

DuPAGE COUNTY, ILLINOIS

DEFINITION OF CORPORATE FUND REVENUE CLASSIFICATIONS

Sales Tax

Sales tax is imposed and collected by the state on a seller's receipts from sales of tangible personal property for use or consumption. Illinois Sales Tax is comprised of two elements. The first fundamental rate of 1 percent is for qualifying food, drugs and medical appliances. The second fundamental rate of 6.25 percent is for items that are required to be titled or registered and other general merchandise.

The monies remitted to the County are comprised of the CT (County tax) and the CST (Countywide sales tax) taxes. The CT tax is 1 percentage point (or approximately 1/6th) of the statewide rate of 6.25%. The CST tax is ¼ percentage point of the statewide rate of 6.25% on general merchandise of taxable sales made at businesses located within the County, both incorporated and unincorporated areas.

Property Tax

Property tax is a tax that is based on a property's assessed valuation. It is an "ad valorem" tax, meaning "according to value". In Illinois, only real property – land and any permanent improvements – is taxed. The estimated levy for 2004 (to be collected in 2005) is 18 cents per \$100 assessed value.

Also included in this category are the penalties on delinquent tax payments and unclaimed duplicate tax payments.

Fee Offices/Elected Officials

This revenue reported in this classification is generated by five offices; Clerk of the Circuit Court, County Clerk, County Sheriff, County Jail and Recorder of Deeds.

The fees collected by these departments are set by statute and ordinance, and are based on services provided.

Income Tax

The county receives a prorated portion of the total income tax collected, calculated as a percentage, based on the ratio of DuPage County population to the total State of Illinois population. The population figures are determined by the United States Bureau of the Census and certified by the Office of the Secretary of State.

Intergovernmental

Intergovernmental revenues are amounts remitted to the County by other units of government in the form of grants, entitlements and/or shared revenues.

Other

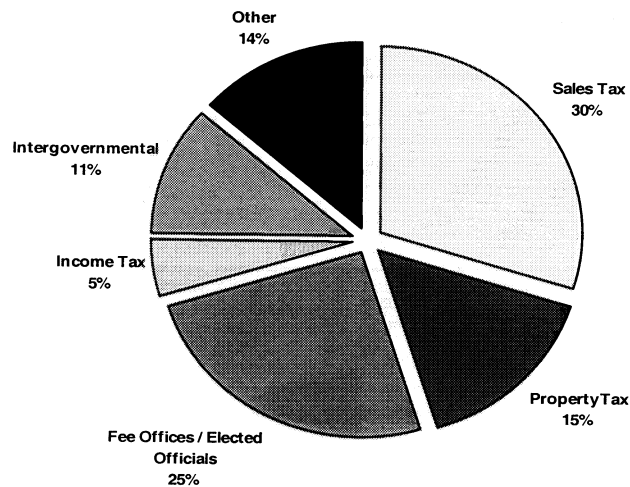
This classification includes interest earnings on invested funds and miscellaneous amounts not classified elsewhere.

**DuPAGE COUNTY, ILLINOIS
CORPORATE FUND REVENUE CLASSIFICATIONS**

	2002 ACTUAL	2003 ACTUAL	2004 REVISED REVENUE BUDGET	2005 REVENUE BUDGET ¹
<i>Sales Tax</i>	\$39,163,326	\$36,986,328	\$38,300,000	\$39,900,000
<i>Property Tax</i>	\$24,031,907	\$24,023,803	\$20,800,000	\$20,800,000
<i>Fee Offices/Elected Officials</i>	\$31,140,715	\$35,158,763	\$34,510,911	\$33,639,520
<i>Income Tax</i>	\$6,269,330	\$6,590,296	\$7,000,000	\$6,800,000
<i>Intergovernmental</i>	\$7,653,048	\$30,579,535	\$15,700,000	\$15,250,000
<i>Other</i>	\$21,613,751	\$20,246,999	\$20,447,655	\$18,455,687
Total	\$129,872,077	\$153,585,724	\$136,758,566	\$134,845,207

¹ Excludes Economic Development Group (\$2,353,638) and Historical Museum (\$53,000)

DUPAGE COUNTY, ILLINOIS
REVENUE BREAKDOWN



**DuPAGE COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
REVENUE ANALYSIS
FY 2002 - FY 2005**

<u>FUND</u>	<u>DEPARTMENT</u>	2002 ACTUAL	2003 ACTUAL	2004 ESTIMATED REVENUE	2005 REVENUE BUDGET
04	Stormwater Management	\$13,570,790	\$14,953,484	\$17,050,000	\$13,388,000
06	IMRF	\$634,890	\$6,693,289	\$12,500,000	\$14,957,664
07	Tort Liability	\$2,532,627	\$2,945,595	\$3,958,500	\$3,664,960
08	Social Security	\$9,228,929	\$10,641,493	\$8,652,718	\$7,655,453
100	Court Document Storage	\$515,083	\$530,973	\$479,000	\$479,000
101	Welfare Fraud Forfeiture Fund	\$858	\$598	\$0	\$0
102	Crime Laboratory	\$66,861	\$76,892	\$126,500	\$126,500
103	County Clerk Storage Fee	\$38,703	\$33,069	\$38,500	\$35,000
104	Arrestee's Medical Costs Fund	\$251,198	\$206,805	\$151,000	\$150,500
105	Children's Waiting Room	\$91,901	\$90,934	\$75,000	\$91,000
106	Child Support SDU	\$11,669,919	\$7,190,821	\$0	\$0
107	Stormwater Variance	\$3,244	\$40,869	\$3,000	\$3,000
108	Recorder/GIS Fee	\$343,694	\$487,303	\$318,000	\$297,500
109	Geographic Info Sys Fees	\$684,122	\$966,947	\$620,865	\$704,700
15	Economic Development & Plan	\$0	\$0	\$0	\$2,453,638
150	County Cash Bond Fund	\$800,959	\$820,588	\$725,000	\$725,000
151	Neutral Site Custody Exchange	\$244,734	\$240,077	\$240,000	\$240,000
17	Youth Home	\$3,980,353	\$4,601,801	\$5,032,850	\$4,276,730
19	Historical Museum	\$3,038	\$0	\$0	\$53,000
20	Courthouse Refinancing Bond 93	\$3,806,318	\$49,174	\$0	\$0
23	Convalescent Center	\$26,431,064	\$34,480,767	\$31,019,692	\$28,959,595
30	Highway Motor Fuel Tax	\$12,068,593	\$7,145,504	\$7,081,272	\$5,524,847
31	Public Works	\$16,407,165	\$19,276,514	\$20,685,000	\$20,835,500
32	Solid Waste Management Fund	\$560,090	\$86,874	\$0	\$0
33	Animal Control	\$854,320	\$832,426	\$900,000	\$1,480,089
34	Law Library	\$322,744	\$316,783	\$316,800	\$317,500
35	Probation Services Fund	\$768,593	\$825,765	\$710,200	\$652,245
36	Tax Automation Fund	\$26,032	\$29,900	\$13,662	\$36,000
37	Document Storage Fund	\$1,064,000	\$1,483,287	\$955,000	\$880,000
38	Court Automation Fund	\$1,243,158	\$1,245,388	\$1,204,000	\$1,204,000
39	Environment Related Proj PW	\$45,930	\$30,373	\$100,000	\$0
391	Environ-Related Education Fund	\$685	\$496	\$0	\$0
40	Highway Impact Fee Fund	\$1,786,874	\$1,502,166	\$2,060,000	\$1,530,000
401	2001 Certificates Project Fund	\$2,255,070	\$7,047	\$0	\$0
41	Local Gas Tax	\$24,384,973	\$36,757,127	\$30,347,500	\$22,147,500
48	Wetland Mitigation Banks	\$231,972	\$1,403,706	\$156,000	\$540,000
TOTAL REVENUE		\$136,919,484	\$155,994,835	\$145,520,059	\$133,408,921

**DuPAGE COUNTY, ILLINOIS
CAPITAL PROJECTS
REVENUE ANALYSIS
FY 2002 - FY 2005**

<u>FUND</u>	<u>DEPARTMENT</u>	2002 ACTUAL	2003 ACTUAL	2004 ESTIMATED REVENUE	2005 REVENUE BUDGET
404	Stormwater Proj 2001 Bonds	\$454,836	\$232,729	\$50,000	\$50,000
410	Drainage Proj 2001 Bonds	\$298,752	\$172,559	\$35,000	\$0
431	MFT Bond Proj FY01	\$24,608,667	\$43,238,976	\$41,521,063	\$0
44	Courthouse Construction Fund	\$0	\$0	\$0	\$0
440	Courthouse Proj 2001 Bonds	\$15,861,998	\$17,249,885	\$19,651,823	\$0
TOTAL REVENUE		\$41,224,253	\$60,894,149	\$61,257,886	\$50,000

**DuPAGE COUNTY, ILLINOIS
DEBT SERVICE FUNDS
REVENUE ANALYSIS
FY 2002 - FY 2005**

<u>FUND</u>	<u>DEPARTMENT</u>	2002 ACTUAL	2003 ACTUAL	2004 ESTIMATED REVENUE	2005 REVENUE BUDGET
201	2001 Certificates Debt Svc Fnd	\$212,578	\$358,299	\$0	\$0
204	Stormwater Bond Fund FY01	\$2,067,438	\$2,084,703	\$0	\$0
210	Drainage 2001 Bond Debt Svc	\$3,340,987	\$2,091,635	\$2,061,543	\$2,077,743
26	Refinancing Jail Proj Bond 93	\$3,883,470	\$29,644	\$0	\$0
260	Refinancing Jail Bond	\$50,354	\$2,606,528	\$0	\$0
29	Refinancing Stormwater Proj Bond	\$5,157,008	\$22,168	\$0	\$0
290	Refinancing Stormwater Bond 92	\$69,928	\$3,738,278	\$0	\$0
TOTAL REVENUE		\$14,781,763	\$10,931,255	\$2,061,543	\$2,077,743

**DuPAGE COUNTY, ILLINOIS
GRANT FUNDS
REVENUE ANALYSIS
FY 2002 - FY 2005**

FUND	DEPARTMENT	2002 ACTUAL	2003 ACTUAL	2004 ESTIMATED REVENUE	2005 REVENUE BUDGET
116	Housing Auth Self Suff Prog	\$76,803	\$87,932	\$259,565	\$174,565
118	US Dept of Justice Agency	\$1,654,278	\$1,302,633	\$5,387,815	\$4,697,737
119	IEMA Grant	\$12,897	\$44,996	\$173,911	\$20,000
123	Il Dept Of Transportation	\$22,912	\$25,943	\$74,348	\$184,500
124	Il Violence Prevention Auth	\$21,500	\$17,500	\$9,750	\$19,500
125	State Grant Funding	\$406,778	\$605,056	\$466,644	\$358,394
126	Il Dept of Human Services	\$412,585	\$227,301	\$312,153	\$298,542
129	Illinois First Grant	\$6,524,212	\$12,881	\$4,800,000	\$0
130	RTA Job Access	\$86	\$44,130	\$139,000	\$508,952
131	Sunnyside Park Water Quality	\$276,714	\$356,475	\$591,850	\$591,850
132	Naperville CDC Sub-Grant	\$49,011	\$28,513	\$0	\$0
133	National Childrens Alliance	\$7,500	\$5,000	\$14,485	\$0
134	DuPage River Restoration Grt	\$0	\$0	\$9,477,000	\$9,477,000
135	TCE Oversight Project Fund	\$0	\$254,389	\$3,813,130	\$3,813,130
136	Statewide EMNET Comm Sys	\$0	\$0	\$0	\$936,032
52	IL Atty Genl Office Grant	\$57,615	\$28,823	\$45,923	\$48,000
53	IL DECCA	\$3,530,079	\$4,100,085	\$5,839,334	\$5,342,612
54	Community Development	\$8,430,176	\$9,466,681	\$14,694,696	\$14,770,044
56	IL Dept of Emplment Security	\$3,528,627	\$4,459,640	\$8,265,923	\$4,575,837
58	Area Agency - Aging	\$1,665,197	\$1,891,280	\$1,703,409	\$1,970,635
60	Community Develop Blk-Sub-Grt	\$436,952	\$242,129	\$0	\$0
61	Illinois Crim Just Info Athrty	\$24,700	\$0	\$0	\$0
65	IL Dept Public Aid	\$972,038	\$929,509	\$837,755	\$5,641,512
69	IL Criminal Justice Auth	\$822,287	\$767,566	\$771,654	\$666,124
TOTAL REVENUE		\$28,932,947	\$24,898,462	\$57,678,345	\$54,094,966