

October 16, 2018

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

From: Peter B. Austin, County Administrator 
Ralph A. Sarbaugh, Associate County Administrator – Finance 

Re: **Fiscal Year 2019 Proposed Budget**

We are pleased to present the proposed Fiscal Year 2019 (FY19) 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 laws of the State of Illinois. Every elected and appointed official has been engaged in developing this budget for your consideration.

The sources and uses of the budget total \$211,605,014 in revenues and \$211,605,014 in expenditures. This is a decrease from the FY18 adopted budget total of \$216,684,732 due to a variety of factors, including another reduction in overall headcount and a change in how employee healthcare contributions are accounted for.

Central to the FY19 Budget development process was the directive once again given to the organization by the County Board that every effort should be to maintain the reduction in the property tax burden that was realized in 2018. Staff was appreciative of the early and consistent direction received from policymakers on this initiative for FY19, and the willingness of the elected and appointed leaders who accepted the challenge. It was a combination of cost-control measures, lean budgeting, and utilizing the strength of some fund reserve balances that allowed us to exceed the \$8 million in property tax relief that was realized in 2018. We are introducing a budget with a property tax cut of \$2.3 million and a property tax abatement of over \$7.5 million.

This continued prioritization and delivery of property tax reduction is an accomplishment which the County (taxpayers and the organization) should be proud of. With the utilization of a combination of both property tax abatement and property tax cuts, the County is demonstrating a commitment to property tax reduction while not limiting our abilities to respond to new financial challenges that may arise in the future. When we begin work on the development of the FY20 Budget, we know there will be every effort made to continue the momentum and prioritization on property tax reduction, but the property tax abatement approach allows a full set of tools and

options in approaching the known and unknown challenges that will present themselves in the future, such as State changes in local government revenue, and future labor and healthcare costs.

A link to the preliminary FY19 Budget can be found on the County Administration web page at <https://www.mchenrycountyil.gov/county-government/departments-administration/budgets-finance>

If you have questions, please do not hesitate to contact Ralph or myself. We look forward to continued discussion and direction.

ORDINANCE

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR THE COUNTY OF MCHENRY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2018 THROUGH NOVEMBER 30, A.D., 2019

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 2018-2019; 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 2018-2019.

NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois that the schedule of expenditures totaling **\$211,605,014** and the schedule of revenues totaling **\$211,605,014** hereinafter specified as the Annual Budget and Appropriation Ordinance for Fiscal Year 2018-2019, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2019 and summarized herein for the fiscal period December 1, 2018 through November 30, 2019, 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, 2018 through November 30, 2019 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 16, 2018 for a period of 28 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 16th day of October, A.D., 2018.

Jack D. Franks, Chairman
McHenry County Board

ATTEST:

Mary E. McClellan, County Clerk

ORDINANCE

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, A.D., 2018 THROUGH NOVEMBER 30, A.D., 2019

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, 2018 through November 30, 2019, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That **\$77,383,679** 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, **\$42,260,904** for general county purposes, and **\$35,122,775** 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 **\$77,383,679** 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 **\$42,260,904** (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 2018 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 2018 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 **\$6,555,268** 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 **\$1,837,507** for the **MATCHING FUND**; and

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

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

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

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

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

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

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

SECTION 4. That 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 16th day of October, A.D., 2018.

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 2018 FOR COLLECTION IN 2019 FOR THE OPERATIONS AND CAPITAL PROJECTS OF THE COUNTY OF MCHENRY IN FISCAL YEAR 2019

WHEREAS, the County Board (the “Board”) of the County of McHenry, Illinois, by Ordinance adopted on the 13th day of November, 2018, did provide for the levy of property taxes in the amount of \$77,383,679 to: the General Fund (\$42,260,904), the Veterans Assistance Commission Fund (\$400,000), the Illinois Municipal Retirement Fund (\$7,800,000), the Social Security Fund (\$3,975,000), the County Highway Fund (\$6,555,268), the County Matching Fund (\$1,837,507), 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 2019; 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 2018-2019 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 2018-2019 in Ordinance #XXXXXX-XX-XXX in the amount of \$77,383,679 for the general operations and capital projects be hereby reduced by \$7,535,257 through the tax abatement process as follows:

FY 2018 Tax Levy Fund	Amount Levied	Amount To Be Abated	Amount To Be Levied
General Fund	\$42,260,904	\$3,384,097	\$38,876,804
Veterans Asst. Commission Fund	\$400,000	\$0	\$400,000
IL Municipal Retirement Fund	\$7,800,000	\$0	\$7,800,000
Social Security Fund	\$3,975,000	\$330,000	\$3,645,000
Highway Fund	\$6,555,268	\$743,653	\$5,811,615
Matching Fund	\$1,837,507	\$107,507	\$1,730,000
County Bridge Fund	\$500,000	\$0	\$500,000
Mental Health (708) Fund	\$10,900,000	\$0	\$10,900,000
TB Care & Treatment Fund	\$250,000	\$75,000	\$175,000
Senior Services Fund	\$1,645,000	\$1,645,000	\$0
Liability Insurance Fund	\$1,250,000	\$1,250,000	\$0
Valley Hi Enterprise Fund	\$10,000	\$0	\$10,000
Totals	\$77,383,679	\$7,535,257	\$69,848,422

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, the County Clerk will distribute a certified copy to the Treasurer and it shall be the duty of said Treasurer to reduce said taxes prior to distribution levied for the 2018 tax levy year; and

BE IT FURTHER RESOLVED, by this County Board of McHenry County, Illinois that upon abatement of the \$7,535,257, the following adjustments to the County’s FY2019 budget are hereby authorized as follows:

Revenue:		
100-99-9905-070000	Non-Dept. – Property Taxes	(\$3,384,097)

202-99-9900-070000	Social Sec. – Property Taxes	(\$330,000)
203-19-1900-070000	Liability Insurance Fd – Property Taxes	(\$1,250,000)
205-82-8200-070000	Highway Fund – Property Taxes	(\$743,653)
206-82-8200-070000	Matching Fund – Property Taxes	(\$107,507)
209-23-2310-070000	Senior Services – Property Taxes	(\$1,645,000)
210-24-2400-070000	TB Fund – Property Taxes	(\$75,000)
Total Property Tax Revenue Reduction		(\$7,535,257)

Revenue:

202-99-9900-099100	Social Sec. – Utilization of Fund Balance	\$247,294
203-19-1900-099100	Liab. Ins. Fd – Utilization of Fund Balance	\$1,250,000
205-82-8200-099100	Highway Fd – Utilization of Fund Balance	\$743,653
210-24-2400-099100	TB Fund – Utilization of Fund Balance	\$75,000
Total Utilization of Fund Balance		\$2,315,947

Expenditure:

100-90-9000-681000	Non-Dept.-Fund Bal. Enhancement	(\$3,384,097)
202-99-9900-681000	Social Sec. – Fund Bal. Enhancement	(\$82,706)
206-82-8200-681000	Matching Fund – Fund Bal. Enhancement	(\$107,507)
209-23-2310-442300	Senior Services – Grants to Agencies	(\$1,645,000)
Total Expenditure Reductions		(\$5,219,310)

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

DATED at Woodstock, Illinois, this 13th day of November, A.D., 2018.

 Jack D. Franks, Chairman
 McHenry County Board

ATTEST:

 Mary E. McClellan, County Clerk

**FISCAL YEAR 2019
BUDGET SUMMARY**

Draft 10-16-18

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
General Corporate	\$ 87,933,899	\$ 48,597,092	\$ 42,260,904	\$ 2,924,097
Sub-total:	\$ 87,933,899	\$ 48,597,092	\$ 42,260,904	\$ 2,924,097
SPECIAL REVENUE FUNDS:				
Veterans Asst. Commission Fund	\$ 598,099	\$ 0	\$ 400,000	\$ (198,099)
Veterans Bus Fund	\$ 0	\$ 810	\$	\$ 810
Ill Municipal Retirement Fund	\$ 6,781,922	\$ 142,500	\$ 7,800,000	\$ 1,160,578
Social Security Fund	\$ 4,255,675	\$ 20,000	\$ 3,975,000	\$ (260,675)
RTA Sales Tax - County	\$ 10,206,542	\$ 10,295,000	\$	\$ 88,458
McDOT RTA Sales Tax Project Fund	\$ 10,956,542	\$ 10,956,542	\$	\$ 0
Highway Fund	\$ 8,034,051	\$ 368,417	\$ 6,555,268	\$ (1,110,366)
Motor Fuel Tax Fund	\$ 6,134,776	\$ 5,214,000	\$	\$ (920,776)
Matching Fund	\$ 1,737,507	\$ 60,000	\$ 1,837,507	\$ 160,000
County Bridge Fund	\$ 1,091,000	\$ 573,000	\$ 500,000	\$ (18,000)
Co. Option Motor Fuel Tax Fund	\$ 9,359,680	\$ 5,020,000	\$	\$ (4,339,680)
Mental Health 708 Board	\$ 13,784,378	\$ 134,378	\$ 10,900,000	\$ (2,750,000)
TB Care & Treatment Fund	\$ 343,527	\$ 11,025	\$ 250,000	\$ (82,502)
Ill Criminal Justice Authority Grant	\$ 98,417	\$ 98,417	\$	\$ 0
Probation Service Fee Fund	\$ 482,165	\$ 383,500	\$	\$ (98,665)
Special Courts	\$ 689,634	\$ 637,325	\$	\$ (52,309)
Coroner's Fund	\$ 111,497	\$ 68,877	\$	\$ (42,620)
DUI Conviction Fund	\$ 25,000	\$ 35,010	\$	\$ 10,010
Inmate Welfare Fund	\$ 379,000	\$ 464,000	\$	\$ 85,000
Maint/Child Support Collection	\$ 80,000	\$ 86,200	\$	\$ 6,200
Law Library	\$ 161,050	\$ 173,600	\$	\$ 12,550
Circuit Court Doc Storage Fund	\$ 442,489	\$ 552,000	\$	\$ 109,511
Circuit Court Automation Fund	\$ 508,047	\$ 554,000	\$	\$ 45,953
Circuit Clerk Operations & Administrative Fund	\$ 85,819	\$ 106,400	\$	\$ 20,581
Geographic Info Systems	\$ 1,108,574	\$ 682,900	\$	\$ (425,674)
Circuit Clerk Electronic Citation Fund	\$ 49,500	\$ 29,800	\$	\$ (19,700)
State's Attorney Records Automation Fund	\$ 0	\$ 25,050	\$	\$ 25,050
County Clerk Automation Fund	\$ 1,000	\$ 13,400	\$	\$ 12,400
County Clerk Registry Automation Fund	\$ 0	\$ 0	\$	\$ 0
County Recorder Automation Fund	\$ 875,382	\$ 537,250	\$	\$ (338,132)
County Treasurer Automation Fund	\$ 117,074	\$ 121,000	\$	\$ 3,926
Treasurer Passport Services Fund	\$ 82,955	\$ 146,500	\$	\$ 63,545
Animal Shelter Fund	\$ 12,000	\$ 2,600	\$	\$ (9,400)
Regional Office of Education Fund	\$ 72,400	\$ 75,400	\$	\$ 3,000
Senior Services Fund	\$ 1,670,442	\$ 25,442	\$ 1,645,000	\$ 0
McHenry County Workforce Network	\$ 2,125,804	\$ 2,081,664	\$	\$ (44,140)
Community Development Block Grant Fund	\$ 2,353,518	\$ 2,353,518	\$	\$ 0
Revolving Loan Fund	\$ 148,500	\$ 45,948	\$	\$ (102,552)
Expedited Permit Fund	\$ 20,000	\$ 20,000	\$	\$ 0
Health Scholarship Fund	\$ 3,100	\$ 100	\$	\$ (3,000)
Sub-total:	\$ 84,987,066	\$ 42,115,573	\$ 33,862,775	\$ (9,008,718)
DEBT SERVICE FUND:				
Series 2007-A Certificate Fund (Radios)	\$ 0	\$ 0	\$	\$ 0
Series 2008-A Certificate Fund (Klehm/Bank)	\$ 530,400	\$ 530,400	\$	\$ 0
Series 2010-A Certificate Fund (Capital Project)	\$ 198,163	\$ 198,163	\$	\$ 0
Series 2010-B Certificate Fund (MH Expansion)	\$ 2,316,596	\$ 2,316,596	\$	\$ 0
Series 2012 A/B Certificate Fund - Defeasance	\$ 355,333	\$ 355,333	\$	\$ 0
Series 2015-A Certificate Fund (Refunding)	\$ 685,000	\$ 685,000	\$	\$ 0
Sub-total:	\$ 4,085,492	\$ 4,085,492	\$ 0	\$ 0

**FISCAL YEAR 2019
BUDGET SUMMARY**

Draft 10-16-18

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
INTERNAL SERVICE FUNDS:				
Employee Benefit Fund	\$ 15,870,592	\$ 15,257,861	\$	\$ (612,731)
Liability Insurance Fund	\$ 4,155,996	\$ 440,620	\$ 1,250,000	\$ (2,465,376)
Sub-total:	\$ 20,026,588	\$ 15,698,481	\$ 1,250,000	\$ (3,078,107)
ENTERPRISE FUND:				
Emergency Telephone Systems Board	\$ 2,181,591	\$ 3,352,000	\$	\$ 1,170,409
Valley Hi Nursing Home - Operations	\$ 12,083,178	\$ 10,630,000	\$ 10,000	\$ (1,443,178)
Sub-total:	\$ 14,264,769	\$ 13,982,000	\$ 10,000	\$ (272,769)
PERMANENT TRUST FUNDS:				
Working Cash I Fund	\$ 3,000	\$ 3,000	\$	\$ 0
Working Cash II Fund	\$ 4,200	\$ 4,200	\$	\$ 0
Sub-total:	\$ 7,200	\$ 7,200	\$ 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	\$ 211,605,014	\$ 124,785,838	\$ 77,383,679	\$ (9,435,497)

**** 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.**

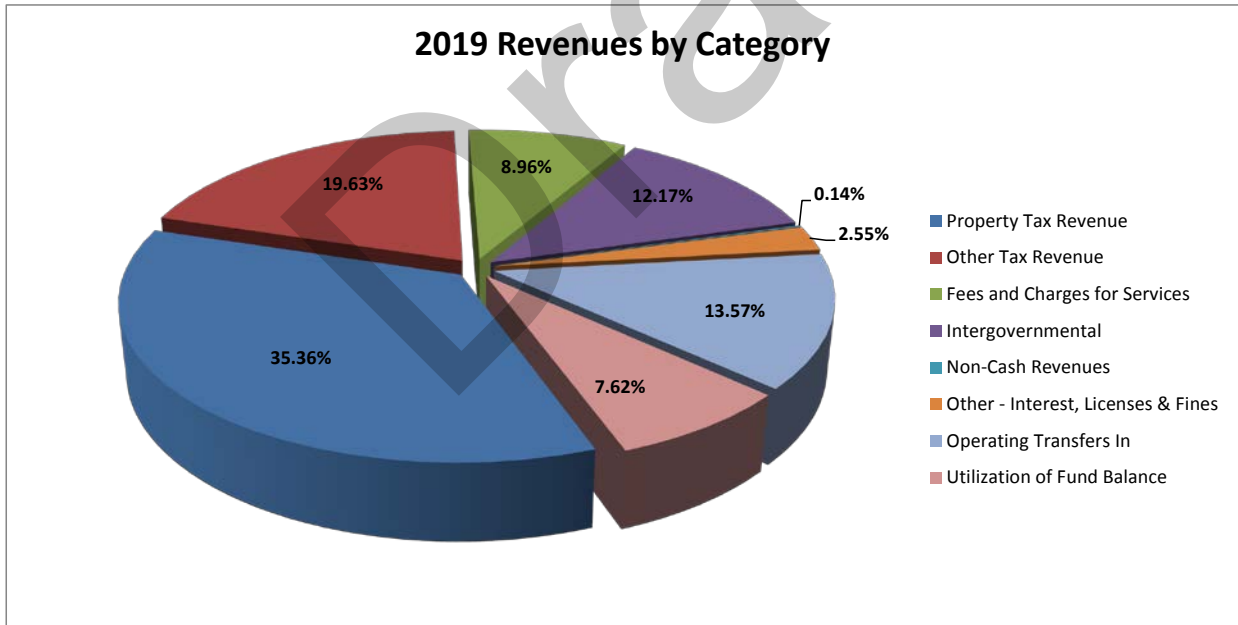
Appropriations Reconciliation

Projected Tax Levy Revenues	\$77,383,679	35.36%	
Projected Generated Non-Levy Revenues	\$95,077,043 *	43.44%	
Projected Earned Revenue	\$172,460,722		
Utilization of Fund Reserve - Non Revenue	\$16,680,960	7.62%	Non-Levy Revenues
Fund Transfers In - Non Revenue	\$29,708,795 *	13.57%	* 95,077,043
Total Revenue Appropriated	\$218,850,477	100.00%	* 29,708,795
			124,785,838
Projected Appropriations	\$185,617,246 **	84.81%	
Fund Balance Enhancement - Non-Expenditure	\$7,245,463	3.31%	
Fund Transfers Out - Non-Expenditure	\$25,987,768 **	11.87%	** 185,617,246
Total Expenditure Appropriated	\$218,850,477	100.00%	** 25,987,768
			211,605,014

**County of McHenry
Fiscal Year 2019**

Revenues by Category - All Funds

Category No.	Category Description	FY 2016 Revenue Actual	FY 2017 Revenue Actual	FY 2018 Revenue Appropriated	FY 2018 Nine Month Actual	FY 2019 Revenue Appropriated
70	Property Tax Revenue	\$76,113,610	\$79,214,690	\$79,849,078	\$43,645,324	\$77,383,679
70	Other Tax Revenue	\$41,133,123	\$40,964,144	\$40,327,534	\$31,585,020	\$42,950,000
75	Licenses and Permits	\$1,283,256	\$1,312,872	\$1,197,000	\$1,242,504	\$1,259,500
76	Fines and Forfeitures	\$1,049,676	\$999,278	\$1,046,210	\$837,078	\$1,063,510
80	Fees and Charges for Services	\$23,090,805	\$23,083,620	\$23,114,561	\$19,767,873	\$19,613,977
93	Non-Cash Revenues	\$288,645	\$272,981	\$300,000	\$0	\$300,000
94	Intergovernmental	\$26,049,056	\$26,078,746	\$26,448,499	\$17,808,382	\$26,641,860
95	Interest Income	\$553,994	\$1,867,106	\$1,553,669	\$2,331,037	\$2,592,383
96	Other Income	\$4,541,006	\$1,229,881	\$582,720	\$484,395	\$655,813
98	Operating Transfers In	\$30,910,573	\$38,889,806	\$34,105,034	\$15,295,061	\$29,708,795
		\$205,013,746	\$213,913,124	\$208,524,305	\$132,996,674	\$202,169,517
91	⁽¹⁾ Utilization of Fund Balance	\$0	\$0	\$16,832,486	\$0	\$16,680,960
		\$205,013,746	\$213,913,124	\$225,356,791	\$132,996,674	\$218,850,477

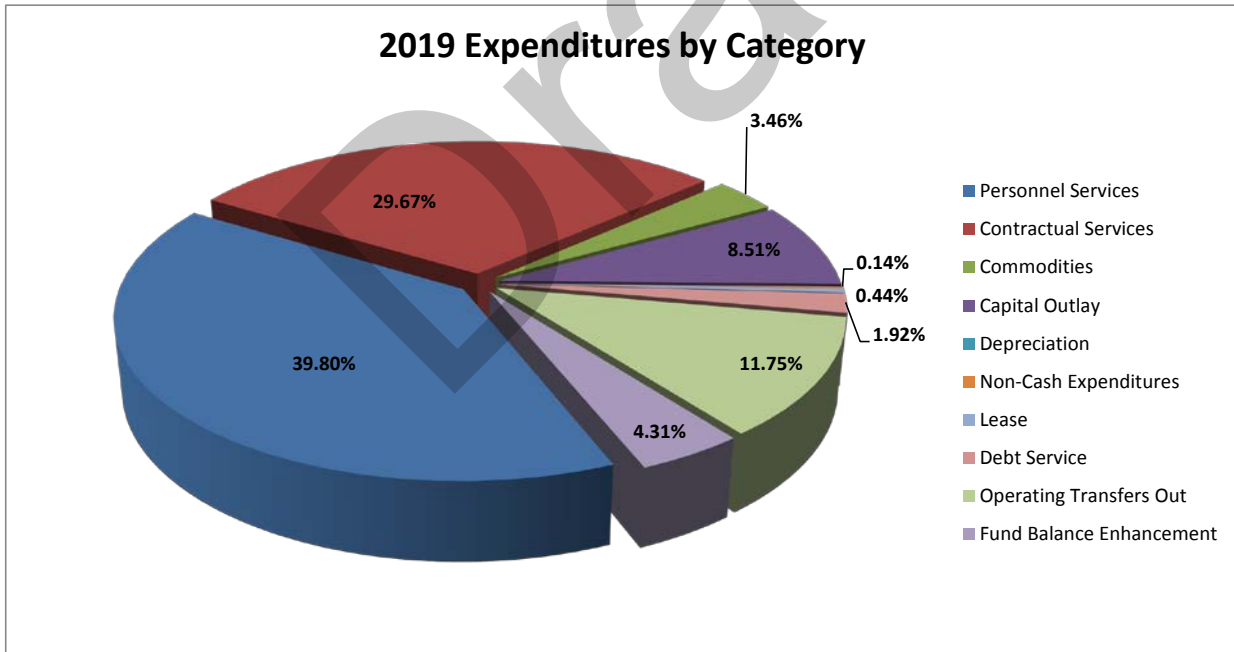


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2019**

Expenditures by Category - All Funds

Category No.	Category Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Nine Month Actual	FY 2019 Expenditures Appropriated
30	Personnel Services	\$83,623,212	\$82,765,386	\$86,658,709	\$63,548,685	\$88,012,864
40	Contractual Services	\$59,431,524	\$63,225,971	\$72,281,830	\$50,832,513	\$65,621,587
50	Commodities	\$7,080,226	\$7,092,290	\$7,302,302	\$4,769,895	\$7,643,323
60	Capital Outlay	\$14,494,012	\$18,497,425	\$15,943,977	\$20,133,650	\$18,829,083
62	Depreciation	\$11,855,933	\$12,187,989	\$0	\$0	\$0
63	Non-Cash Expenditures	\$331,646	\$243,712	\$300,000	\$320,000	\$300,000
65	Lease	\$1,799,553	\$1,717,021	\$1,041,239	\$992,045	\$973,213
66	Debt Service	\$9,794,418	\$9,333,452	\$2,340,591	\$2,190,463	\$4,237,176
67	Operating Transfers Out	\$27,069,796	\$35,078,429	\$30,191,908	\$9,152,988	\$25,987,768
	TOTAL	\$215,480,318	\$230,141,674	\$216,060,556	\$151,940,239	\$211,605,014
68	Fund Balance Enhancement	\$0	\$0	\$8,672,059	\$0	\$7,245,463
		\$215,480,318	\$230,141,674	\$224,732,615	\$151,940,239	\$218,850,477



(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 2019**

Revenues by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
70000	Property Taxes	\$79,214,690	\$79,849,078	\$0	\$77,383,679
71200	1% Sales Tax	\$1,619,288	\$1,700,000	\$410,223	\$2,000,000
71205	1/4% Sales Tax	\$8,262,454	\$8,094,000	\$1,976,436	\$8,400,000
71210	RTA Sales Tax - County Portion	\$10,229,803	\$9,891,584	\$2,586,243	\$10,225,000
71215	Local Use Tax	\$1,690,520	\$1,666,000	\$462,225	\$2,250,000
71220	Tax Transfer Stamps	\$2,575,080	\$2,225,000	\$474,927	\$2,575,000
71225	MFT Allotments	\$9,454,057	\$9,700,000	\$2,692,068	\$9,700,000
71300	State Income Tax	\$6,010,242	\$6,100,000	\$3,031,977	\$6,700,000
71305	Replacement Personal Property Tax	\$854,969	\$682,450	\$112,995	\$750,000
71400	Off Track Betting	\$56,213	\$56,500	(\$188)	\$50,000
71405	Video Gaming Tax	\$211,518	\$212,000	\$53,775	\$300,000
73058	Construction Zone Fine	\$250	\$0	\$0	\$0
75000	Liquor Licenses	\$104,575	\$112,000	\$275	\$110,000
75005	Amusement Licenses	\$4,880	\$6,000	\$25	\$1,000
75205	Health Licenses - Food	\$467,749	\$450,000	\$7,923	\$465,000
75210	Hauler License Fees	\$5,275	\$10,000	\$6,238	\$6,500
75400	Building Permits	\$382,820	\$270,000	\$88,311	\$320,000
75410	Buildability Letters	\$1,650	\$2,000	\$75	\$2,000
75415	Zoning Permits	\$33,649	\$40,000	\$28,700	\$45,000
75420	Septic Permits	\$121,839	\$113,000	\$35,930	\$116,000
75435	Stormwater Permits	\$83,136	\$70,000	\$13,979	\$80,000
75440	Expedited Stormwater Permits	\$4,128	\$20,000	\$3,175	\$20,000
75445	Truck Permits	\$74,623	\$76,000	\$13,406	\$76,000
75450	Access Permits	\$20,550	\$20,000	\$1,800	\$10,000
75700	Gravel Pit Operations Permit Fees	\$8,000	\$8,000	\$0	\$8,000
76000	Fines	\$904,554	\$937,210	\$240,420	\$953,510
76010	Child Pornography Fine	\$395	\$0	\$50	\$0
76150	Squad Care Replacement Fine	\$21,363	\$25,000	\$5,781	\$25,000
79049	County Drug Fine	\$72,716	\$84,000	\$17,580	\$85,000
80000	Vision & Hearing	\$41,920	\$42,130	\$22,502	\$87,130
80010	Other Nursing Fees	\$24,771	\$4,000	\$27,280	\$4,000
80011	Miscellaneous Clinics	\$25,417	\$38,000	\$5,488	\$48,000
80016	Health - Misc. Receipts	\$35,798	\$21,000	\$0	\$21,000
80017	Health Promotion Fees	\$14,335	\$10,550	\$860	\$24,550
80018	Health Review Fee - Nursing	\$8,025	\$7,800	\$1,440	\$10,000
80055	Septic Evaluation Fees	\$3,260	\$3,000	\$935	\$3,000
80102	Wetland Restoration Fees	\$0	\$0	\$70,240	\$0
80105	Site Evaluation Fee - Application Review	\$1,635	\$1,000	\$240	\$1,500
80110	Solid Waste Tipping Fee	\$66,023	\$56,000	\$14,769	\$64,500
80115	Subdivision Review Fees - Prior Plat Review	\$550	\$9,000	\$0	\$9,000
80120	Animal Control Tag Registrations	\$911,917	\$755,000	\$215,962	\$850,000
80121	Misc. Veterinary Fees	\$55,632	\$42,700	\$7,670	\$44,400
80211	Sex Offender Registration Fees	\$3,156	\$2,500	\$690	\$2,800
80252	Off Duty Detail	\$43,920	\$5,000	\$10,260	\$5,000
80276	Sheriff Fees/Warrant Docket	\$26,695	\$24,000	\$6,619	\$26,000

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

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
80281	Dispatching Fees	\$347,254	\$339,878	\$29,303	\$353,473
80282	Service Fees	\$97,899	\$108,850	\$24,811	\$109,000
80283	Execution Fee	\$375	\$0	\$307	\$400
80284	Towing Fees	\$8,204	\$8,000	\$1,168	\$8,000
80285	Photo Copy Fees	\$10,730	\$8,000	\$2,998	\$10,000
80290	Foreclosures	\$326,878	\$10,000	(\$56,902)	\$10,000
80295	Pay-Tel Revenue	\$75,232	\$90,000	\$18,153	\$90,000
80300	ICARE Revenue	\$26,574	\$22,000	\$9,691	\$0
80305	Inmate Commissary Profit	\$377,804	\$345,000	\$99,442	\$370,000
80320	Court Security	\$487,535	\$510,000	\$114,266	\$510,000
80500	Filing Fees	\$711,927	\$779,000	\$146,296	\$667,400
80505	Recording Fees	\$1,002,593	\$990,000	\$204,339	\$994,981
80506	Real Estate Recording Fees - County Portion	\$21,702	\$21,525	\$4,618	\$25,250
80507	Real Estate Recording Fees - Recorder Automati	\$21,702	\$21,525	\$4,618	\$25,250
80508	Recorder Automation Fees	\$620,953	\$682,500	\$127,182	\$404,000
80600	Cable Television Franchise Fee	\$653,057	\$600,000	\$159,044	\$610,000
80605	Coroner Fees	\$64,474	\$64,000	\$21,966	\$64,000
80610	Maps & Publications	\$951	\$2,000	\$800	\$2,500
80615	Other Fees & Charges	\$3,134,483	\$3,597,872	\$679,591	\$3,959,643
80625	Passport Service Fees	\$134,286	\$180,000	\$26,544	\$140,000
80630	Payroll Service Fee	\$1,555	\$1,700	\$373	\$3,400
80635	Road Dist. Engineering Fee	\$149,080	\$75,000	\$70,418	\$80,000
80700	County Clerk Tax Redemption Fees	\$64,986	\$100,000	\$8,650	\$75,000
80705	Tax Sale Indemnity Fee	\$31,620	\$35,000	\$0	\$35,000
80706	Tax Sale Indemnity Interest Fee	\$69,840	\$65,000	\$0	\$65,000
80710	Treasurer Automation Fees	\$109,218	\$100,000	\$200	\$110,000
80715	Penalty & Fees - Delinquent Taxes	\$1,147,934	\$1,000,000	\$0	\$1,100,000
80800	Misc. County Clerk Fees	\$160,278	\$160,000	\$40,603	\$160,000
80805	County Clerk Automation Fee	\$13,618	\$13,000	\$5,000	\$13,000
80810	Vital Record Fee	\$79,320	\$58,000	\$15,545	\$58,000
80900	Private Pay	\$3,130,921	\$2,900,000	\$728,937	\$2,900,000
80905	Insurance HMO Income	\$26,832	\$60,000	\$71,574	\$250,000
81030	Support Service Fee	\$90,542	\$93,000	\$22,269	\$88,000
82005	Circuit Clerk Percentage Fees	\$0	\$0	\$0	\$620,000
82010	Circuit Clerk Fees	\$2,306,114	\$2,500,000	\$526,878	\$1,859,000
82017	Circuit Clerk - Collection Interest	\$0	\$0	\$0	\$84,000
82018	Circuit Clerk - County Collection Interest	\$0	\$0	\$0	\$107,000
82020	County Court Fees	\$338,230	\$340,000	\$77,249	\$321,500
82030	10% Bond Earnings	\$278,445	\$200,000	\$78,055	\$303,000
82040	Circuit Clerk - Final Judgement Order Fees	\$185,212	\$193,000	\$39,000	\$36,500
83009	Foreign Court Fees	\$30,767	\$31,000	\$6,820	\$31,000
83010	Sheriff Fees, Circuit Court	\$290,685	\$300,000	\$65,831	\$290,000
83015	Periodic Imprisonment Fees	\$6,470	\$10,000	\$1,900	\$4,800
83030	State's Attorney Fees	\$54,654	\$60,000	\$14,534	\$60,000
83045	Public Defender Fees	\$19,363	\$35,000	\$3,970	\$25,000

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

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
83051	Probation Service Fee	\$312,182	\$360,000	\$78,379	\$360,000
83053	Drug & Alcohol Testing Fees	\$12,254	\$40,000	\$5,975	\$30,000
83054	Electronic Monitoring Fees	\$4,691	\$5,000	\$313	\$7,000
83070	Court Automation Fees	\$508,372	\$520,000	\$115,997	\$550,000
83104	Electronic Citation Fee	\$35,460	\$38,500	\$7,695	\$32,500
83105	Court Supervision Fees	\$95,680	\$102,000	\$21,817	\$105,000
84010	Circuit Clerk - Jury Fees / Civil	\$0	\$0	\$0	\$74,000
84011	Circuit Clerk - Jury Fees / Local Ordinance	\$0	\$0	\$0	\$500
84020	Library Filing Fees	\$172,170	\$170,000	\$43,971	\$170,000
85015	Warrant/Summons Fees	\$12,156	\$12,000	\$3,703	\$12,000
85025	First Offender Program Fees	\$11,260	\$12,000	\$5,300	\$14,000
85030	State's Attorney Automation Fee	\$22,078	\$25,000	\$4,965	\$25,000
89999	Revenue Old History	\$3,923,968	\$4,098,531	\$1,001,218	\$0
93000	Vaccine Received - Cash Value	\$272,981	\$300,000	\$0	\$300,000
94000	Federal Government Grants	\$6,563,001	\$6,967,086	\$1,142,128	\$7,293,645
94148	Build America Bonds Interest Reimb.	\$54,533	\$53,453	\$26,213	\$29,135
94150	Medicare	\$4,414	\$4,500	\$0	\$4,500
94151	Medicare Part A	\$2,592,384	\$2,525,000	\$438,657	\$2,300,000
94153	Medicare Part A-Cont Allow	\$207,926	\$170,000	\$33,960	\$120,000
94155	Social Security/Parental Reimb.	\$25,913	\$41,000	\$4,990	\$25,000
94200	Federal Government – Other 94 Intergov'l	\$8,807,605	\$8,292,078	\$2,539,260	\$9,000,000
94400	State Gov't Grant	\$385,530	\$434,095	\$2,363,478	\$425,844
94401	IL Department of Public Aid	\$87,758	\$158,500	\$36,783	\$180,000
94440	State - Sustained Traffic Enforcement Prgm 15-11	\$97,907	\$0	\$22,621	\$0
94500	Hospice	\$948,775	\$1,200,000	\$161,360	\$900,000
94501	Hospice - Contractual Allowance	(\$314,242)	(\$400,000)	(\$53,785)	(\$300,000)
94504	Accrued Medicaid Supplement	\$0	\$0	\$0	\$400,000
94505	Il Dept of Pub Aid- Cont Allow	(\$1,625,066)	(\$1,900,000)	(\$459,090)	(\$1,900,000)
94520	State Reimbursement	\$6,332,988	\$6,867,560	\$1,521,172	\$6,465,000
94525	Election Judges Stipends - State Reimb.	\$69,300	\$75,000	\$0	\$29,250
94540	Sexually Violent Persons Commitment Act - State	\$1,517	\$2,000	\$0	\$2,000
94545	State Government - Salary Reim	\$1,446,984	\$1,777,697	\$412,600	\$1,504,956
94700	Local Government	\$623,496	\$420,730	\$644,833	\$427,730
94701	Local Government - Other	\$21,100	\$0	\$0	\$0
94711	Local Gov't Other - Fiber Optic Conduit Project	\$102,542	\$74,800	\$17,646	\$74,800
94770	Local Match - Drug Free Communities 13-18	\$2,440	\$0	\$330	\$0
94900	Bad Debts	(\$358,057)	(\$315,000)	(\$755)	(\$250,000)
94901	Bad Debts Medicare Part A	\$0	\$0	\$0	(\$50,000)
94902	Bad Debts Medicare Part B	\$0	\$0	\$0	(\$40,000)
95000	Interest Income - Bank Accts	\$2,125,063	\$1,552,994	\$753,576	\$2,571,010
95005	Investments - Interest Income	(\$257,957)	\$0	\$0	\$0
95010	Real Estate Tax Distribution Interest	\$0	\$675	\$0	\$425
95102	E'Bakery - Revolving Loan	\$0	\$0	\$0	\$1,788
95107	CL Hobby Partners LLC - Revolving Loan	\$0	\$0	\$0	\$9,798
95112	New Dimensions Prcsn Mch #2 - Revolving Loan	\$0	\$0	\$0	\$1,063

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

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
95113	Utility Specialists, Inc. - Revolving Loan	\$0	\$0	\$0	\$1,406
95114	Black Diamond Plumbing - Revolving Loan	\$0	\$0	\$0	\$6,893
96010	IDES Office Rental - Workforce Network	\$11,398	\$0	\$4,504	\$0
96011	IDES Office Rental - County Board	\$3,340	\$7,500	\$0	\$7,500
96015	Workforce Network Utilization Fee	\$15,014	\$15,000	\$3,754	\$15,000
96025	Sale of Highway Materials	\$19,749	\$20,000	\$22,508	\$25,000
96030	Sale of Fare Cards - McRide	\$5,177	\$9,000	\$1,020	\$10,000
96200	Insurance Recoveries - Property Claims	\$618,283	\$25,000	\$50,542	\$20,000
96201	Insurance Recoveries - Loss Fund & Reserve	\$0	\$0	\$0	\$2,500
96202	Insurance Recoveries -In House Workers Comp.	\$0	\$0	\$0	\$2,500
96208	Insurance Reimbursement - McDOT	\$100,820	\$122,797	\$0	\$120,774
96209	Insurance Reimbursement - Valley Hi	\$161,055	\$211,454	\$0	\$294,846
96300	Auction Proceeds	\$61,377	\$55,500	\$47,018	\$68,000
96310	Donations	\$4,300	\$500	\$0	\$750
96322	Program Income	\$0	\$27,026	\$0	\$5,000
96350	Miscellaneous Income	\$110,460	\$88,943	\$21,470	\$83,943
96351	Employee Association Revenues - Misc. Income	\$0	\$0	\$0	\$0
96352	ATM Space Rental - Misc. Income	\$0	\$0	\$0	\$0
96400	Lease Proceeds	\$118,908	\$0	\$0	\$0
98000	Operating Transfer In	\$8,569,565	\$2,382,908	\$2,035,563	\$4,275,192
98004	Transfer In - From RTA Sales Tax Fund	\$14,026,631	\$15,406,140	\$0	\$10,206,542
98010	Transfer In - From Gen. Fd Hlth Ins. Employer Cc	\$12,806,785	\$12,401,660	\$0	\$11,498,834
98011	Transfer In - From Other Fds - Hlth Ins. Employer	\$3,485,625	\$3,913,126	\$563,558	\$3,721,027
98012	Transfer In - From Working Cash Funds	\$1,200	\$1,200	\$0	\$7,200
		<u>\$213,913,124</u>	<u>\$208,524,305</u>	<u>\$29,690,589</u>	<u>\$202,169,517</u>
99100	Utilization of Fund Balance	\$0	\$16,832,486	\$0	\$16,680,960
		<u>\$213,913,124</u>	<u>\$225,356,791</u>	<u>\$29,690,589</u>	<u>\$218,850,477</u>

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
301010	Regular Salaries - Non Union	\$59,895,926	\$58,503,745	\$15,977,511	\$29,881,525
301020	Regular Salaries - Union	\$0	\$0	\$0	\$29,294,549
302010	Part Time Salaries - Non Union	\$1,595,233	\$2,156,107	\$438,633	\$1,528,563
302020	Part Time Salaries - Union	\$0	\$0	\$0	\$1,099,818
302510	Holiday Pay - Non Union	\$1,587,050	\$3,129,360	\$690,385	\$1,546,653
302520	Holiday Pay - Union	\$0	\$0	\$0	\$2,076,793
303000	Per Diems	\$174,616	\$215,838	\$47,757	\$218,895
304010	Overtime Salaries - Non Union	\$1,498,018	\$1,409,555	\$554,668	\$83,750
304020	Overtime Salaries - Union	\$0	\$0	\$0	\$1,371,000
305010	Merit Pool - Non Union	\$0	\$855,646	\$0	\$812,771
305120	Merit Pool - Union	\$0	\$697,169	\$0	\$1,135,870
305200	Contingent - Salaries	\$0	\$80,434	\$0	\$84,990
305500	Compensated Absences	\$0	\$12,728	\$0	\$7,292
306510	Sick Leave Buy Back - Non Union	\$157,577	\$363,113	\$70,246	\$53,173
306520	Sick Leave Buy Back - Union	\$0	\$0	\$0	\$139,369
307000	Judges Supplemental - Cnty Contribution	\$9,500	\$10,500	\$0	\$10,500
308000	Vehicle Allowance	\$16,689	\$21,000	\$4,523	\$16,800
308500	Uniform Allowance	\$323,259	\$329,400	\$38,067	\$359,225
309000	Allowance for Open Positions	\$0	\$493,405	\$0	\$504,244
310510	Social Security/Cnty Contrib. - Non Union	\$4,715,224	\$5,275,016	\$1,291,189	\$4,026,590
310520	Social Security/Cnty Contrib. - Union	\$0	\$0	\$0	\$382,374
310610	Medicare/Cnty Contribution - Non Union	\$0	\$0	\$0	\$987,452
310620	Medicare/Cnty Contribution - Union	\$0	\$0	\$0	\$92,437
311010	IL Municipal Retirement - Non Union	\$8,147,711	\$8,589,785	\$2,198,601	\$7,515,978
311020	IL Municipal Retirement - Union	\$0	\$0	\$0	\$434,659
311100	Unfunded Pension Liability (GASB 68)	\$537,317	\$4,000	\$0	\$40,000
311200	OPEB Unfunded Liability	\$119,262	\$0	\$0	\$0
314610	Health Insurance/Cnty Contrib. - Non Union	\$3,811,377	\$4,206,908	\$619,927	\$2,537,704
314620	Health Insurance/Cnty Contrib. - Union	\$0	\$0	\$0	\$1,460,001
316000	Workforce - Work Experience	\$124,655	\$175,000	\$44,268	\$211,389
317000	Reimb. To State Unemployment Ins.	\$51,972	\$130,000	\$30,428	\$98,500
400100	Contractual Services	\$1,449,337	\$1,959,153	\$154,926	\$1,704,986
400110	Green Facilities - Miscellaneous Contractual	\$0	\$1,000	\$0	\$0
400115	Outside Audit Services	\$183,648	\$173,200	\$16,092	\$167,000
400120	Security Services	\$0	\$0	\$0	\$95,697
400125	Federal Legislative Lobbyist	\$0	\$0	\$0	\$100,000
400150	Temporary Services	\$0	\$4,000	\$0	\$0
400200	Cooperative Extension Service	\$70,000	\$70,000	\$0	\$70,000
400205	Economic Development Corp.	\$166,000	\$166,000	\$41,500	\$156,000
400210	Convention & Visitors Bureau	\$102,000	\$102,000	\$0	\$102,000
400215	Soil & Water Conservation	\$40,000	\$40,000	\$20,000	\$40,000
400500	Association Dues/Memberships	\$194,045	\$234,290	\$50,733	\$236,159
400600	Training	\$340,023	\$454,268	\$65,123	\$531,980
400650	C.N.A. OBRA Training/Testing	\$0	\$0	\$0	\$150
400690	E911 Dispatcher Training	\$3,270	\$15,000	\$198	\$8,000

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
400700	Higher Education Tuition Reimbursement	\$62,944	\$66,450	\$2,974	\$16,500
400800	Subscriptions	\$67,622	\$78,440	\$19,074	\$79,780
400825	Digital Subscriptions	\$0	\$0	\$0	\$7,020
400910	Elections - Electoral Board	\$588	\$600	\$784	\$0
400920	Elections - Election Judge Training	\$12,850	\$80,000	\$0	\$10,000
400925	Elections - Extra Help	\$5,755	\$30,000	\$0	\$5,700
400930	Elections - Election Judge Expenses	\$17,975	\$30,000	\$0	\$20,000
400935	Elections - Voter Booth Setup	\$8,350	\$10,600	\$0	\$0
400940	Elections - Supply Transport	\$5,169	\$8,000	\$0	\$25,000
400950	Elections Supplies	\$242,741	\$330,000	\$105,015	\$150,000
400960	Elections Contingency	\$0	\$30,000	\$0	\$15,000
401500	Jurors Expense	\$256,834	\$250,000	\$51,867	\$175,000
402100	Medical Director	\$35,800	\$40,000	\$9,000	\$40,000
402210	Nursing Services - Registered Nurses	\$125,928	\$116,000	\$2,332	\$10,000
402220	Nursing Services - Licensed Practical Nurses	\$0	\$0	\$0	\$45,000
402230	Nursing Services - Certified Nursing Asst's	\$0	\$0	\$0	\$20,000
402250	Psychological/Psychiatric Services	\$89,440	\$93,350	\$13,775	\$90,850
402300	Professional Services	\$448,382	\$394,370	\$128,906	\$307,000
402310	Interpreters	\$29,490	\$24,900	\$1,688	\$26,000
403000	Business Ins. - Premium on Excess Insurance	\$318,613	\$387,471	\$320,129	\$420,238
403010	Business Ins. - Liability Insurance	\$124,411	\$149,750	\$500	\$155,000
403030	Business Ins. - In-House Non-Wkr Comp. Claims	\$0	\$2,500	\$0	\$2,250
403034	Business Ins. - Specific Insurance	\$601,217	\$644,885	\$649,960	\$709,147
403035	Business Ins. - Miscellaneous	\$17,965	\$25,362	\$2,391	\$18,715
403040	Business Ins. - Property Claims	\$117,289	\$170,000	\$11,069	\$170,000
403045	Business Ins. - In-House Workers Compensation	\$22,552	\$55,000	\$10,142	\$50,000
403050	Business Ins. - Directors Liability	\$30,560	\$33,100	\$31,752	\$34,400
403080	Business Ins. - Property/Casualty Special Funds	\$100,820	\$122,797	\$0	\$120,774
403100	Risk Management Loss Fund & Reserve	\$250,899	\$1,125,000	\$89,007	\$1,085,000
404000	Prisoner Transport	\$11,958	\$22,500	\$16,368	\$22,500
404600	Health Insurance Benefit Expense	\$19,244,519	\$20,945,686	\$6,327,273	\$17,143,997
404610	Dental Insurance Claims	\$0	\$0	\$0	\$1,165,755
404700	COBRA Administration	\$0	\$0	\$0	\$7,800
404705	Health Insurance ACA Reporting	\$0	\$0	\$0	\$10,500
404710	Employee Wellness Plan Administration	\$0	\$0	\$0	\$10,000
404715	Employee Flex/Health Savings Account Administ	\$0	\$0	\$0	\$10,800
404720	Employer Health Savings Account Incentive	\$0	\$0	\$0	\$300,000
404725	Employee Assistance Program	\$8,947	\$14,000	\$3,604	\$15,000
404750	Employee Premium Contribution - Dental	\$0	\$0	\$0	(\$296,715)
404754	Employee Premium Contribution - Health	\$0	\$0	\$0	(\$3,597,021)
404800	Employee Life Insurance - Cnty Funded	\$20,000	\$30,000	\$10,000	\$36,500
404805	Health Insurance Premiums - Local 150 Members	\$0	\$0	\$0	\$842,400
404810	Employee Wellness Incentives	\$43,791	\$45,000	\$0	\$90,000
404815	Employee Uniform Expense	\$53,251	\$58,610	\$14,994	\$58,129
404820	Employee Relations	\$1,560	\$2,700	\$0	\$2,700

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
404825	Employee Wellness Programs	\$0	\$0	\$0	\$20,000
404915	Pre-Employment Physical	\$25,710	\$36,100	\$11,091	\$32,675
404920	Merit Commission - New Recruits Testing/Patrol	\$13,269	\$35,000	\$0	\$35,000
404925	Applicant Background Check	\$2,559	\$2,100	\$234	\$2,300
405000	Investigations	\$28,119	\$17,850	\$3,525	\$23,800
405500	Contractual Printing	\$146,798	\$141,984	\$15,735	\$133,655
406000	Legal Notices & Advertising	\$127,781	\$156,820	\$22,468	\$228,381
406100	Auction Related Expenditures	\$0	\$500	\$0	\$0
407000	Workforce Program - Child Care	\$266	\$3,600	\$160	\$3,600
407100	Workforce Program - Academic Education	\$11,016	\$40,500	\$0	\$61,500
407110	Workforce Program - Utilization Expense	\$15,014	\$15,880	\$3,754	\$16,000
407115	Workforce Program - Vocational Training	\$401,364	\$347,334	\$45,841	\$320,700
407120	Workforce Program - Employer OJT Reimburserr	\$69,765	\$50,000	\$4,834	\$67,920
407125	Workforce Program - Incumbent Worker Reimbui	\$248,286	\$175,000	\$4,373	\$97,000
407130	Workforce Program - Transportation	\$27,630	\$22,500	\$1,570	\$20,000
407135	Workforce Program - Tools	\$0	\$500	\$840	\$500
407140	Workforce Program - Clothing/Uniforms	\$70	\$2,500	\$460	\$2,500
407145	Workforce Program - Incentive Gift Cards	\$0	\$1,500	\$0	\$1,500
407150	Workforce Program - Incentive Gas Cards	\$500	\$1,500	\$0	\$1,500
407200	Workforce Program - Non ITA Vocational Training	\$0	\$100	\$0	\$3,000
407210	Workforce Program - Non ITA Academic Training	\$0	\$100	\$0	\$1,000
407220	Workforce Program - Non ITA Tools	\$0	\$50	\$0	\$50
407230	Workforce Program - Non ITA Clothing/Uniforms	\$0	\$50	\$0	\$50
407235	Workforce Program - Non ITA Incentive Gift Card	\$658	\$50	\$0	\$50
407240	Workforce Program - Non ITA Incentive Gas Car	\$0	\$50	\$0	\$50
409600	Telecommunications	\$475,474	\$589,302	\$91,586	\$530,275
409620	Cellular Phone Service	\$17,784	\$24,400	\$2,930	\$20,850
409640	Internet Service Providers	\$53,727	\$76,400	\$17,704	\$46,400
409650	E-911 Line Costs	\$350,834	\$412,000	\$62,153	\$475,000
409690	Direct TV Subscription	\$0	\$0	\$0	\$13,000
409700	Property Appraisal Service	\$0	\$2,000	\$0	\$1,700
409800	Safety Compliance	\$150,739	\$195,975	\$19,872	\$127,425
409810	Safety Compliance - Vaccines	\$0	\$0	\$0	\$3,000
409815	Safety Compliance - Bloodborn Pathogen/OSHA	\$0	\$0	\$0	\$2,000
409820	Safety Compliance - Medical Waste Disposal	\$0	\$0	\$0	\$15,000
409830	Safety Compliance - Gloves	\$0	\$0	\$0	\$33,000
410100	Building Rental	\$78,505	\$104,450	\$9,252	\$71,050
410110	Rental Agreements	\$0	\$0	\$0	\$0
410115	Medical Equipment Rental	\$50,203	\$55,418	\$10,337	\$35,220
410120	Equipment Rental	\$0	\$0	\$0	\$9,700
410200	Leasing - Office Equipment	\$0	\$0	\$0	\$10,200
410500	Utilities - Light & Power	\$858,788	\$960,977	\$95,615	\$957,512
410510	Utilities - Highway Lighting System Power	\$79,367	\$91,800	\$17,835	\$93,636
410525	Utilities - Heating/Gas	\$194,526	\$236,419	\$53,638	\$228,034
410550	Utilities - Water & Sewer	\$154,143	\$128,201	\$279	\$191,400

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
412000	Photocopying - Per Page Cost/Supplies	\$78,161	\$85,600	\$13,468	\$81,000
413000	Maintenance Agreements	\$1,022,858	\$1,080,024	\$189,785	\$1,018,416
413001	Maint. Agreement - StarComm Radio System	\$0	\$0	\$0	\$355,972
413003	Maint. Agreement - StarCom Trunc Lines	\$0	\$0	\$0	\$40,956
413050	McHenry Cnty Fiber Consortium	\$42,510	\$42,512	\$0	\$42,512
413100	Maintenance of Office Equipment	\$11,101	\$11,390	\$2,053	\$8,690
413150	Highway Maintenance Contracts	\$4,475,989	\$6,345,732	\$236,088	\$6,625,134
413155	Traffic Signal/Highway Lighting Maintenance	\$306,859	\$357,000	\$0	\$364,140
414100	Juvenile Offender Service	\$58,354	\$80,000	\$0	\$60,000
414110	Juvenile Placement	\$361,030	\$375,000	\$42,231	\$375,000
414120	Juvenile Detention	\$176,065	\$250,000	\$48,875	\$250,000
414130	Adult Probation Programs	\$6,953	\$30,000	\$0	\$10,000
414140	Electronic Monitoring	\$34,813	\$7,520	\$4,826	\$40,500
414500	Health Care of Prisoners	\$1,541,033	\$1,552,500	\$400,209	\$1,583,532
414510	Miscellaneous Care of Prisoners	\$48,205	\$70,000	\$6,925	\$65,000
415100	Nursing Home Bed Registration Fee	\$291,072	\$315,000	\$74,113	\$315,000
416000	Autopsies	\$129,722	\$111,000	\$6,250	\$147,450
416100	Autopsy Transportation	\$23,250	\$21,000	\$2,950	\$21,000
420010	Veterans Assistance - Emergency Assistance	\$58,116	\$180,000	\$17,208	\$17,500
420020	Veterans Assistance - Shelter	\$0	\$0	\$0	\$102,000
420025	Veterans Assistance - Independent Living	\$0	\$0	\$0	\$13,700
420030	Veterans Assistance - Electric	\$0	\$0	\$0	\$14,200
420031	Veterans Assistance - Heating Fuel	\$0	\$0	\$0	\$9,200
420032	Veterans Assistance - Telephone	\$0	\$0	\$0	\$2,200
420033	Veterans Assistance - Trash	\$0	\$0	\$0	\$1,250
420034	Veterans Assistance - Water/Sewer	\$0	\$0	\$0	\$7,800
420040	Veterans Assistance - Gasoline	\$0	\$0	\$0	\$500
420041	Veterans Assistance - Transport	\$0	\$0	\$0	\$4,200
420045	Veterans Assistance - Food Vouchers	\$0	\$0	\$0	\$7,450
421000	NSP Expenditures	\$0	\$0	\$0	\$0
423200	Transit Services	\$849,804	\$1,105,000	\$151,302	\$1,335,000
424505	Physical Therapist Services - Medicare Part A	\$720,212	\$665,000	\$0	\$181,000
424510	Physical Therapist Services - Medicare Part B	\$0	\$0	\$0	\$187,000
424520	Physical Therapist Services - Private Pay	\$0	\$0	\$0	\$21,000
424605	Speech Therapist Services - Medicare Part A	\$0	\$0	\$0	\$75,000
424610	Speech Therapist Services - Medicare Part B	\$0	\$0	\$0	\$57,000
424620	Speech Therapist Services - Private Pay	\$0	\$0	\$0	\$8,000
424705	Occupational Therapist Services - Medicare Part	\$0	\$0	\$0	\$158,000
424710	Occupational Therapist Services - Medicare Part	\$0	\$0	\$0	\$112,000
424720	Occupational Therapist Services - Private Pay	\$0	\$0	\$0	\$19,000
424800	Medical Services	\$244,112	\$246,849	\$35,569	\$249,710
424805	Medical Services - Medicare Part A	\$0	\$0	\$0	\$3,000
424830	Medical Services - Medical Transport	\$0	\$0	\$0	\$500
424840	Medical Services - Dental / Medicaid	\$0	\$0	\$0	\$10,000
424860	X-Ray and Lab - Medicare Lab	\$17,151	\$16,000	\$3,019	\$11,000

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
424865	X-Ray and Lab - X-Ray Medicare Part A	\$0	\$0	\$0	\$5,000
426000	Veterinarian Service	\$30,662	\$34,000	\$2,581	\$34,000
427100	Court Reporters Transcription	\$73,511	\$73,400	\$18,400	\$75,400
427200	Expert Witness Fee	\$10,501	\$27,000	\$1,561	\$23,000
427300	Case Related Service Fee	\$2,146	\$2,500	\$360	\$2,500
427400	Miscellaneous Trial Expense	\$3,235	\$2,500	\$409	\$3,500
427500	Outside Court Reporter Services	\$493	\$2,000	\$856	\$2,000
430300	Repair & Maint. - Machinery & Equipment	\$52,412	\$89,359	\$6,177	\$44,715
430410	Repair & Maint. - Furniture & Fixtures	\$2,699	\$2,500	\$0	\$2,500
430500	Repair & Maint. - Building & Grounds	\$294,509	\$380,963	\$49,655	\$490,906
430510	Repair & Maint. - Elevator Maintenance	\$0	\$0	\$0	\$6,000
430520	Repair & Maint. - Fire Protection System	\$0	\$0	\$0	\$9,500
430590	Repair & Maint. - Heavy Machinery	\$93,561	\$79,607	\$4,366	\$113,414
430600	Repair & Maint. - Vehicles	\$291,793	\$301,111	\$60,149	\$355,410
430700	Physical Plant Maintenance	\$7,186	\$5,500	\$480	\$5,000
430710	Building Additions & Buildouts	\$0	\$0	\$0	\$0
430800	Repair & Maint. - Communication Radios	\$13,743	\$12,500	\$4,641	\$10,500
430810	Repair & Maint. - Radar Repairs	\$1,705	\$3,000	\$320	\$3,000
430900	Marine Unit /Contractual Service	\$0	\$0	\$0	\$40,000
431100	Repair & Maint. - Computer Hardware & Equipme	\$7,616	\$13,250	\$0	\$16,900
432100	Computer Software Support & Maintenance	\$2,389,098	\$2,625,472	\$1,299,418	\$2,299,674
432105	Property Tax Software Support & Maintenance	\$0	\$0	\$0	\$110,250
432110	Permitting/Plans Review Software Support & Mai	\$0	\$0	\$0	\$75,000
432115	PD/SAO Case Management Software Support &	\$0	\$0	\$0	\$138,600
432120	Agenda Mgmt/Streaming Services	\$0	\$0	\$0	\$24,800
432500	Computer Professional Services	\$9,199	\$6,350	\$131	\$6,350
433800	Microfilming Services	\$8,000	\$0	\$5,022	\$0
434500	Towing & Storage	\$14,362	\$14,500	\$1,970	\$14,500
435500	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
437000	Legal Services	\$229,987	\$370,550	\$14,440	\$329,750
437100	Special Public Defenders	\$185,000	\$185,000	\$46,250	\$225,000
437200	Appellate Prosecutor	\$36,000	\$36,000	\$0	\$36,000
439500	Food Service	\$603,811	\$752,492	\$126,658	\$700,000
439700	Special Services	\$16,919	\$20,400	\$2,300	\$20,843
442300	Grants to Agencies	\$5,682,601	\$3,044,000	\$288,073	\$3,551,580
442600	PSAP Reimbursement Award	\$150,000	\$150,000	\$0	\$150,000
442700	Scholarships	\$2,141	\$6,000	\$1,000	\$5,000
443500	Consultants	\$328,945	\$377,850	\$29,348	\$311,150
443520	Highway Engineering & Consulting	\$3,888,370	\$5,823,400	\$605,374	\$4,456,000
443554	Consultants - Pharmacy	\$0	\$0	\$0	\$1,600
443556	Consultants - Medical Records	\$0	\$0	\$0	\$1,100
443559	Consultants - Medicare Nurse	\$0	\$0	\$0	\$2,500
443800	Special Studies	\$0	\$5,000	\$0	\$5,000
444100	Toxicology Laboratory	\$30,291	\$27,000	\$4,545	\$27,000
444140	Private Lab Services	\$12,923	\$26,500	\$1,997	\$25,500

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
444900	Garbage Disposal	\$53,721	\$57,561	\$8,505	\$63,939
445000	Snow Removal	\$103,366	\$126,024	\$57,423	\$121,980
445100	Lawn Maintenance	\$105,362	\$119,007	\$16,197	\$116,500
445200	Janitorial Services	\$49,715	\$60,751	\$10,820	\$58,201
449000	Surety Bond Premium	\$1,066	\$1,000	\$0	\$4,000
457000	Contingency	\$163,560	\$505,953	\$23,270	\$512,308
458000	Exhumation & Burial Expense	\$0	\$6,000	\$1,800	\$6,000
459100	License Charges	\$3,888	\$6,550	\$2,165	\$7,300
462001	Inmate Services - Haircuts	\$127,065	\$119,000	\$27,869	\$123,000
480900	Client Services	\$9,136,016	\$11,266,761	\$929,154	\$10,055,081
499500	Loss on Disposal of Capital Assets	\$1,986	\$0	\$0	\$0
500600	Training Equipment < \$5,000	\$33,018	\$26,831	\$2,295	\$27,500
501000	Office Supplies	\$223,278	\$284,504	\$45,323	\$247,018
501010	Promotional Items	\$1,898	\$2,500	\$42	\$3,500
501200	Engineering Surveying Supplies	\$16,821	\$6,300	\$0	\$6,300
501210	Graphic Supplies	\$2,820	\$6,500	\$1,451	\$6,500
501500	Paper & Forms (Bulk)	\$62,115	\$55,655	\$15,993	\$47,782
503000	Postage	\$378,472	\$436,585	\$141,537	\$435,080
504000	Mileage Reimbursement	\$76,523	\$114,372	\$10,986	\$103,359
505000	Meeting Expense	\$243,262	\$299,965	\$28,871	\$264,162
505010	Meeting Expense - Meal Reimbursement	\$0	\$0	\$0	\$300
505020	Meeting Expense - Hotel Reimbursement	\$0	\$0	\$0	\$5,950
505100	Sheriff Training Expenses	\$57,742	\$69,300	\$14,032	\$69,225
505200	Mental Health Out of County/Travel Expenses	\$0	\$0	\$0	\$0
506000	Photography	\$4,831	\$5,810	\$965	\$4,760
507000	Miscellaneous Supplies	\$306,396	\$355,028	\$72,272	\$232,811
507215	Linen Supplies	\$0	\$0	\$0	\$24,000
507220	Disposable Linen Supplies	\$0	\$0	\$0	\$3,000
507225	Disposable Diapers	\$0	\$0	\$0	\$70,000
507235	Water Softner Salt	\$0	\$0	\$0	\$6,500
508000	Medical Supplies	\$155,032	\$202,480	\$41,538	\$272,602
508500	Medication	\$218,241	\$237,000	\$35,441	\$97,000
508510	Medication - Public Aid Drugs	\$0	\$0	\$0	\$1,500
508520	Medication - Medicare	\$0	\$0	\$0	\$140,000
508525	Medication - Insurance HMO	\$0	\$0	\$0	\$4,000
508530	Medication - Stock Supply	\$0	\$0	\$0	\$17,000
508540	Medication - Oxygen	\$0	\$0	\$0	\$20,000
509900	Miscellaneous Commodities	\$97,693	\$83,050	\$10,006	\$82,523
511400	Office Equipment < \$5,000	\$92,577	\$83,451	\$11,747	\$76,641
511500	Computer Components < \$5,000	\$275,252	\$131,635	\$25,932	\$196,577
512000	Computer Software < \$5,000	\$119,560	\$104,407	\$11,563	\$118,518
513500	Automotive Equip. < \$5,000	\$1,596	\$2,000	\$0	\$2,000
513510	Furniture & Fixtures < \$5,000	\$5,144	\$0	\$0	\$0
513515	Security Equipment < \$5,000	\$41,903	\$30,000	\$6,102	\$30,000
513520	Machinery & Equip. < \$5,000	\$4,927	\$5,000	\$0	\$7,500

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
513600	Equipment Parts	\$375,698	\$336,500	\$70,678	\$346,550
515000	Cleaning Materials	\$215,872	\$266,200	\$52,819	\$261,450
516000	Fuel, Oil, and Grease	\$567,109	\$645,951	\$174,473	\$750,900
516010	Fuel, Oil, and Grease - Gasoline	\$0	\$0	\$0	\$1,000
516020	Fuel, Oil, and Grease - Diesel Fuel	\$0	\$0	\$0	\$750
517000	Food	\$446,427	\$455,500	\$109,727	\$426,500
517010	Food - Drinking Water	\$0	\$0	\$0	\$4,000
517040	Food - Diet RX Supplement	\$0	\$0	\$0	\$45,000
518100	Food - Animal	\$2,678	\$6,000	\$348	\$5,000
518200	K-9 Expenses	\$18,194	\$18,700	\$1,860	\$18,700
518300	Livestock Claims	\$0	\$350	\$0	\$350
519000	Highway Materials	\$1,016,800	\$1,095,928	\$192,626	\$1,005,838
521000	Publications (Books, Manuals)	\$93,447	\$111,900	\$13,736	\$111,200
522000	Tax Transfer Stamps	\$1,716,720	\$1,500,000	\$400,000	\$1,716,667
525100	Promotional Events	\$22,305	\$26,500	\$3,172	\$19,410
528000	Range Supplies	\$73,865	\$80,900	\$898	\$80,900
529000	Marine Unit - Commodities	\$13,921	\$15,500	\$0	\$15,500
531009	Inmate Supplies - Other	\$110,153	\$200,000	\$39,545	\$210,000
599999	Expense Old History	\$0	\$0	\$0	\$0
600000	Operating Capital	\$2,090,403	\$107,287	\$0	\$106,534
601000	Office Equipment > \$5,000	\$0	\$2,000	\$0	\$0
602000	Vehicles > \$5,000	\$951,195	\$701,190	\$32,714	\$718,500
602010	Vehicles > \$5,000 - Squad Car Replacement Fee	\$0	\$0	\$0	\$20,000
602100	Vehicle Components > \$5,000	\$454,925	\$0	\$0	\$0
603000	Furniture & Fixtures > \$5,000	\$60,119	\$5,000	\$0	\$95,000
604000	Machinery & Equipment > \$5,000	\$1,275,474	\$776,000	\$69,313	\$843,000
605000	Computer Technology/Equip. > \$5,000	\$2,531,205	\$335,000	\$639,685	\$594,000
606000	Election Equipment > \$5,000	\$17,900	\$20,000	\$0	\$0
607000	Building Improvements	\$725,800	\$57,500	\$1,347	\$50,000
607400	Capital Project Contingency	\$36,435	\$0	\$0	\$1,000,000
607500	Capital Construction	\$303,260	\$0	\$0	\$0
607700	Land Improvements	\$0	\$30,000	\$0	\$30,000
609000	Highway Right of Way	\$3,545,452	\$1,360,000	\$3,222,089	\$2,457,507
609500	Highway Construction	\$6,505,257	\$12,550,000	\$621,661	\$12,914,542
620000	Depreciation Expense	\$12,187,989	\$0	\$120,000	\$0
631000	State Vaccine Utilized	\$243,712	\$300,000	\$0	\$300,000
650000	Lease Pymts - Multi-Function Peripheral (MFP)	\$79,915	\$207,425	\$60,705	\$6,500
650010	Lease Pymts - Departmental Chargeback	\$1,637,106	\$833,814	\$22,681	\$58,815
650025	Lease Pymts - 2015 PC & Toughbooks	\$0	\$0	\$0	\$271,465
650030	Lease Pymts - 2015 Laptops	\$0	\$0	\$0	\$65,073
650035	Lease Pymts - 2016 SANs	\$0	\$0	\$0	\$430,517
650040	Lease Pymts - 2016 Toughbook Lease	\$0	\$0	\$0	\$23,219
650500	Lease Pymts - Avaya Phone System	\$0	\$0	\$0	\$117,624
660000	Debt Service Pymts	\$8,760,000	\$1,815,000	\$1,815,000	\$3,931,596
660005	Debt Service - Server Lease	\$0	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - All Funds

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
661000	Debt Interest Paid	\$573,452	\$375,591	\$184,121	\$180,580
662000	Bad Debt Expense	\$0	\$150,000	\$0	\$125,000
670000	Operating Transfer Out	\$22,596,196	\$17,789,048	\$2,035,563	\$14,468,234
670090	Operating Transfer Out to Health Insurance	\$12,481,033	\$12,401,660	(\$56,369)	\$11,498,834
670100	Operating Transfer Out to General Fund	\$1,200	\$1,200	\$0	\$20,700
		\$230,141,674	\$216,060,556	\$45,866,508	\$211,605,014
681000	Fund Balance Enhancement	\$0	\$8,672,059	\$0	\$7,245,463
		<u>\$230,141,674</u>	<u>\$224,732,615</u>	<u>\$45,866,508</u>	<u>\$218,850,477</u>

Draft

**County of McHenry
Fiscal Year 2019**

Revenues by Department - All Funds

Dept	Department Description	FY 2017 Revenue Actual	FY 2018 Revenue Appropriated	FY 2018 Three Months Actual	FY 2019 Revenue Appropriated
5	Supervisor of Assessments	\$51,804	\$61,218	\$12,910	\$62,538
8	Insurance	\$20,255,773	\$20,443,317	\$1,574,619	\$15,257,861
10	Planning and Development	\$2,487,880	\$2,215,614	\$491,479	\$2,878,668
12	County Board & Liquor Comm	\$783,084	\$741,000	\$163,198	\$744,000
14	County Clerk	\$313,733	\$363,400	\$54,916	\$285,150
15	County Recorder	\$4,336,841	\$4,035,400	\$843,522	\$4,132,481
16	Facility Management	\$52,110	\$20,232	\$3,169	\$20,268
17	County Treasurer	\$1,952,546	\$1,789,200	\$272,018	\$2,575,700
18	Administrator	\$1,555	\$2,200	\$373	\$3,400
19	Risk Management	\$2,166,919	\$1,638,914	\$58,654	\$1,736,568
20	Information Technology	\$5,200	\$5,200	\$0	\$5,200
21	Educational Service Region	\$218,557	\$180,026	\$66,469	\$75,400
22	Veterans Assistance	\$403,363	\$415,560	\$11	\$400,810
23	Senior Services	\$1,650,581	\$1,665,857	\$5,078	\$1,670,442
24	Tuberculosis Department	\$257,561	\$258,625	\$2,191	\$261,025
25	Mental Health	\$11,099,923	\$11,058,446	\$75,146	\$11,034,378
26	McHenry Co Workforce Network	\$2,234,932	\$2,071,741	\$398,777	\$1,935,106
27	Workforce Investment Board	\$0	\$160,742	\$0	\$146,558
29	ETS Board (911)	\$2,965,000	\$3,021,000	\$2,911,986	\$3,352,000
31	County Coroner	\$83,801	\$77,800	\$22,359	\$77,877
32	County Sheriff	\$11,134,011	\$10,084,866	\$3,465,329	\$10,804,583
34	Emergency Management Agency	\$50,562	\$75,825	\$634	\$75,825
41	Clerk of the Circuit Court	\$4,874,301	\$5,084,450	\$1,152,792	\$5,390,200
42	Circuit Court	\$925,516	\$990,925	\$171,369	\$970,925
43	Court Services	\$1,371,645	\$1,735,302	\$418,180	\$1,432,788
44	Public Defender	\$120,775	\$136,955	\$28,943	\$126,955
45	States Attorney	\$345,181	\$406,725	\$87,282	\$409,275
51	Health Department	\$4,601,927	\$4,735,415	\$672,446	\$4,820,306
61	Valley Hi Nursing Home	\$10,532,203	\$10,620,000	\$2,663,065	\$10,640,000
65	Geographic Information System	\$724,761	\$788,000	\$150,653	\$682,900
82	Division of Transportation	\$28,461,594	\$36,171,489	\$3,180,311	\$31,084,734
90/99	Non-Departmental	\$99,449,481	\$87,468,861	\$10,742,712	\$89,075,596
Total		\$213,913,124	\$208,524,305	\$29,690,589	\$202,169,517

Utilization of Fund Balance

8	Insurance	\$0	\$742,328	\$0	\$612,731
10	Planning and Development	\$0	\$0	\$0	\$184,305
14	County Clerk	\$0	\$29,100	\$0	\$0
15	County Recorder	\$0	\$0	\$0	\$338,132

**County of McHenry
Fiscal Year 2019**

Revenues by Department - All Funds

Dept	Department Description	FY 2017 Revenue Actual	FY 2018 Revenue Appropriated	FY 2018 Three Months Actual	FY 2019 Revenue Appropriated
16	Facility Management	\$0	\$7,000	\$0	\$0
17	County Treasurer	\$0	\$3,158	\$0	\$0
19	Risk Management	\$0	\$2,632,481	\$0	\$2,567,928
22	Veterans Assistance	\$0	\$255,477	\$0	\$198,099
24	Tuberculosis Department	\$0	\$79,275	\$0	\$82,502
25	Mental Health	\$0	\$2,000,000	\$0	\$2,750,000
26	McHenry Co Workforce Network	\$0	\$46,708	\$0	\$44,140
31	County Coroner	\$0	\$21,197	\$0	\$42,620
41	Clerk of the Circuit Court	\$0	\$0	\$0	\$19,700
42	Circuit Court	\$0	\$127,334	\$0	\$52,309
43	Court Services	\$0	\$163,950	\$0	\$98,665
45	States Attorney	\$0	\$25,000	\$0	\$0
51	Health Department	\$0	\$12,400	\$0	\$12,400
61	Valley Hi Nursing Home	\$0	\$1,060,512	\$0	\$1,443,178
65	Geographic Information System	\$0	\$346,900	\$0	\$425,674
82	Division of Transportation	\$0	\$2,002,649	\$0	\$6,388,822
90/99	Non-Departmental	\$0	\$7,277,017	\$0	\$1,419,755
	Total Util Fund Balance	\$0	\$16,832,486	\$0	\$16,680,960
		\$213,913,124	\$225,356,791	\$29,690,589	\$218,850,477

**County of McHenry
Fiscal Year 2019**

Expenditures by Department - All Funds

Dept	Department Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Nine Months Actual	FY 2019 Expenditures Appropriated
5	Supervisor of Assessments	\$957,162	\$964,459	\$252,560	\$1,095,393
6	Purchasing	\$671,899	\$731,152	\$201,753	\$751,994
7	County Chairman	\$0	\$146,110	\$32,819	\$146,391
8	Insurance	\$19,426,057	\$21,185,645	\$6,343,870	\$15,870,592
9	Human Resources	\$422,131	\$445,036	\$87,505	\$456,236
10	Planning and Development	\$3,318,627	\$3,288,046	\$667,845	\$4,186,843
11	County Auditor	\$396,916	\$395,865	\$93,777	\$275,033
12	County Board & Liquor Comm	\$703,372	\$639,544	\$160,775	\$639,847
14	County Clerk	\$1,609,380	\$2,232,774	\$400,924	\$1,440,770
15	County Recorder	\$2,891,173	\$2,732,887	\$646,859	\$2,937,431
16	Facility Management	\$3,241,077	\$3,357,540	\$637,421	\$3,648,674
17	County Treasurer	\$736,239	\$784,070	\$221,133	\$731,215
18	Administrator	\$832,187	\$825,358	\$210,993	\$968,098
19	Risk Management	\$2,698,120	\$4,201,395	\$1,431,098	\$4,304,496
20	Information Technology	\$2,956,759	\$3,075,132	\$891,356	\$3,316,985
21	Educational Service Region	\$350,600	\$353,664	\$73,982	\$195,226
22	Veterans Assistance	\$462,674	\$670,477	\$109,818	\$598,099
23	Senior Services	\$1,728,622	\$1,665,857	\$53,766	\$1,670,442
24	Tuberculosis Department	\$281,416	\$337,900	\$73,150	\$343,527
25	Mental Health	\$10,922,337	\$13,058,446	\$1,575,436	\$13,784,378
26	McHenry Co Workforce Network	\$2,121,771	\$2,118,449	\$301,573	\$1,979,246
27	Workforce Investment Board	\$147,546	\$160,742	\$33,178	\$146,558
28	Merit Commission	\$21,177	\$51,300	\$5,010	\$51,300
29	ETS Board (911)	\$5,864,722	\$2,186,004	\$730,781	\$2,181,591
31	County Coroner	\$569,786	\$544,546	\$120,816	\$559,166
32	County Sheriff	\$33,002,013	\$33,967,558	\$8,878,732	\$35,629,779
34	Emergency Management Agency	\$312,196	\$287,634	\$75,087	\$290,009
41	Clerk of the Circuit Court	\$2,903,630	\$3,109,646	\$643,366	\$3,033,404
42	Circuit Court	\$2,067,312	\$2,260,702	\$482,115	\$2,204,449
43	Court Services	\$3,345,842	\$3,356,112	\$753,228	\$3,358,755
44	Public Defender	\$1,029,514	\$1,019,954	\$292,124	\$1,088,255
45	States Attorney	\$2,990,352	\$2,896,788	\$772,658	\$2,943,587
51	Health Department	\$5,830,252	\$6,439,457	\$1,398,016	\$6,255,868
61	Valley Hi Nursing Home	\$11,677,424	\$11,416,318	\$2,545,022	\$11,725,404
65	Geographic Information System	\$1,034,858	\$984,900	\$345,078	\$1,108,574
82	Division of Transportation	\$34,299,194	\$36,057,261	\$6,827,206	\$37,092,217
90/99	Non-Departmental	\$68,317,339	\$48,111,828	\$7,495,679	\$44,595,182
Total		\$230,141,674	\$216,060,556	\$45,866,508	\$211,605,014

Fund Balance Enhancements

14	County Clerk	\$0	\$0	\$0	\$12,400
15	County Recorder	\$0	\$61,646	\$0	\$0

**County of McHenry
Fiscal Year 2019**

Expenditures by Department - All Funds

Dept	Department Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Nine Months Actual	FY 2019 Expenditures Appropriated
17	County Treasurer	\$0	\$99,521	\$0	\$67,471
21	Educational Service Region	\$0	\$2,391	\$0	\$3,000
22	Veterans Assistance	\$0	\$560	\$0	\$810
29	ETS Board (911)	\$0	\$834,996	\$0	\$1,170,409
32	County Sheriff	\$0	\$10,010	\$0	\$95,010
41	Clerk of the Circuit Court	\$0	\$36,895	\$0	\$182,245
42	Circuit Court	\$0	\$16,876	\$0	\$12,550
45	States Attorney	\$0	\$0	\$0	\$25,050
82	Division of Transportation	\$0	\$1,784,995	\$0	\$160,000
90/99	Non-Departmental	\$0	\$5,824,169	\$0	\$5,516,518
	Total Fund Balance Enhancements	\$0	\$8,672,059	\$0	\$7,245,463
		\$230,141,674	\$224,732,615	\$45,866,508	\$218,850,477

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**County of McHenry
Fiscal Year 2019**

Revenues by Fund - All Funds

Fund	Fund Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
100	General Fund	\$95,720,733	\$90,153,215	\$12,851,729	\$91,157,996
201	Ill Municipal Retirement Fund	\$7,955,146	\$7,937,450	\$36,138	\$7,942,500
202	Social Security Fund	\$3,992,577	\$4,020,000	\$10,865	\$3,995,000
203	Liability Insurance Fund	\$2,126,962	\$1,609,251	\$50,563	\$1,690,620
205	Highway Fund	\$15,338,492	\$6,792,444	\$180,477	\$6,923,685
206	Matching Fund	\$1,963,542	\$1,867,507	\$40,816	\$1,897,507
207	County Bridge Fund	\$1,277,507	\$1,278,000	\$10,084	\$1,073,000
208	Veterans Asst Commission Fund	\$399,004	\$415,000	\$0	\$400,000
209	Senior Services	\$1,650,581	\$1,665,857	\$5,078	\$1,670,442
210	TB Care & Treatment Fund	\$257,561	\$258,625	\$2,191	\$261,025
211	Mental Health (708) Board	\$11,099,923	\$11,058,446	\$75,146	\$11,034,378
230	County Clerk Automation Fund	\$14,204	\$13,400	\$5,157	\$13,400
231	County Clerk Registry Automation Fund	\$2	\$0	\$1	\$0
232	Co Recorder Automation Fund	\$737,467	\$798,875	\$159,637	\$537,250
233	Co Treasurers Automation Fund	\$115,558	\$104,000	\$2,726	\$121,000
234	Geographic Info Systems	\$724,761	\$788,000	\$150,653	\$682,900
260	RTA Sales Tax - County Portion	\$10,314,808	\$9,961,584	\$2,627,189	\$10,295,000
261	Motor Fuel Tax Fund	\$4,961,294	\$5,310,838	\$1,508,559	\$5,214,000
262	Co Option Motor Fuel Tax Fund	\$4,920,760	\$4,550,000	\$1,238,966	\$5,020,000
263	McDot RTA Sales Tax Project Fund	\$0	\$16,372,700	\$201,409	\$10,956,542
290	Comm Develop Block Grant Fund	\$1,898,867	\$1,756,464	\$264,331	\$2,353,518
291	Ill Criminal Justice Auth Fund	\$66,963	\$98,417	\$22,590	\$98,417
292	McHenry Co Workforce Network	\$2,234,932	\$2,232,483	\$398,777	\$2,081,664
300	Treas Passport Services Fund	\$138,069	\$182,500	\$27,985	\$146,500
301	Expedited Permit Fund	\$4,128	\$20,000	\$3,175	\$20,000
302	Revolving Loan Fund	\$39,957	\$29,663	\$8,091	\$45,948
303	Coroner's Fund	\$74,801	\$68,800	\$22,359	\$68,877
350	DUI Conviction Fund	\$43,434	\$35,010	\$16,861	\$35,010
360	Inmate Welfare Fund	\$383,083	\$349,000	\$101,633	\$464,000
370	Maint/Child Support Collection	\$86,089	\$88,250	\$21,756	\$86,200
371	Circuit Court Doc Storage Fund	\$485,648	\$501,000	\$111,420	\$552,000
372	Circuit Court Automation Fund	\$511,466	\$522,000	\$117,436	\$554,000
373	Circuit Court Clerk Oper & Admin Fund	\$96,563	\$102,600	\$22,171	\$106,400
374	Circuit Clerk Electronic Citation Fund	\$32,697	\$35,400	\$7,058	\$29,800
375	Law Library Fund	\$177,455	\$175,100	\$45,002	\$173,600
376	Special Courts Fund	\$533,954	\$655,825	\$87,092	\$637,325
377	Probation Service Fee Fund	\$352,343	\$384,500	\$81,341	\$383,500
378	EMDT Fund	\$33,203	\$0	\$3,258	\$0
379	State's Attorney Records Automation Fund	\$22,206	\$25,000	\$4,985	\$25,050
390	Veterans Asst Comm Bus Fund	\$4,359	\$560	\$11	\$810
391	Animal Shelter Fund	\$3,729	\$2,600	\$1,367	\$2,600
392	Health Scholarship Fund	\$19	\$100	\$11	\$100
393	Dental Care Clinic Fund	\$213	\$0	\$0	\$0
501	Series 2006A Debt Certificates	\$0	\$0	\$0	\$0
502	Series 2007A Debt Certificates	\$586,069	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2019**

Revenues by Fund - All Funds

Fund	Fund Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
503	Series 2007B Debt Certificates	\$0	\$0	\$0	\$0
504	Series 2008 Debt Certificates	\$541,803	\$541,803	\$531,403	\$530,400
505	Series 2010A Debt Certificates	\$758,778	\$742,328	\$732,863	\$198,163
506	Series 2010B Debt Certif(Recovery Zone)	\$405,969	\$399,588	\$342,368	\$2,316,596
507	Series 2012 B Debt Certificates	\$359,637	\$358,387	\$338,163	\$355,333
508	Series 2015 Debt Certificates	\$6,607,368	\$101,218	\$50,768	\$685,000
701	Working Cash I Fund	\$1,054	\$500	\$610	\$3,000
702	Working Cash II Fund	\$1,492	\$700	\$863	\$4,200
800	Valley Hi	\$10,532,203	\$10,620,000	\$2,663,065	\$10,640,000
801	Emerg Telephone Systems Board	\$2,965,000	\$3,021,000	\$2,911,986	\$3,352,000
850	Employee Benefit Fund	\$20,255,773	\$20,443,317	\$1,574,619	\$15,257,861
904	Federal Forfeiture Asset Fund	\$0	\$0	\$0	\$0
936	Regional Office Education Fund	\$102,917	\$75,000	\$17,789	\$75,400
Total		\$213,913,124	\$208,524,305	\$29,690,589	\$202,169,517
Utilization of Fund Balance (1)					
100	General Fund	\$0	\$1,731,304	\$0	\$1,343,385
202	Social Security Fund	\$0	\$108,157	\$0	\$260,675
203	Liability Insurance Fund	\$0	\$2,507,144	\$0	\$2,465,376
205	Highway Fund	\$0	\$830,664	\$0	\$1,110,366
207	County Bridge Fund	\$0	\$772,000	\$0	\$18,000
208	Veterans Asst Commission Fund	\$0	\$255,477	\$0	\$198,099
210	TB Care & Treatment Fund	\$0	\$79,275	\$0	\$82,502
211	Mental Health (708) Board	\$0	\$2,000,000	\$0	\$2,750,000
230	County Clerk Automation Fund	\$0	\$29,100	\$0	\$0
232	Co Recorder Automation Fund	\$0	\$0	\$0	\$338,132
233	Co Treasurers Automation Fund	\$0	\$3,158	\$0	\$0
234	Geographic Info Systems	\$0	\$346,900	\$0	\$425,674
260	RTA Sales Tax - County Portion	\$0	\$5,444,556	\$0	\$0
261	Motor Fuel Tax Fund	\$0	\$399,985	\$0	\$920,776
262	Co Option Motor Fuel Tax Fund	\$0	\$0	\$0	\$4,339,680
292	McHenry Co Workforce Network	\$0	\$46,708	\$0	\$44,140
302	Revolving Loan Fund	\$0	\$125,337	\$0	\$102,552
303	Coroner's Fund	\$0	\$21,197	\$0	\$42,620
374	Circuit Clerk Electronic Citation Fund	\$0	\$0	\$0	\$19,700
376	Special Courts Fund	\$0	\$127,334	\$0	\$52,309
377	Probation Service Fee Fund	\$0	\$163,950	\$0	\$98,665
379	State's Attorney Records Automation Fund	\$0	\$25,000	\$0	\$0
391	Animal Shelter Fund	\$0	\$9,400	\$0	\$9,400
392	Health Scholarship Fund	\$0	\$3,000	\$0	\$3,000
800	Valley Hi	\$0	\$1,060,512	\$0	\$1,443,178
850	Employee Benefit Fund	\$0	\$742,328	\$0	\$612,731
Total Util Fund Balance		\$0	\$16,832,486	\$0	\$16,680,960
		\$213,913,124	\$225,356,791	\$29,690,589	\$218,850,477

**County of McHenry
Fiscal Year 2019**

Expenditures by Fund - All Funds

Fund	Fund Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
100	General Fund	\$92,293,907	\$86,679,824	\$19,778,011	\$88,233,899
201	Ill Municipal Retirement Fund	\$6,729,374	\$7,144,276	\$1,818,652	\$6,781,922
202	Social Security Fund	\$3,603,751	\$4,128,157	\$984,252	\$4,255,675
203	Liability Insurance Fund	\$2,698,120	\$4,046,395	\$1,431,098	\$4,155,996
205	Highway Fund	\$16,530,306	\$7,449,366	\$1,800,733	\$8,034,051
206	Matching Fund	\$3,596,945	\$550,000	\$2,576,877	\$1,737,507
207	County Bridge Fund	\$715,534	\$2,050,000	\$246,354	\$1,091,000
208	Veterans Asst Commission Fund	\$452,674	\$670,477	\$110,418	\$598,099
209	Senior Services	\$1,728,622	\$1,665,857	\$53,766	\$1,670,442
210	TB Care & Treatment Fund	\$281,416	\$337,900	\$73,150	\$343,527
211	Mental Health (708) Board	\$10,922,337	\$13,058,446	\$1,575,436	\$13,784,378
230	County Clerk Automation Fund	\$55,787	\$42,500	\$3,500	\$1,000
231	County Clerk Registry Automation Fund	\$0	\$0	\$0	\$0
232	Co Recorder Automation Fund	\$576,861	\$737,229	\$120,435	\$875,382
233	Co Treasurers Automation Fund	\$11,839	\$107,158	\$14,798	\$117,074
234	Geographic Info Systems	\$1,034,858	\$984,900	\$345,078	\$1,108,574
260	RTA Sales Tax - County Portion	\$10,597,612	\$15,406,140	\$0	\$10,206,542
261	Motor Fuel Tax Fund	\$7,001,350	\$5,710,823	\$591,388	\$6,134,776
262	Co Option Motor Fuel Tax Fund	\$6,667,713	\$4,082,512	\$1,426,741	\$9,359,680
263	McDot RTA Sales Tax Project Fund	\$0	\$16,372,700	\$217,058	\$10,956,542
290	Comm Develop Block Grant Fund	\$1,898,867	\$1,756,464	\$265,499	\$2,353,518
291	Ill Criminal Justice Auth Fund	\$66,715	\$98,417	\$0	\$98,417
292	McHenry Co Workforce Network	\$2,269,317	\$2,279,191	\$334,751	\$2,125,804
300	Treas Passport Services Fund	\$69,062	\$82,979	\$17,663	\$82,955
301	Expedited Permit Fund	\$3,770	\$20,000	\$140	\$20,000
302	Revolving Loan Fund	\$0	\$155,000	\$0	\$148,500
303	Coroner's Fund	\$58,639	\$86,997	\$2,084	\$111,497
350	DUI Conviction Fund	\$10,282	\$25,000	\$277	\$25,000
360	Inmate Welfare Fund	\$265,119	\$349,000	\$67,487	\$379,000
370	Maint/Child Support Collection	(\$9,158)	\$86,813	\$0	\$80,000
371	Circuit Court Doc Storage Fund	\$463,427	\$481,000	\$61,231	\$442,489
372	Circuit Court Automation Fund	\$384,013	\$514,350	\$71,056	\$508,047
373	Circuit Court Clerk Oper & Admin Fund	\$97,876	\$94,792	\$7,904	\$85,819
374	Circuit Clerk Electronic Citation Fund	\$41,499	\$35,400	\$0	\$49,500
375	Law Library Fund	\$150,161	\$163,224	\$32,909	\$161,050
376	Special Courts Fund	\$569,110	\$778,159	\$126,845	\$689,634
377	Probation Service Fee Fund	\$410,778	\$498,450	\$16,173	\$482,165
378	EMDT Fund	\$33,203	\$0	\$0	\$0
379	State's Attorney Records Automation Fund	\$15,650	\$50,000	\$19,002	\$0
390	Veterans Asst Comm Bus Fund	\$10,000	\$0	(\$600)	\$0
391	Animal Shelter Fund	\$4,326	\$12,000	\$0	\$12,000
392	Health Scholarship Fund	\$0	\$3,100	\$0	\$3,100
393	Dental Care Clinic Fund	\$0	\$0	\$0	\$0
501	Series 2006A Debt Certificates	\$0	\$0	\$0	\$0
502	Series 2007A Debt Certificates	\$586,069	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2019**

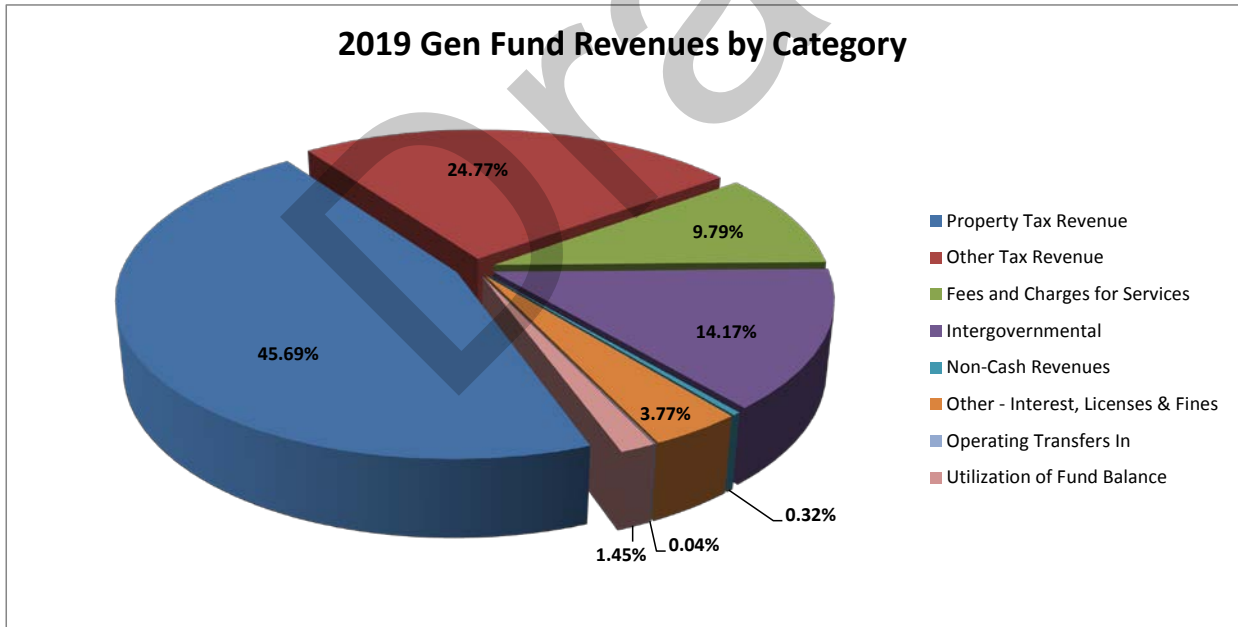
Expenditures by Fund - All Funds

Fund	Fund Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
503	Series 2007B Debt Certificates	\$0	\$0	\$0	\$0
504	Series 2008 Debt Certificates	\$541,803	\$541,803	\$531,403	\$530,400
505	Series 2010A Debt Certificates	\$758,778	\$742,328	\$732,863	\$198,163
506	Series 2010B Debt Certif(Recovery Zone)	\$405,969	\$399,588	\$342,368	\$2,316,596
507	Series 2012 B Debt Certificates	\$359,637	\$358,387	\$338,163	\$355,333
508	Series 2015 Debt Certificates	\$6,607,368	\$101,218	\$50,768	\$685,000
701	Working Cash I Fund	\$500	\$500	\$0	\$3,000
702	Working Cash II Fund	\$700	\$700	\$0	\$4,200
800	Valley Hi	\$11,911,103	\$11,676,778	\$2,596,124	\$12,083,178
801	Emerg Telephone Systems Board	\$5,864,722	\$2,186,004	\$730,781	\$2,181,591
850	Employee Benefit Fund	\$19,426,057	\$21,185,645	\$6,343,870	\$15,870,592
936	Regional Office Education Fund	\$67,706	\$72,609	\$10,004	\$72,400
997	General Fixed Assets Group	\$11,299,604	\$0	\$0	\$0
Total		\$230,141,674	\$216,060,556	\$45,866,508	\$211,605,014
Fund Balance Enhancements					
100	General Fund	\$0	\$5,030,995	\$0	\$4,267,482
201	Ill Municipal Retirement Fund	\$0	\$793,174	\$0	\$1,160,578
202	Social Security Fund	\$0	\$0	\$0	\$0
206	Matching Fund	\$0	\$1,317,507	\$0	\$160,000
207	County Bridge Fund	\$0	\$0	\$0	\$0
230	County Clerk Automation Fund	\$0	\$0	\$0	\$12,400
232	Co Recorder Automation Fund	\$0	\$61,646	\$0	\$0
233	Co Treasurers Automation Fund	\$0	\$0	\$0	\$3,926
260	RTA Sales Tax - County Portion	\$0	\$0	\$0	\$88,458
262	Co Option Motor Fuel Tax Fund	\$0	\$467,488	\$0	\$0
300	Treas Passport Services Fund	\$0	\$99,521	\$0	\$63,545
350	DUI Conviction Fund	\$0	\$10,010	\$0	\$10,010
360	Inmate Welfare Fund	\$0	\$0	\$0	\$85,000
370	Maint/Child Support Collection	\$0	\$1,437	\$0	\$6,200
371	Circuit Court Doc Storage Fund	\$0	\$20,000	\$0	\$109,511
372	Circuit Court Automation Fund	\$0	\$7,650	\$0	\$45,953
373	Circuit Court Clerk Oper & Admin Fund	\$0	\$7,808	\$0	\$20,581
375	Law Library Fund	\$0	\$11,876	\$0	\$12,550
376	Special Courts Fund	\$0	\$5,000	\$0	\$0
379	State's Attorney Records Automation Fund	\$0	\$0	\$0	\$25,050
390	Veterans Asst Comm Bus Fund	\$0	\$560	\$0	\$810
801	Emerg Telephone Systems Board	\$0	\$834,996	\$0	\$1,170,409
936	Regional Office Education Fund	\$0	\$2,391	\$0	\$3,000
Total Fund Balance Enhancement		\$0	\$8,672,059	\$0	\$7,245,463
		\$230,141,674	\$224,732,615	\$45,866,508	\$218,850,477

**County of McHenry
Fiscal Year 2019**

Revenues by Category - General Fund

Category No.	Category Description	FY 2016 Revenue Actual	FY 2017 Revenue Actual	FY 2018 Revenue Appropriated	FY 2018 Nine Month Actual	FY 2019 Revenue Appropriated
70	Property Tax Revenue	\$41,504,683	\$44,313,958	\$44,831,303	\$24,337,583	\$42,260,904
70	Other Tax Revenue	\$21,212,212	\$21,149,043	\$20,628,500	\$16,676,688	\$22,912,500
75	Licenses and Permits	\$1,172,046	\$1,213,572	\$1,081,000	\$1,182,909	\$1,153,500
76	Fines and Forfeitures	\$1,013,851	\$951,148	\$1,006,200	\$792,298	\$1,025,500
80	Fees and Charges for Services	\$9,068,387	\$9,258,683	\$8,697,155	\$5,824,564	\$9,051,327
93	Non-Cash Revenues	\$288,645	\$272,981	\$300,000	\$0	\$300,000
94	Intergovernmental	\$12,703,989	\$12,994,961	\$12,953,622	\$10,660,080	\$13,111,115
95	Interest Income	\$191,677	\$526,937	\$537,650	\$740,988	\$1,254,650
96	Other Income	\$3,960,014	\$184,631	\$53,600	\$78,374	\$53,600
98	Operating Transfers In	\$107,835	\$4,854,820	\$64,185	\$54,227	\$34,900
		\$91,223,339	\$95,720,733	\$90,153,215	\$60,347,711	\$91,157,996
91	Utilization of Fund Balance	\$0	\$0	\$1,731,304	\$0	\$1,343,385
		\$91,223,339	\$95,720,733	\$91,884,519	\$60,347,711	\$92,501,381

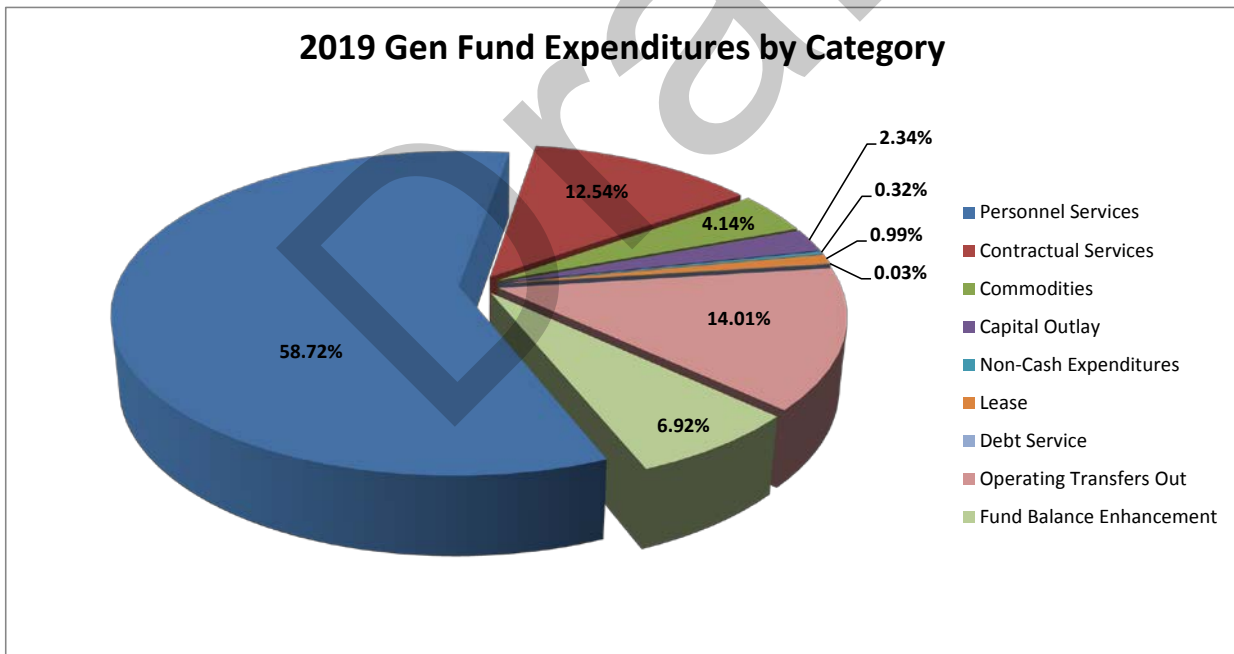


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures 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 2019**

Expenditures by Category - General Fund

Category No.	Category Description	FY 2016 Expenditures Actual	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Nine Month Actual	FY 2019 Expenditures Appropriated
30	Personnel Services	\$52,559,738	\$52,295,357	\$54,166,696	\$40,798,402	\$55,660,886
40	Contractual Services	\$11,182,572	\$10,369,188	\$12,148,041	\$13,580,990	\$11,887,346
50	Commodities	\$3,650,905	\$3,717,589	\$3,731,817	\$2,842,871	\$3,921,838
60	Capital Outlay	\$7,205,811	\$3,658,446	\$1,078,124	\$3,385,185	\$2,218,034
63	Non-Cash Expenditures	\$331,646	\$243,712	\$300,000	\$0	\$300,000
65	Lease	\$1,760,715	\$1,708,373	\$1,006,626	\$973,558	\$935,939
66	Debt Service	\$53,923	\$73,829	\$47,267	\$47,017	\$26,684
67	Operating Transfers Out	\$13,801,034	\$20,227,414	\$14,201,253	\$1,783,735	\$13,283,172
	TOTAL	\$90,546,345	\$92,293,907	\$86,679,824	\$63,411,758	\$88,233,899
68	(1) Fund Balance Enhancement	\$0	\$0	\$5,030,995	\$0	\$4,267,482
		\$90,546,345	\$92,293,907	\$91,710,819	\$63,411,758	\$92,501,381



(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 2019**

Revenues by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
70000	Property Taxes	\$44,313,958	\$44,831,303	\$0	\$42,260,904
71200	1% Sales Tax	\$1,619,288	\$1,700,000	\$410,223	\$2,000,000
71205	1/4% Sales Tax	\$8,262,454	\$8,094,000	\$1,976,436	\$8,400,000
71215	Local Use Tax	\$1,690,520	\$1,666,000	\$462,225	\$2,250,000
71220	Tax Transfer Stamps	\$2,575,080	\$2,225,000	\$474,927	\$2,575,000
71300	State Income Tax	\$6,010,242	\$6,100,000	\$3,031,977	\$6,700,000
71305	Replacement Personal Property Tax	\$723,728	\$575,000	\$95,650	\$637,500
71400	Off Track Betting	\$56,213	\$56,500	(\$188)	\$50,000
71405	Video Gaming Tax	\$211,518	\$212,000	\$53,775	\$300,000
73058	Construction Zone Fine	\$250	\$0	\$0	\$0
75000	Liquor Licenses	\$104,575	\$112,000	\$275	\$110,000
75005	Amusement Licenses	\$4,880	\$6,000	\$25	\$1,000
75205	Health Licenses - Food	\$467,749	\$450,000	\$7,923	\$465,000
75210	Hauler License Fees	\$5,275	\$10,000	\$6,238	\$6,500
75400	Building Permits	\$382,820	\$270,000	\$88,311	\$320,000
75410	Buildability Letters	\$1,650	\$2,000	\$75	\$2,000
75415	Zoning Permits	\$33,649	\$40,000	\$28,700	\$45,000
75420	Septic Permits	\$121,839	\$113,000	\$35,930	\$116,000
75435	Stormwater Permits	\$83,136	\$70,000	\$13,979	\$80,000
75700	Gravel Pit Operations Permit Fees	\$8,000	\$8,000	\$0	\$8,000
76000	Fines	\$856,424	\$897,200	\$222,779	\$915,500
76010	Child Pornography Fine	\$395	\$0	\$50	\$0
76150	Squad Care Replacement Fine	\$21,363	\$25,000	\$5,781	\$25,000
79049	County Drug Fine	\$72,716	\$84,000	\$17,580	\$85,000
80000	Vision & Hearing	\$41,920	\$42,130	\$22,502	\$87,130
80010	Other Nursing Fees	\$24,771	\$4,000	\$27,280	\$4,000
80011	Miscellaneous Clinics	\$25,417	\$38,000	\$5,488	\$48,000
80016	Health - Misc. Receipts	\$35,798	\$21,000	\$0	\$21,000
80017	Health Promotion Fees	\$14,335	\$10,550	\$860	\$24,550
80018	Health Review Fee - Nursing	\$8,025	\$7,800	\$1,440	\$10,000
80055	Septic Evaluation Fees	\$3,260	\$3,000	\$935	\$3,000
80102	Wetland Restoration Fees	\$0	\$0	\$70,240	\$0
80105	Site Evaluation Fee - Application Review	\$1,635	\$1,000	\$240	\$1,500
80110	Solid Waste Tipping Fee	\$66,023	\$56,000	\$14,769	\$64,500
80115	Subdivision Review Fees - Prior Plat Review	\$550	\$9,000	\$0	\$9,000
80120	Animal Control Tag Registrations	\$911,917	\$755,000	\$215,962	\$850,000
80121	Misc. Veterinary Fees	\$55,632	\$42,700	\$7,670	\$44,400
80211	Sex Offender Registration Fees	\$3,156	\$2,500	\$690	\$2,800
80252	Off Duty Detail	\$43,920	\$5,000	\$10,260	\$5,000
80276	Sheriff Fees/Warrant Docket	\$26,695	\$24,000	\$6,619	\$26,000
80281	Dispatching Fees	\$347,254	\$339,878	\$29,303	\$353,473
80282	Service Fees	\$24,471	\$28,000	\$4,643	\$28,000
80283	Execution Fee	\$375	\$0	\$307	\$400
80284	Towing Fees	\$8,204	\$8,000	\$1,168	\$8,000
80285	Photo Copy Fees	\$10,730	\$8,000	\$2,998	\$10,000

**County of McHenry
Fiscal Year 2019**

Revenues by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
80290	Foreclosures	\$326,878	\$10,000	(\$56,902)	\$10,000
80295	Pay-Tel Revenue	\$75,232	\$90,000	\$18,153	\$0
80300	ICARE Revenue	\$26,574	\$22,000	\$9,691	\$0
80320	Court Security	\$487,535	\$510,000	\$114,266	\$510,000
80505	Recording Fees	\$1,002,593	\$990,000	\$204,339	\$994,981
80506	Real Estate Recording Fees - County Portion	\$21,702	\$21,525	\$4,618	\$25,250
80600	Cable Television Franchise Fee	\$653,057	\$600,000	\$159,044	\$610,000
80610	Maps & Publications	\$176	\$1,000	\$0	\$1,000
80615	Other Fees & Charges	\$92,652	\$88,372	\$13,239	\$100,143
80630	Payroll Service Fee	\$1,555	\$1,700	\$373	\$3,400
80700	County Clerk Tax Redemption Fees	\$64,986	\$100,000	\$8,650	\$75,000
80705	Tax Sale Indemnity Fee	\$31,620	\$35,000	\$0	\$35,000
80706	Tax Sale Indemnity Interest Fee	\$69,840	\$65,000	\$0	\$65,000
80715	Penalty & Fees - Delinquent Taxes	\$1,147,934	\$1,000,000	\$0	\$1,100,000
80800	Misc. County Clerk Fees	\$160,278	\$160,000	\$40,603	\$160,000
80810	Vital Record Fee	\$79,320	\$58,000	\$15,545	\$58,000
82005	Circuit Clerk Percentage Fees	\$0	\$0	\$0	\$620,000
82010	Circuit Clerk Fees	\$2,306,114	\$2,500,000	\$526,878	\$1,859,000
82017	Circuit Clerk - Collection Interest	\$0	\$0	\$0	\$84,000
82018	Circuit Clerk - County Collection Interest	\$0	\$0	\$0	\$107,000
82020	County Court Fees	\$164,107	\$160,000	\$39,276	\$160,000
82030	10% Bond Earnings	\$278,445	\$200,000	\$78,055	\$303,000
82040	Circuit Clerk - Final Judgement Order Fees	\$185,212	\$193,000	\$39,000	\$36,500
83009	Foreign Court Fees	\$30,767	\$31,000	\$6,820	\$31,000
83010	Sheriff Fees, Circuit Court	\$290,685	\$300,000	\$65,831	\$290,000
83015	Periodic Imprisonment Fees	\$6,470	\$10,000	\$1,900	\$4,800
83030	State's Attorney Fees	\$54,654	\$60,000	\$14,534	\$60,000
83045	Public Defender Fees	\$19,363	\$35,000	\$3,970	\$25,000
83053	Drug & Alcohol Testing Fees	\$0	\$20,000	\$1,300	\$15,000
83054	Electronic Monitoring Fees	\$0	\$2,500	\$128	\$3,500
83104	Electronic Citation Fee	\$3,431	\$3,500	\$835	\$3,500
84010	Circuit Clerk - Jury Fees / Civil	\$0	\$0	\$0	\$74,000
84011	Circuit Clerk - Jury Fees / Local Ordinance	\$0	\$0	\$0	\$500
85015	Warrant/Summons Fees	\$12,156	\$12,000	\$3,703	\$12,000
85025	First Offender Program Fees	\$11,260	\$12,000	\$5,300	\$14,000
93000	Vaccine Received - Cash Value	\$272,981	\$300,000	\$0	\$300,000
94000	Federal Government Grants	\$2,159,800	\$2,348,066	\$286,374	\$2,127,459
94150	Medicare	\$4,414	\$4,500	\$0	\$4,500
94155	Social Security/Parental Reimb.	\$25,913	\$41,000	\$4,990	\$25,000
94200	Federal Government – Other 94 Intergov'l	\$8,807,605	\$8,292,078	\$2,539,260	\$9,000,000
94400	State Gov't Grant	\$375,940	\$429,295	\$21,004	\$421,367
94401	IL Department of Public Aid	\$87,634	\$158,500	\$36,715	\$180,000
94440	State - Sustained Traffic Enforcement Prgm 15-11	\$97,907	\$0	\$22,621	\$0
94520	State Reimbursement	\$2,169	\$0	\$0	\$0
94525	Election Judges Stipends - State Reimb.	\$69,300	\$75,000	\$0	\$29,250

**County of McHenry
Fiscal Year 2019**

Revenues by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Revenues Actual	FY 2018 Revenues Appropriated	FY 2018 Three Months Actual	FY 2019 Revenues Appropriated
94540	Sexually Violent Persons Commitment Act - State	\$1,517	\$2,000	\$0	\$2,000
94545	State Government - Salary Reim	\$1,249,929	\$1,603,183	\$399,451	\$1,321,539
94700	Local Government	\$89,794	\$0	\$571,045	\$0
94701	Local Government - Other	\$20,600	\$0	\$0	\$0
94711	Local Gov't Other - Fiber Optic Conduit Project	\$0	\$0	\$0	\$0
94770	Local Match - Drug Free Communities 13-18	\$2,440	\$0	\$330	\$0
95000	Interest Income - Bank Accts	\$581,776	\$537,150	\$247,774	\$1,254,650
95005	Investments - Interest Income	(\$54,839)	\$0	\$0	\$0
95010	Real Estate Tax Distribution Interest	\$0	\$500	\$0	\$0
96011	IDES Office Rental - County Board	\$3,340	\$7,500	\$0	\$7,500
96015	Workforce Network Utilization Fee	\$15,014	\$15,000	\$3,754	\$15,000
96200	Insurance Recoveries - Property Claims	\$0	\$0	\$0	\$0
96300	Auction Proceeds	\$38,248	\$25,000	\$1,500	\$25,000
96350	Miscellaneous Income	\$9,122	\$6,100	\$1,721	\$6,100
96351	Employee Association Revenues - Misc. Income	\$0	\$0	\$0	\$0
96352	ATM Space Rental - Misc. Income	\$0	\$0	\$0	\$0
96400	Lease Proceeds	\$118,908	\$0	\$0	\$0
98000	Operating Transfer In	\$4,853,620	\$62,985	\$40,000	\$27,700
98012	Transfer In - From Working Cash Funds	\$1,200	\$1,200	\$0	\$7,200
		<u>\$95,720,733</u>	<u>\$90,153,215</u>	<u>\$12,851,729</u>	<u>\$91,157,996</u>
99100	Utilization of Fund Balance	\$0	\$1,731,304	\$0	\$1,343,385
		<u>\$95,720,733</u>	<u>\$91,884,519</u>	<u>\$12,851,729</u>	<u>\$92,501,381</u>

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
301010	Regular Salaries - Non Union	\$48,192,154	\$46,777,632	\$12,902,449	\$22,364,112
301020	Regular Salaries - Union	\$0	\$0	\$0	\$25,026,637
302010	Part Time Salaries - Non Union	\$731,553	\$763,955	\$189,348	\$926,888
302020	Part Time Salaries - Union	\$0	\$0	\$0	\$68,136
302510	Holiday Pay - Non Union	\$1,211,241	\$2,472,118	\$540,144	\$1,152,906
302520	Holiday Pay - Union	\$0	\$0	\$0	\$1,815,337
303000	Per Diems	\$138,773	\$160,835	\$39,630	\$168,895
304010	Overtime Salaries - Non Union	\$997,102	\$877,050	\$313,301	\$56,000
304020	Overtime Salaries - Union	\$0	\$0	\$0	\$826,000
305010	Merit Pool - Non Union	\$0	\$683,626	\$0	\$667,112
305120	Merit Pool - Union	\$0	\$617,186	\$0	\$1,015,127
305200	Contingent - Salaries	\$0	\$40,000	\$0	\$40,000
305500	Compensated Absences	\$0	\$12,728	\$0	\$7,292
306510	Sick Leave Buy Back - Non Union	\$147,689	\$347,576	\$58,477	\$41,574
306520	Sick Leave Buy Back - Union	\$0	\$0	\$0	\$135,266
307000	Judges Supplemental - Cnty Contribution	\$9,500	\$10,500	\$0	\$10,500
308000	Vehicle Allowance	\$10,689	\$15,000	\$2,908	\$10,800
308500	Uniform Allowance	\$322,892	\$329,050	\$38,038	\$358,875
309000	Allowance for Open Positions	\$0	\$493,405	\$0	\$504,244
310510	Social Security/Cnty Contrib. - Non Union	\$88,080	\$92,840	\$24,486	\$75,090
310610	Medicare/Cnty Contribution - Non Union	\$0	\$0	\$0	\$17,561
311010	IL Municipal Retirement - Non Union	\$119,810	\$123,593	\$33,058	\$99,060
314610	Health Insurance/Cnty Contrib. - Non Union	\$325,874	\$349,602	\$57,793	\$273,474
400100	Contractual Services	\$666,719	\$1,008,331	\$86,731	\$622,933
400110	Green Facilities - Miscellaneous Contractual	\$0	\$1,000	\$0	\$0
400115	Outside Audit Services	\$137,105	\$150,000	\$16,092	\$155,000
400120	Security Services	\$0	\$0	\$0	\$95,000
400125	Federal Legislative Lobbyist	\$0	\$0	\$0	\$100,000
400150	Temporary Services	\$0	\$0	\$0	\$0
400200	Cooperative Extension Service	\$70,000	\$70,000	\$0	\$70,000
400205	Economic Development Corp.	\$166,000	\$166,000	\$41,500	\$156,000
400210	Convention & Visitors Bureau	\$102,000	\$102,000	\$0	\$102,000
400215	Soil & Water Conservation	\$40,000	\$40,000	\$20,000	\$40,000
400500	Association Dues/Memberships	\$129,226	\$152,484	\$30,102	\$156,506
400600	Training	\$190,916	\$257,575	\$45,365	\$272,125
400700	Higher Education Tuition Reimbursement	\$3,747	\$14,100	\$1,496	\$14,000
400800	Subscriptions	\$61,806	\$70,750	\$18,070	\$71,300
400910	Elections - Electoral Board	\$588	\$600	\$784	\$0
400920	Elections - Election Judge Training	\$12,850	\$80,000	\$0	\$10,000
400925	Elections - Extra Help	\$5,755	\$30,000	\$0	\$5,700
400930	Elections - Election Judge Expenses	\$17,975	\$30,000	\$0	\$20,000
400935	Elections - Voter Booth Setup	\$8,350	\$10,600	\$0	\$0
400940	Elections - Supply Transport	\$5,169	\$8,000	\$0	\$25,000
400950	Elections Supplies	\$242,741	\$330,000	\$105,015	\$150,000
400960	Elections Contingency	\$0	\$30,000	\$0	\$15,000

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
401500	Jurors Expense	\$256,834	\$250,000	\$51,867	\$175,000
402250	Psychological/Psychiatric Services	\$83,690	\$77,900	\$12,875	\$80,400
402300	Professional Services	\$296,895	\$214,370	\$60,842	\$212,000
402310	Interpreters	\$26,821	\$22,500	\$1,250	\$21,000
403035	Business Ins. - Miscellaneous	\$525	\$535	\$0	\$715
404000	Prisoner Transport	\$11,958	\$22,500	\$16,368	\$22,500
404815	Employee Uniform Expense	\$38,652	\$42,260	\$11,813	\$35,429
404820	Employee Relations	\$1,000	\$2,700	\$0	\$2,700
404915	Pre-Employment Physical	\$15,436	\$22,500	\$8,107	\$18,325
404920	Merit Commission - New Recruits Testing/Patrol	\$13,269	\$35,000	\$0	\$35,000
404925	Applicant Background Check	\$1,104	\$1,000	\$169	\$1,200
405000	Investigations	\$21,976	\$13,750	\$2,599	\$18,750
405500	Contractual Printing	\$103,386	\$96,834	\$13,777	\$78,555
406000	Legal Notices & Advertising	\$104,580	\$107,950	\$21,797	\$172,800
406100	Auction Related Expenditures	\$0	\$500	\$0	\$0
407130	Workforce Program - Transportation	\$0	\$500	\$0	\$0
409600	Telecommunications	\$265,034	\$381,774	\$51,023	\$336,936
409620	Cellular Phone Service	\$17,029	\$23,000	\$2,740	\$17,500
409640	Internet Service Providers	\$53,727	\$76,400	\$17,704	\$46,400
409700	Property Appraisal Service	\$0	\$500	\$0	\$200
409800	Safety Compliance	\$7,285	\$0	\$0	\$0
410100	Building Rental	\$34,063	\$40,880	\$2,626	\$30,000
410115	Medical Equipment Rental	\$13,235	\$13,518	\$3,051	\$12,220
410120	Equipment Rental	\$0	\$0	\$0	\$700
410500	Utilities - Light & Power	\$696,950	\$766,977	\$62,209	\$771,003
410525	Utilities - Heating/Gas	\$143,103	\$160,874	\$37,968	\$156,305
410550	Utilities - Water & Sewer	\$151,800	\$126,101	\$157	\$188,800
412000	Photocopying - Per Page Cost/Supplies	\$63,643	\$70,000	\$9,995	\$70,000
413000	Maintenance Agreements	\$651,163	\$650,561	\$117,267	\$603,316
413001	Maint. Agreement - StarComm Radio System	\$0	\$0	\$0	\$355,972
413003	Maint. Agreement - StarCom Trunc Lines	\$0	\$0	\$0	\$40,956
413050	McHenry Cnty Fiber Consortium	\$42,510	\$42,512	\$0	\$42,512
413100	Maintenance of Office Equipment	\$5,105	\$3,590	\$899	\$3,190
414110	Juvenile Placement	\$298,835	\$225,000	\$42,231	\$225,000
414120	Juvenile Detention	\$176,065	\$250,000	\$48,875	\$250,000
414140	Electronic Monitoring	\$0	\$3,510	\$3,305	\$20,000
414500	Health Care of Prisoners	\$1,541,033	\$1,552,500	\$400,209	\$1,583,532
414510	Miscellaneous Care of Prisoners	\$48,205	\$70,000	\$6,925	\$65,000
416000	Autopsies	\$110,925	\$96,000	\$6,250	\$111,450
416100	Autopsy Transportation	\$12,150	\$8,000	\$2,950	\$8,000
424800	Medical Services	\$193,487	\$208,599	\$29,675	\$215,460
426000	Veterinarian Service	\$29,076	\$30,000	\$2,581	\$30,000
427100	Court Reporters Transcription	\$72,569	\$73,400	\$18,400	\$75,400
427200	Expert Witness Fee	\$10,501	\$27,000	\$1,561	\$23,000
427300	Case Related Service Fee	\$2,146	\$2,500	\$360	\$2,500

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
427400	Miscellaneous Trial Expense	\$3,235	\$2,500	\$409	\$3,500
427500	Outside Court Reporter Services	\$0	\$2,000	\$856	\$2,000
430300	Repair & Maint. - Machinery & Equipment	\$45,195	\$79,659	\$4,235	\$34,315
430410	Repair & Maint. - Furniture & Fixtures	\$2,699	\$2,500	\$0	\$2,500
430500	Repair & Maint. - Building & Grounds	\$150,304	\$232,107	\$22,665	\$200,800
430590	Repair & Maint. - Heavy Machinery	\$86,474	\$65,107	\$4,056	\$96,414
430600	Repair & Maint. - Vehicles	\$229,203	\$247,911	\$54,657	\$249,810
430800	Repair & Maint. - Communication Radios	\$13,743	\$12,500	\$3,941	\$10,500
430810	Repair & Maint. - Radar Repairs	\$1,705	\$3,000	\$320	\$3,000
430900	Marine Unit /Contractual Service	\$0	\$0	\$0	\$40,000
431100	Repair & Maint. - Computer Hardware & Equipme	\$0	\$1,000	\$0	\$1,650
432100	Computer Software Support & Maintenance	\$1,000,331	\$1,261,552	\$577,241	\$809,074
432105	Property Tax Software Support & Maintenance	\$0	\$0	\$0	\$110,250
432110	Permitting/Plans Review Software Support & Mai	\$0	\$0	\$0	\$75,000
432115	PD/SAO Case Management Software Support &	\$0	\$0	\$0	\$138,600
432120	Agenda Mgmt/Streaming Services	\$0	\$0	\$0	\$24,800
432500	Computer Professional Services	\$473	\$500	\$131	\$500
433800	Microfilming Services	\$8,000	\$0	\$5,022	\$0
434500	Towing & Storage	\$13,577	\$13,000	\$1,970	\$13,000
435500	Noxious Weed Control	\$0	\$1,500	\$0	\$1,500
437000	Legal Services	\$107,561	\$124,050	\$3,804	\$118,250
437100	Special Public Defenders	\$185,000	\$185,000	\$46,250	\$225,000
437200	Appellate Prosecutor	\$36,000	\$36,000	\$0	\$36,000
439500	Food Service	\$603,811	\$752,492	\$126,658	\$700,000
439700	Special Services	\$16,919	\$20,400	\$2,300	\$20,843
443500	Consultants	\$84,421	\$98,250	\$8,079	\$90,050
443800	Special Studies	\$0	\$5,000	\$0	\$5,000
444100	Toxicology Laboratory	\$18,655	\$7,000	\$4,545	\$7,000
444140	Private Lab Services	\$9,997	\$23,500	\$1,990	\$22,500
444900	Garbage Disposal	\$31,226	\$32,512	\$4,934	\$36,800
445000	Snow Removal	\$75,447	\$86,066	\$39,067	\$85,000
445100	Lawn Maintenance	\$54,189	\$65,000	\$11,004	\$61,500
445200	Janitorial Services	\$15,645	\$15,000	\$3,576	\$14,750
457000	Contingency	\$97,546	\$400,000	\$17,943	\$400,000
458000	Exhumation & Burial Expense	\$0	\$6,000	\$1,800	\$6,000
459100	License Charges	\$1,120	\$1,500	\$0	\$1,150
500600	Training Equipment < \$5,000	\$33,018	\$26,831	\$2,295	\$27,500
501000	Office Supplies	\$141,197	\$185,950	\$29,364	\$151,681
501210	Graphic Supplies	\$0	\$1,000	\$0	\$1,000
501500	Paper & Forms (Bulk)	\$60,615	\$55,655	\$15,993	\$46,782
503000	Postage	\$371,272	\$425,135	\$139,100	\$423,385
504000	Mileage Reimbursement	\$58,140	\$87,400	\$8,082	\$70,928
505000	Meeting Expense	\$99,089	\$112,640	\$8,597	\$107,999
505100	Sheriff Training Expenses	\$57,742	\$69,300	\$14,032	\$69,225
506000	Photography	\$4,831	\$5,810	\$965	\$4,760

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
507000	Miscellaneous Supplies	\$106,368	\$164,528	\$7,319	\$140,481
508000	Medical Supplies	\$27,378	\$59,490	\$8,502	\$110,612
508500	Medication	\$49,630	\$47,500	\$16,030	\$87,000
509900	Miscellaneous Commodities	\$15,473	\$12,200	\$786	\$15,200
511400	Office Equipment < \$5,000	\$50,668	\$54,601	\$6,362	\$49,531
511500	Computer Components < \$5,000	\$192,398	\$70,977	\$21,612	\$71,477
512000	Computer Software < \$5,000	\$31,102	\$20,049	\$100	\$12,300
513500	Automotive Equip. < \$5,000	\$1,596	\$2,000	\$0	\$2,000
513510	Furniture & Fixtures < \$5,000	\$5,144	\$0	\$0	\$0
513515	Security Equipment < \$5,000	\$41,903	\$30,000	\$6,102	\$30,000
513520	Machinery & Equip. < \$5,000	\$4,927	\$5,000	\$0	\$3,500
513600	Equipment Parts	\$13,930	\$15,600	\$3,007	\$15,500
515000	Cleaning Materials	\$115,303	\$165,200	\$27,620	\$159,700
516000	Fuel, Oil, and Grease	\$375,955	\$445,951	\$87,522	\$446,400
517000	Food	\$0	\$0	\$0	\$0
518100	Food - Animal	\$2,678	\$6,000	\$348	\$5,000
518200	K-9 Expenses	\$18,194	\$18,700	\$1,860	\$18,700
518300	Livestock Claims	\$0	\$350	\$0	\$350
521000	Publications (Books, Manuals)	\$20,779	\$29,050	\$2,182	\$24,600
522000	Tax Transfer Stamps	\$1,716,720	\$1,500,000	\$400,000	\$1,716,667
525100	Promotional Events	\$13,754	\$18,500	\$1,965	\$13,160
528000	Range Supplies	\$73,865	\$80,900	\$898	\$80,900
529000	Marine Unit - Commodities	\$13,921	\$15,500	\$0	\$15,500
599999	Expense Old History	\$0	\$0	\$0	\$0
600000	Operating Capital	\$38,650	\$106,534	\$0	\$106,534
602000	Vehicles > \$5,000	\$697,492	\$561,590	\$33,314	\$541,500
602010	Vehicles > \$5,000 - Squad Car Replacement Fee	\$0	\$0	\$0	\$20,000
602100	Vehicle Components > \$5,000	\$42,425	\$0	\$0	\$0
603000	Furniture & Fixtures > \$5,000	\$10,036	\$0	\$0	\$0
604000	Machinery & Equipment > \$5,000	\$145,270	\$0	\$0	\$0
605000	Computer Technology/Equip. > \$5,000	\$2,007,629	\$310,000	\$631,007	\$470,000
606000	Election Equipment > \$5,000	\$17,900	\$20,000	\$0	\$0
607000	Building Improvements	\$687,981	\$50,000	\$615	\$50,000
607400	Capital Project Contingency	\$11,062	\$0	\$0	\$1,000,000
607500	Capital Construction	\$0	\$0	\$0	\$0
607700	Land Improvements	\$0	\$30,000	\$0	\$30,000
631000	State Vaccine Utilized	\$243,712	\$300,000	\$0	\$300,000
650000	Lease Pymts - Multi-Function Peripheral (MFP)	\$79,915	\$193,725	\$56,705	\$0
650010	Lease Pymts - Departmental Chargeback	\$1,628,458	\$812,901	\$22,681	\$40,041
650025	Lease Pymts - 2015 PC & Toughbooks	\$0	\$0	\$0	\$271,465
650030	Lease Pymts - 2015 Laptops	\$0	\$0	\$0	\$65,073
650035	Lease Pymts - 2016 SANs	\$0	\$0	\$0	\$430,517
650040	Lease Pymts - 2016 Toughbook Lease	\$0	\$0	\$0	\$23,219
650500	Lease Pymts - Avaya Phone System	\$0	\$0	\$0	\$105,624
660005	Debt Service – Server Lease	\$0	\$0	\$0	\$0

**County of McHenry
Fiscal Year 2019**

Expenditures by Budget Line Item - General Fund

Budget Line Item	Budget Line Item Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Three Months Actual	FY 2019 Expenditures Appropriated
661000	Debt Interest Paid	\$73,829	\$47,267	\$3,558	\$26,684
670000	Operating Transfer Out	\$7,746,381	\$1,799,593	\$1,693,196	\$1,784,338
670090	Operating Transfer Out to Health Insurance	\$12,481,033	\$12,401,660	(\$56,369)	\$11,498,834
		\$92,293,907	\$86,679,824	\$19,778,011	\$88,233,899
681000	Fund Balance Enhancement	\$0	\$5,030,995	\$0	\$4,267,482
		\$92,293,907	\$91,710,819	\$19,778,011	\$92,501,381

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**County of McHenry
Fiscal Year 2019**

Revenues by Department - General Fund

Dept	Department Description	FY 2017 Revenue Actual	FY 2018 Revenue Appropriated	FY 2018 Three Months Actual	FY 2019 Revenue Appropriated
5	Supervisor of Assessments	\$51,804	\$61,218	\$12,910	\$62,538
10	Planning and Development	\$584,886	\$439,150	\$223,973	\$505,150
12	County Board & Liquor Comm	\$783,084	\$741,000	\$163,198	\$744,000
14	County Clerk	\$299,527	\$350,000	\$49,758	\$271,750
15	County Recorder	\$3,599,374	\$3,236,525	\$683,884	\$3,595,231
16	Facility Management	\$52,110	\$20,232	\$3,169	\$20,268
17	County Treasurer	\$1,696,373	\$1,501,500	\$239,835	\$2,301,000
18	Administrator	\$1,555	\$2,200	\$373	\$3,400
20	Information Technology	\$5,200	\$5,200	\$0	\$5,200
21	Educational Service Region	\$115,640	\$105,026	\$48,680	\$0
31	County Coroner	\$9,000	\$9,000	\$0	\$9,000
32	County Sheriff	\$10,707,494	\$9,700,856	\$3,346,835	\$10,305,573
34	Emergency Management Agency	\$50,562	\$75,825	\$634	\$75,825
41	Clerk of the Circuit Court	\$3,661,839	\$3,835,200	\$872,951	\$4,061,800
42	Circuit Court	\$214,107	\$160,000	\$39,276	\$160,000
43	Court Services	\$986,099	\$1,350,802	\$333,581	\$1,049,288
44	Public Defender	\$120,775	\$136,955	\$28,943	\$126,955
45	States Attorney	\$256,012	\$283,308	\$59,706	\$285,808
51	Health Department	\$4,597,966	\$4,732,715	\$671,068	\$4,817,606
90/99	Non-Departmental	\$67,927,327	\$63,406,503	\$6,072,956	\$62,757,604
Total		\$95,720,733	\$90,153,215	\$12,851,729	\$91,157,996
Utilization of Fund Balance					
10	Planning and Development	\$0	\$0	\$0	\$184,305
16	Facility Management	\$0	\$7,000	\$0	\$0
90/99	Non-Departmental	\$0	\$1,724,304	\$0	\$1,159,080
Total Util Fund Balance		\$0	\$1,731,304	\$0	\$1,343,385
		\$95,720,733	\$91,884,519	\$12,851,729	\$92,501,381

**County of McHenry
Fiscal Year 2019**

Expenditures by Department - General Fund

Dept	Department Description	FY 2017 Expenditures Actual	FY 2018 Expenditures Appropriated	FY 2018 Nine Months Actual	FY 2019 Expenditures Appropriated
5	Supervisor of Assessments	\$957,162	\$964,459	\$252,560	\$1,095,393
6	Purchasing	\$671,899	\$731,152	\$201,753	\$751,994
7	County Chairman	\$0	\$146,110	\$32,819	\$146,391
9	Human Resources	\$422,131	\$445,036	\$87,505	\$456,236
10	Planning and Development	\$1,415,990	\$1,511,582	\$402,206	\$1,813,325
11	County Auditor	\$396,916	\$395,865	\$93,777	\$275,033
12	County Board & Liquor Comm	\$703,372	\$639,544	\$160,775	\$639,847
14	County Clerk	\$1,553,593	\$2,190,274	\$397,424	\$1,439,770
15	County Recorder	\$2,314,312	\$1,995,658	\$526,424	\$2,062,049
16	Facility Management	\$2,794,743	\$2,938,940	\$554,373	\$3,069,561
17	County Treasurer	\$654,138	\$592,733	\$188,672	\$523,986
18	Administrator	\$832,187	\$825,358	\$210,993	\$968,098
20	Information Technology	\$2,956,759	\$3,075,132	\$891,356	\$3,316,985
21	Educational Service Region	\$282,894	\$281,055	\$63,978	\$122,826
28	Merit Commission	\$21,177	\$51,300	\$5,010	\$51,300
31	County Coroner	\$511,147	\$457,549	\$118,732	\$447,669
32	County Sheriff	\$32,726,612	\$33,593,558	\$8,810,969	\$35,225,779
34	Emergency Management Agency	\$312,196	\$287,634	\$75,087	\$290,009
41	Clerk of the Circuit Court	\$1,925,973	\$1,897,291	\$503,175	\$1,867,549
42	Circuit Court	\$1,348,041	\$1,319,319	\$322,361	\$1,353,765
43	Court Services	\$2,901,862	\$2,857,662	\$737,055	\$2,876,590
44	Public Defender	\$1,029,514	\$1,019,954	\$292,124	\$1,088,255
45	States Attorney	\$2,907,987	\$2,748,371	\$753,656	\$2,845,170
51	Health Department	\$5,825,926	\$6,424,357	\$1,398,016	\$6,240,768
90/99	Non-Departmental	\$26,827,376	\$19,289,931	\$2,697,211	\$19,265,551
	Total	\$92,293,907	\$86,679,824	\$19,778,011	\$88,233,899
Fund Balance Enhancements					
90/99	Non-Departmental	\$0	\$5,030,995	\$0	\$4,267,482
		\$92,293,907	\$91,710,819	\$19,778,011	\$92,501,381