24,634	107,579	5,000	1,729	5,000
Fund Balance Enhancement	0	0	6,016	0	7,808
Total Department/Fund	**$82,717**	**$176,811**	**$105,600**	**$92,863**	**$102,600**

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

2018 Revenue Budget Analysis: 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.

2018 Expenditure Budget Analysis: Personnel Services is showing a modest decline for fiscal year 2018 caused by the elimination of a division supervisor position in 2017. A merit increase of 2.25% awarded on December 1, 2017 for both union and non-union employees is offsetting a portion of the savings incurred by the elimination of the supervisor position.

Performance Indicators: See Circuit Clerk – General Fund Performance Indicators
Expense Per Capita: See Circuit Clerk – General Fund Expense Per Capita
Department Organization Chart: See Circuit Clerk - General Fund Department Organization Chart

Circuit Clerk of Courts (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.

2017 Highlights: See Circuit Clerk - General Fund
2018 Goals and Objectives: See Circuit Clerk – General Fund

CLERK OF THE CIRCUIT COURT – ELECTRONIC CITATION FEE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

CIRCUIT CLERK ELECTRONIC CITATION FUND 66

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	36,008	34,634	38,000	26,538	35,000
Interest Income	80	214	100	504	400
Total Department/Fund	**$36,088**	**$34,848**	**$38,100**	**$27,042**	**$35,400**
Expenditures					
Contractual Services	34,992	10,000	34,992	34,992	34,992
Commodities	0	0	3,108	0	408
Total Department/Fund	**$34,992**	**$10,000**	**$38,100**	**$34,992**	**$35,400**

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

2018 Revenue Budget Analysis: Revenue for fiscal year 2018 in Fees and Charges for Services is projected to decline due to traffic violation cases being processed through Administrative Adjudication Courts now established in many of McHenry County's municipalities, in addition to red-light cameras being used in a number of villages.

2018 Expenditure Budget Analysis: The 2018 budget has remained flat and is basically to cover the annual maintenance on the software used in the process and for computer components.

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

COUNTY ADMINSTRATION (Department 18) 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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. **County Board Function**
- **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.

2017 Highlights:

- ✓ Completed the Comprehensive Economic Development Strategy (CEDS), which is designed to bring together the public and private sectors in the creation of an "economic road map".
- ✓ Facilitated the development of a new multi-year strategic plan.
- ✓ Worked with ERP Core Group and all County Offices/Departments to develop ERP RFP. Selected and interviewed finalists for the financial software and recommended new financial software to the County Board.
- ✓ Developed a new multi-year Capital Plan to assist in guiding the County Board in prioritizing capital needs and for consideration of funding sources to meet these needs.
- ✓ Worked with Human Resources to recommend movement of employee health insurance into a large multi-government pool to control growth of County healthcare costs.

Department: 18 – COUNTY ADMINISTRATION
Funded By: General Fund

2017 Highlights – Continued:

- ✓ Took steps to improve employee communication by expanding surveys of employees, held additional employee forums, and began practice of County Administrator and/or Deputy County Administrator welcoming new employees at employee orientation.
- ✓ Welcomed and acclimated new County Board members and new County-wide elected Chairman.
- ✓ Developed a path for a targeted 10% reduction in the County portion of the 2017 property tax levy.
- ✓ Hosted multiple meetings with local governments to discuss collaboration ideas and options, culminating in the adoption of the Starfire Resolution. Partnered with the McHenry County Council of Governments to apply for a CMAP grant on facilitating local government collaboration.

2018 Goals and Objectives:

- Implementation of the new Strategic Plan.
- Implementation of the new financial software.
- Coordinate the relocation of office space to facilitate the demolition of Annex "B".
- Develop funding options for the multi-year Capital Plan.
- Update the multi-year Capital Plan.
- Work with County Departments to deliver county services in a revenue constrained manner.
- Further develop local government collaboration options as called for the in Starfire Resolution.

COUNTY ADMINISTRATION
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	1,582	1,571	1,700	1,315	1,700
Other Income	0	0	500	0	500
Total Department/Fund	**$1,582**	**$1,571**	**$2,200**	**$1,315**	**$2,200**
Expenditures					
Personnel Services	597,443	623,605	745,414	561,037	635,878
Contractual Services	155,795	146,735	177,915	98,199	176,615
Commodities	13,274	12,084	13,865	8,230	12,865
Operating Transfers Out	0	43,235	0	0	0
Total Department/Fund	**$766,512**	**$825,659**	**$937,194**	**$667,466**	**$825,358**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
7.00	7.00	7.00	7.00	8.50	7.64

2018 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.

2018 Expenditure Budget Analysis:
Personnel Services is the main costs for County Administration, representing 77% of the department's 2018 budget. The personnel budget shows an overall reduction due to the reclassification, transfer

Department: 18 – COUNTY ADMINISTRATION
Funded By: General Fund

2018 Expenditure Budget Analysis – Continued:
and/or elimination of two positons and the addition of a shared communications specialist (50% Administration, 50% Division of Transportation). The Project Manager position was reclassified to an Executive Assistant and transferred to the County Chairman FY2018 personnel budget, while the second position (Assistant to County Administrator) was reclassified to a part time intern position. Contractual Services consists of payroll services for the entire county and contractual printing, association dues, telecommunications and training. Minor reductions in commodities is due from projected lower meeting expenses.

County Administration assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $2,300 in the General Fund.

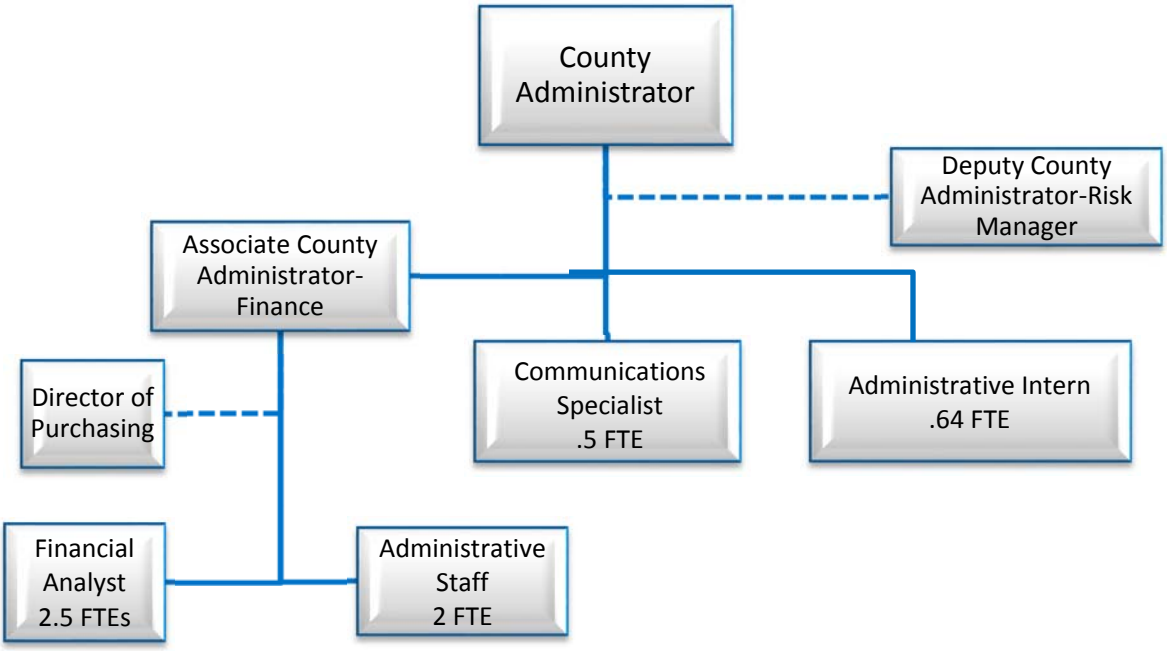
Performance Indicators:
County Administration serves as a liaison between the policy makers on the County Board and 28 Offices and Departments that provide County services. In this "coordination" role, County Administration has few performance indicators. Instead, County Administration is measured broadly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

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$2.50	$2.49	$2.69	$3.05	$2.69

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



COUNTY ADMINSTRATION (Department 18)
Liability Insurance Fund (320) – 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2017 Highlights:

- ✓ Upon the retirement of long term key staff in Risk Management, seamlessly transitioned to a new risk management Coordinator.
- ✓ Updated the Emergency Plan Quick Reference Guides (fire, tornado, bomb threat, etc.) for each office suite.
- ✓ Facilitated the replacement of the security camera system in Annex A.
- ✓ Facilitated the replacement of 24 Automatic Electronic Defibrillator units (AED's) in County facilities.
- ✓ Engaged the services of an Actuary to analyze the Tort Fund reserves to determine the appropriate funding levels.
- ✓ Initiated a new practice of repricing medical bills in-house, reducing workers' compensations claims management costs.

2018 Goals and Objectives:

Implement a Risk Management Information System (RMIS) to streamline the logging, tracking, analysis and reporting of liability, Workers' Compensation and auto / property claims. *This aligns with the Strategic Plan Organizational Advancement and Services - Goal 4: Process and technology improvement; Objective A: Continue to search for service improvements and efficiencies via the use of technology.*

Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND

Funded By: Property Tax Levy

2018 Goals and Objectives Continued:

- Work with public risk management peers to develop practical and relevant performance indicators that can be tracked and compared. *This aligns with the Strategic Plan Organizational Advancement and Services - Goal 2: Use Data-Driven Decision Making; Objective A: Promote the use and application of empirical information*
- Work with the Purchasing Department to institute a system to log, monitor and track certificates of insurance. *This aligns with the Strategic Plan Organizational Advancement and Services - Goal 4: Process and technology improvement; Objective A: Continue to search for service improvements and efficiencies via the use of technology*
- Work with Facilities Department staff to review County buildings for potential hazards through air quality assessments and facility hazard assessments. *This aligns with the Strategic Plan Quality Infrastructure - Goal 4: Address short-and long-term capital and facility needs; Objective A: Evaluate facility and capital needs and future uses, maintenance and utilization*
- Greater utilization of training resources provided at no cost by the County's insurance carriers.

LIABILITY INSURANCE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

LIABILITY INSURANCE FUND 320

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Tax Revenue	2,245,016	1,247,200	1,250,000	1,218,141	1,250,000
Utilization of Fund Balance	0	0	2,438,704	0	2,507,144
Interest Income	137	41	100	30	0
Other Income	347,326	355,905	390,147	618,283	359,251
Total Department/Fund	**$2,592,479**	**$1,603,146**	**$4,078,951**	**$1,836,454**	**$4,116,395**
Expenditures					
Personnel Services	1,133,372	1,130,587	1,200,745	963,348	1,239,764
Contractual Services	2,791,008	1,730,709	2,862,956	1,405,270	2,835,881
Commodities	3,799	1,502	15,250	2,802	15,750
Capital Outlay	0	0	0	0	25,000
Total Department/Fund	**$3,928,179**	**$2,862,798**	**$4,078,951**	**$2,371,420**	**$4,116,395**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
11.96	11.96	11.96	11.96	11.96	11.96

2018 Revenue Budget Analysis:
Fiscal years 2016, 2017 and 2018 are illustrative of the proactive planned reductions to the property tax levy request for the Liability Insurance Fund to slowly reduce the fund reserve to the balance recommended by the County's Insurance Brokers. Other income encompasses the cross charging of premiums and workers' compensation claims processed for the Division of Transportation and Valley Hi Nursing Home. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the Tort Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 Expenditure Budget Analysis:
Fiscal Year 2018 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. Contractual Services includes the Loss Fund and Reserve, Premiums for Specific Insurance, Property Claims Paid, Premium on Excess Insurance, and Legal Services.

Department: 18 – COUNTY ADMINISTRATION/ LIABILITY INSURANCE FUND
Funded By: Property Tax Levy

2018 Expenditure Budget Analysis - Continued
Commodities include costs for office supplies, meeting expenses and mileage reimbursement. New to the Insurance Fund budget is the Capital Outlay Category, representing the hardware/software costs for implementing a new Risk Management software program.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Distinct Causality, Property, Workers' Comp, Specialty Insurance Policies Bound for County	13	14	14	14
New Tort Lawsuits Filed Against the County	6	6	5	6
Tort Lawsuits Settled/Closed	5	6	5	5
New Auto Claims Filed	40	40	23	45
Total Auto Claims Settled/Closed by TPA	19	8	5	12
Total Auto Claims Settled/Closed In-House	20	20	10	25
Workers' Comp Claims Filed	53	55	39	60
Total Workers' Comp Claims Settled/Closed by TPA	4	22	12	18
Total Workers' Comp Claims Settled/Closed In-House	28	11	5	21
New Property Claims Filed	3	3	1	4
Total Property Claims Settled/Closed	3	3	1	4
Total Property Claims Settled/Closed In-House	3	3	1	4
Training Sessions Conducted	4	3	0	3
Policies/Procedures Developed	6	2	0	2

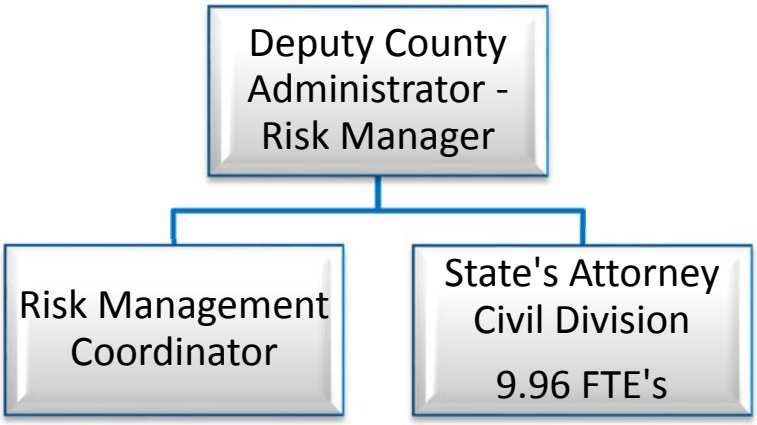
Settled/Closed refers to claims that have been reported and/or resolved in the reporting year. This can include claims that were opened in previous years and is not necessarily limited to the new claims opened in the reporting year.

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$9.98	$12.78	$9.32	$13.29	$13.41

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes only Liability Insurance Fund.)

Department Organization Chart:



COUNTY ADMINSTRATION (Department 18)
Revolving Loan Fund (410) – Funded by: Recaptured loan monies from businesses 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: 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.

2017 Highlights:

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

2018 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 2018 BOARD APPROVED BUDGET

REVOLVING LOAN FUND 410

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	825	0	1,000	0	1,000
Utilization of Fund Balance	0	0	123,076	0	125,337
Interest Income	33,299	32,680	30,924	34,085	28,663
Total Department/Fund	**$34,124**	**$32,680**	**$155,000**	**$34,085**	**$155,000**
Expenditures					
Contractual Services	90	0	5,000	0	5,000
Debt Service	50,000	0	150,000	0	150,000
Total Department/Fund	**$50,090**	**$0**	**$155,000**	**$0**	**$155,000**

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

2018 Revenue Budget Analysis – Fees & Charges account for application fees, while Utilization of Fund Balance is for offsetting costs not covered by revenue generated.

2018 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

COUNTY AUDITOR (Department 11) 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.

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: **MANDATED BY STATE STATUTE**

- **Accounting/Reporting:** responsible for assuring compliance of all accounting rules in adherence with Generally Accepted Accounting Principles (GAAP) or standards as set by the Government Accounting Standards Board (GASB); review the internal control structure and makes recommendations for establishing new controls; reconciliation of the County's general ledger; recording, depreciating and actively tracking of Capital Assets; Single Audit and other grant-related reporting, Quarterly Financial Reports, Continuing Financial Disclosure on County debt issuances, IRS required reporting.
- **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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- Assist County departments with their accounting and reporting questions; administration of the financial software system; completion of the Comprehensive Annual Financial Report (CAFR); the Popular Annual financial Report (PAFR); Annual financial Report with the State of Illinois; reports to the County Board of certain travel expenses; and other financial related reporting. Assists all department with the State of Illinois Grant Accountability and Transparency Act (GATA) reporting, questions, indirect costs, and application for necessary registrations; and working with the County's external auditors for completion of the annual audit. For the past nineteen years the Auditor's Office has received the Certificate of Achievement of Excellence in Financial Reporting for the CAFR and for nine years the Award for Outstanding Achievement for the PAFR, both by the Government Finance Officers Association (GFOA) of the United States and Canada.
- Generates the accounts payable check run; requests 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

2017 Highlights:

- ✓ The Government Finance Officers Association (GFOA) presented the County's FY2016 Comprehensive Annual Financial Report (CAFR) and the FY2016 Popular Annual Financial Report (PAFR) with achievement awards for Financial Reporting, representing the consecutive 19th year and 9th year, respectively for the awards.
- ✓ Worked with the ERP Project Manager, the Core ERP team, and the selected financial software implementation vendor to set up the chart of accounts, the system design, and internal control review for the Microsoft Dynamics 365 ERP system.
- ✓ The Auditor's Office took over centralization of county-wide grants for purposes of compliance with the State of Illinois GATA (Grant Accountability and Transparency Act – PA 98-0706) requirements. This Act served to provide for the development of a new statewide grant administration system to improve outcomes by becoming for performance-focused while increasing accountability, transparency, and efficiency through standardized processes.
- ✓ Created and implemented a process using advanced Excel capabilities to review invoice scanned index information against the financial system data field entries to identify errors for corrections. This accomplishment greatly reduced the monitoring time for scanning and created greater efficiencies and accuracies.
- ✓ 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.
- ✓ The FY2016 External Audit was completed and issued with an unqualified "clean" opinion on the fair presentation of its financial statements. The audit also reflected that there were no significant deficiencies or material weaknesses identified by the outside auditors.
- ✓ Collected information for Purchasing Cards (P-Cards), which will be a part of the new County financial ERP software system, implemented in September 2017. In addition, administrative policies and procedures for P-Cards were created to enhance internal controls reporting.

2018 Goals and Objectives:

- Submit FY2017 CAFR and PAFR to achieve the GFOA's financial excellence reporting awards.
- The Internal Audit Division (IAD) will complete an Annual Audit Plan based upon the performance of an annual risk assessment. An Annual Internal Audit Report will be completed to summarize audits conducted and the resulting benefits to the County.
- Develop auditing procedures to test the internal controls and processes of the new ERP system prior to going live.
- Participate in and help conduct all necessary work for the successful implementation of a new financial ERP software system, tentatively scheduled for a go live date on December 1, 2018 for the entire system and an earlier implementation in March 2018 for the Budget Module.
- Complete the FY2017 External Audit with an unqualified opinion.
- Review existing financial policies and procedures for updating and/or amendments. This is in concurrence with implementation of the new ERP system and to ensure that any other necessary financial policies and procedures are created to strengthen internal controls.

COUNTY AUDITOR
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Expenditures					
Personnel Services	391,969	376,439	376,667	323,974	377,916
Contractual Services	5,687	8,921	6,950	5,476	6,950
Commodities	9,108	6,352	10,999	5,713	10,999
Total Department/Fund	**$406,764**	**$391,712**	**$394,616**	**$335,163**	**$395,865**

Department: 11 – COUNTY AUDITOR

Funded By: General Fund

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
6.0	6.0	6.0	6.0	6.0	6.0

2018 Expenditure Budget Analysis:

The County Auditor employs a staff of six (6) full time equivalents, including the County Auditor and the Chief Deputy. The small increase in personnel is from the 2.25% merit awarded on 12/1/17. 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 and meeting expenses.

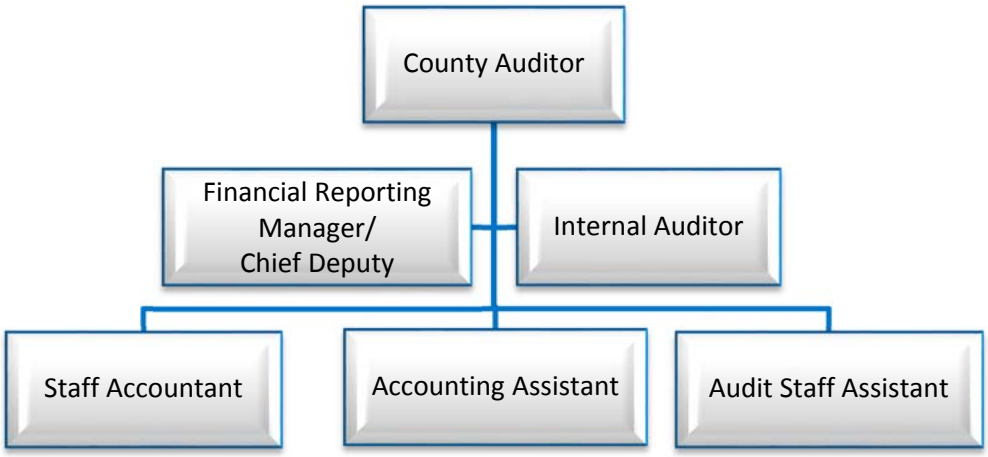
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid-Year**	**2018 Projected**
Invoices Audited/Processed	34,088	30,000	12,527	30,000
Invoice Errors Identified-Savings Achieved	$39,061	$8,150	$3,609	$9,000
Invoice Turnaround Days after receipt (Avg)	2.2	2.5	2.5	2.5
CDBG HUD Grants-Draws Approved	131	155	78	160
1099's Issued by Auditor	325	390	390	400
Journal Entries Created/Posted by staff	3,358	3,500	1,024	3,500
Internal Audit Risk Assessment/Annual Plan Created	Yes	Yes	Yes	Yes
Auditor's Office Budget Utilization	96.78%	99.00%	49.78%	99%

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.30	$1.32	$1.28	$1.29	$1.29

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



COUNTY BOARD (Department 12) General Fund

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

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

Classification – General Government

Background: The County Board is the governing body of McHenry County. The County Government of McHenry County operates under a 24 member Board made up of four elected members from each of the six County Board districts (two members serve 2 year terms, two members serve 4 year terms) within McHenry County. The business of the Board is divided into the following eight standing committees; Finance and Audit, Human Resources, Law & Government, Liquor & License; Internal Support and Facilities; Planning, Environment & Development; Public Health & Community Services; and Transportation.

Functions: MANDATED BY STATE STATUTE

- **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.

2017 Highlights:

- ✓ Developed a new multi-year strategic plan.
- ✓ Welcomed new County Board members and new County-wide elected Chairman.
- ✓ Instituted electronic voting and video streaming at County Board Meetings.
- ✓ Implemented live audio streaming of County Board meetings and Standing Committee Meetings.
- ✓ Approved funding for: Government Center and Jail fire alarm system, Jail security/door system replacement and 50 squad car video cameras replaced.
- ✓ Planned and implemented an 11% tax cut from the County's portion of the levy that will be applied to the 2018 collection of taxes.
- ✓ Advanced the Binding Referendum Question on combining the County Clerk and County Recorder's Office.

Department: 12 – COUNTY BOARD
Funded By: General Fund

2017 Highlights – Continued:

- ✓ Constructed a new Roundabout at the Raffel and Charles Road intersection to prevent and decrease fatal injuries due to increased accidents at this intersection.

2018 Goals and Objectives:

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

COUNTY BOARD
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Licenses and Permits	115,295	119,085	116,000	107,655	118,000
Fees and Charges for Services	579,644	625,943	581,900	492,452	600,400
Other Income	52,450	23,962	22,500	14,668	22,600
Total Department/Fund	**$747,389**	**$768,990**	**$720,400**	**$614,775**	**$741,000**
Expenditures					
Personnel Services	612,813	616,335	633,176	533,795	550,894
Contractual Services	65,710	48,716	69,100	45,471	63,700
Commodities	22,935	23,051	31,000	17,307	24,950
Total Department/Fund	**$701,458**	**$688,102**	**$733,276**	**$596,573**	**$639,544**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
25.00	25.00	25.00	25.00	26.00	25.00

2018 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 have a slight increase, affected only by the number of businesses applying for and receiving liquor and amusement licenses.

2018 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. In November of 2016, the first elected Chairman at large was voted into office by the residents of the County, changing the management representation of the Board. The Elected Chairman is not considered a member of the County Board and therefore a separate department (07) has been created in the 2018 budget to account for this office. The County Board personnel budget for FY2018 has a net reduction caused by the movement of the chairman's salary to the new department, and adding the salary for the 24th serving board member.

Department: 12 – COUNTY BOARD

Funded By: General Fund

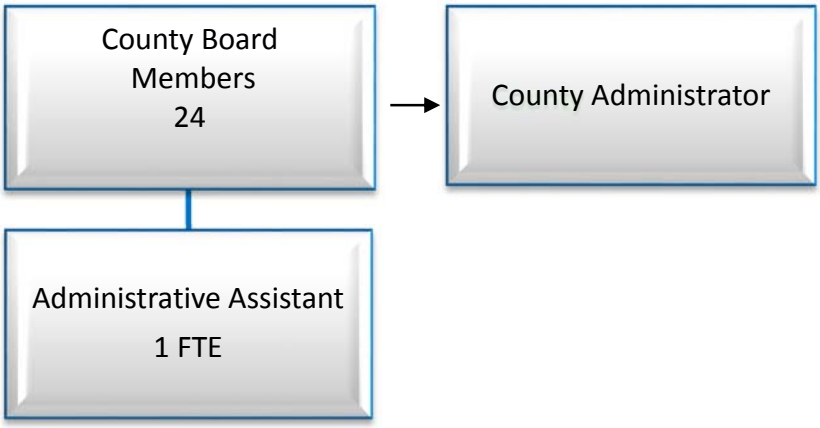
Performance Indicators: The County Board is elected to serve in the capacity of policy makers and guardians of the assets and funds of the citizens its represents. The budget document itself represents the overall performance of the County, which is a direct reflection on the performance of the County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

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$2.29	$2.28	$2.24	$2.39	$2.08

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.) The decline in expense per capita for FY2018 is due to the movement of the Chairman at large salary and office operating costs being moved to a new department.

Department Organization Chart:



COUNTY BOARD CHARIMAN (Department 07) 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: *County Citizen approved referendum*

Classification – General Government

Background: On August 20, 2013 the County Board of McHenry County, Illinois approved Resolution R-201308-12-177 requesting the submission of a question of public policy to the electors of McHenry County regarding the method of selection of the County Board Chair. The binding question was submitted to and approved by the qualified electors at the general primary election held on March 18, 2014. The County's first four year elected Chairman was sworn into office in December, 2016.

Functions:

- To provide Policy Leadership and guide the direction of the County Board.
- Day to day liaison with County Administration
- Shall determine and establish the agenda for all regular meetings of the County Board after consulting with the Chairmen of the County Board's committees.
- May establish special committees and designate special assignments as deemed necessary.
- Serves as the Liquor Commissioner of the unincorporated areas of the County.
- Shall annually present the State of the County Address.
- As an elected at large Board Chairman, the Chairman is not considered a member of the County Board and is only allowed to vote in order to break a tie.

2017 Highlights:

- ✓ With support of the County Clerk, implemented Electronic Voting in the Board Room.
- ✓ With support of the County Board, initiated live streaming of County Board and Standing Committee Meetings.
- ✓ Appointed a member of the public to fill the vacated Board seat.
- ✓ Promoted implementing the "Cut 10%" from the County's share of the 2017 tax levy to be collected in 2018.
- ✓ Instrumental in bringing forth a referendum question on combining the County Clerk and County Recorder's offices into one department.
- ✓ Consolidated standing board committees from twelve to eight.
- ✓ Changed the first board meeting of the month to a Committee of the Whole in order to expedite the voting meeting of the board.
- ✓ Expanded and professionalized communication and constituents' service.

2018 Goals and Objectives:

- Seek further efficiencies within county government and other local governments within McHenry County to eliminate the duplication of services while alleviating the tax burden on the citizens.
- Collaborate with surrounding counties and local agencies to promote the recruitment and retainage of new industries in order to stimulate the local economy through the creation of jobs.
- Address operational space needs utilizing the current facilities without expanding the campus footprint.

Department: 07 – COUNTY BOARD CHAIRMAN

Funded By: General Fund

COUNTY BOARD
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Personnel Services	0	0	0	0	135,660
Contractual Services	0	0	0	0	3,750
Commodities	0	0	0	0	6,700
Total Department/Fund	**$0**	**$0**	**$0**	**$0**	**$146,110**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0.00	0.00	0.00	0.00	0.00	2.00

2018 Expenditure Budget Analysis:
The personnel budget for the County Board represents the salaries paid to the County Board Chairman and one executive assistant position as established within the FY2018 budget. For fiscal year 2018 a new department (department 07) was created for the Chairman to account for the activities of the office causing a reduction in the County Board budget (department 12).

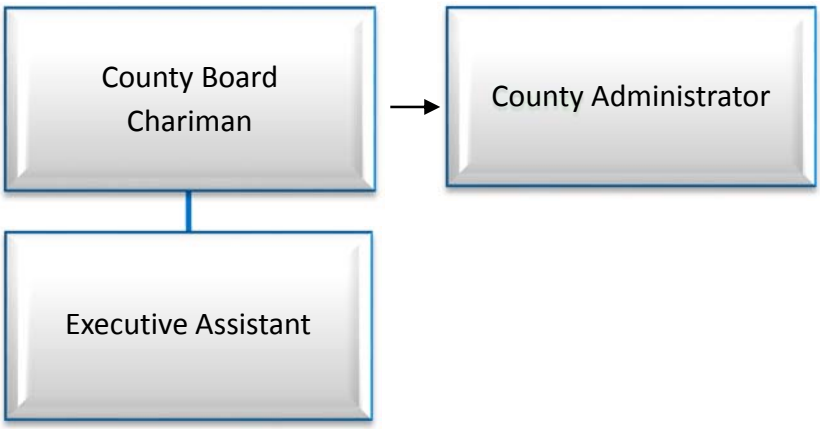
Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$0.00	$0.00	$0.00	$0.00	$0.48

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



COUNTY CLERK (Department 14) 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: **MANDATED BY STATE STATUTE**

- **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.

2017 Highlights:

- ✓ Implemented electronic voting at County Board meetings.
- ✓ Reduced costs by evaluating practices and procedures for maintaining birth, death and marriage records.

2018 Goals and Objectives:

- Maintain the County Clerk's website with appropriate information, forms and tax cycle data.

Department: 14 – COUNTY CLERK

Funded By: General Fund

COUNTY CLERK
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	225,235	273,169	265,000	188,064	260,000
Interest Income	1,088	14,064	17,000	4,004	15,000
Total Department/Fund	**$226,323**	**$287,233**	**$282,000**	**$192,068**	**$275,000**
Expenditures					
Personnel Services	440,002	425,519	433,387	360,020	427,900
Contractual Services	6,231	6,119	5,850	6,357	6,400
Commodities	9,065	9,599	9,700	-1,311	8,250
Total Department/Fund	**$455,298**	**$441,237**	**$448,937**	**$365,066**	**$442,550**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
9.60	9.60	9.60	9.60	9.80	9.80

(Includes ONLY the County Clerk division)

2018 Revenue Budget Analysis:
Revenues generated by the County Clerk are from fees for issuing marriage/civil union licenses, requests for certified copies of marriage, death, and birth certificates, and tax redemptions. Currently there have been no discussions to increase the fees on the issuance of marriage licenses or certified copies of vital records, keeping this revenue stream fairly flat. An indication of a stronger economy, a lower number of foreclosures and tax liens contribute to less tax redemption revenue.

2018 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 2018 operating budget and reflect the 2.25% merit increase awarded by the County Board on 12-1-17. There are three positons that were vacant during the budget process and per the budget policy, the salaries were budgeted at the entry level of the grade. This resulted in a small reduction of personnel expense.

County Clerk assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $900 in the General Fund.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Delinquent Tax Parcels Redeemed	2,500	2000	756	2,000
Notary Publics Registered	1,300	461	223	1,300
DBA Files	600	177	329	600
Statement of Economic Interest	2,700	2,600	2,100	2,100
Contracts Filing	120	250	175	250
County Invoice Filing	27,062	13,531	13,200	30,000
Marriage Licenses Issued	2,000	520	882	1,500
Death Certificates Issued	550	207	276	400
Birth Certificates Issued	3,000	1,684	2,322	3,500

Department: 14 – COUNTY CLERK

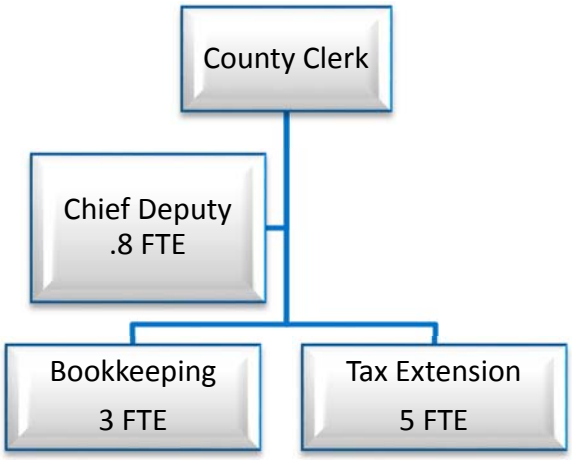
Funded By: General Fund

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.50	$1.56	$1.47	$1.58	$1.58

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under County Clerk.

Department Organization Chart:



COUNTY CLERK (Department 14)
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.

2017 Highlights: Automated the ability to order birth, death and marriage certificates online.

2018 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 2018 BOARD APPROVED BUDGET

COUNTY CLERK AUTOMATION FUND 70

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	13,100	13,048	14,000	11,396	13,000
Utilization of Fund Balance	0	0	23,275	0	29,100
Interest Income	142	335	225	412	400
Total Department/Fund	**$13,242**	**$13,383**	**$37,500**	**$11,808**	**$42,500**
Expenditures					
Contractual Services	8,985	11,344	37,500	32,355	42,500
Commodities	1,700	68	0	2,906	0
Capital Outlay	14,461	0	0	0	0
Total Department/Fund	**$25,146**	**$11,412**	**$37,500**	**$35,261**	**$42,500**

2018 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.

2018 Expenditure Budget Analysis:
Expenditures allowed from the restricted County Clerk Automation Fund are established by the Illinois State Compiled Statutes. Contractual Services is for the purchase and maintenance of software and equipment.

Full Time Equivalents History: N/A
Performance Indicators: N/A
Expense Per Capita: See County Clerk – General Fund
Fund Organization Chart – N/A

COUNTY CLERK (Department 14)
Registry Automation Fund (71)

Funded By: Illinois State Statue 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.

2017 Highlights: N/A

2018 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 2018 BOARD APPROVED BUDGET

COUNTY CLERK REGISTRY AUTOMATION FUND 71

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	220	0	0	0	0
Interest Income	0	1	0	1	0
Total Department/Fund	**$220**	**$1**	**$0**	**$1**	**$0**
EXPENDITURE:					
Contractual Services	0	0	0	0	0
TOTAL DEPARTMENT/FUND	**$0**	**$0**	**$0**	**$0**	**$0**

2018 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 2018.

2018 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

COUNTY CLERK - ELECTIONS (Department 13) 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: MANDATED BY STATE STATUTE

- **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.

2017 Highlights:

- ✓ Increased early voting turnout through implementation of better communication and awareness.
- ✓ Updated the election night reporting by incorporating maps and visuals to enhance communication to both candidates and voters.
- ✓ Reviewed and evaluated voting equipment to proactively determine life expectancy and future needs of aging equipment.
- ✓ With the IT department, increased the number of phone lines from 50 to 150 for McHenry County Campus on Election Day. This allows for better communication with the election judges.
- ✓ Explore cost saving measures in the use of vote centers for McHenry County
- ✓ Use of electronic poll books for assurances of secure check in with new laws for 2018, allowing for automatic registrations and for consolidation of precincts to provide a more efficient check in and registration.

Department: 13 – COUNTY CLERK - ELECTIONS
Funded By: General Fund

2018 Goals and Objectives:

- Maintain and update election files as it pertains to the election setup and process (polling place setup, judges, delivery *etc.*).
- Implement updates to the voter registration system to allow for communication with State Board of Elections to allow for detection of duplicate registrations and inactive voters.
- Educate the county board and election staff on the mandated use of electronic poll books and the automatic voter registration beginning July 1, 2018 enacted under SB1933.
- Recruit and retain qualified election judges to assist citizens in the voting process(approx. 1000)
- Review and update the boundary lines as necessary to adjust for population changes within the precincts of McHenry County
- 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 as required by Federal law
- Review and evaluate current practices and procedures for time and cost efficiencies to reduce election related expenditures.

COUNTY CLERK - ELECTIONS
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Intergovernmental	238,988	93,150	45,000	69,300	75,000
Other Income	0	15,100	0	0	0
Total Department/Fund	**$238,988**	**$108,250**	**$45,000**	**$69,300**	**$75,000**
Expenditures					
Personnel Services	418,715	300,023	316,419	205,367	325,849
Contractual Services	193,804	1,108,352	734,360	590,694	1,039,000
Commodities	176,431	342,017	299,000	234,655	352,875
Capital Outlay	1,061,575	38,805	20,000	17,900	30,000
Total Department/Fund	**$1,850,525**	**$1,789,197**	**$1,369,779**	**$1,048,616**	**$1,747,724**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
10.25	10.25	10.25	10.20	9.20	9.20

Includes ONLY Election Workers of the County Clerk's Office

2018 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.

2018 Expenditure Budget Analysis
The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The increase in Personnel Services is caused by the 2.25% merit awarded on 12/1/17. The increase in Contractual Services and Commodities is reflective of the projected costs required for the 2018 Gubernatorial and other State and Local Government elections.

Department: 13 – COUNTY CLERK - ELECTIONS

Funded By: General Fund

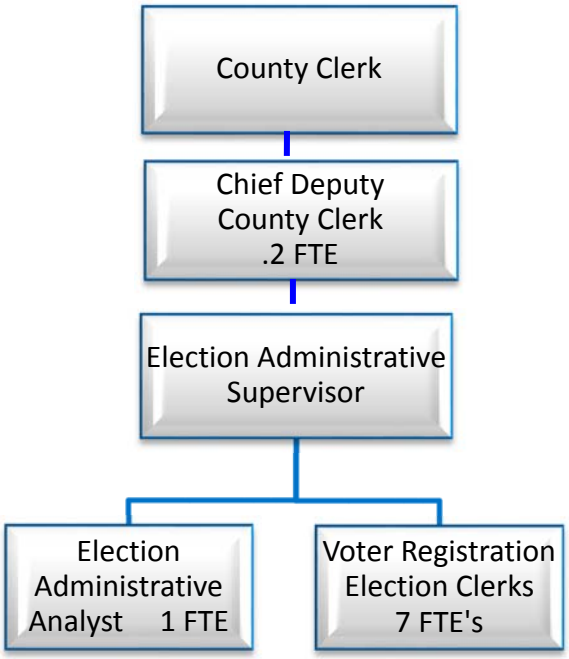
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Voter Registrations Processed	27,606	10,000	6,937	28,000
Vote by Mail Ballots Processed	4,800	1,138	821	5,000
Election Judges Serving	2,500	1000	864	2,500

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$3.94	$6.02	$5.83	$4.46	$5.69

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under the County Clerk-Elections.)

Department Organization Chart:



COUNTY CORONER (Department 31) 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 were sheriff; and the interests, consanguinity, partiality or prejudice of the sheriff shall not be cause for a change of venue.

Functions: **MANDATED BY STATE STATUTE**

- **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.

2017 Highlights:

- ✓ Efficient use of staff to investigate the increasing numbers of overdose, motor vehicle, suicide and other accidental deaths as evidenced by overtime and salary savings.
- ✓ Assigned Special Investigator status for Forensic Odonatologist, Anthropologist and Mass Casualty Specialist to Dr. Michael Colvard.
- ✓ Recruited and hired a part time deputy investigator to replace a full time deputy investigator.
- ✓ Contributing member in more focused task forces directed at opioid abuse and suicide to make changes at the local, state and national levels.

Department: 31 - COUNTY CORONER
Funded by: General Fund

2017 Highlights Continued:

- ✓ Cost effective toxicological analyses for specific cases to assist police and the State's Attorney's Office in pursuit of identifying drug trends, and to assist in Drug Induced Homicide prosecution.
- ✓ Expansion of educational presentations to attract more youth to the forensics field especially Forensic Pathology.
- ✓ Updated and modernized all hospice and death notification forms to insure accurate and efficient reporting.

2018 Goals and Objectives:

- Decrease transportation costs by investing in mortuary cot and shroud for transport of decedents.
- Actualize the relationship between the forensic dentistry program at UIC and the McHenry County Coroner's Office for cross training of deputy coroners and master's program candidates from UIC.
- Implement electronic case file generation to minimize errors and improve work product.
- Expand unpaid intern program to assist with moving closed case files from paper to electronic copies.
- Develop intern training program of future deputy coroners to insure qualified, well vetted individuals to replace more senior deputies upon retirement.
- Explore future schedule changes in staffing to decrease personnel costs.
- Begin process of requiring all investigators to obtain American Board of Medical-Legal Death Investigators (ABMDI) certification within specified period of employment.

COUNTY CORONER
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	9,000	9,000	9,000	9,000	9,000
Total Department/Fund	**$9,000**	**$9,000**	**$9,000**	**$9,000**	**$9,000**
Expenditures					
Personnel Services	419,904	362,670	345,768	303,349	334,367
Contractual Services	137,467	125,943	138,650	100,487	114,050
Commodities	7,191	5,684	10,032	3,074	9,132
Total Department/Fund	**$564,562**	**$494,297**	**$494,450**	**$406,910**	**$457,549**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
6.00	6.00	6.00	6.00	5.48	5.84

2018 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 to be deposited into a special account solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office. Prior to passage of this act, the Coroner revenues averaged $9,000 annually for the general fund. An agreement between the County Board and the County Coroner to transfer the same amount each year to the general fund to help defray the department's operating costs was achieved and is accounted for under Operating Transfers In.

Department: 31 - COUNTY CORONER
Funded by: General Fund

2018 Expenditure Budget Analysis:
Personnel Services reflect a decreased budget caused by the reclassification of one (1) full time Deputy Coroner/Investigator position to a part time position with budgeted hours of 780 annually. The Contractual Services and Commodity budgets are reflecting reductions due to the Coroner agreeing to cover the escalating costs occurring from the number of unnatural deaths, specifically drug related and suicides, from the Coroner's Special Fund (56).

Coroner assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $25,500 in the General Fund.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
McHenry County Total Deaths	1618	1760	736	1770
All Phone Notifications	1283	1360	568	1380
Hospital	317	360	152	380
Hospice	907	960	408	1000
Scene Investigation	397	450	189	460
Coroner's Cases**	278	338	153	345
Home Deaths-Released	143	146	61	148
Autopsy	144	170	73	175
External Examination only	13	15	8	15
Toxicology	139	170	74	170
Manner of Death				
Natural	1454	1542	635	1538
Accident	134	170	80	180
Suicide	23	38	16	40
Homicide	1	6	4	8
Undetermined	6	4	1	4
Cause of Death				
All Overdose Deaths	56	74	31	78
Trauma due to Motor Vehicle	22	28	12	30
Cremation Permits	1041	1300	545	1320

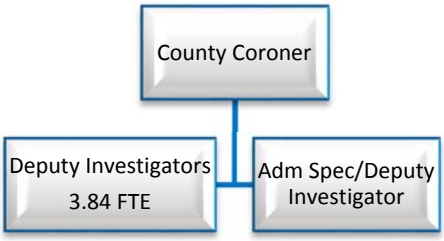
**Coroner's Cases include those converted from phone notification requiring more intensive investigation, scene visit/history and Coroner signing of death. Thus numbers above are not exclusive or additive.

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.78	$2.06	$1.73	$1.80	$1.78

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under the Coroner.)

Department Organization Chart:



COUNTY CORONER (Department 31)
Coroner Special Fund (56) – 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, supplies and expenses needed in the daily operations of the Coroner's Office.

2017 Highlights – See Coroner - General Fund
2018 Goals and Objectives – See Coroner - General Fund

McHENRY COUNTY CORONER SPECIAL FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

CORONER'S FUND 56

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	54,948	50,826	55,000	49,802	64,000
Utilization of Fund Balance	0	0	0	0	21,197
Intergovernmental	4,334	0	4,334	9,191	4,800
Interest Income	143	379	350	781	0
Total Department/Fund	**$59,425**	**$51,205**	**$59,684**	**$59,774**	**$89,997**
Expenditures					
Personnel Services	0	0	0	0	9,797
Contractual Services	28,850	24,271	37,000	13,095	58,200
Commodities	4,475	4,086	10,500	5,541	13,000
Capital Outlay	26,607	0	0	0	0
Operating Transfers Out	9,000	9,000	9,000	9,000	9,000
Fund Balance Enhancement	0	0	3,184	0	0
Total Department/Fund	**$68,932**	**$37,357**	**$59,684**	**$27,636**	**$89,997**

Full Time Equivalents History – See Coroner General Fund

2018 Revenue Budget Analysis: In 2017, the County experienced a greater number of unnatural deaths due to the increase in suicide, homicide, motor vehicle and drug overdose deaths. The Coroner expects this number to grow and has increased the revenue projection by $9,000 in FY2018. The $21,197 accounted for under Utilization of Fund Balance is caused by the Coroner's willingness to take on more of the operating costs for the department, reducing the costs to general fund.

2018 Expenditure Budget Analysis: A part-time (700 hr.) internship position was established for FY2018 to allow for the vetting, training, and mentoring by the coroner and deputy investigator staff in hopes of insuring cost effective coverage for the department in the short and long term. The Coroner's Contractual Services and Commodity budgets above represent a projected increase in costs due to the Coroner offering to absorb additional autopsy transportation, training and meeting expenses out of this fund for FY2018.

Performance Indicators – See Coroner – General Fund
Expense Per Capita – See Coroner – General Fund
Department Organization Chart – See Coroner – General Fund

COUNTY RECORDER (Department 15) 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: **MANDATED BY STATE STATUTE**

- **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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Historical Document Availability -** As a result of completion of our Backfile Conversion Project in 2012, residents of McHenry County and the general public now have access to one hundred and seventy-seven (177) years of document information and images that can be securely searched and printed both in-house and online within seconds.

2017 Highlights:

- ✓ Initiated the Honor Rewards Program, an incentive program for veterans with honorable discharge to receive a discount card to present at participating businesses to receive discounts, incentives and other promotions. There is no cost to the businesses, veterans or taxpayers for this program.
- ✓ County Surveyor Records and Field Notes were reviewed and scanned for digital accessibility.
- ✓ Focused on Implementing LEAN Principles – working smarter with the customer in mind.
- ✓ Implemented monthly employee/supervisor performance meetings focused on accountability, teamwork, work quality, quantity and variety.

Department: 15 - COUNTY RECORDER
Funded By: General Fund

2017 Highlights Continued:

- ✓ OnePlace – Using SharePoint capabilities, this internal knowledge base is unique to our department and created specifically for a universal place to retrieve information, time off requests and approvals, communication portal, and work tallies. Provides management with reports that enable fact-based decision making regarding scheduling, work priority and work assignments.
- ✓ Leveraging of print capabilities to print various types of business cards, envelopes, forms and stationary for County departments.
- ✓ Partnered with County Clerk, County Board Chairman and County Board to get resolution on ballot for office merger under the County Clerk.

2018 Goals and Objectives:

- Develop a new workflow by working with vendors and subject matter experts in hopes of reducing recording cycle time and cost, while improving the client and employee experience.
- Implement electronic receipting for all receipts (internal and external) and provide reporting to the County Treasurer.
- Update the purchasing and loading of tax transfer stamps from a manual process of driving to Rockford to have the current machine loaded, to a new process of electronically recording and applying the stamps, saving time and expenses from the drive.
- Complete outstanding projects i.e. scan and index County Surveyor Historic Records, power file conversion, document linking project, upgrade document indexes, convert subdivision cards and update condo documentation.

MCHENRY COUNTY RECORDER
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	2,133,728	2,632,513	1,900,000	2,145,107	2,225,000
Fees and Charges for Services	1,004,554	1,079,028	945,500	844,181	1,011,525
Total Department/Fund	**$3,138,282**	**$3,711,541**	**$2,845,500**	**$2,989,288**	**$3,236,525**
Expenditures					
Personnel Services	767,112	696,915	669,787	526,629	450,098
Contractual Services	20,947	34,949	20,400	11,969	19,400
Commodities	1,439,162	1,782,226	1,326,920	1,509,637	1,546,160
Total Department/Fund	**$2,227,221**	**$2,514,090**	**$2,017,107**	**$2,048,235**	**$2,015,658**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
34.17	34.71	34.71	26.71	21.00	19.00

2018 Revenue Budget Analysis:
Revenues generated through the McHenry County Recorder's Office are based on fees established by State Statute and the County Board for the recording of legal documents and other instruments and for certified copies of records. As shown for Tax Revenue in the above table, at ten months for fiscal year 2017 the tax revenues were exceeding the FY2017 projection; hopefully, signally a turn in the local real estate market.

2018 Expenditure Budget Analysis:
The County Recorder employs a staff of 19 full time equivalents, including the County Recorder and the Chief Deputy. In FY2017, the County Board approved a resolution for the County Recorder to expense

Department: 15 – COUNTY RECORDER
Funded By: General Fund

2018 Expenditure Budget Analysis continued:
50% of nine (9) Recording Specialist wages to the Recorder's Automation Fund, saving the general fund from this expense. This practice will continue in FY2018. Since FY2015, the Recorder has reduced 15.71 full time equivalencies from 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.

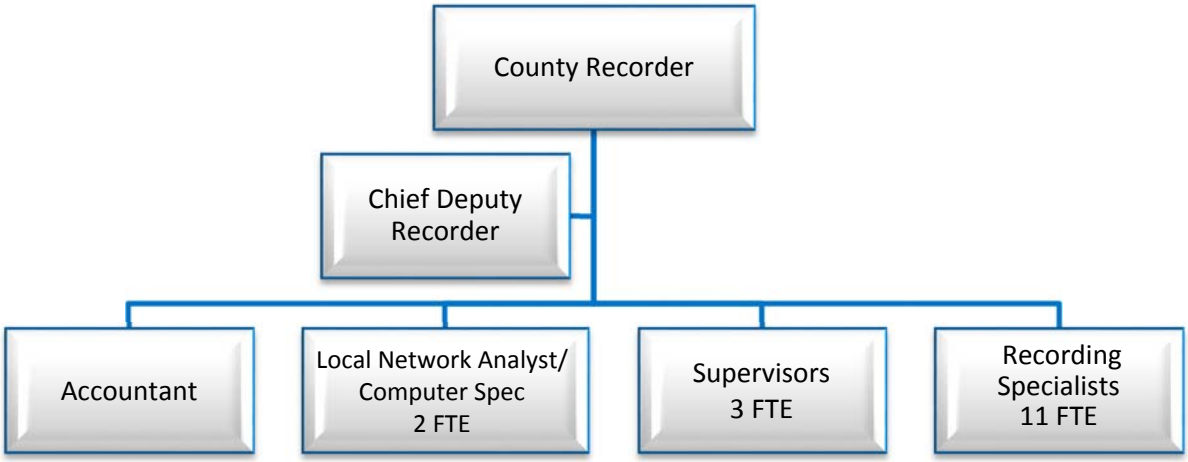
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Documents Recorded/Indexed/Re-Key Verified	50,470 + 179 UCC's	50,000	24,038 + 87 UCC's	50,000
Percentage of Electronic Recordings	34.8%	40%	37%	38%
Number of Real Estate Transfer Declarations	7,261	6,550	3,273	6,600
Number of Plats Recorded	14	15	5	12
Number of Counter Customers Served	4,711	5,300	2,136	4,500
Number of Rejected Documents-Paper	2,076	1,500	853	1,200
Number of Rejected Documents-Electronic	511	475	239	425

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$9.24	$9.32	$10.02	$9.03	$9.17

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under County Recorder.)

Department Organization Chart:



COUNTY RECORDER (Department 15)
Automation Fund (75) – Funded by Fees Established by State Statute and 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.

2017 Highlights: See County Recorder – General Fund
2018 Goals and Objectives: See County Recorder – General Fund

COUNTY RECORDER - AUTOMATION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

RECORDER AUTOMATION FUND - 75

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	706,685	737,536	747,000	605,569	784,875
Interest Income	3,323	8,304	8,000	15,201	14,000
Total Department/Fund	**$710,008**	**$745,840**	**$755,000**	**$620,770**	**$798,875**
Expenditures					
Personnel Services	380,336	300,049	232,934	167,321	466,563
Contractual Services	217,432	218,142	217,000	142,309	217,000
Commodities	4,527	5,016	5,000	1,815	20,250
Capital Outlay	5,136	9,550	20,000	136,961	22,000
Debt Service	30,631	30,631	48,597	0	11,416
Fund Balance Enhancement	0	0	231,469	0	61,646
Total Department/Fund	**$638,062**	**$563,388**	**$755,000**	**$448,406**	**$798,875**

Full Time Equivalents History: See County Recorder - General Fund

2018 Revenue Budget Analysis:
Fees and Charges for 2018 in the Automation Fund reflect the largest increase in several years, hopefully indicating a positive movement of the housing market.

2018 Expenditure Budget Analysis:
As upgrades to technology are added, the Recorder has been able to reduce staff through attrition and has taken measures to reclassify staff positions to make the department more efficient and cost effective. The increase of personnel is caused by the splitting of nine (9) Recording Specialists 50/50 between the General Fund and the Recorders Automation Fund. The FY 2018 Capital Outlay was reduced due to the purchase of a new storage area network (SAN) in FY2017.

Performance Indicators: See County Recorder – General Fund
Expense Per Capita: See County Recorder – General Fund
Department Organization Chart: See County Recorder – General Fund

COUNTY SHERIFF (Department 32) 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: MANDATED BY STATE STATUTE

- **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: (A)** The Corrections Division is responsible for the detaining of individuals arrested and awaiting court proceedings; incarcerated individuals serving a sentence; and **(B)** 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.

Functions: OPTIONAL SERVICE PROVIDED BY DEPARTMENT

- **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.

2017 Highlights:

- ✓ Following the triennial audit in November 2016, the McHenry County Corrections facility was awarded reaccreditation by the American Correctional Association (ACA), earning an additional three years of accreditation from the premier accrediting agency in the industry.
- ✓ The Sheriff's inmate healthcare provider built out and equipped an in-house dental office, eliminating the need for inmates to be transported and secured during regular trips to outside dentists. This improves safety and security for the community and the inmates.
- ✓ Replaced antiquated and failing electronic lock controls, intercoms, cameras and associated computer hardware and software in the Jail. This upgrade is critical for continued safety for staff and inmates alike. This project reached "substantial completion" mid-July.
- ✓ The McHenry County Criminal Investigations Bureau seized $219,000,799.83 in currency, nine (9) vehicles and one residential property.

Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

2017 Highlights- Continued:

- ✓ The Sheriff's K-9 Division retired Rocky after eight years with the Sheriff's Office and welcomed our new German shepherd, Deuce, who is twenty two months old, to the force.
- ✓ The McHenry County Sheriff's SWAT Team added two additional members, one each from Harvard Police Department and McHenry County College. The SWAT Team is now made up of eight (8) agencies including MCSO and two fire departments.

2018 Goals and Objectives:

- Communications Division - remodel and expand the radio room to include three (3) additional consoles for future growth and backup.
- Court Security Division – through the use of new x-ray technology, security was able to detect an additional 15% of previous undetectable prohibited items entering the court house.
- Patrol Division - addressing the staffing needs by hiring Deputies, with a goal of reducing overtime. Position vacancies have been caused by retirements and limited academy classes for new recruits.
- The Patrol Division – working with the Garage and IT, completing the installation of video cameras in all marked patrol vehicles.
- Corrections Division - resurface showers in the jail facility. This project is critical for continued health of staff and inmates and to prevent deterioration of the block surface.
- Corrections Division - resurface floor of the Vehicle Sallyport in the jail. This project is critical to prevent further deterioration of the floor surface from water and road salt.

COUNTY SHERIFF
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fines and Forfeitures	875	1,115	0	250	0
Fees and Charges for Services	1,421,538	1,415,732	1,525,800	1,085,137	1,408,278
Intergovernmental	6,665,193	8,245,795	7,700,955	5,852,384	8,292,078
Other Income	15,412	1,966	0	5,737	500
Total Department/Fund	**$8,103,018**	**$9,664,608**	**$9,226,755**	**$6,943,508**	**$9,700,856**
Expenditures					
Personnel Services	28,544,084	28,838,210	29,133,305	23,906,083	29,581,925
Contractual Services	3,093,177	2,951,764	3,110,529	2,201,041	3,180,422
Commodities	662,273	746,605	1,063,531	613,651	818,321
Capital Outlay	114,138	36,700	163,798	321,268	41,590
Total Department/Fund	**$32,413,672**	**$32,573,279**	**$33,471,163**	**$27,042,043**	**$33,622,258**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
403.21	407.21	407.21	370.79	368.63	368.63

2018 Revenue Budget Analysis:

As shown in the above table, the projected revenue for Fees & Charges for Services is showing a decline from what was projected in 2017. A look at actual revenues for this line item from FY2015 through 2017 reflects a continual decline in actual revenues that can explained by the reduction in court cases and court appearances due to the municipalities' holding their own administrative adjudication courts.

Department: 32 – McHENRY COUNTY SHERIFF

Funded By: General Fund

The continued growth in the Intergovernmental revenue projection is derived by the Sheriff's ability to accept additional illegal immigrants from the U.S. Immigration and Custom Enforcement Agency under the Department of Homeland Security for holding in the County's jail as part of the Federal Inmate Bed Rental Program. This program does not commit the County to provide a certain number of beds each day. The Sheriff in reducing employee headcount and maintaining a high daily census that can be serviced by the reduced headcount has made the program be more advantageous for the County.

2018 Expenditure Budget Analysis:

Personnel increases are from the union step increases and non-union merit increase. A major portion of contractual services is for inmate healthcare, inmate food service, vehicle repair and maintenance and training. The Capital Outlay budget is projected SCAAP grant dollars to be received that are required to be spent on needs for the Jail.

Sheriff assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $168,567 in the General Fund.

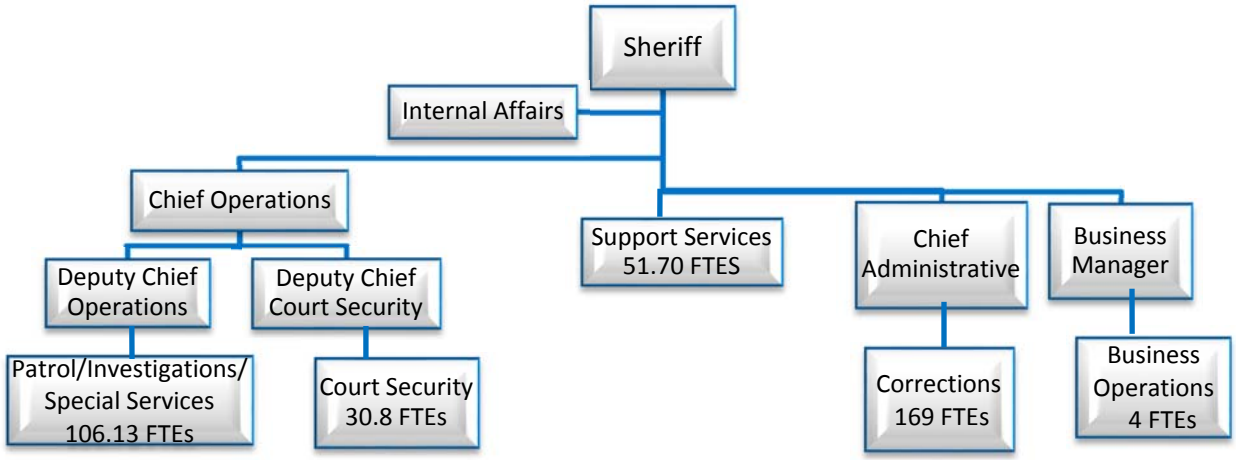
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Communications Division - Calls Dispatched	59,368	70,000	24,202	65,000
Records Division - Reports & Citations Processed	19,194	21,000	9,226	20,500
Civil Process - Services Processed	10,724	11,500	5,316	11,000
Garage (Fleet) - County Vehicles Maintained	279	279	279	279
Court Security - Individuals Screened	474,724	355,550	236,003	410,000
Court Security - Prohibited Items Recovered	4,671	5,150	2,187	5,371
Operations Bureau (Patrol) - Calls for Service	41,291	50,000	17,484	42,000
Corrections Bureau - County Prisoners Booked	4,119	4,200	1,955	4,000
Corrections Bureau - Average Daily Jail Population	404.74	403.29	421.17	480.00
Corrections Bureau - Intake of Fed Contract Prisoners	2,558	2,600	1,224	2,800

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$106.85	$106.15	$107.00	$110.25	$110.77

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under County Sheriff.)

Department Organization Chart:



COUNTY SHERIFF (Department 32)
DUI Conviction Fund (58) – 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.

2017 Highlights: See Sheriff's General Fund Highlights

2018 Goals and Objectives: See Sheriff's General Fund Goals & Highlights

McHENRY COUNTY SHERIFF - DUI CONVICTION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

DUI CONVICTION FUND 58

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fines and Forfeitures	20,248	35,016	30,859	35,516	35,010
Total Department/Fund	**$20,248**	**$35,016**	**$30,859**	**$35,516**	**$35,010**
Expenditures					
Contractual Services	0	0	0	150	5,000
Commodities	0	16,031	25,000	6,562	20,000
Fund Balance Enhancement	0	0	5,859	0	10,010
Total Department/Fund	**$0**	**$16,031**	**$30,859**	**$6,712**	**$35,010**

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

2018 Revenue Budget Analysis:
The Fines and Forfeitures revenue has been growing over the past two years and is projected to continue based on current and prior year earnings at time of budget process.

2018 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

COUNTY SHERIFF (Department 32)
Inmate Welfare Fund (68) – Funded by Revenue from Commissary Sales

Department Division Created By: McHenry County Sheriff

Background: Prior to FY2015 this account was handled as a decentralized account and not reported on the books of the County since State Statute clearly states the collection and expending of the fund is strictly under the direction of the Sheriff. With the election of Mr. Prim as County Sheriff, the account has now been established on the County's book of record, but maintains complete oversight by the Sheriff's Department. The Inmate Welfare Fund is funded by sales of approved items to the County Jail Inmates and their families with funds held within their established account.

Functions: the Jail maintains a commissary system to provide detainees the ability to purchase approved items that are not supplied by the jail.

2017 Highlights: See Sheriff's General Fund Highlights

2018 Goals and Objectives: See Sheriff's General Fund Goals & Objectives

McHENRY COUNTY SHERIFF – INMATE WELFARE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

INMATE WELFARE FUND 68

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	321,330	375,956	345,000	264,239	345,000
Interest Income	383	1,845	0	3,562	4,000
Total Department/Fund	**$321,713**	**$377,801**	**$345,000**	**$267,801**	**$349,000**
Expenditures					
Contractual Services	111,022	105,764	115,000	110,451	119,000
Commodities	74,583	133,575	200,000	95,106	200,000
Capital Outlay	23,780	19,689	30,000	24,860	30,000
Total Department/Fund	**$209,385**	**$259,028**	**$345,000**	**$230,417**	**$349,000**

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

2018 Revenue Budget Analysis:
The projected revenues in FY 2018 for the Inmate Welfare Fund has remained steady, with the exception of interest income which is showing a gain due to the fund balance and the movement of interest rates.

2018 Expenditure Budget Analysis:
These funds are not the County's to utilize, but are used for the purchase of commissary items or other special request earned by the inmates (iPad, Calling Cards, etc.)

Performance Indicators: See Sheriff's - General Fund
Expense Per Capita: See Sheriff's - General Fund
Department Organization Chart: See Sheriff's - General Fund

MERIT COMMISSION (Department 28) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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

2017 Highlights – N/A
2018 Goals and Objectives – N/A

MERIT COMMISSION
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND - 01

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Expenditures					
Personnel Services	1,838	2,710	4,150	1,933	4,150
Contractual Services	26,120	51,684	46,600	17,386	46,600
Commodities	490	288	700	99	550
Total Department/Fund	**$28,448**	**$54,682**	**$51,450**	**$19,418**	**$51,300**

Full Time Equivalents History – N/A

2018 Expenditure Budget Analysis:
The Merit Commission as an oversight commission is to ensure a fair and unbiased hiring and promoting practice within the Sheriff's department. It is responsible for creating an eligibility list for merited deputies through the testing of new recruits, for providing testing for promotions into higher ranking levels, and for holding hearings on disciplinary actions brought against an officer. Expenditures are determined on the testing need for recruitments.

Department: 28 – McHENRY COUNTY MERIT COMMISSION

Funded By: General Fund

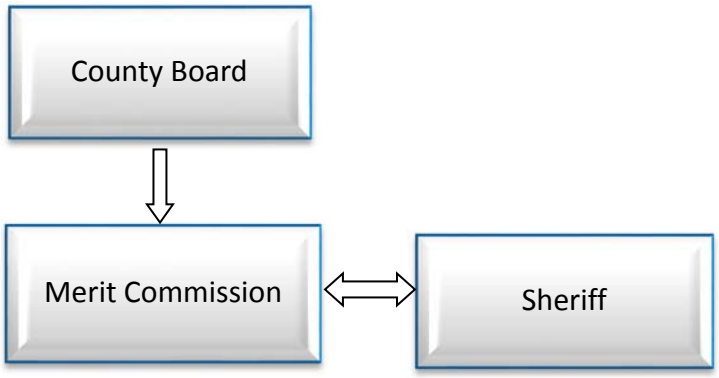
Performance Indicators – N/A

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$0.05	$0.09	$0.18	$0.17	$0.17

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



COUNTY TREASURER (Department 17) 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: **MANDATED BY STATE STATUTE**

- **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 per Illinois State Statute (30 ILCS 235/2.5) 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 Treasurer has recently revised the County's investment policy to include not only Certificates of Deposit, but also low risk, high quality investment grade bonds and muni's 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.
- **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.

Functions: **OPTIONAL SERVICES PROVIDED BY DEPARTMENT**

- **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.

2017 Highlights:

- ✓ Enhanced County's investment portfolio which increased interest income to $901,644 in 2016 from $342,112 in 2015 by expanding investment revenue streams to help mitigate the County's share of property taxes as defined in the Strategic Plan.
- ✓ Met with special fund department heads to discuss new conservative investments to provide additional income while managing cash flows to meet their needs.
- ✓ Implemented new accounting procedures for investments to reflect the needs of GASB reporting.
- ✓ Created a rotation schedule for Treasurer's staff to enhance their knowledge of all functions of the office to better serve the public.

Department: 17 – McHENRY COUNTY TREASURER

Funded By: General Fund

2018 Goals and Objectives:

- Enhance County's investment portfolio by including some of the County's special funds to increase investment revenue.
- Explore software for investment tracking that will integrate with the new financial system.
- Analyze and review all processes within the office to obtain a solid understanding in preparation of going live with the new financial system.
- Collaborate with the new credit card/online payment processing company and the County's tax software vendor to streamline the tax payment process as defined in the Strategic Plan.

MCHENRY COUNTY TREASURER
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	1,357,151	1,185,819	1,501,500	-423	1,001,500
Interest Income	79,945	200,020	150,000	362,020	500,000
Total Department/Fund	**$1,437,096**	**$1,385,839**	**$1,651,500**	**$361,597**	**$1,501,500**
Expenditures					
Personnel Services	564,395	558,114	566,449	475,259	527,638
Contractual Services	31,148	19,514	43,245	39,877	19,700
Commodities	6,805	6,850	6,850	6,849	5,395
Operating Transfers Out	50,000	50,000	40,000	40,000	40,000
Total Department/Fund	**$652,348**	**$634,478**	**$656,544**	**$561,985**	**$592,733**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
15.00	14.50	14.50	14.50	14.00	14.00

2018 Revenue Budget Analysis:

Revenues generated through the McHenry County Treasurer's Office are from two sources: 1.) Fees and Charges for Services, which represents penalties and fees collected on the sale of delinquent taxes at the end of each year, and 2.) Interest Income, which is revenue earned on County funds held by banking and investment institutions. The above 10 month actual figure for Fees and Charges is prior to the tax sale, and therefore does not reflect the true revenue of $1,148,924 for fiscal year 2017. This number has been declining with most foreclosures on homes being completed. With the Treasurer's new investment portfolio program, interest income is projected to continue growing.

2018 Expenditure Budget Analysis:

The McHenry County Treasurer's Office employs a staff of 14 full time equivalents (FTE), including the Treasurer and the Chief Deputy. In the 2018 budget one FTE has been moved from the General Fund to the Treasurer's' Automation Fund. The transfer is budget neutral, but allows for a reduction in personnel service costs within the general fund. This reduction was slightly offset with the 2.25% merit awarded on 12/1/17. Contractual Services covers the costs for contractual printing of the tax bills, professional services, dues, subscriptions, legal notices, and computer services. The Operating Transfer Out is for offsetting costs incurred in the remodel of the Treasurer's building.

Treasurer assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $25,000 in the General Fund.

Department: 17 – McHENRY COUNTY TREASURER

Funded By: General Fund

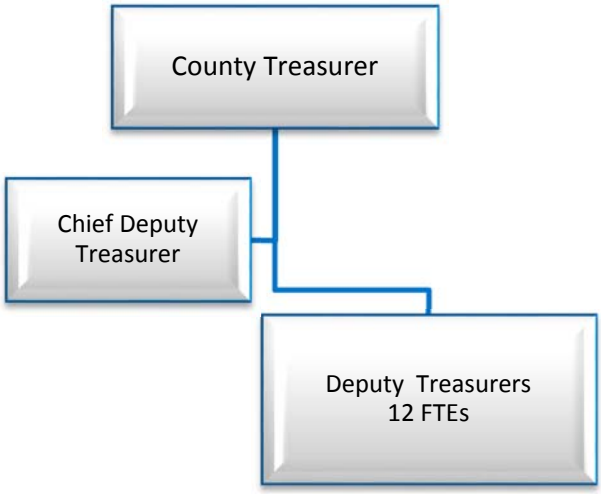
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Parcels Billed	134,928	137,922	137,922	138,000
Total Property Taxes Collected:				
County	76,094,408	76,200,000	5,344,422	70,500,000
Townships or Road Districts	26,215,217	26,750,000	1,651,329	26,900,000
Cities, Villages, Towns	68,495,717	68,900,000	3,640,371	69,100,000
School Districts	553,977,344	554,500,000	37,645,327	554,750,000
Special Districts	96,449,863	96,460,000	7,662,789	96,570,000
Number of Parcels Sold at Tax Sale	1,523	1,600	0	1,650
Number of Senior Deferrals	143	143	143	145
Deposits/Wire Transfers Processed	18,249	18,700	10,852	19,200
Transfers/ACH's Processed	8,277	8,500	3,977	8,700
Number of New Passport Applicants	4,497	4,800	2,547	5,100
Investment Interest Earned	$796,538	$1,000,000	312,817	$1,500,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$2.47	$2.44	$2.36	$3.16	$2.88

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under County Treasurer).

Organization Chart:



COUNTY TREASURER (Department 17)
Automation Fund (80) – Funded by Fees Assesses 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.

2017 Highlights: See McHenry County Treasurer – General Fund

2018 Goals and Objectives – See McHenry County Treasurer – General Fund

McHENRY COUNTY TREASURER - AUTOMATION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

TREASURER AUTOMATION FUND 80

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	123,921	104,795	130,000	45,206	100,000
Utilization of Fund Balance	0	0	0	0	3,158
Interest Income	713	2,237	1,800	4,319	4,000
Total Department/Fund	**$124,634**	**$107,032**	**$131,800**	**$49,525**	**$107,158**
Expenditures					
Personnel Services	0	0	0	0	57,758
Contractual Services	15,371	14,933	35,500	3,486	42,500
Commodities	8,645	1,228	10,400	977	6,900
Fund Balance Enhancement	0	0	85,900	0	0
Total Department/Fund	**$24,016**	**$16,161**	**$131,800**	**$4,463**	**$107,158**

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

2018 Revenue Budget Analysis:
Projections for Fees and Charges for Services in 2018 continues to decline 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. Although a reduction of revenue for this department, the recovery has an overall positive financial impact for the County.

2018 Expenditure Budget Analysis:
As noted in the general fund, the Investment Administrator was moved to the Automation Fund. This amount is salary only, the benefits will stay within the general fund. A portion of contractual printing was also moved from the general fund.

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

COUNTY TREASURER (Department 17)
Passport Service Fund (81) – 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

2017 Highlights: N/A

2018 Goals and Objectives: N/A

COUNTY TREASURER PASSPORT SERVICE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

PASSPORT SERVICES FUND 81

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	134,270	152,577	180,000	116,158	180,000
Interest Income	368	1,282	1,000	2,583	2,500
Total Department/Fund	**$134,638**	**$153,859**	**$181,000**	**$118,741**	**$182,500**
Expenditures					
Personnel Services	67,124	63,256	64,539	54,546	65,829
Contractual Services	0	0	19,100	495	7,650
Commodities	4,515	9,223	12,500	3,203	9,500
Fund Balance Enhancement	0	0	84,861	0	99,521
Total Department/Fund	**$71,639**	**$72,479**	**$181,000**	**$58,244**	**$182,500**

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

2018 Revenue Budget Analysis:
Growth in passport services has leveled off so projected revenue remains flat. There is slight increase in interest income.

2018 Expenditure Budget Analysis:
Personnel Services is projecting a slight increase due to a 2.25% merit. The Commodities budget is projected with a small decrease in office supplies. The increase in revenue and decrease in expense is contributing to the fund balance enhancement.

Performance Indicators: See McHenry County Treasurer – General Fund
Expense Per Capita: See McHenry County Treasurer – General Fund
Fund Organization Chart: See McHenry County Treasurer – General Fund

COUNTY TREASURER (Department 17)
Working Cash I & II Fund (430-440) – Funded by Past Levy of Tax on all Taxable Prop in the Co.

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.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

MCHENRY COUNTY TREASURER - WORKING CASH I & II FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

WORKING CASH I FUND 430

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Interest Income	301	499	500	648	500
Total Department/Fund	**$301**	**$499**	**$500**	**$648**	**$500**
Expenditures					
Operating Transfers Out	100	100	500	0	500
Total Department/Fund	**$100**	**$100**	**$500**	**$0**	**$500**

WORKING CASH II FUND 440

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Interest Income	431	707	700	917	700
Total Department/Fund	**$431**	**$707**	**$700**	**$917**	**$700**
Expenditures					
Operating Transfers Out	350	300	700	0	700
Total Department/Fund	**$350**	**$300**	**$700**	**$0**	**$700**

Full Time Equivalents History: N/A

2018 Revenue Budget Analysis: Interest Earnings Only
2018 Expenditure Budget Analysis: Transfer of Interest Earnings to General Fund

Performance Indicators: N/A
Expense Per Capita: N/A
Fund Organization Chart: N/A

COURT ADMINISTRATION (Department 42) 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: **MANDATED BY STATE STATUTE**

- **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.
- **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 oversight.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2017 Highlights:

- ✓ In partnership with the McHenry County State's Attorney's Office, Circuit Clerk of the Court, and various McHenry County Law Enforcement implemented a program allowing for the creation of electronic search warrants. This program incorporates electronic signatures of the judge and ultimately reduces the time required for a search warrant to be authorized and executed.
- ✓ Received a grant through the National Center for State Courts to implement the Civil Justice Improvement Project as outlined by the Conference of Chief Justices. This program promotes the improvement of civil case management, access to justice and promotes the public trust and confidence in the judiciary.
- ✓ Through a request for proposal process, the court partnered with LEXIS-NEXIS for online legal research resources. The McHenry County State's Attorney, Public Defender's Office, Law Library and members of the judicial branch of government rely on these applications in order to perform the necessary research. With the change to the new vendor, a significant savings over $250,000 will be enjoyed over the next 4 years.

Department: 42 – COURT ADMINISTRATION
Funded By: General Fund

2018 Goals and Objectives:

- Successful implementation of Civil E- Record in transition from paper records to electronic images of documents.
- Successful implementation of mandatory e-filing for all civil cases.
- Further enhancement of the Judge's aiSmartbench judicial user interface to promote case management.

COURT ADMINISTRATION
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	167,613	163,281	160,000	138,740	160,000
Intergovernmental	4,492	0	0	50,000	0
Total Department/Fund	**$172,105**	**$163,281**	**$160,000**	**$188,740**	**$160,000**
Expenditures					
Personnel Services	504,232	571,149	565,103	505,455	615,319
Contractual Services	596,944	722,500	641,430	570,256	640,000
Commodities	67,425	55,926	66,000	42,354	64,000
Total Department/Fund	**$1,168,601**	**$1,349,575**	**$1,272,533**	**$1,118,065**	**$1,319,319**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
11.00	11.00	12.00	12.00	13.00	13.00

Above count reflects total number of employees under Court Administration Only

2018 Revenue Budget Analysis:
Fees and Charges for Services for Court Administration are generated through fees charged on cases brought before the courts. Court Administration continues to develop trend analysis to assist County Administration in understanding and developing a plan to offset the continual drop of revenue with caused by a reduction in Court case loads.

2018 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 addition of a new Civil Case Manager to oversee the Civil Justice Improvement Program. Contractual Services slight decrease is due to mandated changes by the State of Illinois in the per diem rates paid to prospective Jurors. Juror rates were reduced for subsequent days of service.

Court Administration assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $3,430 in the General Fund.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Jury Trials Held	68	60	27	70
Number of Cases Filed	64,110	63,000	24,955	64,000
Number of Self Represented Litigants helped in Self Help Center	3,524	3,200	1,448	3,000

Department: 42 – COURT ADMINISTRATION

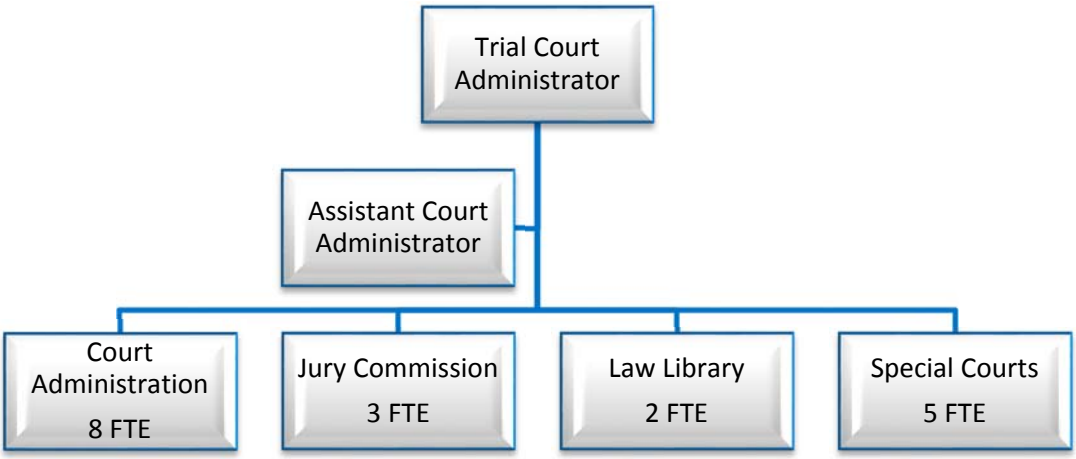
Funded By: General Fund

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$6.07	$6.33	$6.70	$6.24	$7.42

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under Court Administration.)

Department Organization Chart:



Org Chart reflects total number of employees under Court Administration (General Fund, Special Courts & Law Library)

COURT ADMINISTRATION (Department 42)
Special Courts Fund (53) – 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.

2017 Highlights:

- ✓ The Office of Special Courts began performing clinical treatment for individuals suffering from mental illness and drug addiction. This treatment includes various evidence based practice cognitive behavioral therapies.

2018 Goals and Objectives:

- Presentation at the National Association of Drug Court Professionals (NADCP) annual training conference and the National Center for State Court's Court Technology Conference (CTC).

COURT ADMINISTRATION – SPECIAL COURTS FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SPECIAL COURTS FUND 54

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fines and Forfeitures	0	810	0	4,170	5,000
Fees and Charges for Services	197,071	187,263	180,000	145,016	180,000
Utilization of Fund Balance	0	0	81,145	0	127,334
Intergovernmental	175,471	161,086	175,730	262,312	470,825
Total Department/Fund	**$372,542**	**$349,159**	**$436,875**	**$411,498**	**$783,159**
Expenditures					
Personnel Services	416,134	447,515	394,675	354,276	475,164
Contractual Services	6,400	14,026	21,200	63,708	281,620
Commodities	27,598	8,357	21,000	21,880	21,375
Fund Balance Enhancement	0	0	0	0	5,000
Total Department/Fund	**$450,132**	**$469,898**	**$436,875**	**$439,864**	**$783,159**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5.00	5.00	5.00	5.00	5.00	5.00

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

2018 Revenue Budget Analysis:
In early 2017, the 22nd Judicial Circuit was awarded a Drug Court Enhancement Grant through the Substance Abuse Mental Health Services Administration in the amount of $885,285 or $295,095 annually for three years to expand and develop current and new existing treatment options. An emergency appropriation of $295,095 (R-201702-42-034) was approved early in 2017 to the budget which is not reflected in the above revenue table. In 2018, the Intergovernmental revenue includes $295,095 for the second year of the grant, with additional funding for programs from the McHenry County Mental Health Board. The Fines and Forfeitures revenue budget is new to the Special Courts Fund and represents the Civil Law Violation Fine signed into law on July 29, 2016. *Public Act 99-697 of the State of Illinois reads that possession of up to 10 grams of cannabis or drug paraphernalia seized during the offense is characterized as a "civil law violation" and is punishable by a fine of between $100 and $200.*

2018 Expenditure Budget Analysis:
The increase in personnel is from the creation of a Mental Health Court Officer filled by a probation officer from Court Services, not increasing the overall board approved positions or personnel budget in FY2018. The increase in other expenditures is from the Drug Court Enhancement Grant award; $254,170 in contractual services and $14,125 for training, office supplies and meeting expense.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Participants in Drug Court	47	65	54	70
Number of Participants in Mental Health Court	50	50	38	60
Number of Participants in Domestic Violence Court	499	500	248	525

Expense Per Capita: See Court Administration – General Fund
Department Organization Chart: See Court Administration – General Fund

COURT ADMINISTRATION (Department 42)
Law Library Fund (61) – 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.

2017 Highlights: See Court Administration – General Fund
2018 Goals and Objectives: See Court Administration – General Fund

COURT ADMINISTRATION – LAW LIBRARY FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

LAW LIBRARY FUND 61

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	185,573	171,196	175,000	152,217	175,000
Utilization of Fund Balance	0	0	29,897	0	0
Interest Income	252	163	300	154	100
Total Department/Fund	**$185,825**	**$171,359**	**$205,197**	**$152,371**	**$175,100**
Expenditures					
Personnel Services	155,817	104,705	104,397	73,126	87,424
Contractual Services	378	451	400	385	400
Commodities	170,393	133,733	100,400	47,848	75,400
Fund Balance Enhancement	0	0	0	0	11,876
Total Department/Fund	**$326,588**	**$238,889**	**$205,197**	**$121,359**	**$175,100**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
2.00	2.00	2.00	2.00	2.00	2.00

2018 Revenue Budget Analysis:
Projected revenues for fiscal year 2018 are remaining flat, reflecting the uncertainty of all court revenues with the decline in caseload and the creation of the Administrative Adjudication Courts in the municipalities.

2018 Expenditure Budget Analysis:
Personnel reduction was from a new employee starting at a lower hourly rate (see County's Salary Administration Policy) and a reduction in health insurance expense. As more publications move to online, less can be spent on paper books reducing commodities.

Performance Indicators: See Court Administration – General Fund
Expense Per Capita: See Court Administration – General Fund
Department Organization Chart: See Court Administration – General Fund

COURT SERVICES (Department 43) 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: **MANDATED BY STATE STATUTE**

- **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 fee.

Functions: **FUNCTIONS PROVIDED BY COURTS**

- **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.

2017 Highlights:

- ✓ Completed training of 2nd group of Probation Officers (21) in Effective Practices in Community Supervision (EPICS II). Training is a cognitive based process of Probation Officers teaching offenders skills that produce behavior change and reduce recidivism.
- ✓ Initiated development of EPICS II department policies, processes, reporting, and documentation to effectively administer and implement the overall initiative.
- ✓ Revised competencies, goals, and measurements for department performance appraisals in order to improve performance of employees and ensure accountability of new initiatives.
- ✓ Implemented Juvenile Cognitive Behavioral Therapy (CBT) treatment groups; lead by Probation Officers (on-site and off-site), to improve pro-social behaviors, improve positive communication skills, and decrease recidivism.
- ✓ Expanded our Adult Cognitive Behavioral therapy program with a partnership of local treatment providers. Received grant funding from McHenry County Mental Health Board to assist with this program.
- ✓ Modified approach of specialized/unique roles within the Juvenile Probation Unit, having Probation Officers manage all aspects of a client's case.

Department: 43 – COURT SERVICES

Funded By: General Fund

2018 Goals and Objectives:

- Develop Basic Training Program for Effective Practices in Community Supervision (EPICS II) for up to 8 new staff members. New EBP (Evidence-Based Practices) Supervisor position will develop, booster and sustain the curriculum.
- Create a Program Supervisor (through reclassification of a positon) and team to focus on Evidence Based Practices (EBP), Effective Practices in Community Supervision (EPICS II) and cognitive therapy groups. This team will support the entire department in all EBP initiatives.
- Develop new policies and procedures supporting current EBP initiatives including review of case supervision planning, employment of Carey Guides (homework given to clients focusing on criminogenic needs), re-structuring the office visit to provide evidence based interventions, etc.
- Update proprietary client software/database (R2) to allow for measuring outcomes to ensure quality assurance and quantify success rates of this new initiative. Changes will include fields and metrics for evidence based practice such as Cognitive Behavior Therapy (CBT), risk assessment tools and levels, EPICS II skill usage and standardization of office visits.
- Implementation of enhanced supervision techniques with current Transitional Age Offenders (Adult offenders age 19 – 24) to improve outcomes and reduce recidivism.
- Review and assess Court Monitoring Program caseload (approx. 1,700 clients), processes and policies to address support team workload equity, create efficiencies within the department and modify infrastructure to improve public confidentiality in regards to the court monitoring case management.

COURT SERVICES
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	2,750	0	3,000	550	25,500
Intergovernmental	1,695,944	1,020,021	1,325,302	621,264	1,325,302
Other Income	15,599	0	0	0	0
Total Department/Fund	**$1,714,293**	**$1,020,021**	**$1,328,302**	**$621,814**	**$1,350,802**
Expenditures					
Personnel Services	2,450,025	2,495,625	2,483,363	2,051,922	2,340,726
Contractual Services	477,535	446,423	475,000	406,283	481,010
Commodities	20,064	17,977	19,436	9,707	35,926
Total Department/Fund	**$2,947,624**	**$2,960,025**	**$2,977,799**	**$2,467,912**	**$2,857,662**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
52.00	52.00	52.00	51.00	51.00	51.00

2018 Revenue Budget Analysis:

The main share of revenue is generated under Intergovernmental and consists of salary reimbursement from the State of Illinois for the probation officers. The County's reimbursement for FY 2018 is remaining flat and falls short in covering the total costs of the probation officers salaries and benefits, leaving the County to fund the difference. Fees and Charges for Services represent the decision by the County Board to eliminate the Electronic Monitoring/Drug Testing (EMDT) Fund (58) due to its inability to sustain a fund balance caused by difficulty in collecting the fees assigned from the offender. The revenue and expense is now being split between the Court Services General Fund and Probation Service Fee Fund budgets and will be continually monitored to ensure costs do not place undue financial burdens on these two funds.

Department: 43 – COURT SERVICES

Funded By: General Fund

2018 Expenditure Budget Analysis:

As mentioned in the revenue analysis, the EMDT Fund (58) was eliminated at the end of fiscal year 2017 due to its inability to maintain a positive cash balance. The Court Services General Fund Budget and the Court Services Probation Service Fee Fund Budget have each absorbed some part of the projected revenue and expense in the FY 2018 budget. The result of this elimination/transfer is shown with the modest increases in contractual services and commodities. During 2017 the probation officers and support staff signed to join the ASCME (American Federation of State, County and Municipal Employees) Union and are currently in negations with the County. The Personnel Services budget takes into account the negotiation and eliminates budget for two positions causing a net reduction for 2018. The department has asked to maintain the two positions (unbudgeted) on their Departmental Roster until spring when a final decision will be made on eliminating them.

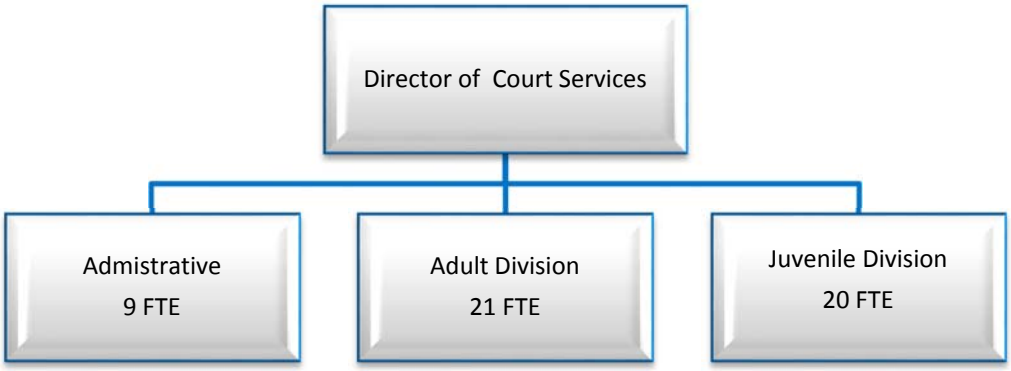
Performance Indicators	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Court-ordered Investigations by Probation Officers	1,114	1,200	482	1,800
Active Probation Cases	1,848	1,700	1,335	1,600
Public Service Hours Verified by Probation	135,997	143,000	136,357	137,000
Victim Impact Panel Attendance	699	800	331	700
Drug Screens	22,037	24,000	12,944	27,000
Court Compliance Monitoring	2,199	2,200	1,770	2,100
Alcohol Tests performed by Probation Officers	3,046	2,500	3,149	6,500

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$10.31	$11.51	$11.35	$11.67	$11.09

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita above includes all divisions/funds under Court Services.)

Department Organization Chart:



COURT SERVICES (Department 43)
Probation Service Fee Fund (53) – 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.

2017 Highlights: See Court Services – General Fund
2018 Goals and Objectives: See Court Services – General Fund

COURT PROBATION SERVICE FEE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

PROBATION SERVICE FEE FUND 53

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	339,823	362,610	360,000	265,127	382,500
Utilization of Fund Balance	0	0	187,608	0	163,950
Intergovernmental	0	0	0	29,500	0
Interest Income	1,065	1,822	1,000	2,753	2,000
Other Income	12,404	3,815	12,000	6,641	0
Total Department/Fund	**$353,292**	**$368,247**	**$560,608**	**$304,021**	**$548,450**
Expenditures					
Personnel Services	67,234	65,248	63,658	57,423	0
Contractual Services	397,407	284,379	428,500	151,138	468,010
Commodities	36,640	49,753	58,450	38,880	80,440
Capital Outlay	17,131	2,522	0	0	0
Operating Transfers Out	19,239	53,954	10,000	10,000	0
Total Department/Fund	**$537,651**	**$455,856**	**$560,608**	**$257,441**	**$548,450**

Full Time Equivalents History: N/A

2018 Revenue Budget Analysis:
The projected increase in revenues accounts for the elimination of the EMDT fund as discussed earlier and additional reliance on the utilization of fund reserve to help offset the costs incurred by the transfer of the EMDT fund expenditures.

2018 Expenditure Budget Analysis:
Recent changes by the Illinois Supreme Court prohibit personnel costs being funded by this fund, eliminating any personnel budget for FY 2018. Contractual Services and Commodities show increases from absorbing the EMDT fund expenditures and from two one-time supplemental awards being approved for upgrades to the client database application (contractual services) and drug testing supplies (commodities). With the elimination of the EMDT Fund the operating transfer out is no longer required.

Performance Indicators: See Court Services – General Fund
Expense Per Capita: See Court Services – General Fund
Department Organization Chart: See Court Services – General Fund

COURT SERVICES (Department 43)
Electronic Monitoring/Drug Test Fund (55) – 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. During the FY2018 budget process, this function was moved into the general fund because of drastically reduced revenue. The fund is no longer able to cover the cost of electronic monitoring.

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.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

ELECTRONIC MONITORING – DRUG TESTING FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

ELECTRONIC MONITORING/DRUG TESTING FUND 55

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	21,254	15,450	29,500	10,413	0
Utilization of Fund Balance	0	0	5,500	0	0
Interest Income	0	14	0	30	0
Operating Transfers In	19,239	53,954	10,000	10,000	0
Total Department/Fund	**$40,493**	**$69,418**	**$45,000**	**$20,443**	**$0**
Expenditures					
Contractual Services	36,594	41,634	37,000	14,954	0
Commodities	15,678	27,785	8,000	18,249	0
Total Department/Fund	**$52,272**	**$69,419**	**$45,000**	**$33,203**	**$0**

Full Time Equivalents History: N/A

THIS FUND WAS ELIMINATED AT THE CLOSE OF FISCAL YEAR 2017 DUE TO THE ABILITY TO MAINTAIN A CASH BALANCE TO OFFSET LIABILITIES AND EXPENDITURES INCURRED. ALL REVENUE AND EXPENDITURES INCURRED FOR THE SERVICES PROVIDED BY THIS FUND HAVE NOW BEEN ACCOUNT FOR BETWEEN THE COURT SERVICES GENERAL FUND BUDGET AND THE COURT SERVICES PROBATION SERVICE FEE FUND BUDGET.

THIS PAGE INCLUDED IN BUDGET TO REPRESENT HISTORY OF REVENUE EARNED AND COST EXPENDED.

Performance Indicators: See Court Services – General Fund
Expense Per Capita: See Court Services – General Fund
Department Organization Chart: See Court Services – General Fund

DIVISION OF TRANSPORTATION (Department 82)

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 rural, suburban and urban roadways within McHenry County. The MCDOT conducts maintenance, planning, engineering and construction services on these County Highways. The County also undertakes safety, capacity, and operational projects which includes engineering and construction. Additional statutory duties relate to the township road districts which includes supervision of the 17 township's motor fuel tax funds. MCDOT also has oversight of the Planning Liaison Program responsible for administering the federally mandated Council of Mayors STP Program.
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: MANDATED BY STATE STATUTE

- **Road Project Construction - Planning/Oversight:** Prepare plans, specifications and estimates for all roadways, bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such roadways, 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:** Illinois Compiled Statutes 605 ILCS 5 Illinois Highway Code – Section 6-701.1 from Chapter 121 Paragraph 6-701.1. Give written approval for traffic control devices to be placed on township roads in conformance to the State Manual and Specifications per the requirements of Section 11-304 of the Illinois Vehicle Code (625 ILCS 5/11-304).
- **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.
- **Highway Improvement:** Develop and maintain a Five-Year Transportation Improvement Program along with a pavement preservation program by resurfacing and performing crack filling.

Functions: FUNCTIONS PROVIDED BY COUNTY BOARD

- **Maintenance of Equipment**: Maintain and operate a fleet of 141 vehicles and equipment to provide continuous year-round maintenance on 217 centerline miles/ 525 lane miles and 52 bridges on the County Highway system.
- **MCRide Transit Services:** Develop transit performance measures consistent with County transit needs and County transit goals and objectives. In collaboration with Pace, provide more efficient use of buses and standardization of services.
- **Facilitates County's Adopt-a-Highway Program:** Currently the County has 161 groups enlisted covering 74% of the County Highways to help keep McHenry County clean.
- **Permitting:** Review requests and issue permits, for County highway access to properties that serve both public and private use; for installation of utilities and other facilities within a County Highway right-of-way; and review, approve or disapprove plats for properties abutting a County highway.

Department: 82 - Division of Transportation

Funded By: Tax Levies, Fees, and Intergovernmental Funding

2017 Highlights:

- ✓ Completed Phase I preliminary engineering studies on one (1) Township bridge rehabilitation project (O'Brien Road).
- ✓ Completed Phase II design engineering on five (5) County and Township bridge rehabilitation projects (Bay, Chapel Hill, Garden Valley, Nelson, and Oak Grove Roads).
- ✓ Completed design engineering for two (2) roundabout safety projects: River Road at Dowell Road and Charles Road at Raffel Road.
- ✓ Completed Phase II design engineering and land acquisition for Randall Road.
- ✓ County Board approved the FY 2018-2022 Transportation Program.
- ✓ Completed the pavement preservation program by resurfacing 25 lane miles and performed crack filling 19 lane miles of County Highways.
- ✓ The Adopt-A-Highway program has 163 groups enrolled adopting over 75% of the County Highway system.
- ✓ The MCRide system provided a total of 105,000 trips.
- ✓ Assisted IDOT winter maintenance program by removing snow & ice on an additional 72 miles of State highways in McHenry County.
- ✓ Implemented single cut mowing reducing visibility issues along with observance of the Monarch Butterfly shortage awareness issue.
- ✓ Installed 520 tons of asphalt patching to assist with the pavement preservation program.
- ✓ Implemented Fast Action Service Team (FAST) position to respond to smaller scope activities and projects (i.e. dead animals, potholes, Adopt-A-Highway, etc.).
- ✓ Transfer jurisdiction of approximately six (6) miles of Non-dedicated Subdivision Roads to local townships.

2018 Goals and Objectives:

- Complete construction on the following projects: River Road at Dowell Road intersection, Deerpass Road Bridge, various bridge rehabilitation/replacement contracts (Bay, Chapel Hill, Oak Grove, O'Brien, and Union Roads) and Safety projects that were awarded federal Highway Safety Improvement Program (HSIP) funding.
- Award the construction contract for the Randall Road project from Harnish Road to Acorn Drive/Polaris Lane.
- Complete the FY 2019-2023 Five-Year Transportation Program.
- Complete bi-annual inspection of 126 of 136 County and Township owned bridges.
- Initiate Phase II design engineering on the intersection of Lakewood Road and Miller Road.
- Initiate Phase I Preliminary Engineering for the Lakewood Road Corridor bike path.
- Respond to all publicly requested maintenance work orders by the FAST position within 24 hours.
- Coordinate with other local agencies for the shared service of pavement markings.
- Create *Bike McHenry County*, a county-wide consortium to enhance the vitality of McHenry County by encouraging healthy living, community pride, and tourism by fully integrating bicycle programs and paths inside and outside of all municipalities in McHenry County through county-wide collaboration.

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
63.50	63.50	64.50	64.50	64.50	63.50

Department: 82 - Division of Transportation

Funded By: Tax Levies, Fees, and Intergovernmental Funding

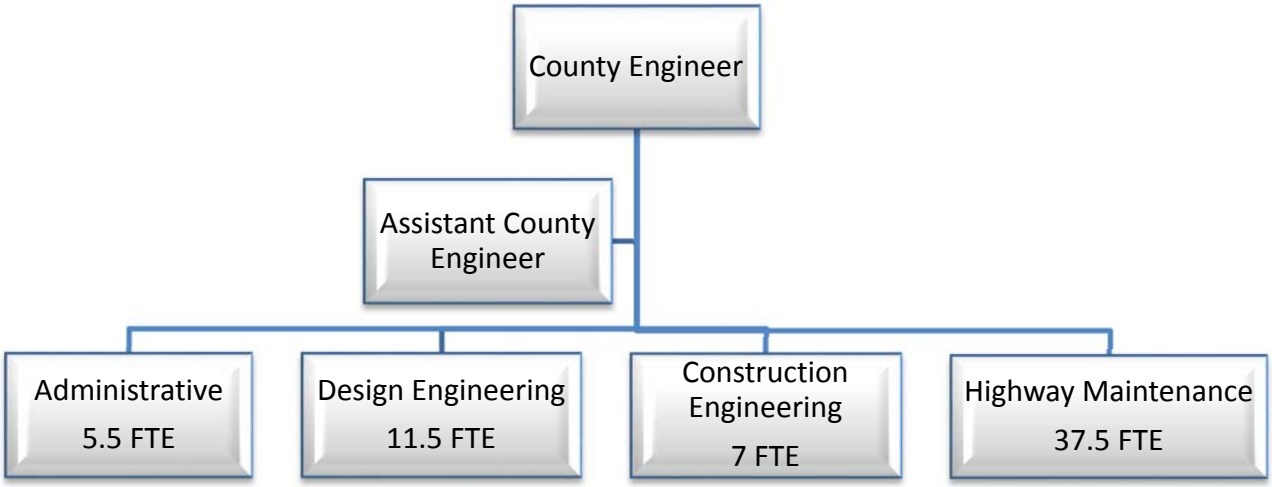
Performance Measures Indicators:	2016 Actual	2017 Projected	2017 Estimated	2018 Projected
Pavement Striping	639 miles	634 miles	715 miles	715 miles
Bridge Replacements / Rehabilitation	10	10	10	7
Street Sweeping (1 Round ~ 160 miles)	3 rounds	3 rounds	4 rounds	4 rounds
Shoulder Grading (1 Round ~ 410 miles)	2 rounds	2 rounds	2 rounds	2 rounds
MCRide Patrons (trips)	101,335	105,000	105,000	105,000
Major Access Developer Projects	8	11	11	10

Expense Per Capita:

Actual Dollars FY 2013	Actual Dollars FY 2014	Actual Dollars FY 2015	Projected Dollars FY 2016	Budgeted Dollars FY 2017
$109.37	$106.62	$129.41	$93.81	$187.26

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

Department Organization Chart:



Department: 82 - Division of Transportation – RTA Sales Tax Project Fund
Funded By: RTA Taxes Collected

Fund Created By: *McHenry County Board Resolution R-201705-12-115, on 5/16/17.*

Background: The RTA Sales Tax is a .75% tax on all sales in the collar counties of DuPage, Kane, Lake, McHenry and Will and a 1.25% tax on all sales in Cook County. One-third of the collar county (.025%) proceeds are awarded back to the County where the tax is collected to be spent only on transportation and/or public safety. In prior years, the expense for the projects funded by the RTA dollars was tracked in a separate cost center within the Highway Fund (21). Over the years this has caused reporting issues for the Division of Transportation due to the costs of road projects inflating their overall general operating fund. They requested a new fund be created to account for RTA Sales Tax Projects.

DIVISION OF TRANSPORTATION – RTA SALES TAX PROJECT FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

RTA SALES TAX FUND 19

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Intergovernmental	526,801	956,850	600,000	297,886	957,560
Other Income	8,386	7,213	9,000	4,725	9,000
Operating Transfers In	10,813,969	6,843,216	21,855,159	7,366,431	15,406,140
Total Department/Fund	**$11,349,156**	**$7,807,279**	**$22,464,159**	**$7,669,042**	**$16,372,700**
Expenditures					
Contractual Services	4,601,056	1,823,335	4,890,000	1,735,018	6,422,700
Capital Outlay	694,615	38,010	11,762,000	10,781	9,950,000
Operating Transfers Out	6,084,345	5,945,934	5,937,909	5,937,909	0
Total Department/Fund	**$11,380,016**	**$7,807,279**	**$22,589,909**	**$7,683,708**	**$16,372,700**

2018 Revenue Budget Analysis:
The Division of Transportation RTA Sales Tax Project Fund was created in 2017 to allow for better tracking on the use of the RTA Sales Tax. This fund is used for tracking road projects and the McRide program of the County. Intergovernmental represents funds received from the Federal, State and Local Governments for both Road Project and the McRide program. The Operating Transfer In accounts for funds being transferred from the RTA Sales Tax Fund to fund approved road projects that meet the criteria set by the County Board.

2018 Expenditure Budget Analysis:
The Contractual Services budget is for services required on road projects including engineering and consulting, and for transit services (McRide Program). Capital Outlay as shown accounts for the construction of road projects including materials, and for the purchase of right-of-way property. 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: 82 - Division of Transportation/Highway Fund

Funded By: Tax Levies, Fees, and Intergovernmental Funding

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

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

DIVISION OF TRANSPORTATION - HIGHWAY FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

HIGHWAY FUND 21

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Tax Revenue	6,435,796	6,440,442	6,455,268	6,290,388	6,455,268
Licenses and Permits	78,592	105,241	91,000	79,638	96,000
Fees and Charges for Services	1,467	3,903	0	0	0
Utilization of Fund Balance	0	0	1,401,566	0	830,664
Intergovernmental	78,576	53,514	221,426	108,241	95,676
Interest Income	7,948	19,019	10,000	26,639	20,000
Other Income	129,519	184,466	162,000	109,066	125,500
Total Department/Fund	**6,731,898**	**6,806,585**	**8,341,260**	**6,613,972**	**7,623,108**
Expenditures					
Personnel Services	4,749,470	4,981,425	5,579,985	4,225,320	5,273,272
Contractual Services	354,315	461,974	530,533	269,413	542,344
Commodities	612,050	597,975	757,365	526,624	649,610
Capital Outlay	1,086,224	1,082,683	1,140,000	1,216,692	826,000
Total Department/Fund	**6,802,059**	**7,124,057**	**8,007,883**	**6,238,049**	**7,291,226**

$331,882 maintenance expense paid from Facilities Management – Department 16

2018 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 85% of the projected fund revenue for fiscal year 2018. The remaining 15% is derived from issuing permits, reimbursements from the State and interest income. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the Highway Fund Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 Expenditure Budget Analysis:
The intent of the Highway Fund per State Statute is to provide for the operations of the department, including personnel, equipment, facilities, etc. Personnel Services reflect the salaries and benefits for each County Board approved position within the department. Employees of the road and maintenance division are labor contract employees whose contract was approved in fiscal year 2015. Contractual

Department: 82 - Division of Transportation/Highway Fund
Funded By: Tax Levies, Fees, and Intergovernmental Funding

2018 Expenditure Budget Analysis - Continued
Services includes expenses for Commercial and Property Casualty Insurance (23%), Maintenance Agreements (11.25%), Telecommunications (10%), Repair & Maintenance to Building and Grounds (9.38%), Highway Maintenance Contracts (9.47%), and Computer Program Maintenance (7.28%), with the remaining 30% covering Dues & Memberships, Subscriptions, Contractual Printing, Safety Compliance, Vehicle and Machinery Repair and Maintenance, Garbage Disposal, Lawn Maintenance and other minor expenses. Commodities cover projected costs for Equipment Parts (47%), Fuel, Oil and Grease (30%), and Highway Materials (11%), with the remaining 12% for office supplies, mileage reimbursements, meeting expenses, and other minor expenditures. Capital Outlay is for the purchase of Machinery & Equipment (86%) and Vehicles (14%).

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 2018 BOARD APPROVED BUDGET

MOTOR FUEL TAX FUND 22

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	4,753,859	4,982,518	4,600,000	3,709,097	5,200,000
Utilization of Fund Balance	0	0	5,144,534	0	399,985
Intergovernmental	0	73,928	77,292	75,591	78,838
Interest Income	25,439	25,986	24,000	38,634	32,000
Total Department/Fund	**$4,779,298**	**$5,082,432**	**$9,845,826**	**$3,823,322**	**$5,710,823**
Expenditures					
Personnel Services	147,624	150,952	154,206	130,330	157,675
Contractual Services	3,295,577	4,208,898	4,241,620	2,878,435	3,609,620
Commodities	141,337	126,720	200,000	149,068	203,528
Capital Outlay	8,109,203	1,701,863	5,250,000	185,738	1,740,000
Total Department/Fund	**$11,693,741**	**$6,188,433**	**$9,845,826**	**$3,343,571**	**$5,710,823**

2018 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.

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

2018 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 2018. 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 Statue. 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 2018 BOARD APPROVED BUDGET

COUNTY MATCHING FUND 23

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	1,815,994	1,821,783	1,807,507	1,761,386	1,807,507
Utilization of Fund Balance	0	0	7,762,493	0	0
Intergovernmental	8,324	120,000	240,000	40,649	0
Interest Income	21,183	50,065	40,000	84,630	60,000
Total Department/Fund	**$1,845,501**	**$1,991,848**	**$9,850,000**	**$1,886,665**	**$1,867,507**
Expenditures					
Contractual Services	306,878	105,119	2,050,000	-12,291	550,000
Capital Outlay	2,396,669	1,073,352	7,800,000	1,740,045	0
Fund Balance Enhancement	0	0	0	0	1,317,507
Total Department/Fund	**$2,703,547**	**$1,178,471**	**$9,850,000**	**$1,727,754**	**$1,867,507**

2018 Revenue Budget Analysis:
The Matching Fund has a property tax levy as established by State Statute with a maximum rate of .05% of assessed valuation. As with all MCDOT Funds, when a new project is approved and started, the Division of Transportation encumbers the whole projected cost up front to ensure sufficient funding will be available to cover all costs of the project until completed. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount ($107,507) that will be reduced from the County Matching Fund tax levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement has been accounted for under Fund Balance Enhancement.***

2018 Expenditure Budget Analysis:
Contractual Services represents the projected costs for Engineering, Consultants for new projects and Maintenance Contracts to maintain completed projects.

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 2018 BOARD APPROVED BUDGET

COUNTY BRIDGE FUND 24

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	479,763	480,582	500,000	487,287	500,000
Utilization of Fund Balance	0	0	1,605,000	0	772,000
Intergovernmental	452,488	184,941	460,000	41,849	765,000
Interest Income	7,163	11,732	10,000	17,683	13,000
Total Department/Fund	**$939,414**	**$677,255**	**$2,575,000**	**$546,819**	**$2,050,000**
Expenditures					
Contractual Services	1,106,789	580,856	575,000	274,305	1,030,000
Capital Outlay	2,073,683	1,094,234	2,000,000	-534,693	1,020,000
Total Department/Fund	**$3,180,472**	**$1,675,090**	**$2,575,000**	**($260,388)**	**$2,050,000**

2018 Revenue Budget Analysis:
The Bridge Fund has 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. Intergovernmental is the projected amount of State Government reimbursement on completed projects. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the County Bridge Fund tax levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 Expenditure Budget Analysis:
Contractual Services covers the costs of Engineering, Consulting, and Contractual Maintenance, while Capital Outlay is for the purchase of Highway Right of Way and bridge repair. Please see the Capital Section of this document for more detailed information.

Department: 82 - Division of Transportation/County Option Motor Fuel Tax Fund

Funded By: County Motor Fuel Tax, State Government Reimbursements

Fund Created By: *Illinois State Statute (55 ILCS 5/5-1035.1) Illinois Highway Code*

Background: The McHenry County Board (under State Law) imposes a County Option Motor Fuel Tax on all persons in McHenry County engaged in the business of selling motor fuel at retail for the operation of motor vehicles and recreational watercraft. This tax was deemed necessary for the purposes of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the County. The County Option MFT is placed into a separate fund and cannot be used for other purposes.

DIVISION OF TRANSPORTATION/COUNTY OPTION MOTOR FUEL TAX FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

COUNTY OPTION MOTOR FUEL TAX FUND 25

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	4,097,819	4,680,969	4,150,000	3,879,530	4,500,000
Intergovernmental	0	152,574	500,000	118,892	0
Interest Income	16,937	41,296	33,000	66,129	50,000
Total Department/Fund	**$4,114,756**	**$4,874,839**	**$4,683,000**	**$4,064,551**	**$4,550,000**
Expenditures					
Contractual Services	2,052,199	2,635,173	2,852,000	1,398,835	2,060,112
Commodities	990,570	959,589	850,000	683,598	822,400
Capital Outlay	970,938	1,662,335	981,000	2,946,146	1,200,000
Fund Balance Enhancement	0	0	0	0	467,488
Total Department/Fund	**$4,013,707**	**$5,257,097**	**$4,683,000**	**$5,028,579**	**$4,550,000**

2018 Revenue Budget Analysis:
The County Option Motor Fuel Tax receives funding through a tax imposed by McHenry County on the purchase of fuel at retail for the operation of motor vehicles and recreational watercraft. As shown in the above budget table, this revenue stream has been holding fairly consistent. 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.

2018 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.

EMERGENCY MANAGEMENT AGENCY (Department 34) 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: **MANDATED BY STATE STATUTE**

- **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.

Functions: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2017 Highlights:

- ✓ Attended the Emergency Mgmt Institute in Maryland for complex coordinated attack classes.
- ✓ Conducted the following exercises: 22nd Circuit Court COOP Exercise, Health Department Point of Distribution Security Exercise, Tabletop Flood Exercise, Tabletop Cyber Exercise, Full Scale Regional (IX) Hospital Patient Surge / hospital evacuation, IESMA-EMAT Earthquake exercise and winter storm tabletop exercise.
- ✓ Enhanced our school preparedness by conducting a county-wide school summit
- ✓ Maintained EMA Accreditation from the Illinois Emergency Management Agency (IEMA)
- ✓ Completed the McHenry County Hazard Mitigation five year Plan.

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY

Funded By: General Fund

2017 Highlights – Continued

- ✓ Increased public outreach activities by conducting community preparedness and weather presentations, provided outreach at the People in Need forum.
- ✓ Presented on emergency power for Northeast Illinois 9-1-1 professionals
- ✓ Added a debris management plan to the emergency operations plan
- ✓ Renewed our accreditation as National Weather Service Ambassadors and continued our Weather Ready status
- ✓ Local emergency operations plans: Harvard completed, Crystal Lake renewed, Spring Grove revising their existing plan, Algonquin, Prairie Grove, Woodstock, Lake in the Hills, Cary, Richmond starting their planning cycles
- ✓ Provided support to four local jurisdictions in obtaining EMA certification through their Emergency Operations Plan development and with meeting other requirements

2018 Goals and Objectives:

- Begin compliance to the extensive proposed changes to Illinois Administrative Code governing Emergency Management Agencies
- Revise the county-wide Tactical Interoperable Communications Plan to include new technologies and the PSAP consolidation.
- Conduct the following county-centric exercises: Armed Assailant, National Weather Service tabletop, Simulated Emergency Test with the radio amateurs, Volunteer Management exercise, EOC Activation and Initial Actions exercise, Natural Weather Hazard exercise, with a focus on resource management
- Develop Position Specific checklists for the role of each of the Emergency Operations Center positions
- Conduct outreach with county departments to revise and update Continuity of Operations Plans.
- Enhance our faith based partners preparedness training and awareness by utilizing the Ready Faith initiative

EMERGENCY MANAGEMENT AGENCY
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	825	825	825	825	825
Intergovernmental	79,281	165,672	75,178	-1	75,000
Total Department/Fund	**$80,106**	**$166,497**	**$76,003**	**$824**	**$75,825**
Expenditures					
Personnel Services	229,931	236,474	237,567	204,216	239,154
Contractual Services	24,764	62,245	31,350	11,532	19,500
Commodities	25,678	39,218	16,130	21,498	28,980
Capital Outlay	0	28,014	0	0	0
Total Department/Fund	**$280,373**	**$365,951**	**$285,047**	**$237,246**	**$287,634**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
4.00	4.00	4.00	4.00	4.00	4.00

Department: 34 – McHENRY COUNTY EMERGENCY MANAGEMENT AGENCY
Funded By: General Fund

2018 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.

2018 Expenditure Budget Analysis:
The 2018 Personnel Services reflects a small increase due to the merit awarded on 12/1/17.
The Contractual Services and Commodities budgets are maintenance budgets.

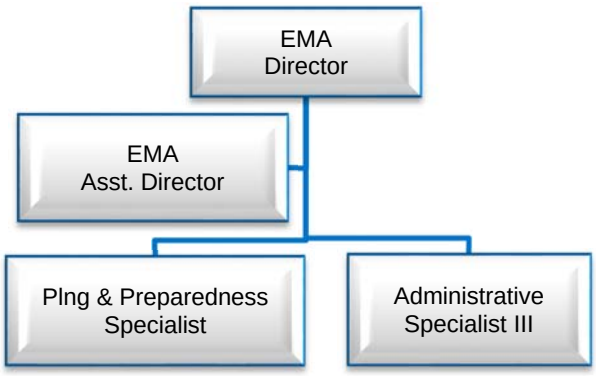
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Volunteers	70	85	74	75
EMA Staff Training	40	40	40	40
Volunteer Training Sessions	120	120	80	120
Community Presentations/Outreach	10	12	10	20
Disaster Exercises (Intergovernmental and County)	12	12	7	13
Mutual Aid Response (SAR, Rehab, EMAT)	12	12	6	15
Emergency Management Development	4	4	3	6
Technical Advisory Assistance for Municipal & Township Governments (EOP, ETSB, Fire Chief's)	4	6	10	6
Event Coordination (Incident Action Plan, Com)	7	7	5	7
Develop/Revise COOP, EOP, Hazard Mitigation, and School plans	8	5	6	20

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$0.96	$0.91	$1.19	$0.93	$0.94

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



EMERGENCY TELEPHONE SYSTEM BOARD (Department 29) ETSB Fund (95)

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 member board with representation from each of six Public Safety Agencies in the county. There is also representation of the McHenry County Police Chief's Association, the McHenry County Fire Chief's Association, the McHenry County Emergency Management Agency (EMA), and an appointed citizen.

Functions: **MANDATED BY STATE STATUTE**

- **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.

2017 Highlights:

- ✓ Completed consolidation of Public Safety Answering Points (PSAPs) on May 1, 2017, as mandated in 50 ILCS 750/15.4a1, reducing the number of current PSAPs within the County by 50%, to three.
- ✓ Implemented fiber network for interconnectivity between all three McHenry County PSAPs which was necessary to implement Next Generation 9-1-1 (NG9-1-1), and create the opportunity for high speed data transmission and system updates to police and fire mobile units in the field.
- ✓ Virtualized TriTech public safety application servers to the Microsoft Hyper-V Solution (server virtualization) which reduced costs by eliminating the need to purchase additional server hardware.
- ✓ Upgraded two PSAPs 9-1-1 Logging Recorders to be capable of recording digital, IP, text, video, and analog phone and radio communication.
- ✓ Completed renovation project and relocated the ETSB offices to 500 Russel Court.
- ✓ Recipient of a $2,360,000 9-1-1 Consolidation Grant allowing agencies and PSAP's impacted by the mandated consolidation to be reimbursed for related non-reoccurring expenses as authorized by the State of Illinois 9-1-1 Administrator.

2018 Goals and Objectives:

- Successful installation and implementation of the Next Generation 9-1-1 System (hardware and software) in the three (3) McHenry County Public Safety Answering Points by March 1, 2018.
- Successful implementation of Text to 9-1-1 functionality within McHenry County.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

2018 Goals and Objectives – Continued:

- Complete upgrade of TriTech applications to remain current with technology advancements in software, preventing disruption of computer based applications.
- In collaboration with the County of McHenry, extend fiber connectivity to the City of Crystal Lake and Southeast Emergency Communications.

EMERGENCY TELEPHONE SYSTEMS BOARD
FISCAL YEAR 2018 BOARD APPROVED BUDGET

EMERGENCY TELEPHONE SYSTEMS BOARD FUND 95

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	2,642,296	2,629,521	2,372,625	2,311,123	3,000,000
Interest Income	5,617	15,457	7,500	24,684	21,000
Other Income	40	0	0	0	0
Total Department/Fund	**$2,647,953**	**$2,644,978**	**$2,380,125**	**$2,335,807**	**$3,021,000**
Expenditures					
Personnel Services	351,545	417,148	486,320	348,178	506,954
Contractual Services	1,710,924	1,380,837	1,749,805	1,114,719	1,581,050
Commodities	78,055	107,125	95,000	46,821	98,000
Capital Outlay	44,812	41,348	2,500	833,785	0
Depreciation	507,255	442,165	0	0	0
Fund Balance Enhancement	0	0	46,500	0	834,996
Total Department/Fund	**$2,692,591**	**$2,388,623**	**$2,380,125**	**$2,343,503**	**$3,021,000**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5.00	6.00	6.00	6.00	6.00	6.00

2018 Revenue Budget Analysis:
The Fees and Charges for Services are derived from the E-911 surcharge on land lines and mobile phone services and are projected to increase based on decisions at the State Level to maintain the “cell” phone e-911 charges.

2018 Expenditure Budget Analysis:
The Personnel Services projected increase is caused by an increase in health insurance premiums to offset claims cost and a 2.25% merit awarded on 12-1-17. The contractual services reduction is from a maintenance agreement ending for NG911. Fund Balance Enhancement is occurring due to a reduction in projected operating expenses and an increase in projected operating revenue.

Department: 29 – EMERGENCY TELEPHONE SYSTEM BOARD (ETSB)

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

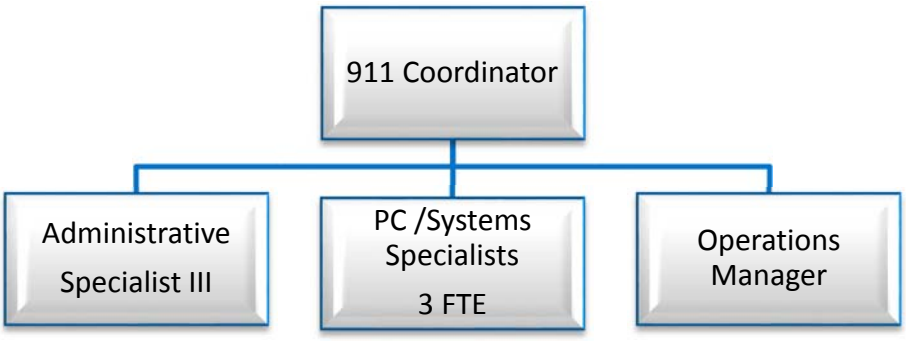
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Public Safety Answering Points (Dispatch Centers) Supported by ETSB Services	6	3	3	3
911 Wireless Calls Processed	80,489	78,500	37,562	78,500
911 Landline Calls Processed	27,432	25,000	12,966	25,000
Non-Emergency Incoming Calls Processed	353,195	350,000	165,145	350,000
Number of Police Incidents Dispatched (*includes traffic stops)	213,612	220,000	86,421	210,000
Number of Fire Incidents Dispatched	33,619	32,500	13,931	33,000
Police Agencies Supported by ETSB Services	26	26	26	26
Fire Agencies Supported by ETSB Services	16	16	16	16
Number of ETSB Help Desk Tickets Processed	1,847	1,950	1,210	2,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$8.67	$8.76	$7.78	$7.75	$9.84

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



FACILITIES MANAGEMENT (Department 16) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Building and Grounds –** The Facilities Management Department is responsible for the repair and maintenance performed on County owned facilities including: Housekeeping/custodial functions; repairs to roofs, windows, floors, plumbing, electrical, mechanical systems, furniture and fire life safety. The department's responsibilities extend to grounds maintenance - including mowing, trimming, irrigation, plant beds, parking lot repairs and resurfacing; and snow and ice removal from sidewalks and parking areas.
- **Equipment Maintenance –** Utilizing a web-based maintenance program, over 1,000 pieces of mechanical equipment are scheduled for and have preventive maintenance performed throughout the year by Facilities Management Maintenance Techs. Over 10,500 work orders are electronically submitted annually by County Departments. These work orders are addressed and performed by Maintenance Techs in a timely fashion.
- **Conference Rooms –** Facilities is responsible for the setup 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 environmentally safe products in its cleaning processes, continually searching and implementing energy efficient strategies and equipment to reduce the cost of energy consumption and is proud of having 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 in a timely manner, 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.
- **Project Management –** Facilities Management handles in-house remodel projects when possible and manages the five-year asset preservation program. Included in this is the establishment of budgets, timelines and specifications. Once a Capital project has been approved, Facilities works with purchasing staff, suppliers and contractors to deliver the specified project.

2017 Highlights:

✓ Legacy building drawings for all of the County's primary buildings have been converted into AutoCad drawings. This information has been used internally to help develop specifications, and to assist in performing studies by the County's consultants.

Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

2017 Highlights - Continued:

- ✓ Reorganization of staff, allowing us to create a Project Manager position without increasing the department's personnel services budget.
- ✓ Completed first year of providing maintenance services for the McHenry County Mental Health Board and cleaning services for the McHenry County Workforce Network. Received positive feedback from both departments regarding the level of service provided while generating an additional $19,799 for the General Fund and lowering the cost of what each department had been paying for the same services.

2018 Goals and Objectives:

- Using SharePoint, develop a recurring bid specification so that edits can easily be made, tracked and the finished work shared easily with Purchasing. This will lead to a more efficient bid process, with better bid results. *Aligned with the Strategic Goal, Leadership and Governance, Goal 2 -* Objective D: Assess and analyze County process
- Update and/or develop AutoCad drawings for Valley Hi, Archive Storage and the Evidence Barn. *Aligned with Strategic Goal, Organizational Advancement and Services, Goal 2* – Use data-driven decision making.
- Assist the Civil Engineering firm retained to design the parking lot replacement. *Aligned with the Strategic goal, Quality Infrastructure, Goal 4* – Address short & long term capital and facility needs.
- Work with the Courts and the design professionals to design for renovation of the four Civil Courtrooms located on the upper floor of the 1970 section of the Courthouse.
- Assist the Sheriff's office with the expansion of the Dispatch Radio Room footprint to increase the number of dispatch stations to address the consolidation of PSAPS and allow for future growth.
- Work with the County Board, Department Heads and staff to review and update the 2018-2019 Capital Project Forecast.

FACILITIES MANAGEMENT
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	0	0	0	8,537	11,447
Utilization of Fund Balance	0	0	2,000	0	7,000
Intergovernmental	8,045	11,037	0	31,816	0
Other Income	2,754	2,296	3,000	1,141	0
Operating Transfers In	0	0	8,785	5,124	8,785
Total Department/Fund	**$10,799**	**$13,333**	**$13,785**	**$46,618**	**$27,232**
Expenditures					
Personnel Services	1,176,932	1,148,790	1,163,034	968,081	1,157,222
Contractual Services	1,638,361	1,590,951	1,616,840	1,066,062	1,669,613
Commodities	109,183	109,953	121,938	73,519	112,105
Total Department/Fund	**$2,924,476**	**$2,849,694**	**$2,901,812**	**$2,107,662**	**$2,938,940**

Full Time Equivalents History:

FY 2013	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**	**FY 2018**
33.0	33.0	33.0	33.0	33.0	33.0

Department: 16 – FACILITIES MANAGEMENT

Funded By: General Fund

2018 Revenue Budget Analysis:

In the revenue budget shown above, Fees and Charges are from providing housekeeping services to the Workforce Network and ETSB departments. Intergovernmental revenues are grants that have been awarded to the department for energy conservation programs, while other income is from the recycling of metals from wiring to office furniture and is used to support the Green Fund, a 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 2018. Operating transfers in are the dollars paid by Mental Health for maintenance services at the Mental Health facility.

2018 Expenditure Budget Analysis:

As shown in the above expenditure budget summary, the 2018 Personnel Services make up 40% of the department's operating budget and represents the costs for merit adjustments for non-union employees and labor contract adjustments for the union employees. Contractual Services accounts for 56% of the department's operations of which 99% is for the organization's utilities, maintaining the facilities, 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%).

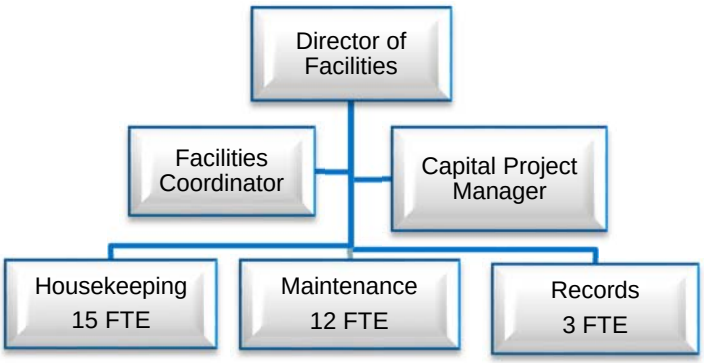
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid-Year**	**2018 Projected**
Copy paper distributed (Reams)	18,190	8,710	17,500	17,000
New records units Archived	1,788	1,051	1,850	1,900
Records units Purged by Archives	895	779	1,200	1,275
Work orders completed by FM	10,721	4,527	10,000	10,000
Preventative WO Completed On Time	96%	98	97%	97%
Inspections Completed On Time	98%	99%	97%	97%
Electrical Usage in Kwhs	9,803,799	3,684,112	9,990,000	9,800,000
Electrical Costs	$843,719	$324,164	$859,067	$908,655
Natural Gas Usage in Therms	405,558	215,407	422,338	439,000
Natural Gas Cost	$151,394	$98,925	$195,500	$210,000

Expense Per Capita:

Actual Dollars FY 2014	**Actual Dollars FY 2015**	**Actual Dollars FY 2016**	**Budgeted Dollars FY 2017**	**Budgeted Dollars FY 2018**
$13.14	$10.68	$10.53	$10.92	$11.51

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under Facilities Management.)

Department Organization Chart:



FACILITIES MANAGEMENT – HIGHWAY (Department 16)
Highway Fund (21) – 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 Division of Transportation Facility (including housekeeping, parking lot, and lawn care) and is appropriated budget through the Highway Fund to accomplish these duties.

Function: See Facilities Management – General Fund

2017 Highlights – See Facilities Management – General Fund
2018 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – HIGHWAY FUND (21)
FISCAL YEAR 2018 BOARD APPROVED BUDGET

HIGHWAY FUND 021

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Personnel Services	46,139	38,378	38,863	38,019	53,284
Contractual Services	89,077	79,583	166,279	66,206	276,098
Commodities	2,483	2,485	2,485	2,485	2,500
Total Department/Fund	**$137,699**	**$120,446**	**$207,627**	**$106,710**	**$331,882**

Full Time Equivalents History: See Facilities Management – General Fund

2018 Expenditure Budget Analysis:
Personnel Services represents a small percentage of its maintenance and housekeeping staff hours to service the Division of Transportation facility, along with the projected increase in health care premiums. Contractual Services includes costs for utilities, lawn care, maintenance agreements, and repair and maintenance. The FY 2018 Contractual Services budget contains a one-time supplemental to fix water from the roof (rain, snow melting) draining onto the parking lot, causing icy conditions in cold weather.

Performance Indicators: See Facilities Management – General Fund
Expense Per Capita – See Facilities Management – General Fund
Department Organization Chart – See Facilities Management – General Fund

FACILITIES MANAGEMENT – VALLEY HI (Department 16)
Valley Hi Enterprise Fund (350) – Funded by 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

2017 Highlights – See Facilities Management – General Fund
2018 Goals and Objectives – See Facilities Management – General Fund

FACILITIES MANAGEMENT – VALLEY HI ENTERPRISE FUND (350)
FISCAL YEAR 2018 BOARD APPROVED BUDGET

VALLEY HI ENTERPRISE 350

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Personnel Services	149,850	152,794	159,853	132,922	158,077
Contractual Services	71,317	109,401	83,249	60,585	105,567
Commodities	10	135	500	101	550
Total Department/Fund	**$221,177**	**$262,330**	**$243,602**	**$193,608**	**$264,194**

Full Time Equivalents History: See Facilities Management – General Fund

2018 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 decrease due to a vacant position being filled at a lower rate. Contractual Services includes the costs of Maintenance Agreements, Snow Removal and Lawn Maintenance. In FY2018 this department was awarded a one-time supplemental to cover the increased cost of the snow removal contract.

Performance Indicators: See Facilities Management – General Fund
Expense Per Capita: See Facilities Management – General Fund
Department Organization Chart: See Facilities Management – General Fund

GEOGRAPHIC INFORMATION SYSTEMS (Department 65) GIS Fund (65)

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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **Core GIS Databases:** Develop and maintain the geographic information system for McHenry County, including administering and developing the parcel base data, tax district data, critical facility data, topography data, contracting for County-wide Digital Aerial Photography to enhance base maps, the development and governing of a logical enterprise based GIS interactive web applications to allow public and organizational 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. Provide technical support to other County Departments and the public utilizing the County's GIS information. Review and enhance regional GIS coordination and data sharing with other governmental agencies for emergency response initiatives, comprehensive analysis, data driven decision support, and collaboration.
- **GIS Services:** Track sex offender residency compliance, conduct crime analysis, provide critical mapping support during emergencies, create maps for court cases, and produce required cadastral maps used by County Assessors, Realtors, Title Companies, and the general public. Conduct database creation in enterprise GIS for other departments and provide support for maintenance of core GIS data by County Departments. Provide special GIS analysis and map production for departments, other governmental agencies, fire districts, and the general public. Develop and maintain interactive maps to provide transparency and ease of access to public information. These interactive maps include Athena (Property Search Viewer), PlanDev (Land Use and Zoning Information), Crime Viewer, Construction Zone Viewer, TIF Viewer (Tax Increment Finance), Historic Document Viewer, and Non-dedicated Subdivision Road Viewer.

2017 Highlights:

- ✓ Worked with Lake and Kane counties on an intergovernmental agreement to acquire updated regional aerials for all three counties. The aerial imagery serves as a framework for the County's GIS and supports the decision making process for many important issues. Final delivery of imagery that can be used for GIS applications is anticipated by the beginning of next year.
- ✓ Coordinated the collection of the 2017 spring LiDAR intergovernmental agreement.
- ✓ Worked with the McHenry ETSB to review GIS data standards for the Next Generation 911, which requires greater reliance of GIS data for emergency response.
- ✓ Assisted the Emergency Management Agency with 2017 flood mapping and property damage assessment data collection with mobile GIS app.

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

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

2017 Highlights – Continued:

- ✓ Developed a Non-dedicated Subdivision Road Viewer for the County's Div. of Transportation.
- ✓ Developed a Historic Viewer that displays original drainage districts and historic road information for the Division of Transportation. The application assists in drainage and roadway analysis.
- ✓ Created several maps for the Woodstock Fire/Rescue District to provide analysis of the high frequency call locations within the District.
- ✓ Developed and launched TIF Viewer for the County Clerk's Office detailing the TIF boundaries and providing related information such as projected costs of TIF, purpose, contact name, and location information for TIF districts.
- ✓ Worked with the Assessment and County Clerk Offices to ensure all updates were completed prior to rolling to new tax year within their six week goal.

2018 Goals and Objectives:

- Complete 2017 aerial flight, including quality control on all images and review of deliverables from vendor and update all GIS interactive maps to reflect 2017 imagery. Coordinate with aerial vendor to conduct 2018 regional aerial flight during appropriate conditions in spring 2018. *Strategic Planning Goal – Organizational Advancement and Services – Goal 2 – Use data-driven decision-making and utilize data in making decisions.*
- Work with United States Census Bureau to conduct the 2020 Census Local Update of Census Address (LUCA) project. *Strategic Planning Goal – Leadership and Governance, Goal 3 – Lead and facilitate intergovernmental cooperation in McHenry County.*
- Coordinate with E-911 on verifying address data is compatible for Next Generation 911 standards and formulate ways for GIS data to be coordinated, shared, and maintained across departments. *Strategic Planning Goal - Organizational Advancement and Services – Goal 2 Use data driven decision making.*
- Complete all parcel updates successfully for deeds recorded in 2017 within six weeks of receiving documents from the Assessment Department. *Strategic Planning Goal - Economic and Workforce Development, Goal 1 Take additional steps to be a business-friendly County.*
- Assist departments with additional GIS integration, analysis, map production, and creation of interactive maps to improve efficiency, reduce cost, and provide additional information to the public. *Strategic Planning Goal - Organizational Advancement and Services – Goal 2 Use data driven decision making.*

GEOGRAPHIC INFORMATION SYSTEMS FUND (65)
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GEOGRAPHIC INFORMATION SYSTEMS FUND 65

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	703,742	735,181	702,000	592,799	780,000
Utilization of Fund Balance	0	0	267,073	0	346,900
Interest Income	2,542	6,012	5,000	8,784	8,000
Total Department/Fund	**$706,284**	**$741,193**	**$974,073**	**$601,583**	**$1,134,900**
Expenditures					
Personnel Services	547,754	571,014	590,073	480,137	601,100
Contractual Services	295,778	197,721	345,250	507,349	495,050
Commodities	18,704	29,163	38,750	27,681	38,750
Total Department/Fund	**$862,236**	**$797,898**	**$974,073**	**$1,015,167**	**$1,134,900**

Department: 65 – GEOGRAPHIC INFORMATION SYSTEMS

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

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
6.25	6.00	6.00	6.00	6.00	6.00

2018 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 to offset the one time supplemental awarded for the creation of building outlines and edge of payment/parking lots project.

2018 Expenditure Budget Analysis:

The GIS department's Personnel Service budget reflects represents the merit award granted by the county board on December 1, 2017 and also includes projected increase in healthcare premiums. The Contractual Services budget includes contractual and consulting services (93%), with telecommunications, education, contractual printing, and dues and memberships making up the remaining 7%. In FY2018 a one-time supplemental was awarded for the creation of building outlines and edge of pavement/parking lots projects.

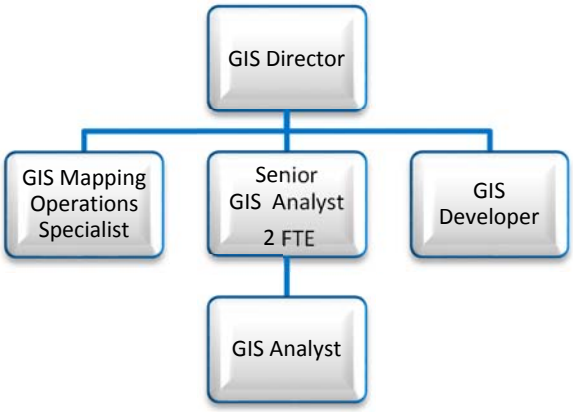
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Number of Parcels Maintained in GIS	149,051	148,900	149,046	148,800
Number of Data Sharing Partners	265	280	272	290
Number of Maps Created	1,314	1,325	653	1,350
Number of GIS Web Applications	9	11	10	13
Visits to Athena Parcel Viewer Website	151,862	155,000	80,013	160,000
Visits to PlanDev Viewer Website	20,219	21,200	10,522	22,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$2.70	$2.81	$2.60	$3.17	$3.70

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51) 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: FUNCTIONS PROVIDED BY BOARD OF HEALTH

- **Health Administration:** Disseminates public information by means of written and electronic media. Conducts all budgeting and accounting functions for the department. Coordinates staff development, training and certifications to ensure a qualified and competent health department workforce. 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, Vaccine for Children (VFC) Compliance, Lead screening and case management, Tobacco Free Communities, Clinic Programs, Communicable Disease, Health Promotion, Emergency Response and Illinois Breast & Cervical Cancer Program. McHenry County Health Department offers a variety of clinics to the public including: Hearing & Vision Screening for Children, HIV/AIDS Prevention and Testing, Immunizations, TB Control, Flu Clinics, Cardiovascular Screening and Chronic and Communicable Disease Control.
- **Environmental Health:** Performs construction/installation plan reviews, inspections, and complaint responses (including illness outbreak investigations) for food establishments, onsite wastewater treatment systems, drinking water wells and subdivisions. Performs water well sampling and surface water (public beaches) analysis for chemical and biological parameters. Performs inspections of Illinois Environmental Protection Agency (IEPA) permitted solid waste facilities, issues permits to Municipal Solid Waste Haulers, and responds to complaints regarding open dumping, accumulation or improper storage or handling of garbage, rubbish or junk, including open burning of waste or landscape waste. Implements the county's Solid Waste Management Plan and promotes activities to maximize the diversion of solid waste from sanitary landfills. Responds to complaints of public health concerns including noxious weeds, disease vectors, housing, and indoor air quality. Performs inspections of Illinois Department of Public Health permitted and registered body art and tanning facilities. Provides public education to the general public regarding environmental health issues.
- **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

2017 Highlights:

- ✓ The Board of Health and State Health Department have approved the 2017 IPLAN, Community Health Plan that will address the priority issues.
- ✓ The Illinois Breast and Cervical Cancer program enabled 562 uninsured women to receive cancer screenings.
- ✓ Infectious disease case investigations continue to increase, 68% of all the total infectious diseases reported to MCDH are STDs which is reflected in a 50% increase in clients tested this fiscal year.
- ✓ Vision and Hearing program collaborated with McHenry County schools to complete 8,067 vision screenings and 11,366 hearing screenings.
- ✓ Communicable Disease program collaborated with the 22nd Judicial Circuit Drug Court to meet a deliverable of Blood borne infection screening for SAMHSA grant participants.
- ✓ The Public Health Ordinance was revised to assure an updated/current enforcement process and reduce redundancies in food protection, private sewage, and water well construction.
- ✓ New subscription based software system implemented to manage Environmental Health permitting, licensing and inspection information needs.
- ✓ Implement education based on Article VI with partners such as hospitals, veterinary clinics, rescue organizations, and local municipalities including law enforcement

2018 Goals and Objectives:

- The goals Community Health Plan (IPLAN) will be implemented by the Health Department and its community partners through MAPP, (Mobilizing for Action through Planning and Partnerships). Increase the number of women screened and promote the CDC's population based approach to the IBCCP program through health education and providing services to all program eligible women within McHenry County regardless of income or insurance status.
- Reduce STD rates by 10% (Healthy People 2020) by increasing availability of STD clinics for testing and treatment as well as outreach and prevention education to target populations.
- Increase adolescent human papillomavirus (HPV) vaccination rates to 80% (Healthy People 2020) to prevent STD and cancers related to this virus.
- Increase pregnant women accessing medical services in the first trimester from 69% to 72%.
- Smooth transition to the risk-based food inspection system required by new Illinois Food Code.
- Expand Environmental Health documents available to the public on line to include water well and private sewage site plans for permits issued since 2003.
- Increase animal vaccination and registration compliance.

HEALTH DEPARTMENT
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Licenses and Permits	564,135	606,140	591,000	591,984	608,000
Fines and Forfeitures	37,604	48,580	32,500	31,752	50,000
Fees and Charges for Services	982,990	977,942	997,075	1,065,984	1,055,680
Non-Cash Revenues	317,867	288,645	300,000	0	300,000
Intergovernmental	2,601,964	2,572,224	2,658,083	1,721,419	2,719,035
Interest Income	3	3	0	4	0
Total Department/Fund	**$4,504,563**	**$4,493,534**	**$4,578,658**	**$3,411,143**	**$4,732,715**
Expenditures					
Personnel Services	5,018,612	4,844,913	5,047,423	4,133,865	5,179,021
Contractual Services	653,545	383,416	620,062	327,032	591,149
Commodities	267,882	236,108	381,909	172,278	371,187
Capital Outlay	0	12,810	0	0	0
Non-Cash Expenditures	265,043	331,646	300,000	0	300,000
Total Department/Fund	**$6,205,082**	**$5,808,893**	**$6,349,394**	**$4,633,175**	**$6,441,357**

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Funded By: General Fund

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
124.51	125.16	130.18	117.33	109.33	109.33

2018 Revenue Budget Analysis:

Revenues for Licenses and Permits and Fines and Forfeitures are generated through required services supported by the Health Department and include Septic and Well permitting, Septic and Well evaluations, Sight Evaluations, Food Service Preparation and Cleanliness, Water Testing, etc. Fees and Charges represent fees collected for providing Nursing Services, requested Reporting, Vital Records, Health Screenings, Lab Services, Inspections, Animal Control Tags, Animal Pick Up, etc. Non-Cash is the value of vaccines received by the Illinois Department State Health Agencies, while Intergovernmental represents the many grants received by the Health Department to help defray the costs of providing several of the services requested.

2018 Expenditure Budget Analysis:

The growth in Personnel Services is attributable to the merit increase award in December of 2016. Contractual Services and Commodities are declining due to the elimination of grant funded programs, and the excellent oversight of the Public Health Administrator. Non-Cash represents the use of the vaccines received by the Illinois Department State Health Agencies.

The Health Department assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $56,635 in the General Fund.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
WIC Program Caseload Total	3,305	4,338	3,382	3,702
Family Case Management Clients Served	6,739	7,100	3,078	6,400
Breast and Cervical Cancer Caseload	515	550	510	625
Illness Outbreaks Investigated	21	22	12	23
Mandated Reportable Illness Investigations	2,377	3,209	972	4,332
Child Vaccines Administered	5,233	6,280	1,305	7,536
STD Testing/Treatment	303	455	196	683
Food Establishment Inspections	5,220	6,750	1,876	6,000
Solid Waste Activities	850	1,500	367	1,500
Private Wastewater Disposal Activities	1,403	1,400	590	1,400
Nuisance/Housing/Environmental Activities	1,436	1,700	341	1,700
Animals vaccinated and registered	58,812	58,000	17,671	60,000
Animals Adopted/Transferred	584	600	191	450
Volunteer Hours (Department)	4,654	6,000	1,820	4,000
Animals sheltered	3,867	4,000	1,765	3,600

Expense Per Capita:

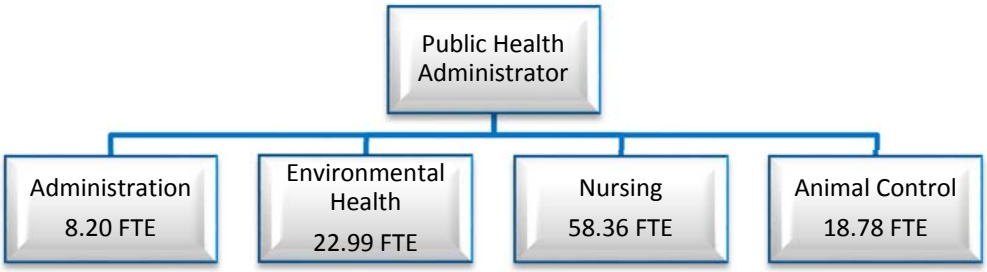
Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$23.72	$21.52	$19.86	$20.73	$21.03

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Includes Health Department General Fund, Animal Control and Health Scholarship Fund.)

Department: 51 – McHENRY COUNTY DEPARTMENT OF HEALTH

Funded By: General Fund

Department Organization Chart:



MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51)
Dental Care Clinic Fund (42) – Funded by Fees and Donations

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

Classification – Public Health and Welfare

Background: In 2016, the Board of Health determined the balance in the Dental Care Clinic Fund was insufficient to sustain operations. On December 20, 2016, the remaining reserves were transferred to Family Health Partnership to continue serving the dental needs of the community (R-201612-51-388).

HEALTH DEPARTMENT – DENTAL CARE CLINIC FUND - CLOSED
FISCAL YEAR 2018 BOARD APPROVED BUDGET

DENTAL CARE CLINIC FUND 42

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	32,190	20,185	0	166	0
Intergovernmental	297,772	184,911	0	47	0
Interest Income	279	395	0	0	0
TOTAL DEPARTMENT/FUND	**$330,241**	**$205,491**	**$0**	**$213**	**$0**
EXPENDITURE:					
Personnel Services	352,352	237,474	0	0	0
Contractual Services	43,950	42,667	0	0	0
Commodities	12,298	4,584	0	0	0
TOTAL DEPARTMENT/FUND	**$408,600**	**$284,725**	**$0**	**$0**	**$0**

MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51)
Animal Shelter Fund (85) – 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 received 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.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

HEALTH DEPARTMENT – ANIMAL SHELTER FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

ANIMAL SHELTER FUND 85

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	2,593	2,291	2,500	2,742	2,500
Utilization of Fund Balance	0	0	9,400	0	9,400
Interest Income	40	112	100	172	100
Total Department/Fund	**$2,633**	**$2,403**	**$12,000**	**$2,914**	**$12,000**
Expenditures					
Contractual Services	192	935	2,000	1,586	4,000
Commodities	638	2,065	10,000	2,901	8,000
Total Department/Fund	**$830**	**$3,000**	**$12,000**	**$4,487**	**$12,000**

Full Time Equivalents History: See Health Department - General Fund

2018 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.

2018 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

MCHENRY COUNTY DEPARTMENT OF HEALTH (Department 51)
Health Scholarship Fund (415) – 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 received 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.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

HEALTH DEPARTMENT – HEALTH SCHOLARSHIP FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

HEALTH SCHOLARSHIP FUND 415

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Utilization of Fund Balance	0	0	3,000	0	3,000
Interest Income	10	10	100	12	100
Total Department/Fund	**$10**	**$10**	**$3,100**	**$12**	**$3,100**
Expenditures					
Contractual Services	0	700	3,100	0	3,100
Total Department/Fund	**$0**	**$700**	**$3,100**	**$0**	**$3,100**

Full Time Equivalents History: See Health Department - General Fund

2018 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 2018 there is no projected funding, just utilization of fund reserve and interest income.

2018 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

HUMAN RESOURCES (Department 09) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Labor Relations:** The Human Resources Director is the County's representative at all collective bargaining negotiations, grievance processing/dispute resolution, and administers eleven (11) distinctive contract agreements in eight (8) 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. Trainings made available to all employees of the County include EEOC, Anti-Harassment, ADA, Anti-Discrimination, and other trainings to keep the organization in compliance with local state and federal laws.
- **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, Dental, Vision and Accident Insurance Programs, Family Medical Leave, Military Leave, and other leaves of absence.
- **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.

2017 Highlights:

- ✓ Conducted a Classification, Compensation and Benefits study/survey on all non-union positions (496 employees in 276 positions). Last study was conducted in 2008 on a limited number of positons.
- ✓ Reviewed and updated the 457 Deferred Compensation Program. The new contract will offer the same or better services and will reduce the fees paid by employees who participate in the program.

2018 Goals and Objectives:

- Update the County website to include video clips of employees talking about their work and why they enjoy working for the County. This goal is in alignment with the strategic goal of promoting McHenry county Government as a good place to work.

Department: 09 – HUMAN RESOURCES
Funded By: General Fund

2018 Goals and Objectives – Continued:

- Increase employee and supervisor abilities to address internal and external conflict in the workplace, using new EAP training resources. This goal is in alignment with the strategic goal of promoting McHenry county Government as a good place to work.
- Negotiate 7 to 8 Collective Bargaining Agreements which will address the legitimate concerns of union employees while at the same time respecting internal equity and the financial ability of the County. This goal is in alignment with the strategic goal of using market data to make sound decisions.
- Explore the establishment of an electronic filing system for personnel files and an application system that will improve sharing of information. This goal is in alignment with the strategic goal of implementing Process and Technology improvements.

HUMAN RESOURCES
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Personnel Services	235,436	259,765	255,552	222,662	261,842
Contractual Services	264,436	263,787	228,944	103,208	256,944
Commodities	3,717	3,515	5,250	3,768	6,250
Total Department/Fund	**$503,589**	**$527,067**	**$489,746**	**$329,638**	**$525,036**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5.00	5.00	5.00	5.00	4.00	4.00

Above count reflects Human Resources general fund only. Wellness Coordinator is included in Employee Benefit Fund.

2018 Expenditure Budget Analysis:
The Human Resources Department employs a staff of four (4) full time equivalents, including the Director of Human Resources which services a population of approximately 1,200 employees (total based on need for seasonal staff). As shown in the above budget summary, personnel services is showing a projected increase due to the merit awarded to employees. In recent years, the number of labor contract disputes has risen dramatically. This is reflected in the contractual services budget for outside legal counsel.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
New Hires Processed	235	220	125	220
Health Insurance Coverage Updates Processed	762	440	269	440
Flex Spending Accounts Processed	173	225	141	225
Unemployment Claims Filed	24	30	10	25
Unemployment Claims Successfully Protested	5	15	1	5
FMLA Requests Processed	150	192	73	150
Vacant Positions Posted	120	150	54	150
Total Participants in 457 / % Active Participants**	460 / 56%		457 / 57%	475 / 60%
EEs using IMRF Additional Voluntary Contributions**	140		151	160

**New Measures in 2018

Department: 09 – HUMAN RESOURCES

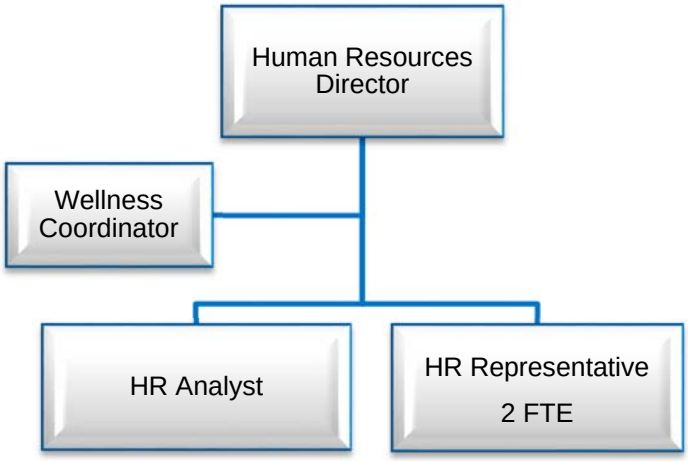
Funded By: General Fund

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.74	$1.64	$1.72	$1.60	$1.71

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



EMPLOYEE BENEFITS (Department 08) Employee Benefits Fund (310)

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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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 three (3) main coverage types, HMO, 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 Human Resources.
- **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 as well as 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.

2017 Highlights:

- ✓ Transitioned from an individual self-funded insurance plan to the Intergovernmental Personnel Benefits Cooperative (IPBC), which is a self-funded pool of more than 110 governmental units in the State of Illinois. This move reduced the Stop Loss liability from $195,000 to $35,000 and maintained the annual premium costs.
- ✓ Contracted with ESPYR, a new Employee Assistance Program (EAP). The new comprehensive EAP addresses more of the issues identified by employees, providing financial and legal support, and access to trainings which will reduce potential liabilities.
- ✓ Transitioned the County Death Benefit to a Life Insurance program, saving the County about $5,000 a year while allowing additional coverage (100% employee paid) to employees and their families.

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

2018 Goals and Objectives:

- Work with the Wellness Committee to make available the wellness program, "PUSH", designed to address chronic health issues of employees, thereby reducing insurance claims and costs. This goal is in alignment with the strategic plan goal of using data to drive decisions.
- Train employees to use the new BCBS medical procedure costing programs/technology (Blue Advantage) which will save both the employee and the County money. This goal is in alignment with the strategic plan goal of implementing Process and Technology Improvements.
- Transition the annual benefit open enrollment process from a manual paper-based process to an on-line process through the IPBC "Business Solver" system. This goal is in alignment with the strategic plan goal of implementing Process and Technology Improvements.

EMPLOYEE BENEFIT FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

EMPLOYEE BENEFIT FUND 310

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Fees and Charges for Services	7,490,082	7,316,276	7,868,868	5,973,642	8,011,657
Utilization of Fund Balance	0	0	307,643	0	742,328
Interest Income	7,761	19,165	20,000	33,549	30,000
Operating Transfers In	11,563,380	10,604,290	12,263,397	7,876,524	12,401,660
Total Department/Fund	**$19,061,223**	**$17,939,731**	**$20,459,908**	**$13,883,715**	**$21,185,645**
Expenditures					
Personnel Services	62,987	56,765	73,768	56,032	81,284
Contractual Services	19,664,805	17,573,936	20,382,190	17,250,878	21,100,411
Commodities	282	1,655	3,950	1,029	3,950
Total Department/Fund	**$19,728,074**	**$17,632,356**	**$20,459,908**	**$17,307,939**	**$21,185,645**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
1.00	1.00	1.00	1.00	1.00	1.00

2018 Revenue Budget Analysis: Fees and charges as shown in the above table represent the employee and special revenue funds employer contributions for the health and dental insurance. Transitioning to the Intergovernmental Personnel Benefits Cooperative should assist the County in managing how quickly employee contribution rates will escalate. Operating Transfers In represents the amount of County contributions from general fund departments. As part of the negotiated labor contract with Local 150 for the Facilities and the Division of Transportation Departments, the County agreed to allow the two employee groups to leave the County Health Insurance Plan and move to Local 150's program. In fiscal year 2018, employees are being educated and incentivized to improve their health and wellness.

2018 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, IPBC Administrative Costs, the County's contribution to HSAs' for employees choosing the High-Deductible PPO Plan, the cost of the Life Insurance Plan, and contractual services for COBRA and ACA reporting.

Department: 08 – EMPLOYEE BENEFIT FUND

Funded By: Employee and County Contributions

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Program Activity Enrollment:				
Avg. Annual Claim Cost - Health Insurance/Employee	$17,779	$20,000	$7,759	$19,000
Employees (EEs) on High Deductible /HSA Plan	7	60	78	125

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$56.83	$64.19	$57.43	$66.64	$69.01

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:

INFORMATION TECHNOLOGY (Department 20) 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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: 1,660 workstations/laptops; 209 MFP's(multi-function printers)/Printers; 576 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.

2017 Highlights:

- ✓ Provided support and guidance on several technological upgrades required by departments including security cameras, wiring and cable terminations, network integrations, equipment replacement, etc.
- ✓ Installed and implemented a mobile audio recorder/encoder to stream County Board meetings to enhance transparency of County Business.
- ✓ Assisted in the Election process with updating 640 Poll book laptops for election, creating an election command center, updating card scanner/POS device for vital checks.
- ✓ Assisted Division of Transportation implementing audio encoder to stream Transportation Committee meetings from McDOT conference room.
- ✓ Worked with several departments in developing fillable on line required forms.

Department: 20 – INFORMATION TECHNOLOGY

Funded By: General Fund

2017 Highlights - Continued:

- ✓ Assisted with the install of a new jail inmate video conferencing solution (ICSolutions) for the Jail, updating the Key Cabinet Firmware and Software, the Guard1Plus Application, and Patrol vehicle Video Cameras Application.
- ✓ Actively involved in the Financial Enterprise Resource Planning (ERP) System Replacement and the DevNet Development of a Permitting Module to meet the needs of Planning & Development.
- ✓ Implemented new Avaya VOip Telephony system, replacing all backend and handset equipment, new Disk to Disk backup system, Software Licensing and Asset Management through Help Desk System and new Storage Area Network and migrated all County servers and data.
- ✓ Migrated County Websites to the Cloud and remote users to new Citrix remote access farm.

2018 Goals and Objectives:

- Assist County Clerk with implementation of a new Vital Records Software.
- Assist Planning & Development in the implementation of the DevNet Permitting Module.
- Enhance the County's Web Page to include an Economic Development Web Page, and a centralized clearing house of available on line documents
- Explore Shared Services with Kane County.
- Explore Alternative Work Arrangements.
- Implement Financial Enterprise Resource Planning (ERP) System.
- Implement Disaster Recovery Site with Crystal Lake Seecom.
- Update IT Capital Plan.

INFORMATION TECHNOLOGY
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Operating Transfers In	4,770	5,200	5,200	3,499	5,200
Total Department/Fund	**$4,770**	**$5,200**	**$5,200**	**$3,499**	**$5,200**
Personnel Services	1,866,103	1,844,764	1,856,579	1,547,457	1,830,081
Contractual Services	1,197,305	1,218,241	1,191,779	872,298	1,170,074
Commodities	68,456	39,336	76,477	54,454	74,977
Capital Outlay	0	0	51,000	0	0
Total Department/Fund	**$3,131,864**	**$3,102,341**	**$3,175,835**	**$2,474,209**	**$3,075,132**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
25.00	26.00	26.00	26.00	26.00	25.00

2018 Revenue Analysis:

Information Technology falls under the umbrella of County Administration and is considered an internal service department supporting the operations of the organization. A minimal fee is charged to the Mental Health Board to offset the cost of supporting their IT systems.

Department: 20 – INFORMATION TECHNOLOGY
Funded By: General Fund

2018 Expenditure Analysis:
The Information Technology Department assisted the County Board in making the 11% levy reduction for the County Tax Levy by reducing its overall FY2018 operating budget (Contractual Service & Commodities) by 2%. Personnel Services reflects the elimination of one FTE position through increased use of technology. Capital Outlay in FY17 budget was a one-time supplemental awarded for fiber IRU with the state. Included under Contractual Services is telecommunication costs for the entire organization, maintenance agreements for software and equipment used throughout the organization.

Information Technology assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $23,205 in the General Fund.

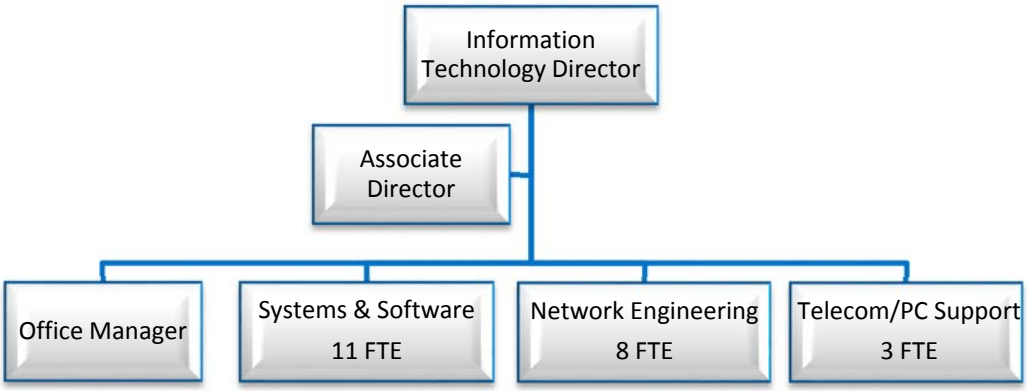
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
PCs/Laptops/MDCs/Thin Clients Supported	1,610	1,606	1,660	1,672
Windows Servers Supported & Maintained	270	282	274	270
Linux Servers Supported & Maintained	30	30	71	74
Databases Supported & Maintained	543	561	576	580
Firewalls Supported & Maintained	10	10	10	8
Departmental Applications Supported	222	222	230	235
% Network Uptime	99.99%	99.99%	99.99%	99.99%
MFPs/Printers/ Copiers Supported	192	192	209	211
Active Directory User Accounts	2,597	2,597	3,381	3,450
Email Seats	2,155	2,155	1,382	1,360
Help Desk Tickets	10,500	11,010	11,500	12,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$10.06	$10.19	$10.11	$10.34	$10.02

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



MCHENRY COUNTY MENTAL HEALTH BOARD (Department 25) MHB Fund (30)

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: **MANDATED BY STATE STATUTE**

- **Reviewing, Evaluating, Planning and Developing Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** In accordance with its mission and the Community Mental Health Act, primary functions of the McHenry County Mental Health Board include 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: Continuum of Care to End Homelessness, Intake Coordinators Committee, Suicide Prevention Task Force, Substance Abuse Coalition, Intellectual and Developmental Disability Task Force 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.
- **Executing and Maintaining Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** The overall primary function 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.
- **Providing and Facilitating Community Education and Training:** The McHenry County Mental Health Board invests 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 on their road to recovery.

Department: 25 – McHenry County Mental Health Board

Funded By: Property Tax Levy, State Awards

2017 Highlights:

- ✓ Implemented an online grants management system designed to manage funding allocations/agreements more efficiently and effectively.
- ✓ Completed a collaborative strategic planning initiative with the Network Council.
- ✓ Completed a needs assessment identifying gaps in Child and Adolescent behavioral health programming in McHenry County.
- ✓ Engaged in a CARF International Behavioral Health Network Accreditation survey to obtain an accreditation that reflects quality standards in the healthcare industry.
- ✓ Supported behavioral health and justice integration initiatives such as: Naloxone training and purchase of field kits to combat opioid overdose; Crisis Intervention Team and Mental Health First Aid training for improved law enforcement responses to behavioral health related calls; and implementation of the Effective Practices in Community Supervision and Thinking for Change evidence based practices developed to change the criminogenic thinking of offenders.
- ✓ Joined forces with various stakeholders and school districts to train over 1,000 individuals in Question, Persuade, Refer (QPR) Suicide Prevention programming.
- ✓ Completed a facility condition assessment and used the results to facilitate short and long-term maintenance and capital plans.
- ✓ Signed an intergovernmental agreement with the County of McHenry to consolidate MHB routine facility maintenance needs through a shared service.
- ✓ Increased McHenry County's Community Integrated Living Arrangement capacity for individuals with developmental disabilities through a competitive funding process and subsequent funding award.

2018 Goals and Objectives:

- Pursuant to the Community Mental Health Act, the MHB will adopt a Three Year Plan for a program of community mental health services and facilities for persons with mental illness, substance abuse, or developmental disabilities covering FYs 2018-2020.
- Assist the Network Council in strategic plan implementation through a collaborative effort to ensure high quality and efficient services.
- Under established policies and procedures, carry out the funding process to award funds supporting a continuum of prevention, treatment and recovery support services aligned with identified community needs and the changing behavioral health and human service environment.
- Sustain the continued benefits of the Question, Persuade, Refer (QPR) Suicide Prevention programming by supporting the recertification of existing and the addition of new facilitators.
- Allocate resources toward and participate in community efforts to reduce the number of opioid/heroin related overdose deaths and adverse effects.
- Increase efforts to create awareness of services through development of a mobile app, increased media contact, a quarterly newsletter and network branding.
- Standardize a framework of 10 program and service outcome domains that embody meaningful, real life outcomes for people who are striving to attain and sustain recovery; build resilience; and work, learn, live, and participate fully in the community.
- In alignment with County Strategic Plan, explore MHB access and use of the forthcoming County Enterprise Resource Planning system to share a service and remove the need for additional MHB investments into an alternative system.
- Complete a needs assessment determining service needs and levels of care necessary to effectively serve McHenry County residents with Autism Spectrum Disorder.

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Funded By: Property Tax Levy, State Awards

MCHENRY COUNTY MENTAL HEALTH BOARD
FISCAL YEAR 2018 BOARD APPROVED BUDGET

MENTAL HEALTH (708) BOARD FUND 30

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	10,356,242	10,589,326	10,900,000	10,621,719	10,900,000
Utilization of Fund Balance	0	0	1,800,000	0	2,000,000
Intergovernmental	61,996	58,823	53,889	54,533	53,453
Interest Income	14,019	35,643	17,150	56,946	42,150
Other Income	187,799	55,878	61,760	70,502	62,843
Total Department/Fund	**$10,620,056**	**$10,739,670**	**$12,832,799**	**$10,803,700**	**$13,058,446**
Expenditures					
Personnel Services	874,545	880,714	903,256	650,122	819,742
Contractual Services	8,703,292	9,108,896	11,414,886	7,470,385	11,758,131
Commodities	50,383	69,989	69,700	68,898	59,500
Capital Outlay	0	0	25,000	0	7,500
Operating Transfers Out	414,190	416,258	419,957	414,592	413,573
Total Department/Fund	**$10,042,410**	**$10,475,857**	**$12,832,799**	**$8,603,997**	**$13,058,446**

Full Time Equivalents History:

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
19.00	14.00	12.00	12.00	10.67

2018 Revenue Budget Analysis:
The projected Tax Revenue in the above table is the requested levy amount by the Mental Health Board and has remained fairly constant over the past few years. ***The reader should be aware this amount has not been adjusted to reflect the abatement amount that will be reduced from the levy when the County Clerk does the final striking of the levies.*** The amount of the abatement for Mental Health has been accounted for in the budget under Contractual Services. MHB is budgeting an additional $200,000 in Utilization of Fund Balance over FY 2017 as it strives to maintain needed services and respond to emergent needs during a time of uncertainty caused by the state budget issues and potential changes in federal healthcare coverage.

2018 Expenditure Budget Analysis:
MHB has trimmed its administrative budget by roughly 22% over FY 17. The Personnel Service budget is showing a reduction created by the elimination of 1.33 Full time equivalents. As mentioned under the Revenue Budget Analysis, the amount of the Mental Health Board tax levy to be abated has been accounted for under Contractual Services which will be adjusted down once the County Clerk strikes the levy.

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$31.72	$32.67	$34.12	$41.80	$42.54

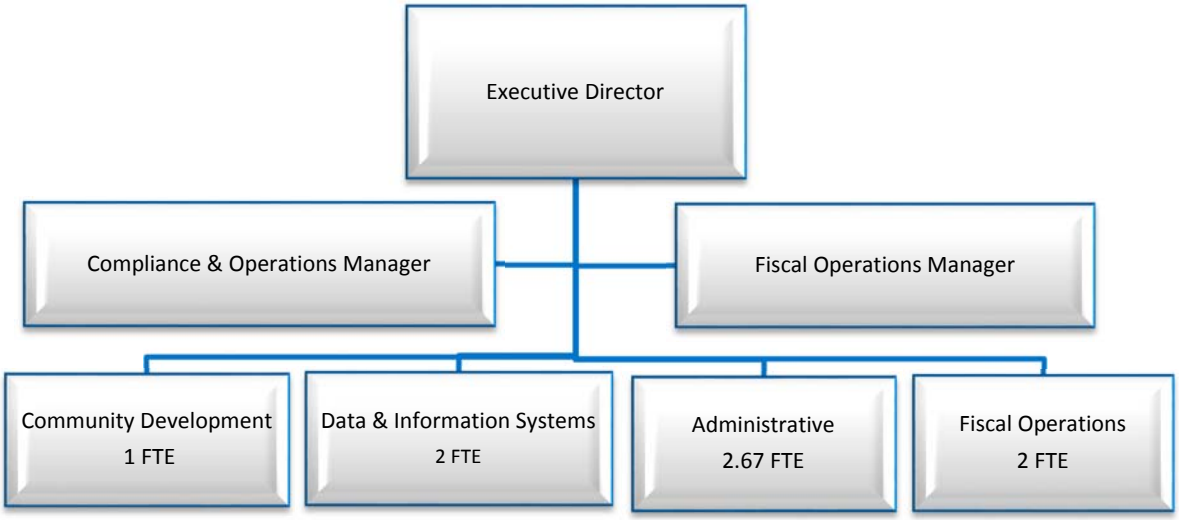
(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department: 25 – MCHENRY COUNTY MENTAL HEALTH BOARD

Funded By: Property Tax Levy, State Awards

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Dollars allocated to client/community mental illness, developmental disability & substance abuse	$11,461,021	$10,848,798	$4,079,467	$11,318,899
# of McHenry County programs supported with local MHB funds	90	90	93	90
# of MHB conducted Compliance Audits of programs supported with local MHB funds	90	90	51	90
% measureable outcomes achieved within programs supported with local MHB funds	85%	75%	82%	80%
# of evidence-based practices utilized within programs supported with local MHB funds	29	35	29	30
# of MHB coordinated, supported, and hosted Trainings offering Continuing Education Credits to local professionals	21	15	11	20
# of attendees at MHB coordinated, supported, and hosted Trainings offering Continuing Education Credits	969	750	566	950
# of QPR™ Suicide Prevention Trainings	26	30	23	45
# of attendees at QPR™ Suicide Prevention Trainings	394	500	906	750

Organization Chart:



NON-DEPARTMENTAL (Department 90) General Fund
General Operations

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 2018.

Functions:
There are no defined functions for this department other than controlling indirect expenditures.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

DEPARTMENT 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	121,140	97,000	140,000	0	100,000
Utilization of Fund Balance	0	0	1,510,650	0	1,724,304
Intergovernmental	0	0	0	200	0
Interest Income	0	-36,023	0	0	0
Other Income	1,715,134	3,916,664	25,000	27,945	30,000
Operating Transfers In	50,450	50,400	41,200	40,000	41,200
Total Department/Fund	**$1,886,724**	**$4,028,041**	**$1,716,850**	**$68,145**	**$1,895,504**
Expenditures					
Personnel Services	870	0	1,164,182	0	1,091,758
Contractual Services	13,617,357	11,517,059	14,043,273	8,837,008	14,366,803
Commodities	0	0	11,350	0	11,350
Capital Outlay	3,029,052	6,944,162	1,574,726	1,292,232	1,006,534
Debt Service	1,003,113	1,814,638	1,456,537	1,847,395	1,053,893
Operating Transfers Out	3,803,500	3,394,250	2,929,792	2,915,745	1,759,593
Fund Balance Enhancement	0	0	0	0	5,030,995
Total Department/Fund	**$21,453,892**	**$23,670,109**	**$21,179,860**	**$14,892,380**	**$24,320,926**

Full Time Equivalents History: N/A

2018 Revenue Budget Analysis:
Fees and Charges for Services represent fees collected for the Tax Sale Indemnity on property taxes sold to be used 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 debt issued for the purchase of the Klehm Property, the Cardunal Savings Building and the refinancing of 2006 and 2007-B debt certificates. Other Income represents funds generated from the on-line auction proceeds and other miscellaneous charges. Operating Transfers In is for reimbursement of additional remodeling costs to the Treasurer's Office.

2018 Expenditure Budget Analysis:
Personnel Services on the above table represent the Non-Union Merit Pool, Contingent Salaries and Allowance for Open Positions which is a hold back of salaries for the General Fund departments based on the budgeted amount for Regular, Part Time and Holiday Wages (Please refer to the budget policy for more detail on the Allowance for Open Positions). The General Fund Employer Contribution towards the Health Insurance Premium accounts for 86% of the Contractual Services budget with the remaining 14%

Department: 90 – NON-DEPARTMENTAL (GENERAL OPERATIONS)
Funded By: General Fund

2018 Expenditure Budget Analysis – Continued
covering Contingency, Contracted Services, and subsidy funding to outside agencies. Vehicle replacement accounts for 43.78% of the Capital Outlay Budget with Technology needs making up 40.51%, the remaining 15.71% is for smaller capital projects, and building and land improvements. The Debt Service Budget accounts for capital leases on Telephone, MFP's (Multi-Peripheral Printers), Workstations, Laptops, Toughbook's, and Storage Area Network equipment used in the daily functions of the County. Operating Transfers Out accounts for the transfers of funds to the individual debt issuance funds. The 2015 Debt Certificate issuance payment schedule was established with FY2018 not requiring a principal payment, reducing the Operating Transfer Out budget by $580,000. As a special note, the Fund Balance Enhancement accounts for the amount of the General Fund Levy to be abated when the County Clerk does the final striking of the levies.

The following table illustrates the expenditure items covered in this budget:

Budget Category	Description
Personnel Services	Merit Pool - Non-Union Employees
Personnel Services	Contingent - Salaries
Personnel Services	Allowance for Open Positions
Contractual Services	Contractual Service
Contractual Services	EDC, Convention & Visitors Bureau Contractual Agreements
Contractual Services	Training
Contractual Services	Audit & Management Services
Contractual Services	Professional Services
Contractual Services	HCP Transfer to ISF
Contractual Services	Auction-related Expenditures
Contractual Services	Special Studies
Contractual Services	Maintenance Agreements
Contractual Services	Cooperative Ext. Service & Soil Water Conservation Subsidies
Contractual Services	McHenry County Fiber Consortium
Contractual Services	Computer Program Maintenance
Contractual Services	Contingencies
Contractual Services	Exhumation & Burial Expense
Commodities	Computer Components > $5,000
Commodities	Fuel, Oil, and Grease
Commodities	Livestock Claims
Capital Outlay	Capital Projects, Vehicles, Computer Tech., Bldgs. & Land Improv.
Debt Service	Capital Lease Principal and Interest Payments
Operating Transfer Out	Operating Transfer Out
Fund Balance	Fund Balance Enhancement

Performance Indicators: N/A

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$65.95	$69.80	$77.10	$76.54	$79.22

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart: N/A

NON-DEPARTMENTAL (Department 99)
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 2017 Highlights, 2018 goals and objectives, FTE's, Performance Indicators, per capita costs, nor organization charts are shown.

DEPARTMENT 99 – NON-DEPARTMENTAL - GENERAL FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	59,760,070	60,084,382	63,646,243	57,052,463	63,234,803
Interest Income	378	0	500	0	500
Fund Balance Enhancement	0	0	2,820,000	0	0
Total Department/Fund	**$59,760,448**	**$60,084,382**	**$66,466,743**	**$57,052,463**	**$63,235,303**

2018 Revenue Budget Analysis:
The 2018 Tax Revenue projection is showing a net decline over the 2017 tax revenue projections due to a significant decline in the State Income Tax and Replacement Personal Property Tax allocations from the State. Retail in the unincorporated areas of the County is still suffering with the economy which is reflected in a small decline in the 1% sales tax. The Fund Balance Enhancement reflected above in FY2017 was specifically earmarked for capital projects. With the reduction in the County's tax levies the County was not able to set aside funds in the 2018 budget. Property Taxes for the General Fund grew slightly due to the new growth within the County. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the General Fund Levy when the County Clerk does the final striking of the levies. The offset to the General Fund tax levy abatement has been accounted for under Department 90 Fund Balance Enhancement.***

DEPARTMENT 99 – RTA SALES TAX
FISCAL YEAR 2018 BOARD APPROVED BUDGET

RTA SALES TAX FUND 06

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	9,955,371	10,134,537	10,154,478	8,423,429	9,891,584
Utilization of Fund Balance	0	0	12,645,881	0	5,444,556
Interest Income	10,109	26,981	20,000	55,505	70,000
Total Department/Fund	**$9,965,480**	**$10,161,518**	**$22,820,359**	**$8,478,934**	**$15,406,140**
Operating Transfers Out	10,813,969	6,843,216	22,820,359	7,366,430	15,406,140
Total Department/Fund	**$10,813,969**	**$6,843,216**	**$22,820,359**	**$7,366,430**	**$15,406,140**

2018 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

Department: 99 – NON-DEPARTMENTAL

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

RTA Sales Tax 2018 Revenue Budget Analysis - Continued

sales of goods, food, and pharmaceuticals in the County. The 2018 Tax Revenue is a projection based on current and past performance and accounts for the new 2% administrative fee implemented by the State of Illinois for issuing the warrant/check in order to assist the State in addressing their financial woes.

2018 Expenditure Budget Analysis:

The County policy on the use of the RTA Sales Tax collected states these funds will be utilized for transportation road projects or public safety which is represented by the operating transfer out in the above table. The projected budget amount for FY2017 included budget for three public safety capital projects for the first time since the passage of this additional tax. For more detailed information on the projected FY2018 budget, 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 2018 BOARD APPROVED BUDGET

ILLINOIS MUNICIPAL RETIREMENT FUND 15

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	7,921,628	7,904,988	7,919,730	7,717,169	7,907,450
Interest Income	3,932	12,890	10,000	25,015	30,000
Total Department/Fund	**$7,925,560**	**$7,917,878**	**$7,929,730**	**$7,742,184**	**$7,937,450**
Personnel Services	6,832,760	6,907,161	7,090,557	5,641,738	7,144,276
Fund Balance Enhancement	0	0	839,173	0	793,174
Total Department/Fund	**$6,832,760**	**$6,907,161**	**$7,929,730**	**$5,641,738**	**$7,937,450**

2018 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 and from the Replacement Personal Property Tax allocations (15.35%) as required by State Statute. 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 fund reserve was depleted in FY2013 and had to be subsidized by a loan from the General Fund which was and is still reflected on the fund's trial balance as an outstanding liability to the fund. To address this issue, the County Board authorized adjusting the tax levy up, which was offset by a reduction in other levies of the County as allowed under the State Tax Cap (PTELL) Law. With the current fund balance now in the black and getting healthy, the fund should be able to begin making payments to the General Fund in the near future to eliminate the debt. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the IMRF Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement has been accounted for under Fund Balance Enhancement.***

2018 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 2018 the County's contribution rate decrease from 10.24% to 9.98% for Regular IMRF, but increased from 25.80% to 26.24% 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 2018 BOARD APPROVED BUDGET

SOCIAL SECURITY FUND 16

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	3,997,268	3,957,687	3,975,000	3,873,532	4,000,000
Utilization of Fund Balance	0	0	88,726	0	108,157
Interest Income	3,367	9,584	8,000	16,719	20,000
Total Department/Fund	**$4,000,635**	**$3,967,271**	**$4,071,726**	**$3,890,251**	**$4,128,157**
Personnel Services	3,715,988	3,635,290	4,071,726	3,037,585	4,128,157
Total Department/Fund	**$3,715,988**	**$3,635,290**	**$4,071,726**	**$3,037,585**	**$4,128,157**

2018 Revenue Budget Analysis:
The Employer Social Security contribution 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. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the Social Security Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 Expenditure Budget Analysis:
Personnel Services represents the County's contribution for funding their responsibility of the social security benefit. The merit adjustment awarded to non-union employees and the projected wage increases and retro earnings negotiated in the labor contracts along with the elimination of positions in the FY2018 budget net to a small increase (1%) in Personnel Services.

DEPARTMENT 99 – SERIES 2006A DEBT CERTIFICATE FUND - CLOSED
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2006A DEBT CERTIFICATE FUND 233

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	649,731	0	0	0	0
Total Department/Fund	**$649,731**	**$0**	**$0**	**$0**	**$0**
Debt Service	649,731	0	0	0	0
Total Department/Fund	**$649,731**	**$0**	**$0**	**$0**	**$0**

2018 Budget Analysis:
Fund is presented for history only. Refunded by the 2015 Debt Certificate Issuance to save the County over an estimated $1,000,000 in interest while maintaining same repayment footprint.

Department: 99 – NON-DEPARTMENTAL

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

DEPARTMENT 99 – SERIES 2007A DEBT CERTIFICATE FUND – CLOSED
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2007A DEBT CERTIFICATE FUND 234

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	591,519	589,179	586,872	586,069	0
Total Department/Fund	**$591,519**	**$589,179**	**$586,872**	**$586,069**	**$0**
Debt Service	591,519	589,179	586,872	586,069	0
Total Department/Fund	**$591,519**	**$589,179**	**$586,872**	**$586,069**	**$0**

2018 Budget Analysis:
The fund is presented for history only. The 2007A Debt Certificate was issued for the purposes of funding the purchase of the StarCom Communication Radio System to meet the requirements imposed by the Federal Government change in band width.

DEPARTMENT 99 – SERIES 2007B DEBT CERTIFICATE FUND – CLOSED
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2007B DEBT CERTIFICATE FUND 236

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	5,926,163	0	0	0	0
TOTAL DEPARTMENT/FUND	**$5,926,163**	**$0**	**$0**	**$0**	**$0**
EXPENDITURE:					
Debt Service	5,926,163	0	0	0	0
TOTAL DEPARTMENT/FUND	**$5,926,163**	**$0**	**$0**	**$0**	**$0**

2018 Budget Analysis
The fund is presented for history only. 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
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2008 DEBT CERTIFICATE FUND 240

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	544,703	546,103	541,803	541,803	541,803
Total Department/Fund	**$544,703**	**$546,103**	**$541,803**	**$541,803**	**$541,803**
Debt Service	544,703	546,103	541,803	541,803	541,803
Total Department/Fund	**$544,703**	**$546,103**	**$541,803**	**$541,803**	**$541,803**

2018 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 Cardunal 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 Cardunal 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 2018.

Department: 99 – NON-DEPARTMENTAL

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

DEPARTMENT 99 – SERIES 2010A DEBT CERTIFICATE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2010A DEBT CERTIFICATE FUND 242

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	1,216,753	1,215,715	758,778	758,778	742,328
Total Department/Fund	**$1,216,753**	**$1,215,715**	**$758,778**	**$758,778**	**$742,328**
Debt Service	1,216,753	1,215,715	758,778	758,778	742,328
Total Department/Fund	**$1,216,753**	**$1,215,715**	**$758,778**	**$758,778**	**$742,328**

2018 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 2018.

DEPARTMENT 99 – SERIES 2010B DEBT CERTIFICATES (RECOVERY ZONE)
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2010B DEBT CERTIFICATE FUND 243

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	409,420	411,058	405,972	405,969	399,588
Total Department/Fund	**$409,420**	**$411,058**	**$405,972**	**$405,969**	**$399,588**
Debt Service	409,420	411,058	405,972	405,969	399,588
Total Department/Fund	**$409,420**	**$411,058**	**$405,972**	**$405,969**	**$399,588**

2018 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 on the debt from the Federal Government. Currently with the sequestration in place, the Federal Gov't 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 2018.

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 2018 BOARD APPROVED BUDGET

SERIES 2012 A&B DEBT CERTIFICATE FUND 244

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	725,537	365,837	359,637	359,637	358,387
Total Department/Fund	**$725,537**	**$365,837**	**$359,637**	**$359,637**	**$358,387**
Debt Service	725,537	365,837	359,637	359,637	358,387
Total Department/Fund	**$725,537**	**$365,837**	**$359,637**	**$359,637**	**$358,387**

2018 Budget Analysis:
The Series 2012 A&B Debt Certificates were issued for refunding the 2003A, 2003B and 2005 Series Debt Certificates in order to achieve a projected cost savings of over $400,000 in interest. 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 2018.

DEPARTMENT 99 – SERIES 2015 DEBT CERTIFICATE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

SERIES 2015 DEBT CERTIFICATES FUND 245

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Other Income	16,496,576	0	0	0	0
Operating Transfers In	219,393	6,611,893	6,607,368	6,607,368	101,218
Total Department/Fund	**$16,715,969**	**$6,611,893**	**$6,607,368**	**$6,607,368**	**$101,218**
Contractual Services	148,095	0	0	0	0
Debt Service	16,567,874	6,611,893	6,607,368	6,607,368	101,218
Total Department/Fund	**$16,715,969**	**$6,611,893**	**$6,607,368**	**$6,607,368**	**$101,218**

2018 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 Payment Schedule for principal and interest was established at the time to give the County a reprieve by eliminating the principal payment in FY2018 in the event the economy had worsen or other unforeseen constraints had arisen. The FY2018 Debt Service Budget is for interest due only. The 2007-B principal ($11,535,000) was 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 interest only payment due in fiscal year 2018.

PLANNING AND DEVELOPMENT (Department 10) 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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, Hearing Officer, Historic Preservation Commission, and Zoning Board of Appeals, Community Development and Housing Grant Commission, and Senior Services Grant Commission.
- **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 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 Nation Flood Insurance 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. This division also manages the County's Senior Services Grant Program and houses the Continuum of Care to End Homelessness.

2017 Highlights:

- ✓ Negotiated a scope of work and began implementing enhancements to the county's DevNet assessment management system to improve the functionality for managing permits, code compliance, zoning petitions, and subdivisions.

Department: 10 – PLANNING & DEVELOPMENT
Funded By: General Fund

2017 Highlights Continued

- ✓ Facilitated preparation of the Fox River Corridor Plan for the segment of the river extending from the City of Algonquin to Burton's Bridge.
- ✓ Submitted a grant application to the Chicago Metropolitan Agency for Planning (CMAP) for additional technical assistance and obtained a pledge of $5,000 in matching funds from the City of McHenry in planning the Fox River corridor north from Burton's Bridge to the Johnsburg area.
- ✓ Obtained a grant of $75,000 from the Illinois Housing Development Authority to demolish abandoned properties. Began the process of identifying, prioritizing and obtaining court orders.
- ✓ Organized a day long active transportation forum attended by 65 community members and leaders who heard about the negative health impacts of a sedentary life style and learned how to make communities more bicycle and pedestrian friendly.

2018 Goals and Objectives:

- Complete implementation of the DevNet system enhancements for on-line permitting and field inspection automation (furthering the County Board strategic plan goals for facilitating paperless technology to improve efficiency, transparency and customer service on-line services and paperless processes).
- Facilitated preparation of the Fox River Corridor Plan for the segment of the river extending north from Burton's Bridge to the Johnsburg area.
- Obtain court orders and demolish three to six abandoned residential structures utilizing funding from the IHDA grant and possibly the community development block grant program.
- Reestablish and conduct periodic meeting of the county water resources taskforce to coordinate planning and protection of our regional ground water resources as recommended in the Water Resource Action Plan (WRAP).
- Use the re-location and re-organization of department office space within the administration building as an opportunity to consider physical co-location and integration of environmental health and planning and development to improve customer service.
- Use the enhanced DevNet permit system to generate workload (volume) and productivity reports that can be used to analyze and improve permit and petition review processes and customer service (furthering the County Board strategic plan goal to promote the use of empirical data).

PLANNING AND DEVELOPMENT
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Licenses and Permits	479,117	416,149	330,000	389,888	333,000
Fines and Forfeitures	13,562	31,211	17,500	24,246	21,000
Fees and Charges for Services	116,436	231,830	77,000	88,763	85,000
Utilization of Fund Balance	0	0	128,250	0	0
Intergovernmental	0	15,400	0	3,100	0
Interest Income	77	222	0	246	150
Total Department/Fund	**$609,192**	**$694,812**	**$552,750**	**$506,243**	**$439,150**
Expenditures					
Personnel Services	1,190,988	1,231,309	1,272,977	1,128,713	1,273,259
Contractual Services	226,136	155,509	296,613	118,502	186,488
Commodities	32,510	26,846	53,335	25,373	51,835
Capital Outlay	0	0	0	0	28,000
Total Department/Fund	**$1,449,634**	**$1,413,664**	**$1,622,925**	**$1,272,588**	**$1,539,582**

Department: 10 – PLANNING & DEVELOPMENT

Funded By: General Fund

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
23.65	21.60	21.60	21.60	21.60	21.60

2018 Revenue Budget Analysis:

Licenses &Permits, Fines & Forfeitures, and Fees & Charges for Services are all projecting slight increases based on increased request for services and the revenues being collected in FY2017. The FY 2017 Utilization of Fund Balance budget represented the use of funds specifically collected for the purpose of Wetland Restoration. The FY2018 budget as presented does not account for any Wetland Restoration projects.

2018 Expenditure Budget Analysis:

As shown in the above budget summary, personnel expenses reflect the merit increase issued on 12/01/17 by the County Board. The Contractual Services reduction is the result of having no defined or set Wetland Restoration Project at the time of the FY2018 budget approval. A one-time budget supplemental was awarded for the purchase of computer hardware to be used in automating field reporting and is accounted for under Capital Outlay.

Planning & Development assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by a net reduction of $5,500 (after adjusting the FY2017 budget for one time expenditures) in the General Fund.

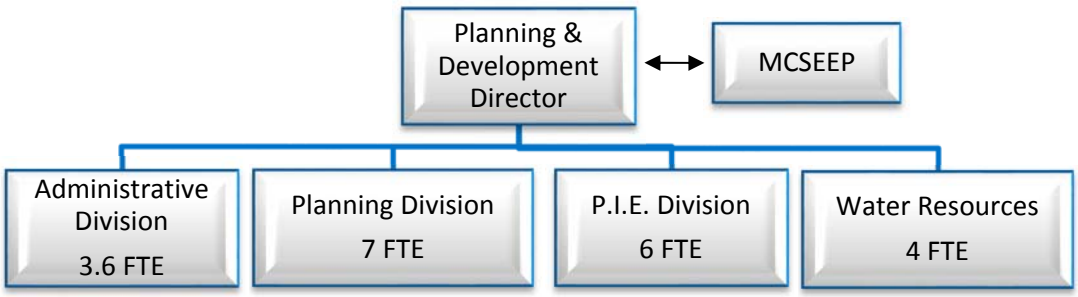
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
New Single Family Residential Permits	30	30	15	30
All Other Building Permits	820	775	374	775
Stormwater Only Permits	108	100	60	100
Temporary Use Permits	99	90	41	90
Zoning Petitions	49	45	11	30
Zoning Buildability Letters	25	30	42	50
Requests for Enforcement Activity	854	800	313	800
Freedom of Information Act Requests	526	500	228	500

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$5.23	$4.73	$4.63	$5.35	$5.08

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Includes General Fund and Expedited Permit Fee Fund)

Department Organization Chart:



PLANNING AND DEVELOPMENT (Department 10)
Community Development Fund (100) – Funded by Federal Funding/ 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- Administer, plan, and make recommendations to the Community Development and Housing Grant Commission 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.

2017 Highlights:

- ✓ Received a commitment for technical assistance from the US Department of Housing and Urban Development to facilitate closure of the Neighborhood Stabilization Program (NSP) which provided the county over $3 million in federal funding to purchase and rehabilitate foreclosed homes and sell them to qualified buyers.
- ✓ Successfully completed the HUD monitoring of the county's program year 2015 community development block grant (CDBG) program with no findings.
- ✓ Organized a countywide water resources forum featuring a key note speaker and USGS presentation of its analysis of data collected from the county's groundwater monitoring well network.

2018 Goals and Objectives:

- Develop community development neighborhood revitalization strategies for inclusion in the Five-Year Consolidated Plan for Federal grant funding.
- Initiate the planning process for creation of a plan to Affirmatively Further Fair Housing for completion by March 2019, as required by Federal Community Development Regulations.

PLANNING & DEVELOPMENT / COMMUNITY DEVELOPMENT
FISCAL YEAR 2018 BOARD APPROVED BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT FUND 100

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Utilization of Fund Balance	0	0	2,326	0	0
Intergovernmental	2,026,596	2,339,142	1,653,863	1,313,823	1,756,464
Other Income	0	11,400	0	0	0
Total Department/Fund	**$2,026,596**	**$2,350,542**	**$1,656,189**	**$1,313,823**	**$1,756,464**
Expenditures					
Personnel Services	297,156	208,836	265,559	68,604	266,919
Contractual Services	1,727,932	2,132,279	1,374,777	1,240,558	1,447,576
Commodities	1,505	9,427	15,853	4,661	41,969
Total Department/Fund	**$2,026,593**	**$2,350,542**	**$1,656,189**	**$1,313,823**	**$1,756,464**

Department: 10 – PLANNING & DEVELOPMENT /CDBG

Funded By: Federal Funding/HUD

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
4.60	4.40	4.40	4.40	3.40	3.40

2018 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 2018 Intergovernmental Revenue is projected based off prior funding and what information was made available to the County.

2018 Expenditure Budget Analysis:

Under the program, the County is allowed to utilize 10% of the grant award for administrative purposes for administering the local program. Personnel Services is for costs associated with the 3.40 full time equivalent positions including all benefits. Contractual Services includes the grants to agencies (98.8%), with costs for contractual services, training, legal notices, advertisement, and consultants making up the remaining 1.2%. Commodities cover the general costs for office supplies, postage, mileage, meeting expenses, publications, and miscellaneous supplies.

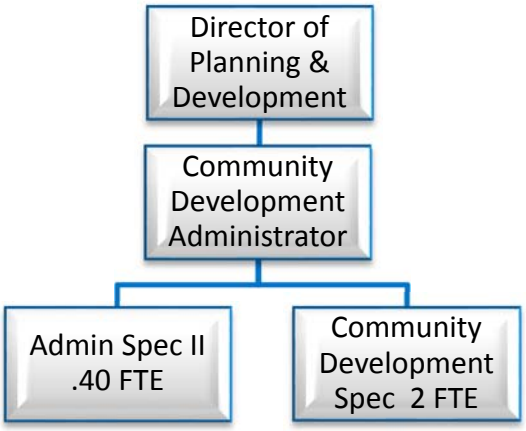
Performance Indicators:	2017 Projected	2017 Projected	2017 Mid-Year	2018 Projected
Federal Grant Funds Managed	$1.95 million	$1.75 million	$0.6 million	$1.70 million
CDBG Grantees/Projects	11/13	15/15	12/19	15/17
HOME Grantees/Projects	5/5	5/5	5/5	5/6
State Grants Managed	$0	$75,000	$75,000	2017 carryover

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$5.37	$6.59	$7.66	$5.39	$5.72

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Fund Organization Chart:



PLANNING AND DEVELOPMENT (Department 10)
Expedited Permit Fund (105) – 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: **FUNCTIONS OF COUNTY BOARD**

- 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

2017 Highlights: N/A
2018 Goals and Objectives: N/A

PLANNING & DEVELOPMENT – EXPEDITED PERMIT FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

EXPEDITED PERMIT FUND 105

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	4,290	5,969	20,000	4,128	20,000
Total Department/Fund	**$4,290**	**$5,969**	**$20,000**	**$4,128**	**$20,000**
Expenditures					
Contractual Services	4,290	6,438	20,000	2,860	20,000
Total Department/Fund	**$4,290**	**$6,438**	**$20,000**	**$2,860**	**$20,000**

2018 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.

2018 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
Expense Per Capita – See General Fund
Fund Organization Chart: N/A

PUBLIC DEFENDER (Department 44) 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: MANDATED BY STATE STATUTE

- **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.

2017 Highlights:

- ✓ Completed the Justware Case Management System implementation which allows for exchange of Discovery materials with the States Attorney's Office.
- ✓ Absorbed an expansion of statutory duties requiring additional presence at juvenile interrogations, case sentencing complexity, and the 2017 Bail Reform Act while keeping staffing levels the same.
- ✓ Managed 82% of the cases in Mental Health Court, 89% of the cases in Drug Court, and 77% of the cases in Domestic Violence Court, with the intention of reducing recidivism and ultimately providing cost savings to the judicial system and the taxpayers of the County.
- ✓ Assigned to and disposed of over 4,000 criminal defendants and resolved over 8,000 criminal charges.
- ✓ Partnered with the State's Attorney, the Illinois Criminal Justice Authority, and Loyola University to study and implement changes to the sentencing procedures in McHenry County. The goal of implementing the changes is to customize sentencing in order to reduce recidivism and ultimately produce savings.

2018 Goals and Objectives:

- Advance further integration of the Public Defender's Justware case management system with the State's Attorney and the Circuit Clerk to exchange additional information electronically.
- Reduce recidivism and long term caseloads by facilitating defendants into the Drug Court, Mental Health Court, and Domestic Violence Court.
- Utilize new technology in communication between the attorney and client.
- Update and maintain the office database of reports, motions, memos, briefs, etc. utilizing Justware resources to streamline court filings and appearances.
- Keep the County Board abreast of the increase in mandated services (funded and unfunded) increasing the responsibilities and workload of the office.

Department: 44 – PUBLIC DEFENDER

Funded By: General Fund

PUBLIC DEFENDER
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	40,225	34,595	45,000	15,963	35,000
Intergovernmental	100,695	100,575	101,455	75,860	101,955
Total Department/Fund	**$140,920**	**$135,170**	**$146,455**	**$91,823**	**$136,955**
Expenditures					
Personnel Services	986,229	1,006,063	982,724	855,930	999,475
Contractual Services	6,421	6,342	10,550	1,840	10,550
Commodities	7,155	6,583	9,929	4,357	9,929
Total Department/Fund	**$999,805**	**$1,018,988**	**$1,003,203**	**$862,127**	**$1,019,954**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
15.00	15.00	15.00	15.00	15.00	15.00

2018 Revenue Budget Analysis:
It is at the discretion of the Courts (Judges) in setting the fees to be assessed for representation of an indigent defendant who has come before their bench. 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 is a reflection of the Judges assessments. The County follows Illinois State Statute 55ILCS 5/3-4007 in meeting the requirements to receive the 66 and 2/3% reimbursement of the Public Defender's salary which is reflected under Intergovernmental. The reader should also 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 also reported under Intergovernmental.

2018 Expenditure Budget Analysis:
The Public Defender has done an excellent job in adhering to the County Board Policy of a maintenance budget (Contractual Services & Commodities). The department has maintained its' budget requests at the same level for five years, bringing in actual expenses at or under the County Board approved funding. There is concern by the Public Defender, Courts, and the County on the financial effects the State of Illinois's new Bail Reform Act (addresses people that commit minor crimes, but are not able to post bail) will have on future budgets. This Act most likely will reduce bond revenue and increase personnel costs, creating additional financial burden on the County to fund this mandate.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Court Appointed Defendants	4,088	4,100	1,972	4,200
Disposed Number of Adult Felonies	1,689	1,800	784	1,900
Disposed Number of Adult Misdemeanors	6,054	6,400	2,923	6,500
Disposed Number of Juveniles	363	400	190	450
Disposed "Other" Appointed Matters (i.e. Paternity, Contempt, Involuntary Commitment, Extradition, etc.)	17	25	12	30

Department: 44 – PUBLIC DEFENDER

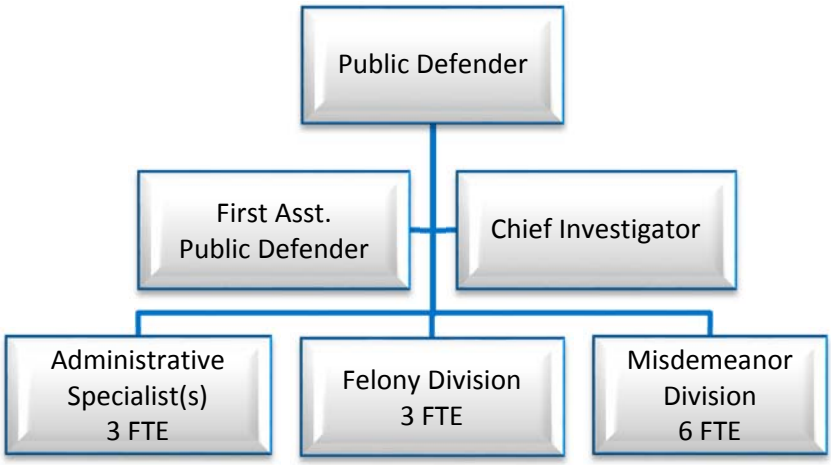
Funded By: General Fund

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$3.23	$3.25	$3.32	$3.27	$3.32

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Departmental Organization Chart:



PURCHASING (Department 06) 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Bid Process:** The Director of Purchasing and/or Buyer work with departments to obtain specifications for purchases (goods or services) exceeding a threshold of $30,000. 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.

2017 Highlights:

- ✓ Completed the Vendor selection for the new financial software, moving the County into the contract negotiating phase.
- ✓ Cross-trained staff in the proper method of soliciting quotes and bids to avoid vendor protests and possible litigation.
- ✓ Through continued monthly and quarterly meetings with departments, improved customer service and mitigated last minute contract renewals or the need to solicit bids late.
- ✓ Created process of site checks to make sure incoming deliveries are not sitting for prolonged periods of times on the dock.
- ✓ Utilizing the County's memberships in professional purchasing associations, found additional pricing options through new governmental approved co-ops.

Department: 06 - PURCHASING

Funded By: General Fund

2017 Highlights – Continued:

- ✓ Working with the McHenry County Division of Transportation, issued specifications for the solicitation of road salt for the 2017 – 2018 winter season. The following local governments participated with the County in the solicitation and received cost savings through the volume discounts achieved through the collaborative effort; Lake in the Hills, City of McHenry, Oakwood Hills, Village of Algonquin, and the Village of Greenwood.

2018 Goals and Objectives:

- Train, advise, review and guide all County staff in the best practices to handle purchases in their respective departments in accordance with the County Purchasing Ordinance and the State of Illinois statutes.
- Complete implementation of the County's Contract Management System, ensuring all contracts are scanned and indexed with proper dates and department information.
- Maintain current web link on all useful surplus assets available to County Departments, and assisting them in getting an asset from surplus.
- Study the feasibility of reverse auctions for surplus items of the County.

PURCHASING
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Personnel Services	251,873	260,036	288,023	249,433	289,169
Contractual Services	12,809	14,336	20,778	10,786	16,748
Commodities	451,882	407,581	421,735	364,916	425,235
Total Department/Fund	**$716,564**	**$681,953**	**$730,536**	**$625,135**	**$731,152**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
6.00	6.00	6.00	6.00	6.50	6.50

2018 Expenditure Budget Analysis:

The Purchasing Department employs a staff of 6.5 full time equivalents, including the Director of Purchasing. The increase in the personnel budget is reflective of the merit awarded in 2017. Legal Notices and Publications, Postage Machine Lease and maintenance on equipment are the majority of costs under the Contractual Services Budget, while projected postage costs of $415,485 in the Commodities Budget (98% of commodities) accounts for the entire County's postage expenditure.

Purchasing assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $530 in the General Fund.

Department: 06 - PURCHASING

Funded By: General Fund

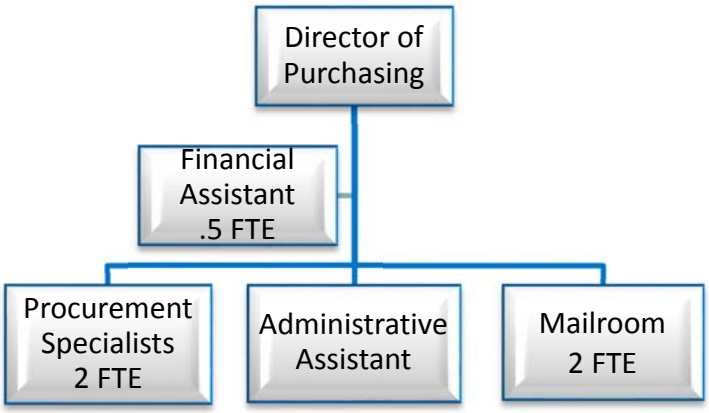
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Purchase Order Processed YTD	2,000	2,100	1,083	2,150
Processed RFP's/BID's/RFQ's	100	100	37	100
Joint Local Government Bid Participation	4	5	3	5
Online Auction Revenue	$110,000	$75,000	$18,194	$60,000
Mail Processed in Mailroom	390,000	418,100	275,918	400,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$2.00	$2.33	$2.22	$2.38	$2.38

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



REGIONAL OFFICE OF EDUCATION (Department 21) 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: MANDATED BY STATE STATUTE

- **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.

2017 Highlights:

- ✓ The Regional Office of Education (ROE) has entered into an intergovernmental agreement with the States Attorneys' office to utilize the ROE Truancy Officer as an investigator over the summer months when truancy needs are low.
- ✓ Received 208 truancy referrals, 50% resolved by home visits, school visits and certified letters. These measures have reduced the number of non-compliant students that are referred to truancy court or drop out at age 17.
- ✓ Established a part-time truancy officer position to address the increasing truancy referrals. This position will be funded by the Regional Office of Education Fund.
- ✓ Entered into a cooperative agreement with Marengo H.S. to establish a CTE job training program for students in the Regional Safe School, funded entirely by a pilot ISBE grant.
- ✓ The Drug Free Communities Director has coordinated with the States Attorney, Sheriff, Coroner and all McHenry County School Districts to create a multi-pronged substance abuse curriculum for middle & high school students and adults in the McHenry County community.
- ✓ Collaborated with other Regional Offices to create an on-line compliance probe for a streamlined compliance/audit process, taking less time for district administrators to complete.

2018 Goals and Objectives:

- Build on relationships made this summer with the States Attorney's Department and Juvenile Probation to coordinate efforts to positively impact young people with at-risk behaviors. (Often there is a cross-over between students that have a history of truancy and the juvenile court system).
- Seek out more county and state agencies that can assist families with at-risk students.
- Increase the Professional Development offerings in the County to raise county educator capacity.

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded By: State of Illinois / County General Fund

2018 Goals and Objectives – Continued:

- Work with State Legislators to make the District Consolidation process more efficient by adjusting the wage scale requirement and adding more local decision makers to the process.
- Apply for a five year extension to the Drug Free Communities grant. ($125,000/yr.)
- Communicate with other County departments that require background checks to determine if their employees could utilize the ROE's system.

REGIONAL SUPERINTENDENT OF SCHOOLS
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Intergovernmental	144,294	106,719	126,000	52,898	105,026
Total Department/Fund	**$144,294**	**$106,719**	**$126,000**	**$52,898**	**$105,026**
Expenditures					
Personnel Services	205,036	228,675	234,222	189,599	237,244
Contractual Services	52,492	35,280	40,369	20,411	23,965
Commodities	38,671	20,843	18,173	18,475	19,846
Total Department/Fund	**$296,199**	**$284,798**	**$292,764**	**$228,485**	**$281,055**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
4.50	4.50	5.00	5.00	5.32	5.32

2018 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 2017 and projected for 2018 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.

2018 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. The Regional Superintendent and Assistant Superintendent are State employees. The reduction in contractual services are due to the ending of the Drug Free Communities Grant (October 2018). This grant will be applied for again and if awarded the budget will be adjusted when the award is accepted.

The Regional Office of Education assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $500 in the General Fund.

Department: 21 – REGIONAL OFFICE OF EDUCATION

Funded By: State of Illinois / County General Fund

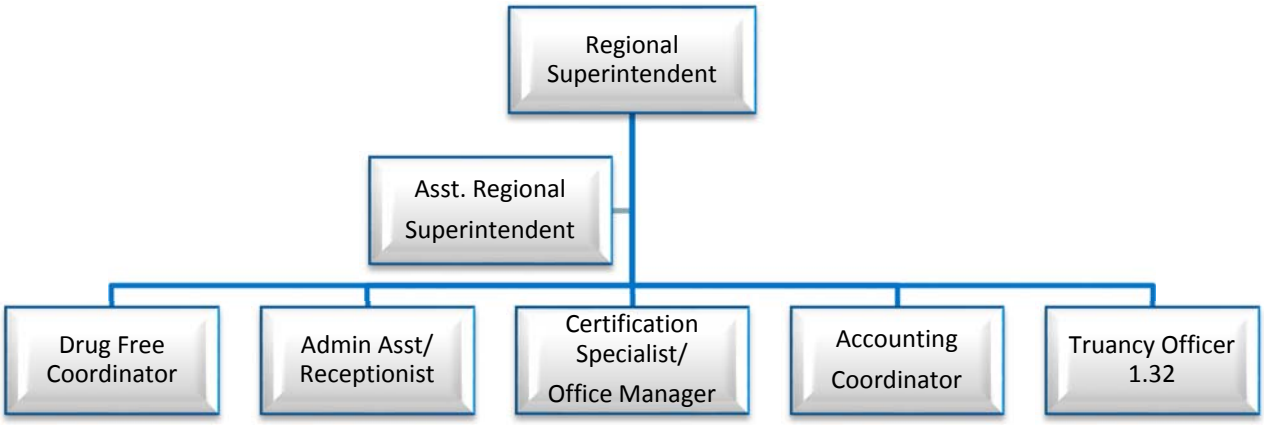
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Fingerprints/Criminal Background Checks for Schools	2,132	2,000	517	1,600
Bus Driver training attendees registered (initial & refresher)	875	850	313	800
GED Certificates & Transcripts Issued	344	300	194	300
Student Employment Certificates issued	49	40	8	40
Certificates of Occupancy Issued for School Building projects	45	25	6	10
Truancy Visits (home & school)	430	500	281	500
Truancy Court Appearances	63	50	55	100

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.20	$0.96	$0.93	$1.08	$1.16

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under Regional Superintendent of Schools.)

Department Organization Chart:



REGIONAL OFFICE OF EDUCATION (Department 21)
Regional Office Education Fund (82) – Funded by Fingerprinting Fees

Fund Created By: *Resolutions R-201611-21-331 of the McHenry County Board*

Classification – General Government

Background: On November 15, 2016 the County Board established the Regional Office Education Fund to account for external fingerprinting services.

Function:

- Track and account revenue from local school districts for external fingerprinting services provided by the ROE.

2017 Highlights: N/A
2018 Goals and Objectives: N/A

REGIONAL OFFICE OF EDUCTION – EDUCATION FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

ROE – EDUCATION FUND 82

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Intergovernmental	0	0	40,000	78,566	74,800
Interest Income	0	0	250	283	200
Total Department/Fund	**$0**	**$0**	**$40,250**	**$78,849**	**$75,000**
Expenditures					
Personnel Services	0	0	12,918	7,590	13,209
Contractual Services	0	0	0	42,889	59,200
Commodities	0	0	500	53	200
Fund Balance Enhancement	0	0	26,832	0	2,391
Total Department/Fund	**$0**	**$0**	**$40,250**	**$50,532**	**$75,000**

Full Time Equivalents History: See Regional Office of Education General Fund

2018 Revenue Budget Analysis:
This fund has a sustainable revenue stream through the external fingerprinting services it provides to all people working within or for the local school districts. Prior to 2017, these funds were maintained in a decentralized account.

2018 Expenditure Budget Analysis:
The Personnel Services budget is the projected amount of a part time truancy assistant. Truancy cases have increased 104% since 2013 and additional personnel is required to perform the Illinois statutory duties as to truancy. Contractual services is the cost to perform the fingerprinting.

Performance Indicators: N/A
Expense Per Capita: See Regional Office of Education General Fund
Fund Organization Chart: See Regional Office of Education General Fund

SENIOR SERVICES GRANT COMMISSION (Department 23)
Senior Services Fund (87) – 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: FUNCTIONS PROVIDED BY COUNTY BOARD

- **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.

2017 Highlights:

- ✓ Reviewed and awarded 15 grant applications from agencies within McHenry County who provide services to County Senior Citizens.

2018 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 2018 BOARD APPROVED BUDGET

SENIOR SERVICES FUND - 87

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	1,721,208	1,641,241	1,645,000	1,603,033	1,645,000
Utilization of Fund Balance	0	0	123,000	0	0
Interest Income	4,379	3,301	4,000	4,389	5,000
Operating Transfers In	14,047	11,458	13,244	0	15,857
Total Department/Fund	**$1,739,634**	**$1,656,000**	**$1,785,244**	**$1,607,422**	**$1,665,857**
Expenditures					
Personnel Services	13,688	10,957	12,744	9,255	15,607
Contractual Services	2,279,566	2,118,953	1,772,000	998,521	1,650,000
Commodities	359	0	500	0	250
Total Department/Fund	**$2,293,613**	**$2,129,910**	**$1,785,244**	**$1,007,776**	**$1,665,857**

Full Time Equivalents History – The County is not allowed by State Statute to charge any costs for the administration of this fund against the tax dollars collected. Therefore, no full time equivalents are shown.

2018 Revenue Budget Analysis:
The Senior Services Grant Fund is a fund whose responsibilities are set by State Law and funded by the citizen approved property tax levy. Revenue growth/decline is dependent upon housing values and taxing decisions made by the County Board each year. For fiscal years 2015, 2016, 2017 and 2018 the County Board opted out of taking the CPI growth allowed under the Property Tax Limitation Law (PTELL) in order to contain the county tax liability placed upon it residents. The fiscal year 2018 revenue reflects these decisions. The administration of the Senior Services Grant Commission is divided between County Administration and the Community Development Division of the County. An operating transfer to the Senior Services Fund from the General Fund is necessary to cover the time spent in supporting the Commission by Community Development employees.

2018 Expenditure Budget Analysis:
The contractual services expenditure budget represents the amount of funds available to be allocated to qualifying applicants and services in 2018. 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.

Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Senior Service Grant Funds Managed	$1.77 million	$1.78 million	$0.75 million	$1.62 million
Senior Service Grantees/Projects	12/15	12/15	12/15	14/17

Expense Per Capita: Senior Services Grant Fund Total

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$5.65	$7.46	$6.94	$5.82	$5.43

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Fund Organization Chart: N/A

MCHENRY COUNTY STATE'S ATTORNEY (Department 45) 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: MANDATED BY STATE STATUTE

- **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.

2017 Highlights:

- ✓ Started the transition of labor law negotiations and grievances in-house at the State's Attorney's Office reducing the expenditures to outside legal firms.
- ✓ Created a newly enhanced in-house continuing legal education program which will reduce the number of costly conferences and outside trainings for ASA's.
- ✓ Implemented an ewide initiative to move from in-court reliance on paper files and paper discovery exchange to an electronic system for viewing files, exchanging discovery and filing documents.
- ✓ Started communication & collaboration with the Office of the US Attorney for tougher prosecution of firearms offences.
- ✓ Became an active member of MIAT which partners our investigative efforts with county police agencies on the most serious crimes
- ✓ Created *Survivors of Crime Victims' Support Group*. A group that focuses on the personal journey with grief in a safe environment with other survivors who are experiencing trauma
- ✓ Partnered with the Masonic Association of Service and Therapy Dogs to better provide comfort to victims during trial preparation and testimony
- ✓ Due to the continuing success of the State's Attorney's Office with the First Offenders Program, in January 2017, Misdemeanor cases became eligible for the program in January of 2017.
- ✓ Created and executed *A Way Out Program* on May 1, 2017. With drug and alcohol overdose/toxicity being the leading causes of death in Illinois, this program was created to offer substance abuse treatment 24/7 to anyone in McHenry County that wishes to seek recovery.

Department O Department: 45 – McHENRY COUNTY STATE'S ATTORNEY

Funded By: General Fund

2018 Goals and Objectives:

- Provide training to Planning and Development and Animal Control to allow these departments to accomplish thorough and effective investigations for matters that the SAO ultimately prosecutes as ordinance violations.
- Work closely with HR and County Administration to transition employment matters, labor negotiations, and eventually worker's compensation cases to in-house representation.
- Shift toward electronic case management, increasing in house relevant legal education training, proceeding on forfeiture actions against persons dealing controlled substances, and statistical analysis of criminal dispositions and filings to better identify areas for focused prosecution.
- Build upon our professional reputation by being actively involved in continuing education efforts; including speaking at conferences and publishing professional articles
- Partner with inter-county agencies to reduce redundancy of efforts and share resources

STATE'S ATTORNEY
FISCAL YEAR 2018 BOARD APPROVED BUDGET

GENERAL FUND 01

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	85,921	86,397	83,300	70,527	84,000
Intergovernmental	175,982	177,477	199,308	124,908	199,308
Total Department/Fund	**$261,903**	**$263,874**	**$282,608**	**$195,435**	**$283,308**
Expenditures					
Personnel Services	2,818,011	2,839,637	2,875,182	2,352,388	2,543,721
Contractual Services	161,936	171,275	174,000	128,806	161,950
Commodities	37,178	42,242	59,182	27,319	42,700
Total Department/Fund	**$3,017,125**	**$3,053,154**	**$3,108,364**	**$2,508,513**	**$2,748,371**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
61.20	61.20	61.20	61.20	61.20	57.00

2018 Revenue Budget Analysis:

Fees and Charges for Services projected to be collected during the fiscal year are generated by the First Offender Program, Warrants/Summons, and States Attorney Fees. These fees are projected to stay flat due to the case filings in the courts being down. 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.

2018 Expenditure Budget Analysis:

Personnel services make up 93% of the State's Attorney's budget in fiscal year 2018 and is reflecting a reduction from the 2017 budget due to the reclassification of positions. The State's Attorney continues to streamline operations which is reflected by the reductions in the FY2018 Contractual Services and Commodities budgets.

State's Attorney assisted with the overall tax levy reduction by reducing its projected expenditure budget (Contractual & Commodities) by $28,532 in the General Fund.

Department: 45 – McHENRY COUNTY STATE'S ATTORNEY
Funded By: General Fund

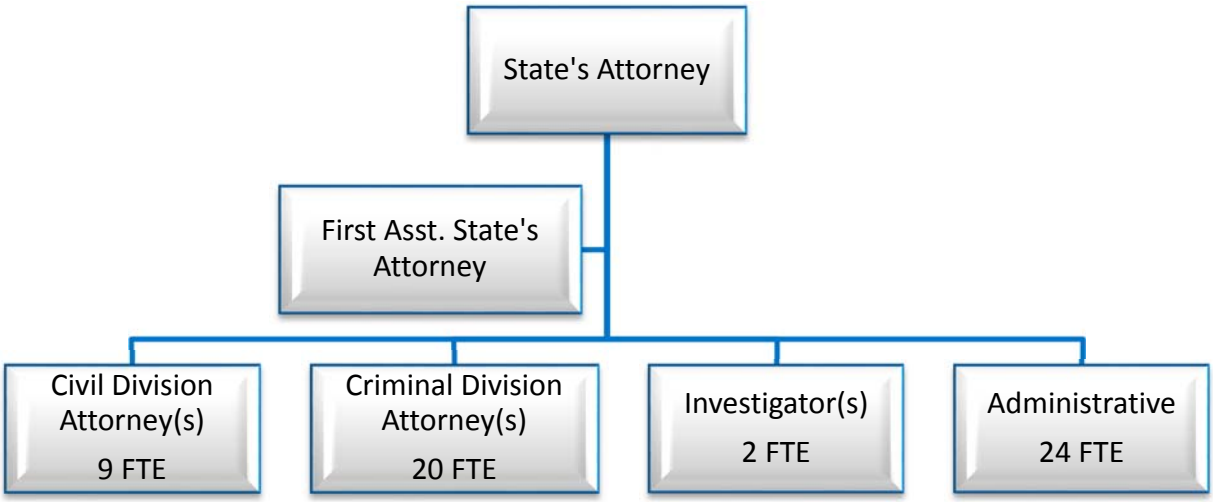
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
New Civil Division assignments opened	543	625	208	625
Legal Opinions issued for County Departments	115	220	70	200
FOIA Requests responded to	63	80	31	80
County Contracts reviewed	161	285	34	250
County Ordinance Violations	726	950	252	800
Felony Adult Offenders charged	1204	1400	543	1432
Misdemeanor Adult Offenders charged	2357	2375	701	2000
Juvenile Offenders under 18 charged	161	225	120	344
Abuse and Neglect Petitions filed	56	45	23	41
Jury Trials	27	30	18	34
First Offenders	8	32	15	40

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$9.96	$10.20	$10.33	$10.51	$9.44

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under State's Attorney)

Department Organization Chart:



MCHENRY COUNTY STATE'S ATTORNEY (Department 45)
IL Criminal Justice Authority Fund (52) – Funded by IL Criminal Justice 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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **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.

2017 Highlights: Applied for and awarded an additional $31,702.00 from the Illinois Criminal Justice Information Authority (Drug Grant) which will offset the SAO (general fund) payroll spending in the same amount.

2018 Goals and Objectives: Seek convictions and tough sentences in cases involving controlled substance distribution, sex crimes, forcible felonies, DUI, gang involvement cases, major firearms offenses and other serious crimes

IL CRIMINAL JUSTICE AUTHORITY FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

ILCRIMINAL JUSTICE AUTHORITY FUND 52

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Intergovernmental	66,715	66,715	66,715	48,829	98,417
Interest Income	37	103	0	140	0
Total Department/Fund	**$66,752**	**$66,818**	**$66,715**	**$48,969**	**$98,417**
Expenditures					
Personnel Services	66,715	66,715	66,715	0	98,417
Total Department/Fund	**$66,715**	**$66,715**	**$66,715**	**$0**	**$98,417**

Full Time Equivalents History: See State's Attorney – General Fund

2018 Revenue Budget Analysis: The revenue is the projected amount of the grant award. In 2017 the State's Attorney applied for and was awarded an increased grant amount. The new award is reflected in the FY2018 budget.

2018 Expenditure Budget Analysis: With the increased grant award, an additional .5 FTE of an attorney is covered by the grant, reducing the cost to the general fund. The grant now covers salaries only for 1.5 FTE 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

MCHENRY COUNTY STATE'S ATTORNEY (Department 45)
SAO – Records Automation Fund (67) – 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.

2017 Highlights: Funded 30% of the annual support and maintenance costs on the New Dawn case management software utilized by the department.

2018 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 2018 BOARD APPROVED BUDGET

STATE'S ATTORNEY RECORDS AUTOMATION FUND 67

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Fees and Charges for Services	24,532	24,187	25,000	18,306	25,000
Utilization of Fund Balance	0	0	24,830	0	25,000
Interest Income	54	199	170	81	0
Total Department/Fund	**$24,586**	**$24,386**	**$50,000**	**$18,387**	**$50,000**
Expenditures					
Contractual Services	50,000	50,000	50,000	15,650	50,000
Total Department/Fund	**$50,000**	**$50,000**	**$50,000**	**$15,650**	**$50,000**

Full Time Equivalents History: See State's Attorney – General Fund

2018 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.

2018 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

Organization Chart: See State's Attorney – General Fund

TUBERCULOSIS CARE AND TREATMENT (Department 24)
TB Care and Treatment Fund (45) – 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: FUNCTIONS HEALTH/TB BOARD ESTABLISHED

- **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.

2017 Highlights:

✓ The department without additional staffing handled the increase in TB testing.

2018 Goals and Objectives:

- Review and update response plans to ensure the department and County is prepared to handle an unforeseen spread of the disease, that access to the necessary drugs for treatment can be obtained in the event of such outbreak and the County's supplies are diminished, and that local medical response teams are trained in the proper precautions in dealing with infected persons.

TB CARE & TREATMENT FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

TB CARE & TREATMENT FUND - 45

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	249,455	249,501	250,000	243,644	250,000
Fees and Charges for Services	7,210	4,310	19,000	3,725	6,000
Utilization of Fund Balance	0	0	106,451	0	79,275
Intergovernmental	0	0	0	72	0
Interest Income	753	1,744	625	2,557	2,625
Total Department/Fund	**$257,418**	**$255,555**	**$376,076**	**$249,998**	**$337,900**
Expenditures					
Personnel Services	250,701	266,424	269,889	201,576	263,300
Contractual Services	46,005	34,961	67,962	23,113	55,550
Commodities	6,253	6,667	38,225	5,918	19,050
Total Department/Fund	**$302,959**	**$308,052**	**$376,076**	**$230,607**	**$337,900**

Department: 24 – TUBERCULOSIS CARE AND TREATMENT FUND

Funded By: Property Tax Levy

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
4.34	3.75	3.75	3.75	3.75	3.75

2018 Revenue Budget Analysis:
The tax levy for the Tuberculosis Care and Treatment Fund is one of twelve levies that make up the County's extended tax rate on the equalized value of property, and is the main revenue source for the fund. Fees and Charges for Services and Utilization of Fund Balance have both been reduced over the approved 2017 budget which accounted for the concern of a pending case in the community. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the TB Care and Treatment Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 Expenditure Budget Analysis: The FY 2018 Expenditure budget for the TB Fund is projected to be lower than the previous year. The decrease in personnel services is from an employee opting out of the County's health insurance. In addition, medications, medical services and computer software support have contributed to the decreases in Contractual Services and Commodities FY18 budgets.

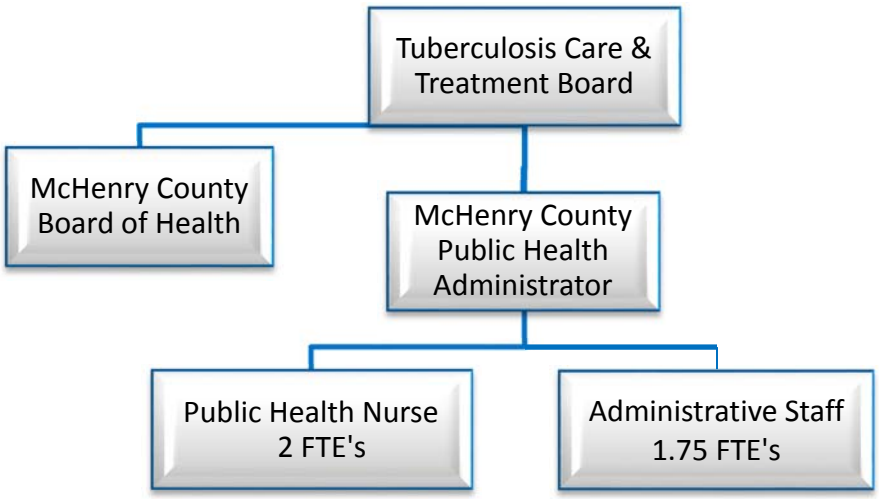
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid- Year**	**2018 Projected**
TB Testing/Diagnostics	795	835	440	877
TB Treatment (Active/Latent)	27	30	21	33

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.03	$0.99	$1.00	$1.22	$1.10

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



VALLEY HI NURSING HOME (Department 61) Valley Hi Enterprise Fund (350)

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: **FUNCTIONS PROVIDED BY COUNTY BOARD**

- **Quality Health Care:** The mission of Valley Hi Nursing and Rehab is to Care for Those Least Able to Care for Themselves. Valley Hi's mission is to provide quality Clinical and Therapeutic care to the residents ranging in acuity including short-term Medicare Part A therapies, Hospice care, and skilled long term nursing care. The County provides this quality of care through highly trained and professional RN's, LPN's, Certified Nursing Assistants, and support staff including Administrative, Laundry, Housekeeping, Dietary, Therapy and Activities.
- **Rehabilitation Care:** Valley Hi has always provided rehabilitation therapies to its long term residents allowing the residents to attain and maintain the highest possible quality of life and independence as much as possible. In addition, Valley Hi offers short term rehabilitation therapy programming including 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 in the community following their therapy program.
- **Standards:** Valley Hi Nursing and Rehab is known in the Community not only for the quality care provided, but also its reputation for being a clean and homelike supportive environment, its respectful and professional staff, its vast activity programming and special events and the quality of food being served. These high standards play an integral part in the healing and welfare of residents.

2017 Highlights:

- ✓ Worked with the new leadership and Chairwoman of the Operating Board to monitor State and Federal changes to the health care delivery and reimbursement systems and adjusted the operational and financial approaches of the facility to account for said changes
- ✓ Worked with the financial sustainability tool developed to assist the Operating Board and Administration in evaluating different case mix, revenue, and tax levy scenarios to ensure economic sustainability and establish appropriate reserve levels as part of the ongoing discussion on long term sustainability
- ✓ Made progress on the Capital Improvement and Asset Preservation Plan, completing projects including the replacement all bed frames and pressure relief mattresses in the facility
- ✓ Developed and implemented an aggressive recruitment and retention program to address the National shortage of health care workers.

Department: 61 – VALLEY HI NURSING HOME

Funded By: Property Tax Levy/Service Revenues

2017 Highlights – Continued:

- ✓ Completed the implementation of the electronic medical record (EMR) and clinical software to improve upon resident health and care outcomes including the installation of wall based kiosks for charting and tablets on the medication and treatment carts and expanded the utilization to outside health care providers and physicians for a comprehensive EMR.

2018 Goals and Objectives:

- Expand therapy programming to include specialized rehab programs for Valley Hi residents to further enhance overall wellbeing and quality of life and improve clinical outcomes
- Evaluate opportunities for future operational savings including public / private partnerships per the County Strategic Plan
- Work with the Operating Board to evaluate next targets within the Capital Plan which may include replacement of resident common area furniture and a redesign of the resident shower rooms
- Reduce agency staffing and overtime costs by continuing to aggressively recruit and implement the new Retention Program
- Obtain the American Health Care Associations Silver Quality Award for commitment to providing quality care to the residents.

VALLEY HI NURSING HOME ENTERPRISE FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

VALLEY HI ENTERPRISE FUND 350

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Tax Revenue	2,993,381	0	10,000	9,752	10,000
Fees and Charges for Services	2,996,605	3,333,882	2,860,000	2,001,076	2,960,000
Utilization of Fund Balance	0	0	1,110,763	0	1,060,512
Intergovernmental	7,281,350	6,901,180	7,340,000	4,736,805	7,080,000
Interest Income	79,450	29,149	175,000	589,495	550,000
Other Income	18,106	22,352	17,000	13,954	20,000
Total Department/Fund	**$13,368,892**	**$10,286,563**	**$11,512,763**	**$7,351,082**	**$11,680,512**
Expenditures					
Personnel Services	7,673,040	8,199,447	8,196,376	6,332,488	8,326,533
Contractual Services	1,663,491	1,763,339	1,965,110	1,364,590	1,998,885
Commodities	990,281	1,046,312	1,071,675	834,863	1,068,900
Capital Outlay	0	353,641	20,000	17,460	10,000
Depreciation	480,806	478,068	0	320,000	0
Debt Service	260	0	16,000	10,000	12,000
Total Department/Fund	**$10,807,878**	**$11,840,807**	**$11,269,161**	**$8,879,401**	**$11,416,318***

$264,194 maintenance expense budgeted in Facilities Management – Department 16

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
134.81	134.93	137.98	135.98	138.89	138.00

2018 Revenue Budget Analysis:

The citizens of McHenry County approved by referendum a tax levy for the construction, maintenance and operations of the Nursing Home in 2002. The reserves of the fund are strong and the levy has been a target of political discussions for the past several years. While the fund reserves are strong, the amount

Department: 61 – VALLEY HI NURSING HOME

Funded By: Nursing Home Tax Levy/Service Revenues

2018 Revenue Budget Analysis - Continued:

levied is minimal to protect the financial tools that will be needed in the future. With the financial condition of the State and the proposed cuts to Medicaid Reimbursement Rates, it is estimated that the current fund reserve will be depleted within a five year period. Fees and Charges for Services are generated by private pay residents, hospice residents, and the amount of contribution for care owed by the Medicaid residents (Social Security, Pensions, Private Insurance, etc.). Intergovernmental includes reimbursement from the Federal Medicare and State Medicaid Programs. New investment strategies by the Treasurer have increased the interest income significantly. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the Valley Hi Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 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 contracts. Portions of Contractual Services and Commodities are variable and reflect slight increases based on a projected increase number of admissions. Debt Service accounts for the telephony lease held by the County with a portion charged to Valley Hi based on service and equipment provided.

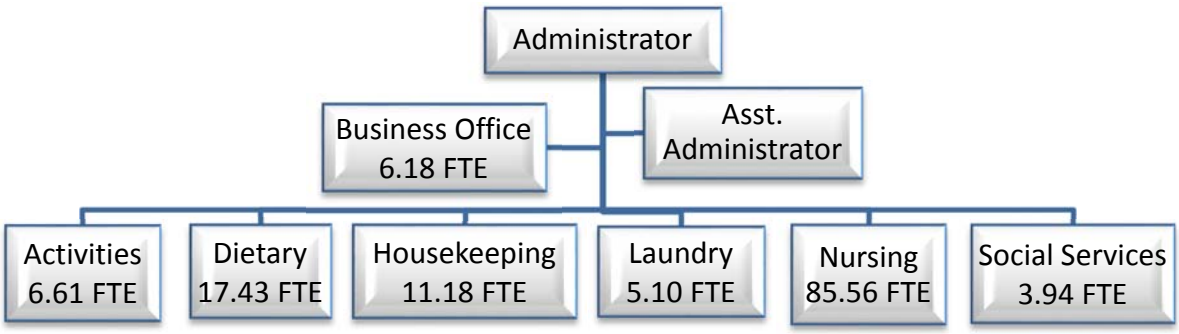
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid-Year**	**2018 Projected**
Total Admissions	59	80	39	80
Average Daily Census	121	120	113	122
Average Daily Medicare Part A Census	10.2	12	15	15
Average Daily Case Mix – Medicaid (Medicaid pending is not included)	56.6%	60%	56%	60%
Average Daily Case Mix – Medicare Part A	8.4%	10%	13%	10%
Average Daily Case Mix – Private Pay (Includes Medicaid Pending)	34.7%	30%	31%	30%
Average Daily Case Mix – Other Pay Sources	>1%	>1%	>1%	>1%

Expense Per Capita:

Actual Dollars FY 2014	**Actual Dollars FY 2015**	**Actual Dollars FY 2016**	**Budgeted Dollars FY 2017**	**Budgeted Dollars FY 2018**
$34.56	$35.17	$38.57	$36.71	$37.19

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



VETERANS ASSISTANCE COMMISSION (Department 22) VA Fund (10)

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: MANDATED BY STATE STATUTE

- **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.

Functions: FUNCTIONS PROVIDED BY VAC BOARD

- 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.

2017 Highlights:

- ✓ Exceeded 40 educational outreach events which informed the community of VA and VAC Benefits
- ✓ The VAC will exceed 380 new VA Disability and Pension claims submitted to the Veterans Benefits Administration.
- ✓ The VAC along with the Illinois Department of Employment Security, TLS Veterans, and the VA hosted the 4th annual Veterans Resource Fair. Enthusiasm among the service providers was very high and the desire is to provide it again next year.
- ✓ The expanded medical services offered by the Community Based VA Outpatient Clinic in McHenry has positively impacted the community by reducing the need for veterans to travel all the way to the Lovell Federal Health Care Center.
- ✓ Through the assistance from the County Board, private donations, and the McHenry Patriot Run, the VAC purchased a much needed new minivan to replace the retired 2005 minivan.

Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Property Tax Levy

2018 Goals and Objectives:

- Meet or exceed goal of filing 425 new claims submitted to the US Department of Veterans Affairs, and maintain the capacity to address claims issues for any applicant with questions or concerns
- Exceed $3.1M in Veterans Benefits Administration awards to our clients
- Identify changing transportation needs of McHenry County Veterans and establish guidelines to meet those needs
- Align resources to meet or exceed our ability to provide 70+ home visits to McHenry County clients who can't get to our office.
- Provide presentations and/or actively participate at 3-4 local community events each month to inform veterans and eligible family members of VA Benefits.
- Arrange for training of VSO to effectively support Veterans in the Court System.

VETERANS ASSISTANCE COMMISSION
FISCAL YEAR 2018 BOARD APPROVED BUDGET

VETERANS ASSISTANCE FUND - 10

Revenues	**FY 2015 Actual**	**FY 2016 Actual**	**FY 2017 Budgeted**	**FY 2017 10 Mo. Act**	**FY 2018 Approved**
Tax Revenue	399,159	399,064	400,000	389,845	400,000
Utilization of Fund Balance	0	0	279,571	0	255,477
Intergovernmental	0	0	0	0	15,000
Interest Income	4	0	0	0	0
Total Department/Fund	**$399,163**	**$399,064**	**$679,571**	**$389,845**	**$670,477**
Expenditures					
Personnel Services	333,744	358,205	397,421	298,288	401,527
Contractual Services	86,875	75,818	258,000	72,294	221,200
Commodities	15,316	15,272	24,150	9,293	23,150
Capital Outlay	0	0	0	8,000	24,600
Total Department/Fund	**$435,935**	**$449,295**	**$679,571**	**$387,875**	**$670,477**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
4.67	4.67	5.00	5.00	5.00	5.00

2018 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. ***The reader should be aware the projected tax revenue amount shown above has not been adjusted to reflect the County Board approved abatement amount that will be reduced from the Veteran's Assistant Commission Tax Levy when the County Clerk does the final striking of the levies. The offset to the tax levy abatement will be accounted for under Utilization of Fund Balance.***

2018 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, 2017. Contractual Services accounts for the financial assistance to veterans dealing with financial hardships, medical and transportation for veterans, and contractual costs for operations of the department. Capital outlay in FY18 is for the purchase of a minivan to replace an aging bus.

Department: 22 – VETERANS ASSISTANCE COMMISSION

Funded By: Property Tax Levy

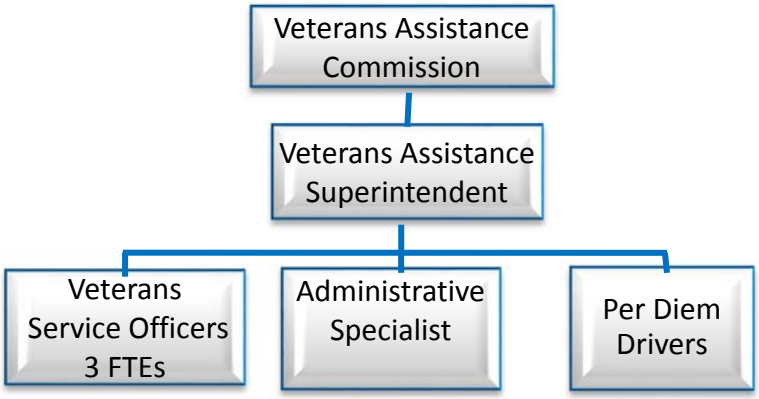
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
New Disability or Pension Claims Submitted to the US Dept. of Veterans Affairs	384	425	189	425
New VA Claim Dollars Awarded *	$2,947,882	$2,750,000	$1,343,150	$3,150,000
VA Hospital / Clinic Transports	3540	3900	1385	3900
Client Home Visits	54	70	28	70
Public Education Presentations	28	40	18	40
Client Contacts	11,789	11,000	6,762 (estimate)	13,000

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$1.44	$1.42	$1.46	$2.22	$2.19

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census. Per Capita includes all divisions/funds under Veterans Assistance.)

Department Organization Chart:



VETERANS ASSISTANCE COMMISSION (Department 22)
Bus Fund (11) – 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).

2017 Highlights – N/A

2018 Goals and Objectives – N/A

VETERANS ASSISTANCE COMMISSION – BUS FUND
FISCAL YEAR 2018 BOARD APPROVED BUDGET

VETERANS ASSISTANCE BUS FUND – FUND 11

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Utilization of Fund Balance	0	0	1,030	0	0
Interest Income	12	33	20	50	60
Other Income	600	700	500	4,300	500
Total Department/Fund	**$612**	**$733**	**$1,550**	**$4,350**	**$560**
Expenditures					
Contractual Services	0	0	1,000	0	0
Commodities	0	0	550	0	0
Capital Outlay	0	0	0	10,000	0
Fund Balance Enhancement	0	0	0	0	560
Total Department/Fund	**$0**	**$0**	**$1,550**	**$10,000**	**$560**

Full Time Equivalents History – N/A

2018 Revenue Budget Analysis:
Projected Donations and Interest Income for maintenance and repair

2018 Expenditure Budget Analysis:
Maintenance & Repair, Fuel

Performance Indicators – N/A

Expense Per Capita – N/A

Fund Organization Chart – N/A

WORKFORCE INVESTMENT BOARD (Department 27) WIB Fund (90)

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: **FUNCTIONS WORKFORCE INVESTMENT BOARD ESTABLISHED**
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.

2017 Highlights:

- ✓ Developed, drafted, and modified the Local Workforce Area 4-Year Workforce Development Plan, to integrate with Regional and State Workforce Development plans,
- ✓ McHenry County received $1,911,237 to provide workforce development services and programs for county businesses and residents. This is an increase of 4.001% or $73,666 from the previous program year.
- ✓ Developed and executed PY2017 Memorandum of Understanding between McHenry County Workforce Network and the One-Stop Core Partners that includes a comprehensive understanding of services delivered at or through the McHenry County Workforce Center and a fair cost sharing of the operations and infrastructure costs of the Workforce Center.
- ✓ Executed a Cost Sharing Agreement of the Memorandum of Understanding among the McHenry County Workforce Center Partners for the Program-Year 2017
- ✓ Received a grant of $200,000 on behalf of the Workforce Partners of Metropolitan Chicago to modify the Regional Workforce Development Plan ad required by the WIOA final rules, developed customized Career Pathways materials of the In-Demand Occupations for each of the seven workforce areas, and developed a WIOA Workforce Board Member Manual.

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Innovation and Opportunity Act

2017 Highlights- Continued:

- ✓ Worked with the Northern Illinois Workforce coalition to develop a tuition policy to charge WIOA Customer Students In-District tuition for approved training classes/curriculum, allowing broader opportunity for training among many of the Community Colleges and Workforce areas of Northeast IL. This model is being considered for statewide adaptation by the Illinois Community College Board.
- ✓ Procured a One-Stop Operator for the McHenry County Workforce Network, in compliance with WIOA Federal and State Guidelines.
- ✓ Represented Workforce Development Programs and Services as liaison to the McHenry County Economic Development Board.

2018 Goals and Objectives:

- Supporting the McHenry County Board Strategic Plan and the Vision and Intent of the Workforce Innovation and Opportunity Act:
  - Evaluate business needs and match funds to training that will meet those needs
  - Help to facilitate the development of the essential workforce and skills that existing and growing industries need by convening businesses stakeholders to identify and address workforce and economic development needs.
  - Explore public-private training and education partnerships to improve the skills of the McHenry County workforce
  - Match the skills of the existing population with needs of the existing businesses to retain talent in the County and meet the current and future workforce demands.
- Host semi-annual targeted industry employer round tables to identify workforce skills needs and solicit employer engagement.
- Negotiate and execute a Cost Sharing Agreement of the Memorandum of Understanding among the McHenry County Workforce Center Partners for the Program-Year 2018.
- Review and modify the local Workforce Development Plan as needed, taking into consideration changes and dynamics of the local and regional economy.
- Coordinate with the Business Services Team to offer regular employer information and networking sessions at the McHenry County Workforce Center.
- Co-Host, between McHenry and Lake County, a Workforce & Economic Development Round Table with Rep Hultgren.

MCHENRY COUNTY WORKFORCE INVESTMENT BOARD
FISCAL YEAR 2018 BOARD APPROVED BUDGET

MCHENRY COUNTY WORKFORCE INVESTMENT BOARD FUND 90 - DEPT. 27

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Operating Transfers In	0	0	163,666	0	160,742
Total Department/Fund	**$0**	**$0**	**$163,666**	**$0**	**$160,742**
Expenditures					
Personnel Services	121,798	125,214	128,899	101,973	131,039
Contractual Services	8,991	17,453	19,413	8,680	18,000
Commodities	9,263	5,509	15,354	7,544	10,950
Capital Outlay	0	0	0	0	753
Total Department/Fund	**$140,052**	**$148,176**	**$163,666**	**$118,197**	**$160,742**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
1.54	1.75	1.75	1.75	1.75	1.75

Department: 27 – McHENRY COUNTY WORKFORCE INVESTMENT BOARD

Funded By: The Federal Workforce Innovation and Opportunity Act

2018 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 Operating Transfer In is shown to offset the cost of operations for WIB.

2018 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. Personnel Services does account for 1.75 FTEs.

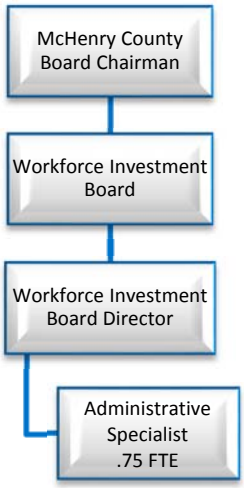
Performance Indicators:	2016 Actual	2017 Projected	2017 Mid-Year	2018 Projected
Meeting Program WIOA Performance Indicators	Met	Meeting	Meeting	Meet
Designation of Local Workforce Area	Met	Meet	Met	Meet
Certified Local Workforce Development Board	Met	Meet	Met	Meet
Certification of Eligible Training Providers and Training Programs	Met	Meet	Met	Meet
Develop Local High Demand Occupation List for Training Vouchering	Met	Meet	Met	Meet
One-Stop Center Certification	Met	Meet	Met	NA
Memorandum of Understanding executed	Met	Meet	Meeting	Meet
Procurement of One-Stop Operator	NA	Meet	Met	NA
Successful Department of Commerce Monitoring	Met	Meet	Met	Meet
Update and Prepare Annual Labor Report	Met	Meet	Meeting	Meet

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$0.42	$0.46	$0.48	$0.53	$0.52

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



MCHENRY COUNTYWORKFORCE NETWORK (Department 26) WIB Fund (90)

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: **FUNCTIONS WORKFORCE INVESTMENT BOARD ESTABLISHED**

- **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.

2017 Highlights:

- ✓ Over 3,300 people attended department programs such as job club, job fairs, seminars, mock interviews and resume critiques.
- ✓ 241 individuals participated in WIA funded services, such as career advising, training, and work experience.
- ✓ Of the individuals who completed services so far this program year, 89% are employed and have an average wage of $23.82/hour.
- ✓ 90 WI0A eligible customers participated in training for high demand occupations. 55 customers participated in internship programs at 40 worksites in the County.
- ✓ On the Job Training (OJT) and Incumbent worker training programs resulted in 225 participants trained at 13 worksites. Combined reimbursements to County employers was $169,000.
- ✓ 43% of grant dollars spent on training programs, exceeding the requirement imposed by Department of Commerce and Economic Opportunity (DCEO) of 40%.
- ✓ The Workforce Center met the comprehensive one stop criteria established by the Governor and has been certified by the Workforce Network Board as a comprehensive WIOA one-stop center.

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Innovation and Opportunity Act

2017 Highlights – Continued:

- ✓ The Industrial Maintenance training grant has ended and had tremendous outcomes. 53 workers with 13 County employers were trained. 96% of participants retained their jobs with many getting promotions and/or wage increases ranging between 17%-26%. 17 people received a credential from MCC and 29 received industry recognized training.
- ✓ Young Adult program has been redesigned to focus on out of school individuals between ages 18-24. WIOA requires 80% of Youth funds be spent on this population and we are at 91%.
- ✓ Chosen by the Workforce Network Board as the One-Stop Operator in consortium with McHenry County College and Illinois Department of Employment Security and will lead the day to day operations of the Workforce Center, ensuring compliance with state and federal guidelines.

2018 Goals and Objectives:

- Implement the new requirements for service delivery of the Workforce Innovation and Opportunity Act as directed by the final rules from Department of Labor.
- Re-design service delivery to meet the new 50% direct training spending minimum imposed by the Illinois Workforce Innovation Board. This is a 25% increase over the past 40% and will result in a training only focus and reduced services that do not count for the requirement. Programs will be adjusted to conform to reduced funding levels and still maintain excellent demand driven, customer centric services.
- Implement activities outlined in the County Strategic Plan to evaluate business needs and match funds to training that will meet those needs and help to facilitate the development of the essential workforce and skills that existing and growing industries need.
- 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.

MCHENRY COUNTY WORKFORCE NETWORK
FISCAL YEAR 2018 BOARD APPROVED BUDGET

MCHENRY COUNTY WORKFORCE NETWORK FUND 90 - DEPT. 26

Revenues	FY 2015 Actual	FY 2016 Actual	FY 2017 Budgeted	FY 2017 10 Mo. Act	FY 2018 Approved
Utilization of Fund Balance	0	0	58,852	0	46,708
Intergovernmental	1,974,167	2,091,406	2,066,739	2,011,149	2,044,044
Interest Income	282	559	491	803	671
Other Income	31,870	9,136	17,307	3,632	27,026
Total Department/Fund	**$2,006,319**	**$2,101,101**	**$2,143,389**	**$2,015,584**	**$2,118,449**
Expenditures					
Personnel Services	1,077,060	1,111,293	1,096,607	770,832	1,073,666
Contractual Services	739,186	791,942	794,766	950,406	809,439
Commodities	65,472	59,418	79,350	45,048	63,405
Capital Outlay	3,983	10,615	0	0	0
Debt Service	8,377	8,918	9,000	8,648	11,197
Operating Transfers Out	0	0	163,666	0	160,742
Total Department/Fund	**$1,894,078**	**$1,982,186**	**$2,143,389**	**$1,774,934**	**$2,118,449**

Full Time Equivalents History:

FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
14.54	15.05	12.92	12.92	11.92	11.92

Department: 26 – McHENRY COUNTY WORKFORCE NETWORK

Funded By: The Federal Workforce Innovation and Opportunity Act

2018 Revenue Budget Analysis:
Intergovernmental represents McHenry County Workforce Programs 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. Other Income is generated through leasing office floor space to the Illinois Department of Employment Security.

2018 Expenditure Budget Analysis: Grant funding for the department determines the expenditures for each fiscal year. The reduction in personnel is due to long term employees retiring and being replaced with employees at the midpoint of the job grade. 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.

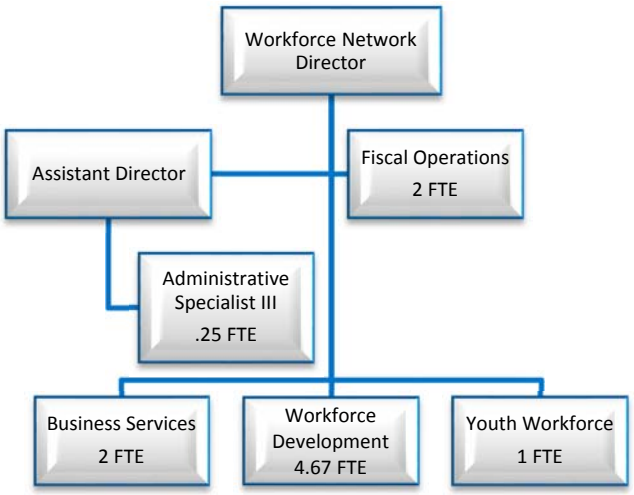
Performance Indicators:	**2016 Actual**	**2017 Projected**	**2017 Mid-Year**	**2018 Projected**
Participants enrolled in WIOA programs	276	182	241	250
Participants completing WIOA programs	189	110	80	100
Participants employed after completing WIOA services	146	95	73	90
Participants attending, workshops, job clubs, seminar, mock interviews, resume critiques	3,692	2,120	3318	3600
Employers participating in On The Job Training program	8	4	10	10
Employers participating in Internship/Work Experience	45	40	55	60
Staff career advising hours	10,530	4,875	9,000	9,500
Workforce Center visitors	4,525	2,510	5,300	5,500
Services received by Center visitors	22,697	15,281	28, 000	27,500

Expense Per Capita:

Actual Dollars FY 2014	Actual Dollars FY 2015	Actual Dollars FY 2016	Budgeted Dollars FY 2017	Budgeted Dollars FY 2018
$7.60	$6.16	$6.46	$6.98	$6.90

(Per Capita calculated on total expenditures, excluding Utilization of Fund Balance. Population for 2016-2018 based on 2016 estimated census.)

Department Organization Chart:



County of McHenry Board Approved Full Time Equivalents

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.

The 2007 system is still in place and the 2017 budget reflects these grades and wages. A new classification and compensation study was conducted in 2017 for all nonunion positions. Changes are expected by January 2018, so are not reflected in this budget. Once the financial impact is understood, a decision will be made on when new rates would be budgeted.

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 40% 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 2018.

Wages	$67,711,762
Per Diems	$215,838
Vehicle Allowance	$21,000
Uniform Allowance	$329,400
Social Security/Medicare	$5,275,016
IMRF/SLEP (Pension)	$8,589,785
Health Insurance	$4,206,908
OPEB Expense (Other Post Employee Benefits)	$4,000
Insurance – Miscellaneous	$24,827
Reimbursement for State Unemployment	$8,000
Work Experience	$175,000
HCP Transfers to ISF[1]	$12,401,660
TOTAL	**$98,963,196**

[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. Please visit the County's Human resources website to view all current and past contracts:

https://www.co.mchenry.il.us/county-government/departments-a-i/human-resources/collective-bargaining-agreements

At the end of FY2017 the Probation Services Officers signed authorization cards and will be represented by American Federation of State, County and Municipal Employees (AFSCME). They are currently in negotiations, so no part of the collective bargaining agreement is built into the 2018 personnel budget. Once a contract is signed, any retro payments that impact the current budget would be approved by the board.

Fiscal Year 2018 Personnel Wages Adjustments

Labor Unit	Labor Category	Rate Adj.	Step Table	Contract Expiration
FOP – Unit I	Peace Officers	2.25%	Yes	11/30/2018
FOP – Unit II	Correctional Officers	2.25%	Yes	11/30/2018
FOP – Unit III	Civilians	In Negotiation	Yes	
Local 150	Highway Maintenance	1.00%	No	06/30/2018
Local 150	Facilities Maintenance	2.00%	No	11/30/2018
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	1.75%	No	11/30/2018
SEIU Local 73	Valley Hi Support Staff	2.25%	No	11/30/2019
SEIU Local 73	Valley Hi Nurses	No Increase	No	11/30/2019
	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 2018 the County's Employers contribution rate is 10.30% for regular IMRF (up .06% from 2016) and 25.80% for SLEP IMRF (up .49% from 2016).

The County offers full time employees three different health insurance plans to participate in: HMO, PPO, and High Deductible PPO. All plans were reviewed by the County Board with adjustments made to premium contributions, deductibles, prescription co-pays, HMO network and moving retired employees age 65 or older off the current plans to a supplemental plan offering the same basic coverages at a lower costs to the retiree.

The County Employees represent the County in the day to day services provided to the general public and are a valued asset of the organization. The following graphs depict the percentage of employees in each wage earning bracket (Table1), the average age of the County's workforce (Table 2), and employees by years of service (Table 3).

Table 1

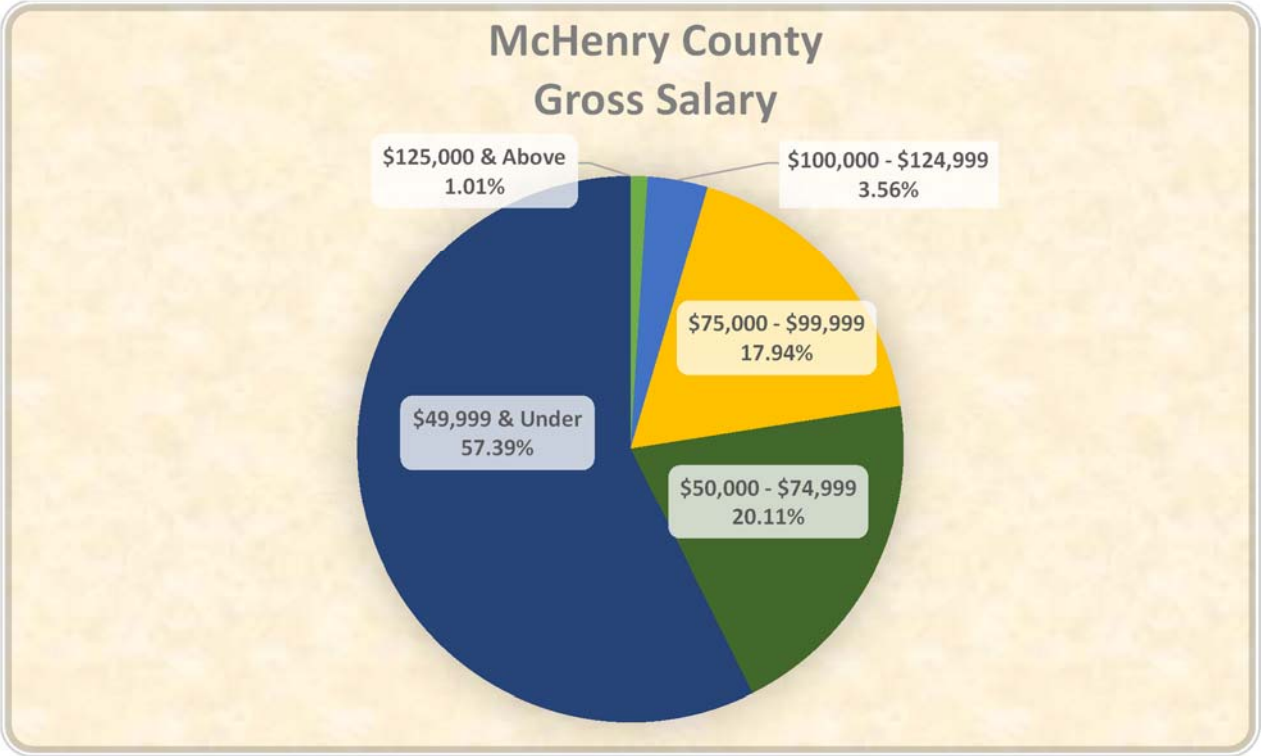


Table 2

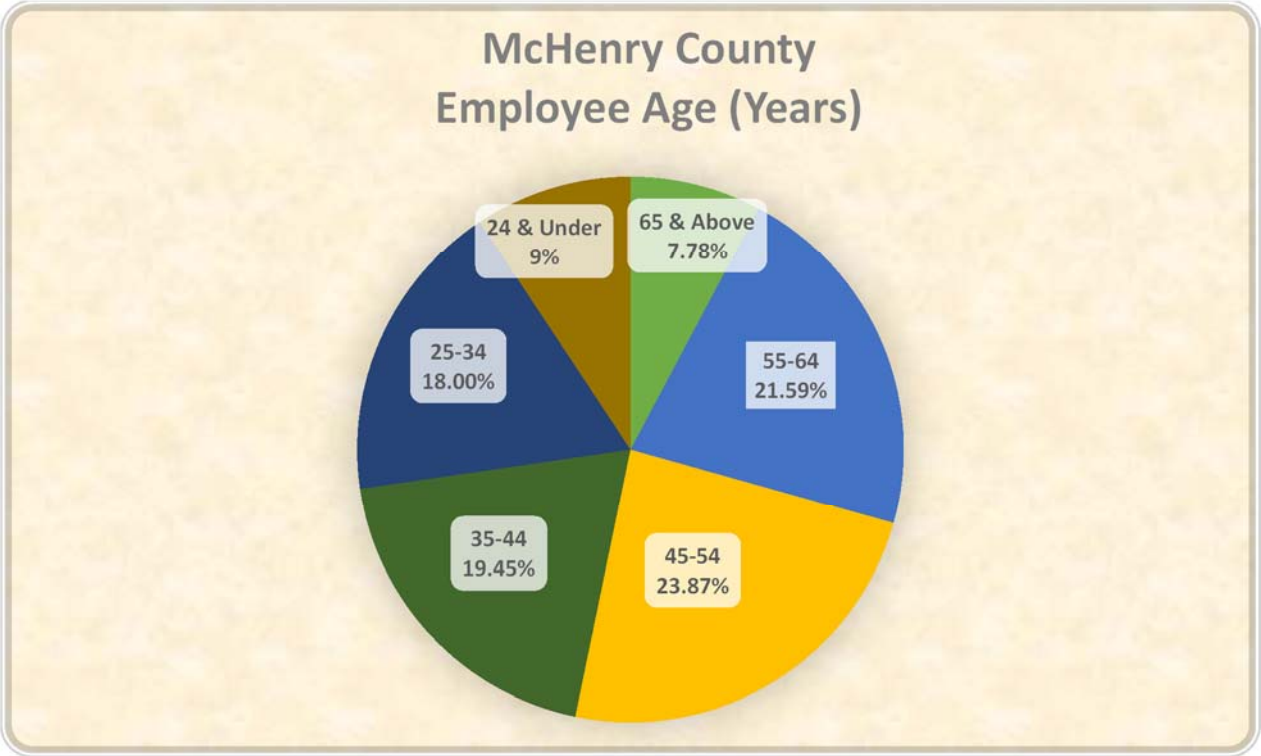
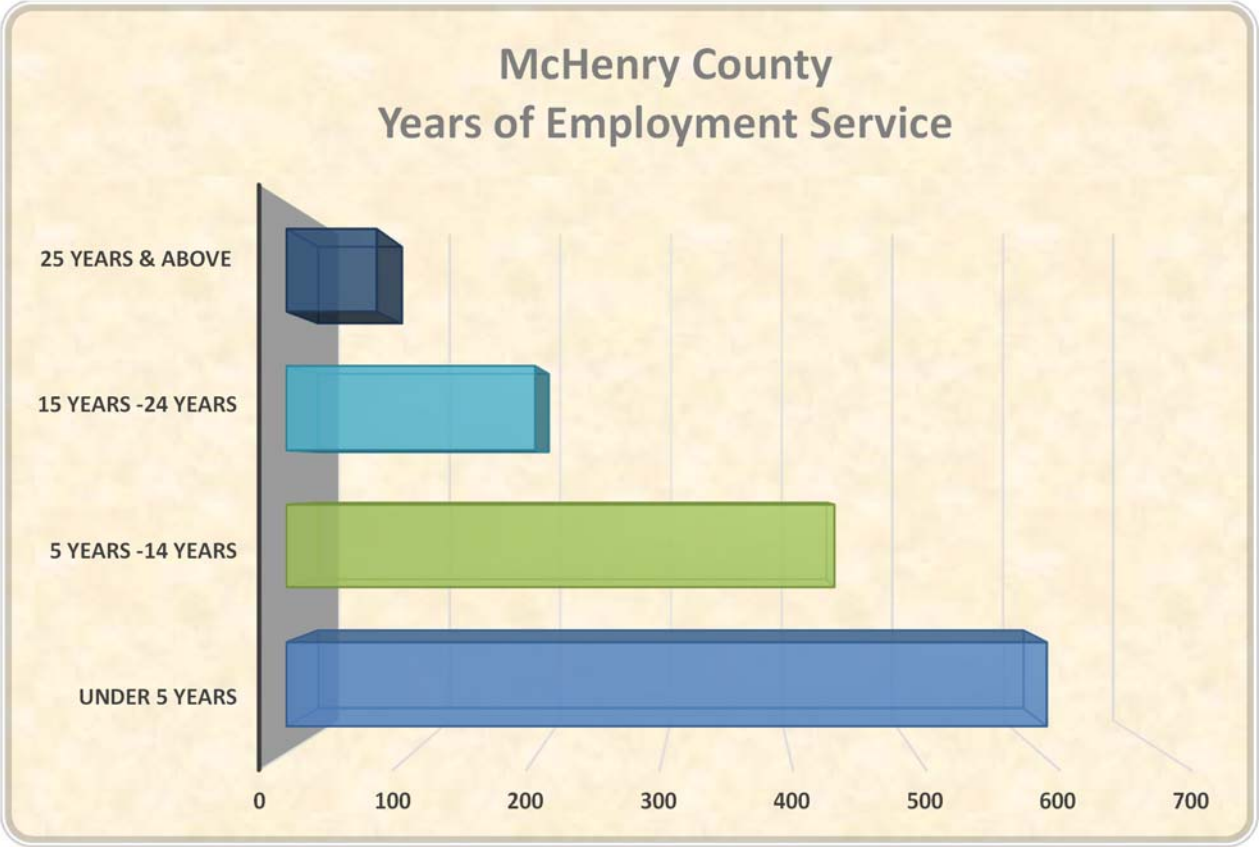


Table 3


McHenry County
Years of Employment Service
25 YEARS & ABOVE
15 YEARS -24 YEARS
5 YEARS -14 YEARS
UNDER 5 YEARS
0
100
200
300
400
500
600
700

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
05	Assessment Office Manager	2.00	2.00	2.00
05	Assessment Specialist I	4.00	4.00	4.00
05	Assessment Specialist II	4.00	4.00	4.00
05	Assessment Specialist III	2.00	2.00	2.00
05	Cadastral Map Coordinator	1.00	1.00	1.00
05	Chief Appraiser	1.00	1.00	1.00
05	Chief County Assessment Officer	1.00	1.00	1.00
05	Chief Deputy - Assessment Officer	1.00	1.00	1.00
05	Mapping Technician I	2.00	2.00	2.00
05	Mapping Technician II	1.00	1.00	1.00
	Total Dept 05 - Supervisor of Assessments	**19.00**	**19.00**	**19.00**
06	Administrative Assistant II	1.00	1.00	1.00
06	Buyer/Bid Coordinator	1.00	1.00	1.00
06	Financial Services Associate	-	0.50	0.50
06	Mailroom Coordinator	1.00	1.00	1.00
06	Procurement Specialist I	1.00	1.00	1.00
06	Purchasing Director	1.00	1.00	1.00
06	Shipping & Receiving Clerk	1.00	1.00	1.00
	Total Dept 06 - Purchasing	**6.00**	**6.50**	**6.50**
07	Chairman - County Board	-	-	1.00
07	Executive Assistant	-	-	1.00
	Total Dept 07 - County Board Chairman	**-**	**-**	**2.00**
09	HRG/Wellness Coordinator	1.00	1.00	1.00
09	Human Resources Analyst	1.00	1.00	1.00
09	Human Resources Representative	3.00	2.00	2.00
09	Human Resources Director	1.00	1.00	1.00
	Total Dept 09 - Human Resources	**6.00**	**5.00**	**5.00**
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 Enforcement Officer	1.00	1.00	1.00
10	Building Inspector	2.00	2.00	2.00
10	Community Development Administrator	1.00	1.00	1.00
10	Comm Dev Procurement Officer-Building Inspec	1.00	-	-
10	Community Development Specialist	2.00	2.00	2.00
10	Code Enforcement Inspector	1.00	1.00	1.00
10	Director of Planning & Development	1.00	1.00	1.00
10	Mapping Technician II	1.00	1.00	1.00
10	Office Assistant I	1.00	1.00	1.00
10	P & D Office Manager	1.00	1.00	1.00
10	Planner/Special Projects	1.00	1.00	1.00
10	Plans Examiner	2.00	2.00	2.00
10	Plumbing Inspector	1.00	1.00	1.00
10	Principal Planner/Zoning Enforcement Officer	1.00	1.00	1.00
10	Senior Planner	1.00	1.00	1.00

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
10	Stormwater - Chief Engineer	1.00	1.00	1.00
10	Water Resource Engineer	3.00	3.00	3.00
10	Water Resource Specialist	-	1.00	1.00
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
12	County Board Members	24.00	25.00	24.00
	Total Dept 12 - County Board	**25.00**	**26.00**	**25.00**
13	Election Administrative Analyst	1.00	1.00	1.00
13	Election Administrative Supervisor	1.00	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	**9.20**	**9.20**	**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	1.00	1.00	1.00
14	Imaging/Redemption Clerk	1.00	1.00	1.00
14	Tax Extension/Redemption Clerk	1.00	1.00	1.00
14	Tax Redemption Clerk	1.00	1.00	1.00
14	Vital Records Clerk	1.00	1.00	1.00
	Total Dept 14 - County Clerk	**9.80**	**9.80**	**9.80**
15	Accountant I	1.00	1.00	1.00
15	Accounting Coordinator	1.00	1.00	-
15	Chief Deputy Recorder	1.00	1.00	1.00
15	Computer Specialist	1.00	1.00	1.00
15	County Recorder	1.00	1.00	1.00
15	Local Network Analyst	1.00	1.00	1.00
15	Record/Office Clerk	2.11	-	-
15	Recorder Office Manager	1.00	1.00	-
15	Recorder Office Supervisor	4.00	3.00	3.00
15	Recording Specialist I	3.60	2.00	2.00
15	Recording Specialist II	7.00	6.00	6.00
15	Recording Specialist III	3.00	3.00	3.00
	Total Dept 15 - County Recorder	**26.71**	**21.00**	**19.00**

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
16	Custodian I	9.00	9.00	9.00
16	Custodian II	5.00	5.00	5.00
16	Director Facilities Management	1.00	1.00	1.00
16	Facilities Coordinator	1.00	1.00	1.00
16	Housekeeping Coordinator	1.00	1.00	1.00
16	Maintenance Supervisor	1.00	1.00	1.00
16	Maintenance Tech I	6.00	6.00	6.00
16	Maintenance Tech II	4.00	4.00	4.00
16	Maintenance Tech III	1.00	1.00	1.00
16	Project/Capital Manager	1.00	1.00	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
	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	3.00	3.00
17	Accounting Assistant II	3.00	3.00	3.00
17	Accounting Assistant III	1.00	1.00	1.00
17	Administrative Specialist II	1.00	1.00	1.00
17	Chief Deputy Treasurer	1.00	1.00	1.00
17	County Treasurer	1.00	1.00	1.00
17	Investment Coordinator	1.00	1.00	1.00
17	Office Assistant I	1.00	1.00	1.00
17	Payroll Coordinator	1.00	1.00	1.00
	Total Dept 17 - County Treasurer	**14.50**	**14.00**	**14.00**
18	Administrative Intern	-	-	0.64
18	Administrative Specialist III	1.00	1.00	1.00
18	Assistant to Administrator	1.00	1.00	-
18	Associate County Administrator - Finance	1.00	1.00	1.00
18	Communications Specialist	-	-	0.50
18	County Administrator	1.00	1.00	1.00
18	Financial Analyst	1.00	1.00	1.00
18	Financial Services Associate	-	0.50	0.50
18	Office Assistant I	1.00	1.00	1.00
18	Project Manager	-	1.00	-
18	Senior Financial Analyst	1.00	1.00	1.00
18	Deputy County Administrator	1.00	1.00	1.00
18	Risk Management Specialist	1.00	1.00	1.00
	Total Dept 18 - County Administration	**9.00**	**10.50**	**9.64**
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	-

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
20	IT Office Manager	1.00	1.00	1.00
20	Network Engineer	2.00	2.00	2.00
20	Network Manager	1.00	1.00	1.00
20	PC Specialist	3.00	3.00	3.00
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**	**25.00**
21	Accounting Coordinator	1.00	1.00	1.00
21	Certification Specialist	1.00	1.00	1.00
21	Project Director - Drug Free Community Grant	1.00	1.00	1.00
21	Regional Office of Education Asst/Receptionist	1.00	1.00	1.00
21	Truancy Assistant	-	0.32	0.32
21	Youth Outreach Program Associate	1.00	1.00	1.00
	Total Dept 21 - Reg Superintendent of Schools	**5.00**	**5.32**	**5.32**
22	Dispatcher/Clerk	1.00	1.00	1.00
22	Superintendent	1.00	1.00	1.00
22	Veterans Service Officer	3.00	3.00	3.00
	Total Dept 22 - Veteran's Assistance	**5.00**	**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	0.67
25	Administrative Specialist II	3.00	3.00	2.00
25	Compliance/Quality Assurance Manager	1.00	1.00	1.00
25	Data & Information Services Manager	1.00	1.00	1.00
25	Database Administrator/Medicaid Coordinator	1.00	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	Fiscal Operations Manager	1.00	1.00	1.00
25	Program Monitor & Training Assistant	1.00	1.00	1.00
	Total Dept 25 - Mental Health Board	**12.00**	**12.00**	**10.67**
26	Accounting Assistant II	1.00	1.00	1.00
26	Administrative Specialist III	0.25	0.25	0.25
26	Administrative Specialist I	0.67	0.67	0.67
26	Assistant Director	1.00	1.00	1.00
26	Director of Workforce Network	1.00	1.00	1.00
26	Team Lead - Youth Workforce Development Sp	1.00	1.00	1.00
26	Workforce Office Fiscal Manager	1.00	1.00	1.00
26	Workforce Development Specialist	7.00	6.00	6.00
	Total Dept 26 - Workforce Network	**12.92**	**11.92**	**11.92**

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
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	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	**6.00**	**6.00**	**6.00**
31	County Coroner	1.00	1.00	1.00
31	County Intern	-	-	0.36
31	Deputy Coroner/Investigator	4.00	3.48	3.48
31	Secretary/Deputy Coroner	1.00	1.00	1.00
	Total Dept 31 - County Coroner	**6.00**	**5.48**	**5.84**
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	4.00	4.00
32	Auto Tech Assistant - Union	1.00	-	-
32	CALEA Manager	1.00	1.00	1.00
32	Chief of Administration	1.00	1.00	1.00
33	Chief of Operations	1.00	1.00	1.00
32	Clerk - Non-Union	1.98	0.82	0.82
32	Clerk II - Union	12.00	11.00	11.00
32	Clerk III - Union	5.00	4.00	4.00
32	Communication Coordinator/Supervisor	1.00	2.00	2.00
32	Correctional Officer - Union	146.00	147.00	147.00
32	Corrections Chief	1.00	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 - Deputy Chief Officer	1.00	1.00	1.00
32	Court Security Officer - Union	28.00	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	72.00	72.00	72.00
32	Deputy Chief of Admin	1.00	1.00	1.00
32	Deputy Chief of Patrol	1.00	1.00	1.00
32	Deputy Sheriff Lieutenant	6.00	6.00	6.00
32	Deputy Sheriff Sergeant	14.00	14.00	14.00
32	Detective - Union	9.00	8.00	8.00
32	Fleet Supervisor	1.00	1.00	1.00
32	Intern	0.38	0.38	0.38
32	Marine Patrol I	4.00	4.00	4.00
32	Marine Patrol II	0.92	0.92	0.92
32	Marine Patrol Supervisor	0.51	0.51	0.51
32	Mobile Data Cop Coordinator/Supervisor	1.00	1.00	1.00

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
32	Process Server - Union	5.00	5.00	5.00
32	Radio Dispatcher - Union	17.00	17.00	17.00
32	Records Coordinator/Supervisor	1.00	1.00	1.00
32	Sheriff	1.00	1.00	1.00
32	Sheriff Office Administrative Manager	1.00	1.00	1.00
	Total Dept 32 - County Sheriff	**370.79**	**368.63**	**368.63**
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	1.00
41	Accounting Coordinator	1.00	1.00	1.00
41	Administrative Specialist II	1.00	-	-
41	Administrative Specialist III	1.00	1.00	1.00
41	Chief Deputy Circuit Clerk	1.00	1.00	1.00
41	Circuit Clerk Division Manager	3.00	3.00	3.00
41	Circuit Clerk IT Manager	1.00	1.00	1.00
41	Clerk of Circuit Court	1.00	1.00	1.00
41	Court/Courtroom Specialist I	31.00	26.00	25.00
41	Court/Courtroom Specialist II	11.00	12.00	11.00
41	Court/Courtroom Specialist III	4.00	5.00	5.00
41	Courtroom Records Specialist	1.00	1.00	1.00
41	Fiscal Operations Manager	1.00	1.00	1.00
41	Graphic User Interface (GUI) Designer	1.00	1.00	1.00
41	Lead Court/Courtroom Specialist	2.00	3.00	3.00
41	Senior GUI Designer	1.00	1.00	1.00
	Total Dept 41 - Clerk of the Circuit Court	**63.00**	**60.00**	**57.00**
42	Court Administrative Specialist	3.00	3.00	3.00
42	Court Administrative Assistant	2.00	2.00	2.00
42	Court Administrator	1.00	1.00	1.00
42	Court Interpreter	3.00	2.00	2.00
42	Deputy Court Administrator	1.00	1.00	1.00
42	Director of Special Projects	1.00	1.00	1.00
42	Jury Commission Supervisor	1.00	1.00	1.00
42	Business Analyst	1.00	1.00	1.00
42	Language Access Coordinator	-	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	2.00	2.00	2.00
42	Research Attorney	1.00	1.00	1.00
42	Self Help Center Navigator	1.00	1.00	1.00
42	Specialty Court Case Manager	1.00	1.00	1.00
	Total Dept 42 - Court Administration	**20.00**	**20.00**	**20.00**
43	Administrative Specialist III	3.00	3.00	3.00

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
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	12.00	12.00	12.00
43	Probation Officer II	11.00	11.00	11.00
43	Probation Officer III	9.00	9.00	9.00
43	Probation Supervisor	6.00	6.00	6.00
	Total Dept 43 - Probation & Court Services	**51.00**	**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	7.00
45	Attorney, Principal	7.00	7.00	6.00
45	Attorney, Senior	9.60	9.60	9.00
45	Attorney, Special Prosecution	-	-	2.00
45	Attorney, Supervising	2.00	2.00	4.00
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	1.00
45	Deputy Chief	1.00	1.00	-
45	Executive Legal Administrative Specialist	3.00	3.00	4.00
45	First Assistant	1.00	1.00	1.00
45	Investigator	2.30	2.30	1.00
45	Legal Administrative Specialist Civil	2.00	2.00	2.00
45	Legal Administrative Specialist Felony	6.00	6.00	5.00
45	Legal Admininistrative Specialist Juvenile	2.00	2.00	2.00
45	Legal Admininistrative Specialist Misdemeanor	7.00	7.00	5.00
45	SAO Administrative Manager	1.00	1.00	1.00
45	SAO Administrative Supervisor	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**	**57.00**
51	Accountant II	1.00	1.00	1.00
51	Accounting Assistant I	1.00	1.00	1.00

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
51	Accounting Assistant II	1.00	1.00	1.00
51	Administrative Specialist III	3.00	3.00	3.00
51	Animal Control Officer I	8.00	8.00	8.00
51	Assist Director Nursing	1.00	1.00	1.00
51	Communicable Disease Program Coordinator	1.00	1.00	1.00
51	Community Information Coordinator	0.80	0.80	0.80
51	Director of Environmental Health	1.00	1.00	1.00
51	Director of Nursing	1.00	1.00	1.00
51	Emergency Response Facilitator	1.00	1.00	1.00
51	Environmental Health Inspector	2.00	2.00	2.00
51	Environmental Health Prac Solid Waste	1.00	1.00	1.00
51	Environmental Health Representative	6.77	6.77	6.77
51	Epidimiologist	1.00	1.00	1.00
51	Family Case Management Assistant	2.65	2.65	2.65
51	Family Case Management Coordinator	1.00	1.00	1.00
51	Family Case Manager	5.20	4.85	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	3.79	3.79	3.79
51	Health Program Coordinator	1.00	1.00	1.00
51	Health Promotion Coordinator	1.00	1.00	1.00
51	Intern	0.77	0.77	0.77
51	Kennel Technician I	2.50	2.50	2.50
51	Laboratory Specialist	0.61	0.61	0.61
51	Lead Animal Control Officer	1.00	1.00	1.00
51	Lead Kennel Technician	1.00	1.00	1.00
51	Manager Planning, Personnel, Administration	1.00	1.00	1.00
51	Office Assistant I	1.05	1.05	1.05
51	Office Assistant II	23.43	23.43	23.43
51	Potable Water / Private Sewage Program Coordinator	1.00	1.00	1.00
51	Public Health Administrator	1.00	1.00	1.00
51	Public Health Nurse	8.75	8.75	8.75
51	Public Health Nurse Communicable Disease	6.00	3.50	3.50
51	Public Health Nurse Family Case Management	3.00	3.00	3.00
51	Solid Waste Manager	1.00	1.00	1.00
51	Staff Development Coordinator	1.00	1.00	1.00
51	Supervisor Field Staff	2.00	2.00	2.00
51	Veterinarian Division Manager	1.00	1.00	1.00
51	Vision and Hearing Technician	2.00	2.00	2.00
51	Volunteer Coordinator	1.00	1.00	1.00
51	WIC Nutritionist	3.85	3.85	3.85
51	WIC Nutritionist/Breastfeeding	1.00	1.00	1.00
51	WIC Coordinator	1.00	1.00	1.00
51	Dental Assistant	1.49	-	-
51	Dentist	1.77	-	-
51	Health Program Dental	1.00	-	-
51	Office Assistant II (Dental)	0.90	-	-
	Total Dept 51 - Health Department	**117.33**	**109.33**	**109.33**

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
61	Accountant II	1.53	1.53	1.53
61	Activity Assistant	5.43	5.12	5.12
61	Activity Coordinator	1.00	1.00	1.00
61	Admin Specialist I	2.00	3.46	3.46
61	Administrator	1.00	1.00	1.00
61	Assistant Administrator	1.00	1.00	1.00
61	Admissions Coordinator	1.00	1.00	1.00
61	Assistant Administrator	1.00	1.00	1.00
61	Assistant Director of Nursing	2.00	2.00	2.00
61	Business Office Associate	2.00	2.00	2.00
61	Certified Nursing Assistant I	47.69	49.05	48.37
61	Certified Nursing Assistant II	2.00	2.00	2.00
61	Community Liaison	1.00	1.00	1.00
61	Cook	2.00	2.00	2.00
61	Coordinator Dietary Clinical Services	1.00	1.00	1.00
61	Coordinator Dietary Meal Production	1.00	1.00	1.00
61	Custodian	4.00	4.00	4.00
61	Director of Nursing	1.00	1.00	1.00
61	Director of Social Services	1.00	1.00	1.00
61	Employment Coordinator	1.00	1.00	1.00
61	Food Service Assistant	11.28	11.28	11.28
61	Food Service Worker	3.00	3.00	3.00
61	Front Desk Associate	2.33	2.33	2.33
61	Housekeeper	6.84	6.84	6.84
61	Housekeeping/Laundry Supervisor	1.00	1.00	1.00
61	Laundry Worker	5.44	5.44	5.44
61	Medical Records Coordinator	1.00	1.00	1.00
61	Office Assistant	0.73	0.73	0.73
61	Patient Care Planning Coordinator	2.00	1.00	1.00
61	Professional Nurse	21.71	23.11	22.90
61	Psych-Social Aide	1.00	1.00	1.00
	Total Dept 61 - Valley Hi Nursing Home	**135.98**	**138.89**	**138.00**
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	2.00	2.00	2.00
82	Administrative Specialist II	1.00	1.00	-
82	Assistant County Engineer	1.00	1.00	1.00
82	Assistant Maintenance Superintendent	1.00	1.00	1.00
82	Construction Engineer I	3.00	3.00	3.00
82	Constructn Engineer II	2.00	2.00	2.00
82	Construction Manager	1.00	1.00	1.00
82	Communications Specialist	-	-	0.50

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
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	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	-
82	Planning Liaison	1.00	1.00	1.00
82	County Engineer	1.00	1.00	1.00
	Total Dept 82 - Division of Transportation	**64.50**	**64.50**	**63.00**
	Grand Total	**1,177.43**	**1,161.76**	**1,148.34**
	Positions Changes in FY2018			
7	Chairman - County Board			1.00
7	Executive Assistant			1.00
12	County Board Members			(1.00)
15	Accounting Coordinator			(1.00)
15	Recorder Office Manager			(1.00)
18	Administrative Intern			0.64
18	Communications Specialist			0.50
18	Assistant to Administrator			(1.00)
18	Project Manager			(1.00)
20	Director of Information Technology			(1.00)
25	Accounting Assistant			(0.33)
25	Administrative Specialist II			(1.00)
31	County Intern			0.36
41	Accounting Assistant II			(1.00)
41	Court/Courtroom Specialist I			(1.00)
41	Court/Courtroom Specialist II			(1.00)
45	Attorney, Special Prosecution			2.00
45	Attorney, Supervising			2.00
45	Executive Legal Administrative Specialist			1.00
45	Chief Investigator			0.70
45	Attorney, Senior			(0.60)
45	Attorney, Principal			(1.00)
45	Deputy Chief			(1.00)
45	Legal Administrative Specialist Felony			(1.00)

County of McHenry
Board Approved - FTE

Dept #	Job Title	2015-16 FTE	2016-17 FTE	2017-18 FTE
45	SAO Administrative Supervisor			(1.00)
45	Investigator			(1.30)
45	Attorney, Assistant			(2.00)
45	Legal Admininistrative Specialist Misdemeanor			(2.00)
61	Professional Nurse			(0.21)
61	Certified Nursing Assistant I			(0.68)
82	Communications Specialist			0.50
82	Administrative Specialist II			(1.00)
82	Utility Coordinator			(1.00)
				(13.42)

County of McHenry Capital Improvement Program

County of McHenry
Capital Improvement Plan

The McHenry County Capital Improvement Plan (CIP) identifies capital projects, facility improvements, asset preservation needs, anticipated equipment needs, modernization upgrades and system improvements for a multi-year period. The term 'capital improvement projects' encompasses projects related to the County's physical assets and facilities along with acquisitions and operational enhancements that require a significant investment or capital outlay.

Projects identified in the CIP are those expected to exceed $100,000 in expenditure and have a useful life in excess of five years. By this nature, a strategic approach to their scheduling, coordination and financing is required to responsibly address those needs without adversely impacting operational budgets. Normal replacement of vehicles or equipment, normal maintenance and minor remodeling or improvements costing less than $100,000 are not included in the CIP. In addition, the Capital Improvement Plan is not intended to address all projects or operational needs for the County or reoccurring expenditures. Rather, this plan is intended to focus on and prioritize significant capital expenditures required for the preservation, improvement and replacement of the public buildings and related equipment, communication systems, technology infrastructure, system hardware & software and major equipment purchases.

The process of developing a CIP separate from the County's Operating Budget is advantageous for numerous reasons, including:

- Increases the County Board's and the general public understanding of the County's capital needs and capabilities.
- Promotes discussion of projects based on their own merit without the pressures of other Operating Budget concerns and encourages use of alternative means to fund projects.
- Considers the effect on future Operating Budgets and Fund Reserves after the project is completed.
- Allows management to begin planning/strategic budgeting for future capital expenses.

Major capital projects can take several years to complete, with both funding and design/construction occurring in phases over multiple fiscal years. Unlike operating revenues, capital improvement projects typically require a one-time funding allocation for a given project. This approach to funding allows the County of McHenry to more tactically consider the allocation of non-recurring revenues to finance these projects.

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 in a comprehensive and systematic manner. 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 to enable the McHenry County Board strategically determine the method of financing for each project. 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 0% 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.

In August 2017, the McHenry County Board adopted Resolution R-201708-12-206 which established a summary of capital projects for 2018-2022 to identify necessary future capital projects. Since then, the summary has been updated to reflect revisions to project scope for certain projects and actual costs based on bid results. The following table reflects the updated summary of projects:

Project	Facility	2018	2019	2020	2021	2022	Total
ERP (Finance Software)		$2,000,000	$2,000,000				$4,000,000
Admin/Annex A Reconfig	Building A	$782,700	$2,066,794				$2,849,494
Parking Lot Rehab	MCGC	$2,171,743	$1,474,957	$741,429			$4,388,129
MCSO/EMA Portable Radio Replacement		$2,050,000					$2,050,000
Building Env Rehab	MCGC	$271,000	$313,000	$627,000	$627,000	$627,000	$2,465,000
Sallyport & Shower Resurfacing	Jail	$358,000	$357,000				$715,000
3rd Fl Civil Court Rehab	MCGC	$498,000					$498,000
Election Equipment Replacement		$2,500,000					$2,500,000
2nd Flr Sheriff Carpet	MCGC		$145,000				$145,000
Roof Rehab	500 Russel			$197,000			$197,000
Window/Generator Rehab	Building A			$18,000	$257,000		$275,000
Roof Rehab	Building A			$33,000	$452,000		$485,000
3rd Flr Court Office Carpet	MCGC			$114,000			$114,000
MEP System Rehab	MCGC			$681,000			$681,000
MEP System Rehab	Jail			$27,000	$372,000		$399,000
Building Demolition	Building B			$339,000			$339,000
Generator Replacement	MCGC					$671,000	$671,000
High Traffic Wall Coating Rehab	Admin					$196,000	$196,000
Total		**$10,859,323**	**$6,356,751**	**$2,777,429**	**$1,708,000**	**$1,494,000**	**$23,195,503**

CAPITAL PROJECTS NARRATIVE:

Financial Accounting Software – The County's financial software (KPMG Performance Series) was implemented in 1996-1997 and has served the County well in financial tracking and reporting. The software has been sold over the past three years to four different vendors, with the current vendor no longer enhancing nor marketing the software as a viable financial software solution. Specifications for a new ERP financial system were developed, RFPs were issued with 13 vendors responding, and after due diligence by the ERP project core team (Director of Purchasing, Director of IT, County Auditor, County Treasurer, and Associate County Administrator – Finance), MicroSoft Dynamics 365 and AKA Solutions of New York were selected as the software and vendor. The total project cost including additional supplemental software is $4.6 Million, to be paid from the County's general fund reserve. The implementation of new software is projected to go live on December 1, 2018.

Administration Building / Annex A reconfiguration – The Health Department offers clinic services in Annex B building, located on the MCGC campus. Due to the age and condition of the building and the need for additional parking, it was determined that it will be razed. This will require the relocation of the clinic services. The County looked at a number of options including lease, acquisitions for development, building new on existing property, adding space onto the Annex A facility and leveraging underutilized space in existing facilities. Leveraging underutilized space in existing facilities, was chosen as a direction. The County Administration building will be reconfigured to facilitate the relocation of the Health Department Administration and Environmental Health Division from Annex A. Annex A will then be reconfigured to accept the clinical services currently provided in Annex B. This reconfiguration project will commence in FY2018 and will cost approximately $2.9 million. The funding source is to be determined.

Government Center Parking Lot –The McHenry County Government Center parking lot has reached the end of its useful life, is in overall poor condition, and is in need of a complete rehabilitation. The poor condition of the asphalt paving ruled out the possibility of a mill-overlay of the surface and will necessitate complete reconstruction down to the aggregate base. In addition, the concrete sidewalks, concrete curbing, signage and landscaping is scheduled for replacement. The project will cost $4.4 million and will occur in three phases beginning with the east parking lot in FY 2018, the west parking lot in FY 2019 and the site of Annex B in 2020. In FY 2017, $2.2 million in funding allocation for capital projects was earmarked for phase one of this project. The source of the remaining funding is to be determined. The benefits of this proposed capital project include utilizing the space more efficiently, improving the traffic flow, increasing safety and reducing the necessary maintenance costs.

Portable Radio Replacement - Portable radios are a vital piece of equipment for the McHenry County Sheriff's Office, Corrections, Emergency Management, Department of Transportation and the McHenry County Health Department. The current radios are in excess of 10 years old and will no longer be supported by the manufacturer after 2018. Current pricing for the full organizational replacement is $2.3 million which will be partially funded through RTA sales tax.

Government Center - Building Envelope Rehabilitation – The majority of the existing exterior wall cladding at the 1990 Expansion to the Government Center consists of masonry cavity wall construction with face brick and having precast concrete accents. The building envelope of the 1990 Government Center Expansion has had issues with water entry since shortly after the building was completed. In an effort to establish the root source(s) of the current water entry issues and establish appropriate methods for repair, it is recommended that investigative efforts are undertaken to establish the cause of the problem(s) prior to the execution of a rehabilitation of the condition. In this option, starting in 2016, each year MCFM staff would perform an investigation of building envelope issues at a single targeted elevation of the 1990 Courthouse Expansion. Based on the findings of these investigative efforts, rehabilitation specifications for the targeted elevation of the building would be developed and an individual rehabilitation project issued for Bid. The project commenced in FY 2017 with the rehabilitation of the east/partial north face of the 1990 addition. The project will continue in 2018 with the partial south façade at a cost of $271,000. (It is expected that this project will continue in subsequent years to address the partial south/partial west (2019), partial west (2020), and partial west/partial north (2021). *Impact on operating budget* - The benefits of this proposed capital project include enhanced building sustainability through predictable building envelope performance and minor energy savings because of improved thermal performance of a new window assembly. There will also be savings due to a reduced necessary investment in repair and maintenance for interior finish damage repair.

Vehicle Sally Port and Shower Resurfacing – The existing floor finish of exposed concrete in the vehicle sally port area and the inmate showers in the jail are in overall fair to poor condition. Both areas should be considered for a complete resurface. The work will be completed partially in 2018 and partially in 2019 in a program that best services the operation of the jail.

3rd Floor Civil Courtroom Rehabilitation – Rehabilitation includes new millwork, glass partitions, platforms, carpet, painting, celing finish and lighting. The new millwork includes reconfigured judge's bench, clerk area, witness area, bailiff desk, attorney podium, courtroom rail, spectator benches and juror boxes. This project includes professional services for the original architect, who developed the floor plan.

Government Center - 2nd Floor Sheriff's Area Carpet Replacement –The existing carpet in the McHenry County Sheriff's area on the second floor of the Government Center is in fair-to-poor condition and is approaching the end of its useful life. The general issue with this floor finish is that the carpet is showing signs of excessive wear at higher traffic paths and carpet cleaning is no longer effective. The carpet should be scheduled for replacement in 2019*. Impact on operating budget* - The benefits of this

proposed capital project include a continued commitment to the appearance of the Sheriff's Department as a part of the McHenry County Government Center.

Russel Court Facility – Roof Replacement - The current existing low-slope roof system on 500 Russell Court was installed as a part of the original building construction in 1996. There is a rooftop mechanical screen that consists of a steel structure, plywood sheathing with EPDM membrane on the inside face, and cement-based sheathing with a thin-masonry veneer on the outside face. Roof top equipment includes HVAC units, roof drains, plumbing vents, and exhaust fans. The roof system is in overall fair condition with periodic reported water entry to the building interior. This roof system should be considered for a rehabilitation project that would include either a complete replacement or a targeted renovation program that would address the field seam and other issues associated with the existing assembly. *Impact on operating budget* - The benefits of this proposed capital project include enhanced building sustainability through predictable roof performance, minor energy savings because of increased roof insulation thickness, and improved roof access with the addition of a fixed roof access ladder. There will also be savings due to a reduced necessary investment in repair and maintenance for a new roof that will be under warranty.

Annex A - Window Ribbon Rehabilitation - The existing ribbon windows at Annex A were installed as a part of the original building construction in 1985. The current condition of the ribbon windows at Annex A is generally fair to poor with a history of water entry, necessary repairs, and marginal thermal performance. Based on this performance history coupled with their current age of thirty years, these ribbon windows should be considered for a rehabilitation project that would include a complete window system replacement including new flashings and trims. The aluminum storefronts at the entrances are in good condition and would not be included as a part of this project. This program includes the complete replacement of the existing ribbon windows with new aluminum-frame ribbon windows with Low-E glazing, new flashings/trims, and other accessory items associated with a rehabilitation project of this nature. As a part of this project, masonry repairs at the window openings would be included to promote the long term performance and sustainability of the facilities building envelope. *Impact on operating budget* - The benefits of this proposed capital project include enhanced building sustainability through predictable window performance and minor energy savings because of improved thermal performance of a new window assembly. There will also be savings due to a reduced necessary investment in repair and maintenance for new windows that will be under warranty.

Annex A - Roof Rehabilitation - The current existing membrane roof system on Annex A was installed as a part of a roof and fascia rehabilitation project in 2007. The rehabilitation project in 2007 included the installation of an EIFS stucco fascia at the eave and rake edges of the roof. The roof system is in fair condition with a recent incident where the isolated failure of the bond between the membrane and insulation required a substantial repair. Also, the current design of the freefall roof eave edge has resulted in deterioration of the EIFS stucco fascia and brick masonry below. Due to the current condition of the roof system along with the detrimental impact that the roof drainage is having on the building cladding systems, this roof system should be considered for a rehabilitation project that would include a complete replacement of the roof system, targeted replacement of the EIFS cladding, and repairs to the masonry façade. *Impact on operating budget* - The benefits of this proposed capital project include enhanced building sustainability through predictable roof performance, minor energy savings because of increased roof insulation thickness, improved sliding snow as well as storm water management, and improved building appearance. There will also be savings due to a reduced necessary investment in repair and maintenance for a new roof that will be under warranty.

3rd Floor Civil Courtrooms/Office Area Carpet Replacement – The existing carpet on the 3rd floor is nearing end of useful life and needs replacement. It is showing signs of excesive wear and cleaning is no longer effective. The project includes the removal and replacement of the existing carpeting, vinyl base and door transitions.

Mechanical and Plumbing Systems Rehabilitation (MEP) for Government Center and Jail – The existing MEP systems for both the government center and the jail are original to the buildings and are approaching the end of their useful lives. In an effort to ensure the reliable operation of the building systems, many components will be replaced in a program that is least disruptive to both government center and jail operations.

Generator Replacement – Government Center – The existing emergency generator is the original unit, installed as part of the 1990 expansion. The life is expectancy is 20-30, so as this unit approaches the end of its useful life, it should be considered for replacement.

Administration Building - High Traffic Wall Coating Rehabilitation - The interior wall finish at high traffic areas on the 1st and 2nd floor of the Administration Building is a spray- applied multicolor coating system that was installed at the time that the building was built in 2003. This wall coating is in overall good-to-fair condition with multiple locations where the coating has been gouged or is cracked. The typical life expectancy for this type of coating is 15-20 years. Due to the nature of an in-kind replacement, the work will need to be completed at night or on weekends when the Administration Building is closed. Impact on operating budget - The benefits of this proposed capital project include a continued commitment to the appearance of the Administration Building public corridors. Also, this high performance paint system has a longer life cycle than common latex paint, reducing the number of times that painting will impact the building visitors and staff.

Transportation Infrastructure – Capital Program

The projects listed below represent a summary level of The County's Division of Transportation's five year improvement program and long range transportation plan. The plan in its entirety can be viewed on the County's website at www.co.mchenry.il.us/county-government/departments-j-z/transportation

2018-2022 Program Highlights

The McHenry County 2018-2022 Five Year Transportation Program includes $212.6 million in project expenditures, including:

- $41.6 million for capacity and operational changes to Randall Road, from Harnish Drive to Acorn Lane/Polaris Drive ($21.1 million from County funds).
- $30.6 million for an interchange at Illinois Route 23 and Interstate 90. ($6.4 million from County funds).
- $27.9 million for County pavement preservation and resurfacing.
- $10.4 million for provision of MCRide dial-a-ride service to County residents.
- $10.0 million for the Nondedicated Subdivision Road Construction Program.
- $6.7 million for an Ackman Road Safety Project.

2016-2020 Program Development

In updating the 2018-2022 Program, system preservation projects (general maintenance, bridge improvements and replacement, pavement preservation, and safety) are the highest funding priorities. System maximization projects (operational improvements) are secondary priorities. System expansion projects (highway capacity, transit, and State highway) are programmed after funding is designated for system preservation and modernization. These priorities reflect the fact that the McHenry County Division of Transportation is a full service transportation agency. It provides planning, engineering, construction management, capital investments, and operational support to address the demands of maintaining the transportation network in McHenry County in a safe and efficient manner.

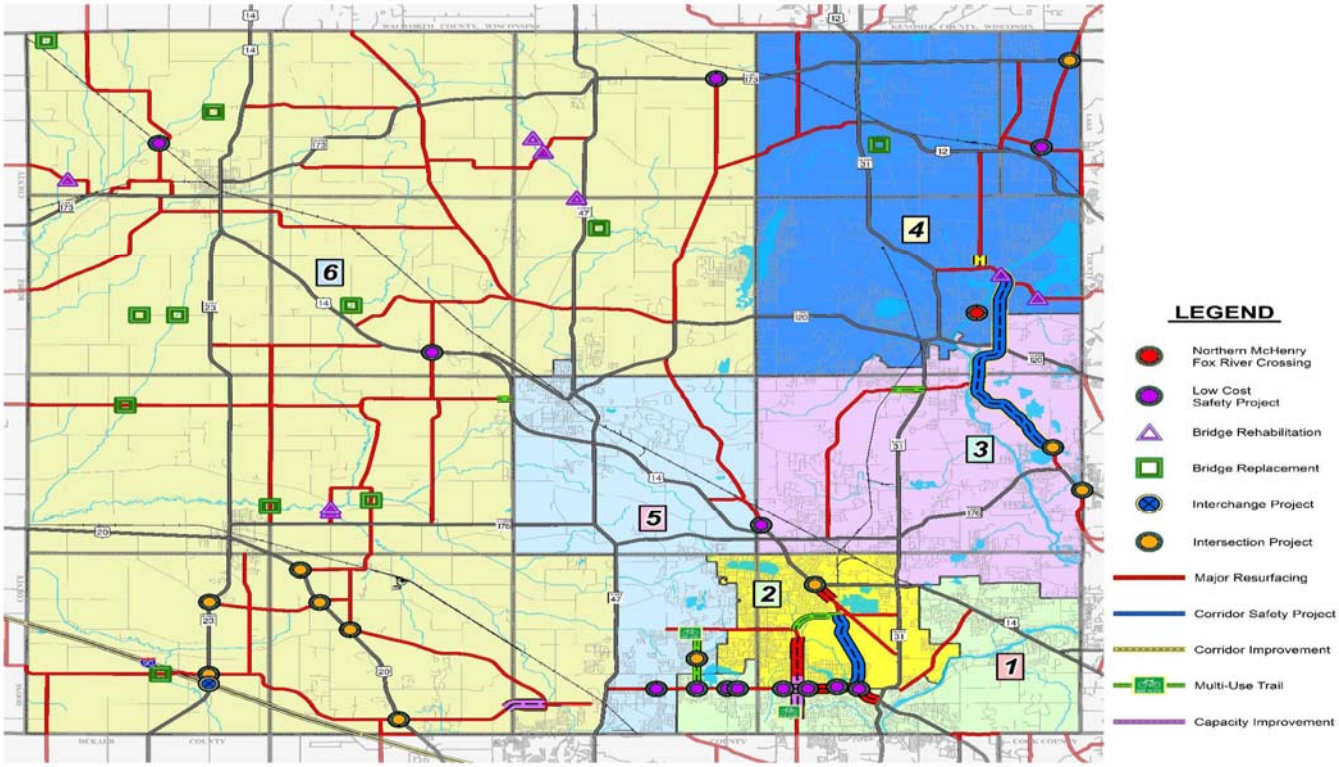
Anticipated Expenditures

Over the next five years, an estimated $212.6 million in project work is programmed to be undertaken by the McHenry County Division of Transportation and other agencies. (See Table 1)

Table 1: Programmed Expenditures 2018-2022; by Project Type (in Millions)

Project Type	County	State	Federal	Local/Other	Tollway	Total
County Highway Operational & Capacity	$26.9	$0	$20.5	$0.3	$0	**$47.6**
State Highway and Access to Interstate	$6.9	$10.1	$9.5	$0.4	$16.2	**$43.0**
County and Township Bridges	$8.9	$0.4	$21.3	$0	$0	**$30.6**
County Highway Pavement Preservation	$27.7	$0	$0	$0	$0	**$27.7**
County Highway Maintenance	$15.4	$0	$0	$0	$0	**$15.4**
Bicycle, Pedestrian & Transit	$9.6	$0	$2.3	$7.7	$0	**$19.6**
Public Safety & Health	$13.9	$0.3	$1.1	$0	$0	**$15.3**
Miscellaneous	$12.7	$0	$0.7	$0	$0	**$13.3**
Grand Total	**$122.0**	**$10.8**	**$55.3**	**$8.3**	**$16.2**	**$212.6**

Locations Map



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.

Moody's Investor Service has ranked the County's credit position as "exceptional" and its Aaa rating is above the U.S. counties median of Aa2. 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.

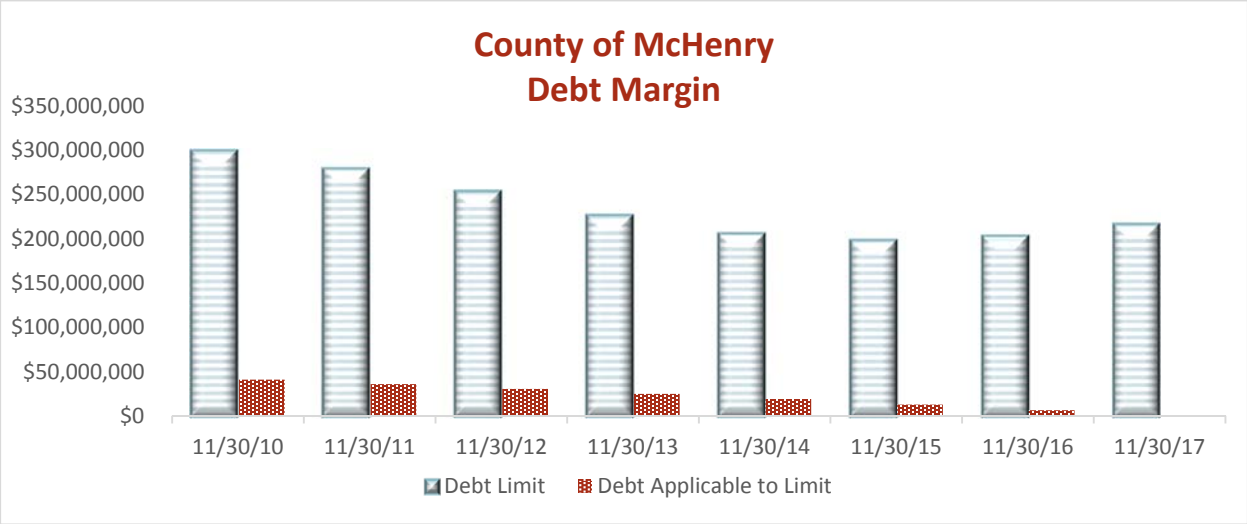
Per State Statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County Courthouse, Jail, or other necessary County buildings and for the accommodation thereof (50 ILCS 405 – Local Government Debt Limitation Act).

The 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 while maintaining the original debt payoff schedule. During Fiscal Year 2017 the County completed payments on the Series 2007-A debt certificate and the Division of Transportation Road Projects portion of the Series 2015 Debt Certificate. It should be noted here that the payment schedule for the Series 2015 Debt Certificate was created with no principal payment in fiscal year 2018 to allow the County to utilize the payment amount for other needs in the event the economy was still sluggish.

The desire of the County Board is to develop other ways to raise revenue and reduce costs in order to meet the pending capital needs of the organization while maintaining the required services. The fiscal year 2018 budget does not account for any new issuance of debt.

Debt Margin

The following table is an eight year representation of the County's legal debt limit compared to the County's outstanding debt applicable to the limit. The County at the end of fiscal year 2017 should no longer have any debt applicable to the debt limit (*budget completed prior to fiscal year end and audit completion*).



As stated earlier, the County's legal debt margin is based on a formula using the assessed valuation (2016 levy year) and debt limitation factor of 2.875% as set by the State of Illinois. The following table represents a three year history of the County legal debt margin.

Legal Debt Margin Information – Last Three Fiscal Years

	2015	2016	2017
Debt Limit	$199,355,935	$203,925,586	$217,305,310
Less: total debt applicable to limit	(12,665,000)	(6,425,000)	0
Legal Debt Margin	$186,690,935	$197,500,586	$217,305,310
Total debt applicable to limit as a % of debt limit	**6.35%**	**3.15%**	**0%**

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed Valuation (2016 tax year)	$7,558,445,578
Debt Limitation (2.875% of assessed valuation) (1)	$217,305,310
Debt Outstanding:	
Debt Certificates	$9,485,000
Capital Leases	$2,207,846
Subtotal	*$11,692,846*
Less: Debt not subject to limitation	$11,692,846
Total debt applicable to limit	$0
Debt Limit Margin	$217,305,310

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 2017 data based on unaudited information.

County of McHenry
Schedule of Capital Leases
As of December 1, 2017

Lease	Lease Description	Principal As Of 12/01/17	FY 2018 Principal Due	FY 2018 Interest Due	FY 2018 Total Payment	Principal As Of 11/30/18	FY 2018 Funding Source
Multi-Function Peripheral Lease – **Last Payment on 11/01/18**	102 Ricoh Multi-Function Peripheral devices – 5 year w/annual interest rate @ 6.573%. Lease commencing 12/01/13. Principal at inception: $402,975.	$88,100	$88,100	$3,170	$91,270	**$0.00**	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.	$601,694	$261,574	$22,750	$284,324	$340,120	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.	$132,407	$62,835	$4,715	$67,550	$69,572	General Fund
2016 HP Tough Book Lease	26 Panasonic Toughbook Laptop computers for the Sheriff's patrol squads – 5 Year w/annual interest rate # 2.369%. Lease commencing October, 2016. Principal at inception: $118,908.00	$71,319	$22,681	$2,227	$24,908	$48,638	General Fund
2016 Storage Area Network Lease	2 HPE StoreServe 8400 Storage Area Network Arrays with 342 TB of Storage – 5 Year w/annual interest rate @ 3.02%	$1,291,603	$425,769	$14,403	$440,172	$865,834	General Fund with Option for Debt Service
2018 Tough Book Lease	Place holder for a new lease to be issued during fiscal year 2018.	$38,000	$38,000	$2,041	$40,041	$0.00	General Fund
TOTAL CAPITAL LEASES		**$2,223,123**	**$898,959**	**$49,306**	**$948,265**	**$1,324,164**	

County of McHenry
Schedule of Debt Service
As of December 1, 2017

Debt	Debt Description	Principal As of 12/01/17	FY 2018 Principal Payment	FY 2018 Interest Payment	FY 2018 Total Payment	Principal As of 11/30/18	FY 2018 Funding Source	Debt Expiration Date
Debt Certificate 2007-A **FINAL PMT 01/15/17**	$4,885,000 due in annual installments of $440,000 to $575,000. Interest at 3.85% to 4.15% through 1/17. Used to purchase and implement a communication radio system (StarCom4) for the Sheriff's Department that meets the new Federal Band Width Req.	$0.00	$0.00	$0.00	$0.00	$0.00	General Fund	01/15/17
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. Used for the acquisition of land and property adjacent to the County Government Center Campus.	$1,030,000	$510,000	$31,000	$541,000	$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. 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.	$1,095,000	$710,000	$31,525	$741,525	$385,000	General Fund	12/15/19

County of McHenry
Schedule of Debt Service
As of December 1, 2017

Debt	Debt Description	Principal As of 12/01/17	FY 2018 Principal Payment	FY 2018 Interest Payment	FY 2018 Total Payment	Principal As of 11/30/18	FY 2018 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 up to 45% of each scheduled interest payment. Used for the expansion of the County Mental Health Facility.	$2,520,000	$280,000	$118,785	$398,785	$2,240,000	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. Used to refund Series 2003-A and advance refund Series 2005-A debt certificates.	$1,720,000	$315,000	$43,175	$358,175	$1,405,000	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. Used to refund the 2006 and 2007-B debt certificates, realizing the County a savings of more than $1,000,000 in debt interest.	$3,120,000	$0.00	$100,900	$100,900	$3,120,000	General Fund	12/30/21
Total Debt Service		**$9,485,000**	**$1,815,000**	**$325,385**	**$2,140,385**	**$7,670,000**		

County of McHenry Fund Reserves

County of McHenry
Projected Ending Fund Balances

The projected ending fund balance schedule is based on estimated revenues and expenditures for fiscal year 2017 and approved revenues and expenditures for fiscal year 2018. The overall fund reserves for fiscal year 2018 are projected to decline by $16,169,895 ($8,160,427 before the abatement), with the majority of decline in the five (5) funds, listed below:

Fund	Decline in Projected Fund Reserve	% of Fund Decline from 2017
06 – RTA Sales Tax Fund	$5,444,556	40.58%
21 – Highway Fund	$1,574,317	37.42%
24 – County Bridge Fund	$772,000	26.86%
310 – Employee Benefit Fund	$742,328	18.06%
320 – Tort Fund	$3,507,073	27.41%
Total	**$12,040,274**	

The Division of Transportation Funds - Vary each year depending on the new road projects slated to begin or be completed within the new fiscal year. The RTA Sales Tax Fund has been designated by the County Board to be utilized to support the County's five year transportation program. Additionally, the County Board approved in FY 2017 a one-time use of over $3 million for three public safety projects that have been or are close to being finished. The County Board's Transportation Committee allowed for additional capital items to be purchased for equipment and vehicles out of the Highway Fund in order to catch the Division up with its capital replacement schedule.

Benefit Fund – In July 2017, the County moved from a self-funded health insurance plan to a large self-funded insurance pool (IPBC) with over 100 other Illinois Municipalities. This new insurance pool requires the County to pre-fund the insurance claims based on a formula of the County's prior claims experience, and therefore, increasing the monthly payment amount. July 1 was in the middle of the County's insurance plan contract with Blue Cross Blue Shield who proceeded to drop all coverage (from January 1, 2017 to the switch over date) on the County's stop loss (even though this coverage period was paid for by the County) and refused to reimburse the County for its payments. The County was able to pick up coverage for this time frame and moving forward from the Insurance Pool. Other costs affecting the reserve are the County's HSA contribution for employees on the high-deductible PPO plan, and vision and accident insurance incentives.

Tort Fund **-** Is also reflecting a decline in fund reserves by the end of fiscal year 2018. The County has had an analysis done on the Tort Liability Fund by an outside actuarial firm, who has reported the fund reserve is greater than needed, and therefore an intentional lowering of the tax levy rate was approved by the County Board as part of the FY18 budget.

Major & Non Major Funds

A brief narrative of each major fund and summary of the non-major funds and their projected ending 2018 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 3.64% decrease in fund balance by the end of fiscal year 2018, this is due to the tax abatement. The general fund has done an excellent job maintaining most expense categories, specifically personnel. Despite union and non-union wage adjustments, and health insurance increases, the general fund has maintained minimal increases in personnel over the past several year. This is accomplished by improved technology, finding efficiencies and eliminating vacated positons. Going forward there will be more pressure on this fund for capital improvements and other unexpected expenses on aging infrastructure due to the County Board's limited growth in tax levies and the desire to continue the tax abatements.

Illinois Municipal Retirement Fund **–** The Illinois Municipal Retirement Fund (IMRF Fund) accounts for expenditures for municipal retirement expenses for the County's employees. The estimated IMRF Fund has a fund balance of $500 thousand as of November 30, 2016. Prior to 2016, the fund had a deficit and was being temporarily financed by an advance from the general fund. The advance is non-interest bearing, with repayments to begin in 2018 and end by 2020. The fund is projected to end 2018 with a positive fund balance.

Mental Health Fund **–** The McHenry County Mental Health Board has gone through many changes over the past five years. With the elimination of grant funded programs by the Federal and State Government, the Mental Health Board has been challenged to cut operating expenses in order to provide additional funding to organizations that provide the needed mental health services.

Non-Major Funds **-** In the aggregate, non-major funds will see a decrease in projected fund balance ending in 2018 of 15.18%, of which the majority is attributed to the County's transportation funds (Motor Fuel Tax Fund, Bridge Fund and County Option Motor Fuel Tax Fund), Geographic Information Systems (GIS) 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. GIS will be funding creation of building outlines, edge of pavement and ESRI parcel fabric projects in FY2018. The Liability Insurance Fund continues with a reduced levy for FY2018.

Other effects on fund balances are:

1. Property tax abatement.
2. Capital asset preservation program with fund balance identified as potential sources of revenue.
3. The County Board's decision to not take the allowed CPI growth.

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.

Property Tax Extension Limitation Law

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 6 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.

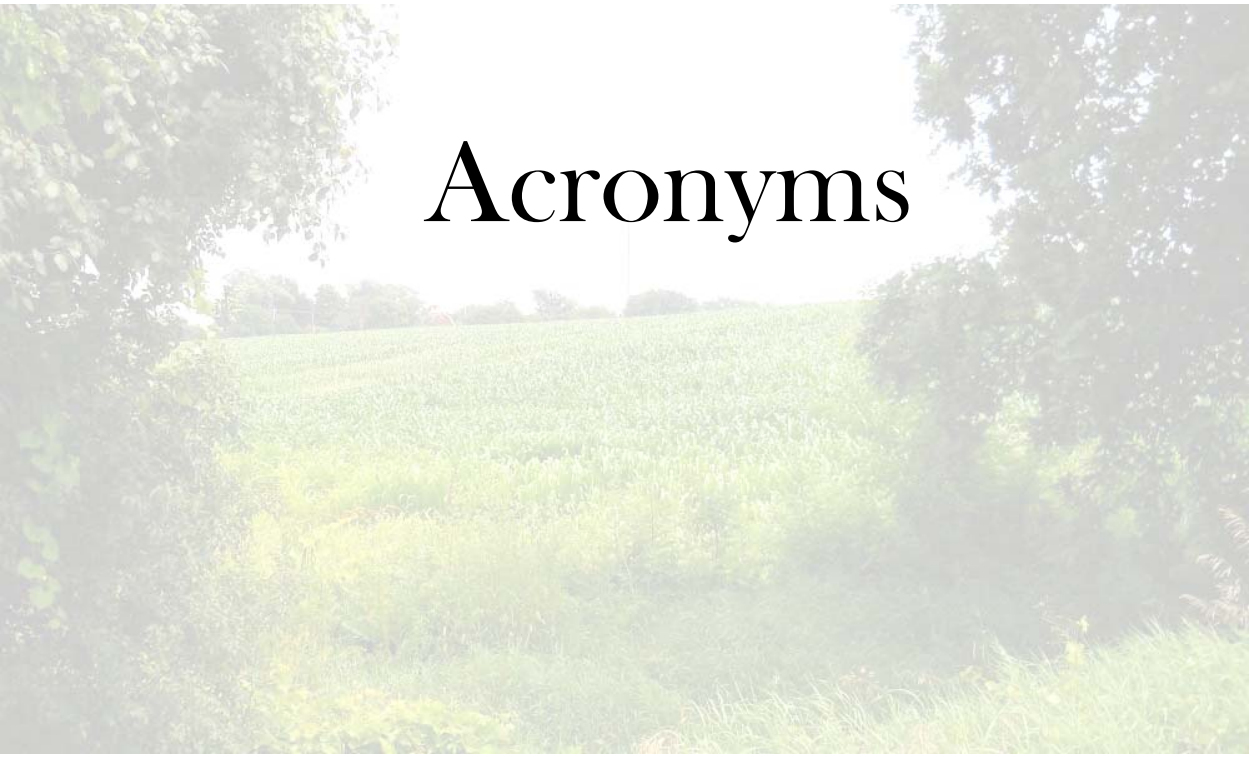
County of McHenry
Projected Ending Fund Balances
as of November 30, 2018

Fund No.	Fund Description	FY2016 Ending Fund Reserve	FY2017 Estimated Year End Revenue	FY2017 Estimated Year End Expense	FY2017 [1] Estimated Fund Reserve	FY2018 Projected Revenues	FY2018 Projected Expenses	FY2018 Tax Abatement	FY2018 Projected Fund Reserve
001	General (Corporate) Fund	$48,466,757	$90,707,137	$91,586,449	$47,587,445	$90,153,215	$86,853,524	($5,030,995)	$45,856,141
MAJOR SPECIAL REVENUE FUNDS									
015	Ill Municipal Retirement Fund	$562,065	$7,955,146	$6,729,374	$1,787,837	$7,937,450	$7,144,276	($150,000)	$2,431,011
030	Mental Health (708) Board	$10,347,012	$11,099,923	$10,922,337	$10,524,598	$11,058,446	$13,058,446	($500,000)	$8,024,598
NON-MAJOR SPECIAL REVENUE FUNDS									
006	RTA Sales Tax - County Portion	$13,698,518	$10,314,808	$10,597,612	$13,415,714	$9,961,584	$15,406,140	$0	$7,971,158
010	Veterans Asst Commission Fund	$481,723	$399,004	$452,674	$428,053	$415,000	$670,477	($74,965)	$97,611
011	Veterans Asst Comm Bus Fund	$8,692	$4,359	$10,000	$3,051	$560	$0	$0	$3,611
016	Social Security Fund	$3,189,452	$3,992,577	$3,603,751	$3,578,279	$4,020,000	$4,128,157	($317,478)	$3,152,644
019	McDot RTA Sales Tax Fund	$0	$0	$0	$0	$16,372,700	$16,372,700	$0	$0
021	Highway Fund	$5,398,535	$15,338,492	$16,530,306	$4,206,721	$6,792,444	$7,623,108	($743,653)	$2,632,404
022	Motor Fuel Tax Fund	$7,597,776	$4,961,294	$7,001,350	$5,557,720	$5,310,838	$5,710,823	$0	$5,157,735
023	Matching Fund	$13,178,025	$1,963,542	$3,596,945	$11,544,622	$1,867,507	$550,000	($107,507)	$12,754,622
024	County Bridge Fund	$2,405,367	$1,184,366	$715,534	$2,874,199	$1,278,000	$2,050,000	$0	$2,102,199
025	Co Option Motor Fuel Tax Fund	$12,043,502	$4,920,760	$6,667,713	$10,296,549	$4,550,000	$4,082,512	$0	$10,764,037
042	Dental Care Clinic Fund	$62,958	$213	$0	$63,171	$0	$0	$0	$63,171
045	TB Care & Treatment Fund	$449,591	$257,561	$281,416	$425,737	$258,625	$337,900	($74,941)	$271,521
052	Ill Criminal Justice Auth Fund	$1,319	$66,963	$66,715	$1,567	$98,417	$98,417	$0	$1,567
053	Probation Service Fee Fund	$401,965	$352,343	$410,778	$343,531	$384,500	$548,450	$0	$179,581
054	Special Courts Fund	$350,472	$514,462	$569,110	$295,824	$655,825	$778,159	$0	$173,490
055	EMDT Fund	$0	$33,203	$33,203	$0	$0	$0	$0	$0
056	Coroner's Fund	$90,418	$74,801	$58,639	$106,580	$68,800	$89,997	$0	$85,383
058	DUI Conviction Fund	$132,779	$43,434	$10,282	$165,932	$35,010	$25,000	$0	$175,942
060	Maint/Child Support Collection	($6,223)	$86,089	-$9,158	$89,024	$88,250	$86,813	$0	$90,461
061	Law Library Fund	$2,064	$177,455	$150,161	$29,358	$175,100	$163,224	$0	$41,234
062	Circuit Court Doc Storage Fund	$153,191	$485,648	$463,427	$175,412	$501,000	$481,000	$0	$195,412
063	Circuit Court Automation Fund	$276,701	$511,466	$384,013	$404,154	$522,000	$514,350	$0	$411,804
064	Circuit Clerk Oper & Admin Fund	$113,709	$96,563	$97,876	$112,396	$102,600	$94,792	$0	$120,204
065	Geographic Info Systems	$1,489,554	$724,761	$1,034,858	$1,179,457	$788,000	$1,134,900	$0	$832,557
066	Circuit Clerk Ele Citation Fund	$64,577	$32,697	$41,499	$55,774	$35,400	$35,400	$0	$55,774
067	State's Attorney Automation Fund	$12,969	$22,206	$15,650	$19,525	$25,000	$50,000	$0	($5,475)
068	Inmate Welfare Fund	$524,723	$383,083	$265,119	$642,687	$349,000	$349,000	$0	$642,687
070	Cnty Clerk Automation Fund	$87,377	$14,204	$55,787	$45,794	$13,400	$42,500	$0	$16,694
071	Cnty Clerk Registry Auto Fund	$0	$2	$0	$2	$0	$0	$0	$2
075	Co Recorder Automation Fund	$2,235,069	$737,467	$576,861	$2,395,676	$798,875	$737,229	$0	$2,457,322
080	Co Treasurers Automation Fund	$653,547	$115,558	$11,839	$757,266	$104,000	$107,158	$0	$754,108
081	Treas Passport Services Fund	$354,085	$138,069	$69,062	$423,092	$182,500	$82,979	$0	$522,613
082	ROE Fingerprinting	$0	$102,917	$67,706	$35,211	$75,000	$72,609	$0	$37,602
085	Animal Shelter Fund	$27,414	$3,729	$4,326	$26,817	$2,600	$12,000	$0	$17,417
087	Senior Services	$1,817,339	$1,650,581	$1,728,622	$1,739,299	$1,665,857	$1,665,857	$0	$1,739,299
090	McHenry Co Workforce Network	$316,419	$2,234,932	$2,269,317	$282,034	$2,232,483	$2,279,191	$0	$235,326
100	Comm Develop Block Grant Fund	($2,389)	$1,896,051	$1,898,867	($5,205)	$1,756,464	$1,756,464	$0	($5,205)
105	Expedited Permit Fund	($469)	$4,128	$3,770	($112)	$20,000	$20,000	$0	($112)
320	Liability Insurance Fund	$13,367,638	$2,126,962	$2,698,120	$12,796,479	$1,609,251	$4,116,395	($999,929)	$9,289,406
410	Revolving Loan Fund	$1,880,256	$39,957	$0	$1,920,213	$29,663	$155,000	$0	$1,794,876
415	Health Scholarship Fund	$5,634	$19	$0	$5,653	$100	$3,100	$0	$2,653
NON-MAJOR DEBT SERVICE FUNDS									
234	Series 2007A Debt Certificates	$0	$586,069	$586,069	$0	$0	$0	$0	$0
240	Series 2008 Debt Certificates	$0	$541,803	$541,803	$0	$541,803	$541,803	$0	$0
242	Series 2010A Debt Certificates	$0	$758,778	$758,778	$0	$742,328	$742,328	$0	$0
243	Series 2010B Debt Certf	$0	$405,969	$405,969	$0	$399,588	$399,588	$0	$0
244	Series 2012B Debt Certificates	$0	$359,637	$359,637	$0	$358,387	$358,387	$0	$0
245	Series 2015 Debt Certificates	$0	$6,607,368	$6,607,368	$0	$101,218	$101,218	$0	$0

County of McHenry
Projected Ending Fund Balances
as of November 30, 2018

Fund No.	Fund Description	FY2016 Ending Fund Reserve	FY2017 Estimated Year End Revenue	FY2017 Estimated Year End Expense	FY2017 [1] Estimated Fund Reserve	FY2018 Projected Revenues	FY2018 Projected Expenses	FY2018 Tax Abatement	FY2018 Projected Fund Reserve
INTERNAL SERVICE FUND									
310	Employee Benefit Fund	$4,595,406	$20,255,773	$20,740,979	$4,110,201	$20,443,317	$21,185,645	$0	$3,367,873
MAJOR ENTERPRISE FUND									
350	Valley Hi	$52,680,610	$10,532,203	$11,343,906	$51,868,907	$10,620,000	$11,680,512	($10,000)	$50,798,395
NON-MAJOR ENTERPRISE FUND									
095	Emerg Telephone Systems Board	$7,089,181	$2,587,145	$5,638,474	$4,037,852	$3,021,000	$2,186,004	$0	$4,872,848
NON-MAJOR PERMANENT FUNDS									
430	Working Cash I Fund	$331,901	$1,054	$500	$332,455	$500	$500	$0	$332,455
440	Working Cash II Fund	$469,848	$1,492	$700	$470,640	$700	$700	$0	$470,640
NON-MAJOR PROJECT FUND									
710	Russel Court Renovations	$0	$488,232	$487,332	$900	$0	$0	$0	$900
745	Financial System ERP	$0	$4,680,259	$4,680,259	$0	$0	$0	$0	$0

[1] *Fiscal Year 2017 is based on unaudited numbers and does not account for year end audit/ journal entries.*



Acronyms

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
AHCPR	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
CCAO	Chief County Assessment Officer
CCBDG	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

CDOT	Chicago Department Of Transportation
CD-ROM	Compact Disc-Read Only Memory
CDRS	Coordinated Demand Response Transit Service
CE	Categorical Exclusion
CEA	Council of Economic Advisers
CEDS	Comprehensive Economic Development Strategy
CEO	Chief Executive Officer
CERCLA	Comprehensive Environmental Response, Compensation and Liability Act
CES	Cooperative Extension Service
CEU	Continuing Education Units
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CFSAN	National Center for Food Safety and Applied Nutrition
CGL	Commercial General Liability
CHAMPVA	Civilian Health and Medical Program of the Veterans Administration
CHAS	Comprehensive Housing Affordability Strategy
CIC	Consumer Information Center
CIO	Chief Information Officer
CIS	Citizen and Immigration Services
CLTL	Center Left Turn Lane
CM	Case Management
CMAP	Chicago Metropolitan Agency for Planning
CMAQ	Congestion Mitigation and Air Quality Funds
CMS	Centers for Medicare and Medicaid Services
COB	Close Of Business
COBRA	Comprehensive/ Consolidated Omnibus Budget Reconciliation
COCS	Cost of Community Service
COG	Council of Governments
COLA	Cost-of-Living Adjustments
COP	Certificate of Participation
CORI	Commercial, Office, Research, Industrial
COW	Committee of the Whole
CPS	Child Protective Services
CPSC	Consumer Product Safety Commission
CRA	Community Reinvestment Act
CRL	County Reinsurance Limited
CRP	Conservation Reserve Program
CSAP	Center for Substance Abuse Prevention
CSB	Community Services Board
CSG	Council of State Governments
CSE	Child Support Enforcement
CSO	Combined Sewer Overflow
CTA	Chicago Transit Authority
CWA	Clean Water Act
CVHD	Congested Vehicle Hours of Delay
CVHT	Congested Vehicle Hours of Travel
CVMT	Congested Vehicle Miles of Travel
CY	Calendar Year
CZMA	Coastal Zone Management Act

D

DARE	Drug Abuse Resistance Education
DCCA	Department of Commerce & Community Affairs
DCEO	Department of Commerce and Economic Opportunity
DD	Developmental Disability
DD	Dually Diagnosed
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
DHS	Department of Human Services
DINC	Double Income No Children
DL	Driver's License
DMS	Dispatch Management System
DOA	Department of Agricultural
DOB	Date of Birth
DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of Interior
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
DPC	Disaster Planning Committee
DUI	Driving Under the Influence
DWI	Driving While Intoxicated

E

EA	Environmental Assessment
EAP	Employee Assistance Program
EAS	Emergency Alerting System
EAS	Essential Air Services
EBT	Electronic Benefit Transfer
EC	Enterprise Community
ECA	Bureau of Educational and Cultural Affairs
ECAB	Employees' Compensation Appeals Board
ECAD	Environmental Class of Action Determination
ECOSOC	Economic and Social Council
EDA	Economic Development Administration
EDI	Electric and Social Council
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Committee
EIS	Environmental Impact Statement
EITC	Earned Income Tax Credit
EMA	Emergency Management Agency
EMAIL	Electronic Mail

Government Acronyms

EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOB	Explanation of Benefits
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
EPP	Environmentally Preferable Purchasing
EP&R	Emergency Preparedness and Response
EQIP	Environmental Quality Incentive Program
ERIS	Employment Retirement Income Security Act
ERS	Economic Research Service
ESA	Endangered Species Act
ESL	English as a Second Language
ETI	Economically Targeted Investment
ETP	Employee Training Period
EZ	Empowerment Zone

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
FNMA	Federal National Mortgage Association
FNS	Food and Nutrition Services
FOIA	Freedom of Information Act
FONSI	Finding of No Significant Impact
FPA	Facility Planning Area
FPG	Federal Poverty Guidelines
FR	Federal Register
FREP	Fox River Ecosystem Partnership
FRMP	Federal Revenue Maximization Program
FSA	Family Support Act
FSET	Food Stamp Employment and Training Program
FSS	Family Self-Sufficient
FTA	Federal Transit Administration
FTC	Federal Trade Commission
FTE	Full Time Equivalent Employee
FTP	File Transfer Protocol
FT/PT	Full Time/Part Time
FUPC	Fixed Unit Price Contract
FWC	Fish and Wildlife Service
FY	Fiscal Year

G

GA	General Assistance
GAAFR	Governmental Accounting, Auditing, and Financial Report
GAAP	Governmental Accepted Accounting Principals
GAGAS	Generally Accepted Governmental Accounting Standards
GAO	Government Accountable 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
HHS	Department of Health and Human Services
HIP	McHenry County Five Year Highway Improvement Program
HIPAA	Health Insurance Portability and Accountability Act
HMDA	Home Mortgage Disclosure Act
HMO	Health Maintenance Organization
HMTA	Hazardous Materials Transportation Act
HOME	HOME Investment Act
HOPWA	Housing Opportunities for Persons With AIDS
HOV	High Occupancy Vehicle
HPC	Historic Preservation Commission
HR	Human Resources/Home Relief
HRMAC	Human Resources Management Association of Chicago
HSA	Health Savings Account
HSIP	Highway Safety Improvement Program Funds
HTML	Hypertext Markup Language
HTTP	Hypertext Transfer Protocol
HUD	Housing & Urban Development
HAVC	Heating Ventilation and Air Conditioning

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
IHRIM	International Association of Human Resources Information Management
IJR	Interchange Justification Report
IL	Illinois
ILCS	Illinois Complied Statutes
ILPEA	Illinois Environmental Protection Agency
ILRS	Illinois Labor Relations Board
IMRF	Illinois Municipal Retirement Fund
IMS	Infrastructure Management System
INS	Immigration and Naturalization Service
IPA	Independent Practice Association
IPMA	Intergovernmental Personnel Management Association
IRCA	Immigration Reform and Control Act
IRS	Internal Revenue Services
ISGS	Illinois State Geologic Survey
ISOO	Information Security Oversight Office
ISTEA	Intermodal Surface Transportation Enhancement Act of 1991
ISTHA	Illinois State Toll Highway Authority
ISWS	Illinois State Water Survey
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

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

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
MCDOT	McHenry County Division of 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

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
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
NCLB	No Child Left Behind
NCRCO	National Conference of Republican County Officials
NCSL	National Conference of State Legislatures
NDCO	National Democratic County Officials
NEA	National Endowment of the Arts
NEPA	National Environmental Policy Act
NFI	New Freedom Initiative
NFMA	National Forest Management Act
NGA	National Governors Association
NGO	Non-Governmental Organization
NHS	National Highway System
NIC	National Institute of Corrections
NIGP	National Institute of Governmental Purchasing
NIH	National Institute of Health
NII	National Information Infrastructure
NIMBY	Not In My Back Yard
NIMS	National Incident Management System
NLC	National League of Cities
NOAA	National Oceanic and Atmospheric Administration
NOBCO	National Organization of Black County Officials, Inc.
NOFA	Notice of Funds Available
NOI	Notice of Intent
NOPE	Nowhere On Planet Earth Not Over There Either
NOTE	
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
OD	Organizational Development
ODP	Office of Domestic Preparedness
OECD	Organization for Economic Cooperation and Development
OELA	Office of English Language Acquisition
OERI	Office of Educational Research and Improvement
OFA	Office of Family Assistance
OGE	Office of Government Ethics
OIG	Office of the Inspector General
OJJDP	Office of Juvenile Justice and Delinquency Prevention
OJP	Office of Justice Program
OJT	On-the-Job Training
OLMS	Office of Labor Management Standards
O/M	Operations/ Maintenance
OMB	Office of Management and Budget
OPEB	Other Post Employment Benefits
OPHS	Office of Public Health and Science
ORHP	Office of Rural Health Policy
OSDBU	Office of Small and Disadvantaged Business Ownership
OSHA	Occupational Health and Safety Association
OVC	Office of Victims of Crime
OWBO	Office of Women's Business Ownership
OWCP	Office of Worker's Compensation Programs

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
PPA	Planning Partnership Areas
PPO	Preferred Provider Organization
PR	Payroll
PRIA	Public Rangelands Improvement Act
PRP	Potentially Responsible Party
PRWORA	Personal Responsibility and Work Opportunity/ Reconciliation Act
PSA	Public Service Announcement
PSE	Public Service Employment
PTO	Patent and Trademark Office
PTOE	Professional Traffic Operations Engineer
PUD	Planned Unit Development
PY	Program Year

Q

R

RAC	Rural Action Caucus
RACES	Radio Amateur Communications Emergency Services
RAN	Revenue Anticipation Note
RATS	Rockford Area Transportation Study
RAW	Replenishment Agriculture Worker
RCF	Residential Care Facility
RCRA	Resource Conservation and Recovery Act
RECD	Rural Economic and Community Development
RFA	Request for Agreement
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Qualifications
RHS	Rural Housing Services
RIF	Reduction in Force
RLF	Revolving Loan Fund
ROE	Regional Office of Education
ROW	Right-of-way
RPC	Regional Planning Commission
RR	Railroad
RSVP	Retired and Senior Volunteer Program
RTA	Regional Transportation Authority
RTAP	Regional Technical Assistance Program
RTL	Right Turn Lane
RUS	Rural Utilities Services

S

SAFETEA-LU	Safe, Accountable, Efficient Transportation Equity Act
SAM	State Association Meeting
SAMHSA	Substance Abuse and Mental Health Services Agency
SARA	Superfund Amendment and Reauthorization Act
SAS	Substance Abuse Services
SAW	Seasonal Agriculture Worker
SBA	Small Business Administration
SCHIP	State Children's Health Insurance Program
SD	Sustainable Development
SDA	Service Delivery Area
SDWA	Safe Drinking Water Act
SE	Structural Engineer
SEC	Securities and Exchange Commission
SES	Socio-Economic Status
SFA	Single Family Attached
SFD	Single Family Detached
SHPO	State Historic Preservation Office
SHRM	Society for Human Resource Management
SHSG	State Homeland Security Grant
SIP	State Implementation Plan
SIR	Self Insured Retention
SLATS	State Line Area Transportation Study
SLEP	Sheriff's Law Enforcement Personnel
SMO	Stormwater Management Ordinance
SN	Structure Number
SNF	Skilled Nursing Facility
SPHR	Senior Professional of Human Resources
SPRC	Staff Plat Review Committee
SRA	Strategic Regional Arterial
SRDC	State Rural Development Council
SRF	State Revolving Fund
SRO	Single Room Occupancy
SS	Social Security
SSA	Special Service Area
SSA	Social Security Administration
SSBG	Social Services Block Grant
SSDI	Social Security Disability Insurance
SSI	Supplemental Security Income
SSN	Social Security Number
SSO	Sanitary Sewer Overflow
STA	Surveyed Station
STD	Sexually Transmitted Disease
STIP	State Transportation Improvement Program
STP	Surface Transportation Program
STR	Surface Transportation Program - Rural

T

TAN	Tax Anticipation Note
TANF	Temporary Assistance to Needy Families
TARP	Truck Access Route Program
TAZ	Traffic Analysis Zone
TBP	Township Bridge Program

Government Acronyms

TDD	Telephone Device for the Deaf
TDR	Transfer of Development Rights
TEA-21	Transportation Equity Act for the 21st 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

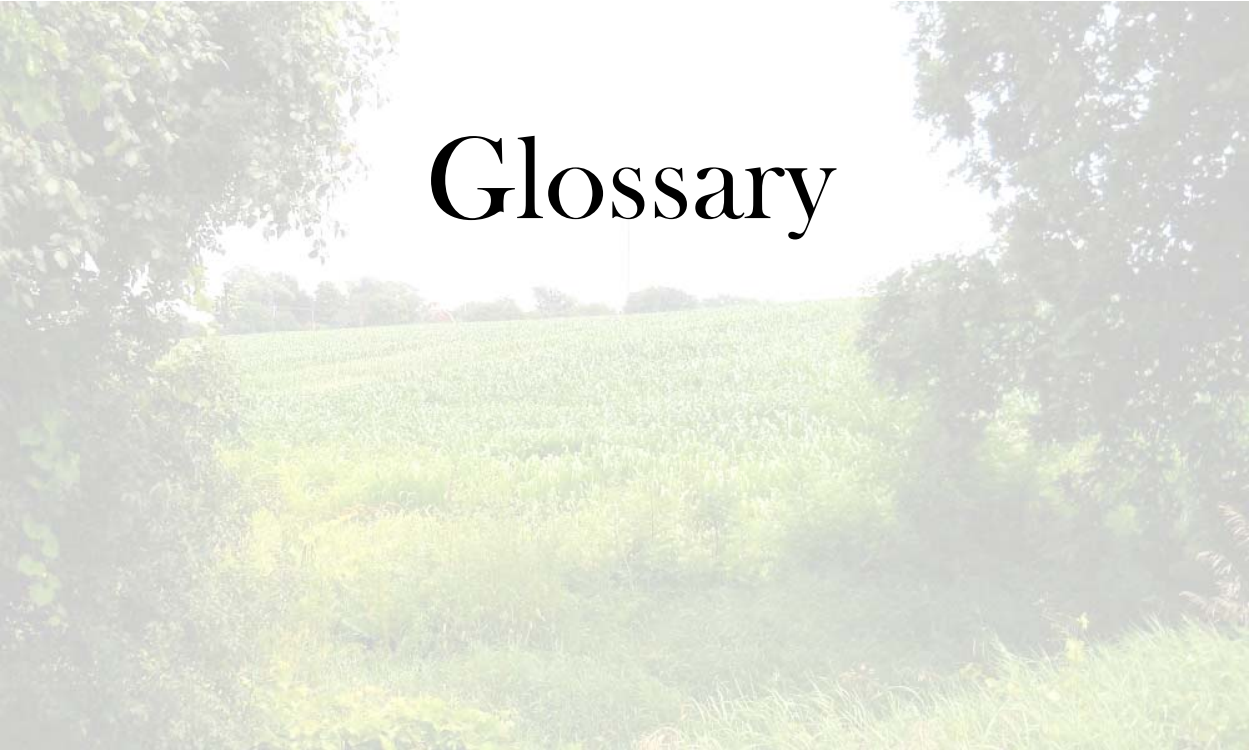
X

Y

YSB	Youth Service Bureau
YTD	Year To Date

Z

ZBA	Zoning Board of Appeals



Glossary

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 competiveness 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 ABATEMENT:
A temporary reduction or elimination of property taxes. Tax abatements have several functions and goals. They reduce the cost of living in a given location for a temporary period of time, making some locations more appealing to homebuyers and builders. In addition, tax abatements stimulate the local economy by encouraging new home construction and renovation to existing homes.

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.