

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
CORPORATE FUND

	Actual 2002	Actual 2003	Current Budgeted Revised 2004	Estimated Actual 2004 ¹	Appropriation 2005 ²
REVENUES:					
Sales Tax	39,163,326	36,986,328	38,300,000	38,938,436	39,900,000
Property Tax	24,031,907	24,023,803	20,800,000	21,112,180	20,800,000
Fee Offices / Elected Officials	31,140,715	35,158,763	34,510,911	35,283,749	33,639,520
Income Tax	6,269,330	6,590,296	7,000,000	6,326,832	6,800,000
Intergovernmental	7,653,048	30,579,535	15,700,000	15,884,236	15,250,000
Other	21,613,751	20,246,999	20,447,655	18,099,179	18,455,687
TOTAL REVENUES	129,872,077	153,585,724	136,758,566	135,644,612	134,845,207

EXPENDITURES:

01-100 County Board	1,771,964	1,595,032	1,538,682	1,454,834	1,530,491
01-101 County Administrator	172,993	250,637	-	-	-
01-210 Public Works Drainage	14,124	-	-	-	-
01-223 Special Stormwater Projects	17,585	-	-	-	-
01-270 Environmental Issues *	37,851	5,111,099	615,000	569,600	-
01-271 Public Transit *	12,177	40,524	90,500	71,964	-
01-340 Clerk of the Circuit Court	7,917,056	7,917,566	8,047,372	7,837,652	8,133,312
01-350 Circuit Court	2,044,139	1,868,410	1,972,429	1,887,025	1,989,913
01-351 Drug Court Program	27,050	1,578	90,741	32,856	93,352
01-360 Public Defender	2,226,199	2,112,562	2,152,061	2,122,916	2,162,161
01-390 Jury Commission	597,734	631,434	650,839	596,125	646,037
01-400 County Sheriff	36,445,039	37,592,736	34,551,966	33,486,582	35,569,456
01-410 Sheriff's Merit Commission	68,772	39,553	66,925	28,706	65,075
01-420 State's Attorney	7,726,004	8,144,095	7,346,752	7,272,871	7,441,865
01-422 State's Attorney Children's Center	343,728	370,099	360,176	362,939	179,369
01-423 Mental Health Court	-	-	189,545	163,516	114,084
01-430 County Coroner	1,280,556	1,315,212	1,332,300	1,293,615	1,227,272
01-460 Office of Homeland Security & Emer Mgmt	334,315	383,624	722,093	651,347	757,045
01-470 Circuit Court Probation	7,003,610	7,257,148	8,109,505	7,560,737	7,784,234
01-473 DUI Evaluation Program	609,510	748,094	668,690	547,289	654,619
01-500 County Auditor	384,104	406,235	409,263	404,694	410,135
01-540 Regional Office of Education	617,169	643,780	594,603	554,363	615,935
01-580 Supervisor of Assessments	869,220	1,143,957	1,058,256	998,629	1,020,842
01-582 Board of Tax Review	137,576	135,008	146,610	146,004	146,684
01-600 County Clerk	1,036,895	980,825	1,080,587	969,777	1,004,413
01-610 County Treasurer	1,217,219	1,225,843	1,287,575	1,240,201	1,302,788
01-620 Recorder of Deeds	1,223,899	1,247,319	1,272,346	1,235,471	1,272,481
01-630 Liquor Control Commission	10,109	10,952	10,995	10,995	10,995
01-642 Planning/Zoning/ Building *	1,615,197	1,609,362	1,269,728	1,255,239	-
01-670 Historical Museum **	354,803	374,266	294,688	202,503	-
01-680 Human Services	2,248,158	2,075,694	2,317,095	2,023,732	2,611,279
01-683 Human Resources	1,272,185	1,086,244	-	-	-
01-685 Veteran's Assistance Commission	311,730	289,540	280,430	262,967	297,206
01-686 Outside Agency Support Service	755,000	750,000	750,000	750,000	750,000
01-687 Subsidized Taxi Fund	332,120	294,520	500,000	307,734	385,758
01-688 Economic Development Office *	110,723	74,165	478,062	221,628	-
01-700 Facilities Management	10,632,743	10,711,344	9,707,680	9,417,379	9,979,686
01-701 Maintenance of Grounds	407,912	-	-	-	-
01-730 Information Technology	5,813,633	5,979,346	5,070,435	4,798,326	5,357,798
01-750 Personnel Department	1,503,566	1,311,426	1,267,009	1,068,615	1,231,027
01-751 Security	664,663	672,899	651,046	625,338	640,480

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
CORPORATE FUND

	Actual 2002	Actual 2003	Current Budgeted Revised 2004	Estimated Actual 2004 ¹	Appropriation 2005 ²
01-755 Credit Union	95,809	107,208	108,680	106,535	127,557
01-760 Finance	2,548,486	2,775,850	2,758,173	2,730,020	2,913,651
01-789 Non-Recurring Costs - Reserves	223,032	64,893	164,300	328,600	158,310
01-792 Corporate Fund - Capital	3,546,099	3,529,271	2,972,724	3,375,009	2,208,891
01-795 County Audit	201,482	222,080	255,000	248,530	265,000
01-796 Corporate Fund Insurance	6,732,604	8,461,662	8,966,700	8,908,183	9,505,500
01-798 Corporate Fund Special Accounts	11,683,650	32,862,522	16,894,211	16,356,772	18,722,355
01-799 Corporate Fund Contingencies	-	-	42,033	-	707,435
01-910 Psychological Services	1,392,997	1,409,031	958,578	892,900	804,654
01-930 Board of Election Commission	4,079,958	3,826,798	4,114,919	3,834,376	4,046,062
TOTAL EXPENDITURES	130,673,148	159,661,443	134,187,302	129,215,094	134,845,207

* These funds were consolidated into fund 15-650 for FY 2005.

** The Historical Museum fund was moved out of Corporate Fund into Special Revenue Funds for FY 2005.

¹ Figures are provided by the County Treasurer and are unreconciled and unaudited.

² Excludes Economic Development Group (\$2,353,638) and Historical Museum (\$53,000).

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
SPECIAL REVENUE FUNDS

	Actual 2002	Actual 2003	Current Budgeted 2004	Estimated 2004	Appropriation 2005
EXPENDITURES:					
04-204 Stormwater Permitting	-	-	-	-	1,328,086
04-205 Stormwater Mgmt Projects	14,454,673	10,155,031	33,711,243	13,128,855	28,431,978
06-794 Illinois Municipal Retirement Fund	5,799,999	6,384,508	12,500,000	11,937,789	11,741,005
07-797 Liability Insurance Fund	3,623,810	3,994,453	4,093,100	3,532,558	4,019,212
08-790 Social Security Fund	8,666,384	8,934,844	9,500,000	8,692,776	9,200,000
100-342 Court Document Storage Fund	605,111	422,228	725,000	520,248	610,000
102-406 Crime Lab Fund	21,500	32,783	305,100	91,749	166,550
103-602 County Clerk Document Storage Fee Fd	39,465	95,274	84,000	62,427	70,000
104-411 Arrestee's Medical Costs	249,381	107,639	200,000	200,000	200,000
105-352 Children's Waiting Room Fee Fund	62,923	67,056	76,400	72,756	75,000
107-224 Stormwater Variance Fee Fund	-	-	215,000	197,500	215,000
108-622 Recorder GIS Fee Fund	140,997	217,009	967,500	497,857	722,658
109-623 Geographic Information Systems Fund	867,953	503,444	685,865	661,444	611,489
15-650 Economic Development and Planning *	-	-	-	-	4,205,155
150-645 County Cash Bond Fund	699,938	546,026	725,000	725,000	725,000
151-353 Neutral Site Custoday Exchange	447,516	230,422	240,000	213,954	239,843
391-273 Environmental Education	52,393	86,945	-	-	-
17-490 Youth Home	4,685,262	4,616,367	6,154,023	5,509,734	6,109,536
19-670 Historical Museum **	-	-	-	-	323,663
23-450 Convalescent Center	26,956,100	28,102,258	36,994,692	34,005,374	32,354,525
30-203 Highway Motor Fuel Tax Fund	6,917,163	6,065,239	24,815,148	13,748,559	23,647,120
31-213 Public Works - Sewer	14,565,581	13,238,689	21,328,747	16,957,106	19,594,004
31-214 Public Works - Water	1,190,929	983,000	4,280,197	3,007,137	2,559,807
31-215 Public Works Darien System	2,840,658	2,786,655	3,200,000	3,200,000	3,500,000
31-219 Public Works Glen Ellyn Heights System	250,748	240,173	285,000	285,000	345,000
32-206 Solid Waste	1,260,519	-	-	-	-
33-480 Animal Control	818,181	923,413	953,172	865,368	1,480,089
34-370 Law Library Fund	337,962	256,579	366,031	285,628	291,060
35-472 Probation Services Fee Fund	1,105,026	420,082	1,098,920	791,553	1,089,120
36-611 Tax Automation Fund	38,245	1,664	18,272	13,155	23,165
37-621 Recorder Document Storage Fund	819,483	1,713,888	2,454,151	1,879,335	1,551,362
38-341 Court Clerk Automation Fund	1,044,571	901,250	1,650,000	1,463,558	1,140,000
39-222 Environment Related P.W. Projects	186,647	-	3,000,000	2,950,000	3,000,000
40-225 Highway Impact Fee Operations Fund	3,945,441	3,166,264	4,802,597	4,103,748	4,723,597
41-226 Local Gasoline Tax Operations	22,054,666	37,147,488	46,258,931	44,465,117	46,862,521
48-220 Wetland Mitigation Banks	823,128	170,547	5,988,700	5,884,794	6,556,938
TOTAL EXPENDITURES	125,572,353	132,511,218	227,676,789	179,950,079	217,712,483

* The following departments have been consolidated into 15-650 for FY 2005: 01-642, 01-688, 01-270, 01-271 and a portion of 41-226.

** The Historical Museum fund was moved out of Corporate Fund into Special Revenue Funds for FY 2005.

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
CAPITAL PROJECTS

	Actual 2002	Actual 2003	Current Budgeted 2004	Estimated 2004	Appropriation 2005
EXPENDITURES:					
44-356 Courthouse Construction Fund	-	-	1,050,500	1,050,500	651,424
401-932 Election Commission Equipment	2,243,350	-	-	-	-
404-218 Stormwater Project Fund 2001 Bonds	6,082,160	4,339,775	5,169,681	4,001,719	13,884,942
410-277 Drainage Construction 2001 Bond Fund	2,070,493	3,829,144	13,039,867	9,220,216	7,901,552
431-282 Motor Fuel Tax Construction 2001	22,633,956	44,277,473	41,521,063	34,059,709	24,000,000
440-358 Courthouse Construction 2001 Bond	17,843,795	16,418,411	19,651,823	16,899,484	8,065,650
TOTAL EXPENDITURES	50,873,754	68,864,803	80,432,934	65,231,628	54,503,568

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
DEBT SERVICE FUNDS

	Actual 2002	Actual 2003	Current Budgeted 2004	Estimated 2004	Appropriation 2005
EXPENDITURES:					
20-359 Courthouse Refinancing Bond 93	3,639,810	3,628,500	-	-	-
201-931 Certificates of Indebtedness Series 2001	209,899	357,150	359,785	359,785	360,315
204-208 Stormwater Project Bonds Series 2001	772,446	1,866,061	2,057,001	2,057,000	2,051,503
210-276 Drainage Project Series 2001	2,035,943	2,076,943	2,075,543	2,075,343	2,078,243
260-407 Jail Project Series 2002	90,063	646,725	2,342,450	2,342,450	2,350,300
290-209 Stormwater Project Series 2002	130,887	898,125	3,368,550	3,368,550	3,382,500
26-409 Refinancing Jail Project Series 1993	3,727,350	1,574,465	1,302,915	1,302,915	1,302,915
29-207 Refinancing Stormwater Bond Fund	5,365,305	2,267,545	1,873,095	1,872,920	1,872,920
TOTAL EXPENDITURES	15,971,703	13,315,514	13,379,339	13,378,963	13,398,696

DUPAGE COUNTY, ILLINIOS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2002 THROUGH 2005
GRANT FUNDS

	Actual 2002	Actual 2003	Current Budgeted 2004	Estimated 2004	Appropriation 2005
EXPENDITURES:					
52 IL Attorney General's Office Grant	59,200	46,600	93,923	93,923	48,000
53 IL Department of Commerce & Comm Affairs	3,459,395	4,270,239	11,300,411	11,300,411	5,342,612
54 Community Development Act Fund	9,291,668	8,477,018	28,717,589	28,717,589	14,770,044
56 IL Department of Employment Security	3,522,715	4,614,197	8,478,768	8,478,768	4,575,837
58 Area Agency - Aging	1,695,887	1,799,413	3,907,627	3,838,527	1,970,635
60 Community Development Block Sub-Grant	529,573	111,634	-	-	-
61 IL Criminal Justice Information Authority	24,700	-	-	-	-
65 IL Department of Public Aid	963,111	883,987	6,550,056	6,444,056	5,641,512
69 IL Criminal Justice Authorization Program	731,023	658,556	1,523,205	1,523,205	666,124
106 State Disbursement Unit	11,647,454	6,442,453	-	-	-
116 Housing Auth - Self Sufficiency Program	105,843	107,516	259,565	259,565	174,565
118 U S Department of Justice Agency Fund	1,380,627	1,315,883	6,440,654	6,440,654	4,697,737
119 IL Emergency Management Agency	12,897	46,447	200,245	200,245	20,000
123 IL Department of Transportation	45,280	49,915	258,848	258,848	184,500
124 IL Violence Prevention Authority	21,288	18,896	29,250	29,250	19,500
125 IL State Grant Funding	545,175	435,021	977,189	977,189	358,394
126 IL Department of Human Services	409,039	280,204	611,041	592,443	298,542
129 Illinois First Grant	7,639,805	3,693,882	-	-	-
130 RTA Job Access Program Grant	20,000	-	508,952	139,000	508,952
131 Sunnyside Park Water Quality Improvement	82,273	476,955	591,850	591,850	591,850
132 Naperville CDC Sub-grant	46,554	30,990	-	-	-
133 National Children's Alliance	10,000	13,436	-	-	-
134 DuPage River Restoration Grant	-	147,578	9,477,000	9,477,000	9,477,000
135 TCE Oversight Project Fund	-	331,162	3,813,130	3,813,130	3,813,130
136 Statewide Emnet Communication System	-	-	936,032	936,032	936,032
TOTAL EXPENDITURES	42,243,507	34,251,982	84,675,335	84,111,685	54,094,966

**DUPAGE COUNTY, ILLINOIS
FY 2005 BUDGET CALENDAR**

June 15 – July 12	Approval and distribution of the Budget Calendar Finance Department compiles expenditure budget packages & guidelines
July 13	Chairman’s “State of the County” address Roll out of budget guidelines
July 15	Budget packages & Guidelines sent to departments
July 16 – August 20	Departments work on FY 2005 budget development in conjunction with Parent Committees. Parent Committees: Review budget requests for guideline conformation. Send approvals to the Finance Department.
August 20	Departmental budget packages due back to the Finance Department.
August 21 – September 3	Finance Department: Compile County-wide FY 2005 Budget.
September 1 – 30	Finance Department: FY 2004 3 rd Quarter Expenditure and Revenue review; comparisons to FY 2005 Recommended Budget.
September 27	Purchasing Division Purchase Order Cut Off: All PO’s due by this date
October 12	Chairman’s budget presentation to the County Board
November 8	Recommended budget filed with the County Clerk’s Office
November 16	Budget adopted by the Finance Committee
November 23	Budget adopted by the County Board
December 1	New Fiscal Year Begins

Budget Process & Calendar

Preparation for the FY 2005 County Operating Budget began in June, 2004 with the establishment of the budget calendar to outline deadlines and assign responsibilities within a specified time frame.

Prior to the distribution of the budget packages, on July 13, the Chairman gave his "state of the County" address which included the rollout of budget guidelines for fiscal year 2005.

Thru early July, the Finance department compiled expenditure and revenue budget packages and guidelines to assist departmental staff in preparing their budgets. The packages were distributed to all departments on July 15. The packages provided detailed instructions on the completion of several new forms required with the budget submittals as well as guidelines between the various line items.

The Budget Office held a County-wide informational budget meeting on July 21st to answer questions regarding budgeting issues. This meeting was open for discussion and/or questions regarding the spending guidelines as well as the new forms which were required to be included with the budget submittals.

From July 16th thru August 20th, the departments worked on their FY 2005 budget development in conjunction with their Parent committees as well as the budget staff. The Parent Committees reviewed budget requests for guideline conformation and then sent the approvals to the Finance department. August 20th was the last date to submit a budget to the Finance Department.

From August 21st thru September, the Budget Office compiled the FY 2005 budget. Also completed was FY 2004 third quarter expenditure and revenue review in order to compare them to the FY 2005 recommended budget and department requests.

September 27th was the Procurement Division's purchase order cutoff for FY 2004. All purchase orders were due by this date; no exceptions.

On October 12th, the Chairman presented his budget presentation to the County Board.

Completed budget books were presented to the Finance Committee during the week of October 29th for review.

The recommended budget was filed with the County Clerk's Office on November 8th.

An informational budget presentation was held November 15th in order to answer County Board Member questions.

Budget Process & Calendar

Discussions and requests for changes took place at the Finance Committee meeting on November 16th.

On November 23rd, the FY 2005 budget was adopted by the County Board.

On December 1st, the new fiscal year began.