

Ordinance

FI-O-0020-14

COUNTY BOARD OF DU PAGE COUNTY

ANNUAL APPROPRIATION ORDINANCE OF THE COUNTY OF DU PAGE,
STATE OF ILLINOIS, FOR THE FISCAL PERIOD BEGINNING
DECEMBER 1, 2014 AND ENDING NOVEMBER 30, 2015

BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF DU PAGE, ILLINOIS, AT THIS MEETING OF THE COUNTY BOARD HELD AT THE COUNTY CENTER, 421 NORTH COUNTY FARM ROAD IN WHEATON, DU PAGE COUNTY, ILLINOIS, ON THE 25TH DAY OF NOVEMBER, A.D., 2014 THAT THE FOLLOWING AMOUNTS, OR SO MUCH THEREOF AS MAY BE AUTHORIZED BY LAW AS MAY BE NEEDED, BE AND THE SAME ARE HEREBY APPROPRIATED FOR THE GENERAL PURPOSES OF DU PAGE COUNTY AS SPECIFIED IN THE ATTACHED "FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS" SCHEDULE, AS AMENDED, FOR THE FOLLOWING COMPANIES AND ACCOUNTING UNITS: COMPANY 1000 GENERAL FUND; COMPANY 1100 GENERAL GOVERNMENT, INCLUDING ILLINOIS MUNICIPAL RETIREMENT FUND (1210), SOCIAL SECURITY FUND (1211), TORT LIABILITY INSURANCE FUND (1212), ANIMAL CONTROL ACT FUND (1300), COUNTY CLERK STORAGE FEE FUND (4210), GEOGRAPHIC INFORMATION SYSTEMS FEE FUND (2900,2910,2920), RECORDER DOCUMENT STORAGE FUND (4310), RECORDER/GIS FEE FUND (4320), RECORDER RENTAL HOUSING SUPPORT PROGRAM FUND (4330), TAX AUTOMATION FUND (5010), ECONOMIC DEVELOPMENT & PLANNING FUND (2800,2810,2820); COMPANY 1200 HEALTH AND WELFARE, INCLUDING CONVALESCENT CENTER OPERATIONS FUND (2000-2100), CONVALESCENT CENTER FOUNDATION FUNDED PROJECT FUND (2105); COMPANY 1300 PUBLIC SAFETY, INCLUDING ARRESTEE'S MEDICAL COSTS FUND (4430), CRIME LABORATORY FUND (4440), SHERIFF POLICE VEHICLE FUND (4450), SHERIFF TRAINING REIMBURSEMENT FUND (4460), CORONER'S FEE FUND (4130), OEM COMMUNITY EDUCATION & VOLUNTEER OUTREACH FUND (1910), EMERGENCY DEPLOYMENT REIMBURSEMENT FUND (1920); COMPANY 1400 JUDICIAL, INCLUDING CIRCUIT COURT CLERK ADMINISTRATION & OPERATIONS FUND (6710), COURT AUTOMATION FUND (6720), COURT DOCUMENT STORAGE FUND (6730), CIRCUIT COURT CLERK ELECTRONIC CITATION FUND (6740), NEUTRAL SITE CUSTODY EXCHANGE FUND (5920), DRUG COURT/MICAP FUND (5930,5940), CHILDREN'S WAITING ROOM FUND (5950), LAW LIBRARY FUND (5960), PROBATION SERVICES FEE FUND (6120), YOUTH HOME FUND (6130), SAO RECORDS AUTOMATION FUND (6520); COMPANY 1500 HIGHWAY, STREETS & BRIDGES, INCLUDING LOCAL GASOLINE TAX FUND (1101,3500-3530), HIGHWAY MOTOR FUEL TAX FUND (3550), HIGHWAY IMPACT FEE FUND (3560-3569), TOWNSHIP PROJECT REIMBURSEMENT FUND (3570-3578); COMPANY 1600 CONSERVATION & RECREATION, INCLUDING STORMWATER MANAGEMENT FUND (3100,3000), STORMWATER VARIANCE FEE FUND (3010), WETLAND MITIGATION BANKS (3020-3031), WATER QUALITY BMP - FEE IN LIEU FUND (3130); COMPANY 2000 PUBLIC WORKS, INCLUDING PUBLIC WORKS SEWER (2500-2585), PUBLIC WORKS WATER (2600-2645); COMPANY 6000 CAPITAL PROJECTS, INCLUDING COUNTY INFRASTRUCTURE FUND (1220,1225,1970,3590,3600,3220), G.O. ALTERNATE SERIES 2010 BOND PROJECT FUND (1221, 1235, 1230, 1950, 3110, 2125, 3610), 2011 DRAINAGE CAPITAL PROJECT FUND (3210); COMPANY 6100 SPECIAL

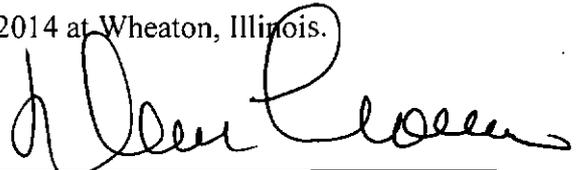
Ordinance

FI-O-0020-14

SERVICE AREA CAPITAL PROJECTS, INCLUDING SSA #35 LAKES OF ROYCE RENAISSANCE PROJECT FUND (2710); COMPANY 7000 DEBT SERVICE, INCLUDING G.O. ALTERNATE SERIES 2010 BONDS DEBT SERVICE FUND (7000), 2005 TRANSPORTATION REVENUE BONDS DEBT SERVICE FUND (7001), 2006 COURTHOUSE REFUNDING BONDS DEBT SERVICE FUND (7002), 2005 DRAINAGE BONDS DEBT SERVICE FUND (7004), 2011 DRAINAGE BONDS DEBT SERVICE FUND (7005), 1993 JAIL REFINANCING BONDS DEBT SERVICE FUND (7007), 2006 REFINANCING STORMWATER BONDS DEBT SERVICE FUND (7009), 1993 REFINANCING STORMWATER BONDS DEBT SERVICE FUND (7013); FOR THE FISCAL PERIOD BEGINNING DECEMBER 1, 2014 AND ENDING NOVEMBER 30, 2015.

I, GARY A. KING, COUNTY CLERK AND CLERK OF THE COUNTY BOARD IN DU PAGE COUNTY, STATE OF ILLINOIS, AND KEEPER OF THE RECORDS AND FILES THEREOF, DO HEREBY CERTIFY THE FOREGOING TO BE A TRUE AND CORRECT COPY OF AN ORDINANCE ADOPTED BY THE COUNTY BOARD AT A MEETING AT THE COUNTY CENTER, 421 NORTH COUNTY FARM ROAD IN WHEATON, ILLINOIS, ON THE 25TH DAY OF NOVEMBER, A.D., 2014.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest: 
GARY A. KING, COUNTY CLERK

RESULT:	APPROVED [UNANIMOUS]
MOVER:	James Zay, Vice Chair
SECONDER:	Robert L Larsen, District 6
AYES:	Zay, Chaplin, Curran, DiCianni, Eckhoff, Fichtner, Grant, Grasso, Khouri, Krajewski, Larsen, Michelassi, Noonan, Nowak, Puchalski, Tornatore
ABSENT:	James Healy

Ayes: 15
Absent: 2
Vacancy: 1

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

1000 GENERAL FUND

1100	Facilities Management		
	Personnel	\$	4,757,884
	Commodities	\$	931,248
	Contractual	\$	<u>5,868,870</u>
	Total Facilities Management	\$	11,558,002
1110	Information Technology		
	Personnel	\$	2,986,157
	Commodities	\$	25,000
	Contractual	\$	<u>3,083,061</u>
	Total Information Technology	\$	6,094,218
1120	Human Resources		
	Personnel	\$	994,486
	Commodities	\$	16,497
	Contractual	\$	<u>293,400</u>
	Total Human Resources	\$	1,304,383
1130	Campus Security		
	Personnel	\$	242,320
	Commodities	\$	39,500
	Contractual	\$	<u>873,341</u>
	Total Campus Security	\$	1,155,161
1140	Credit Union		
	Personnel	\$	<u>158,400</u>
	Total Credit Union	\$	158,400
1150	Finance		
	Personnel	\$	1,864,868
	Commodities	\$	259,000
	Contractual	\$	<u>542,500</u>
	Total Finance	\$	2,666,368
1160	General Fund Capital		
	Commodities	\$	385,470
	Capital Outlay	\$	<u>4,758,637</u>
	Total General Fund Capital	\$	5,144,107

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

1170	County Audit		
	Contractual	\$	400,000
	Total County Audit	\$	400,000
1180	General Fund Special Accounts		
	Personnel	\$	19,107,613
	Commodities	\$	725,915
	Contractual	\$	2,284,000
	Transfers Out	\$	14,050,720
	Total General Fund Special Accounts	\$	36,168,248
1190	General Fund Contingencies		
	Contractual	\$	967,800
	Total General Fund Contingencies	\$	967,800
1200	General Fund Insurance		
	Personnel	\$	15,199,279
	Contractual	\$	505,000
	Total General Fund Insurance	\$	15,704,279
1810	Supervisor of Assessments		
	Personnel	\$	813,677
	Commodities	\$	5,700
	Contractual	\$	553,685
	Total Supervisor of Assessments	\$	1,373,062
1810	Board of Tax Review		
	Personnel	\$	160,944
	Commodities	\$	2,000
	Contractual	\$	7,441
	Total Board of Tax Review	\$	170,385
1001	County Board		
	Personnel	\$	1,906,564
	Commodities	\$	4,369
	Contractual	\$	116,800
	Total County Board	\$	2,027,733
1090	Ethics Commission		
	Personnel	\$	4,200
	Contractual	\$	50,050
	Total Ethics Commission	\$	54,250

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

1080	Liquor Control Commission		
	Personnel	\$	12,085
	Total Liquor Control Commission	\$	12,085
1070	Board of Election Commission		
	Personnel	\$	1,452,921
	Commodities	\$	115,625
	Contractual	\$	2,097,319
	Total Board of Election Commission	\$	3,665,865
4420	Sheriff's Merit Commission		
	Personnel	\$	34,800
	Commodities	\$	600
	Contractual	\$	36,625
	Total Sheriff's Merit Commission	\$	72,025
4000	County Auditor		
	Personnel	\$	516,144
	Commodities	\$	2,900
	Contractual	\$	10,725
	Total County Auditor	\$	529,769
4200	County Clerk		
	Personnel	\$	1,061,107
	Commodities	\$	18,200
	Contractual	\$	5,550
	Total County Clerk	\$	1,084,857
4300	Recorder of Deeds		
	Personnel	\$	1,281,581
	Commodities	\$	27,145
	Contractual	\$	125,290
	Total Recorder of Deeds	\$	1,434,016
5000	County Treasurer		
	Personnel	\$	1,139,435
	Commodities	\$	10,645
	Contractual	\$	277,659
	Total County Treasurer	\$	1,427,739
1900	Office of Homeland Security & Emergency Management		
	Personnel	\$	735,600
	Commodities	\$	30,900

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Contractual	\$ <u>75,380</u>
	Total Office of Homeland Security & Emergency Management	\$ 841,880
4100	County Coroner	
	Personnel	\$ 1,237,780
	Contractual	\$ <u>174,286</u>
	Total County Coroner	\$ 1,412,066
4400	County Sheriff	
	Personnel	\$ 37,184,826
	Commodities	\$ 1,721,128
	Contractual	\$ <u>1,954,176</u>
	Total County Sheriff	\$ 40,860,130
6700	Clerk of the Circuit Court	
	Personnel	\$ 7,744,659
	Commodities	\$ 72,500
	Contractual	\$ <u>636,000</u>
	Total Clerk of the Circuit Court	\$ 8,453,159
5900	Circuit Court	
	Personnel	\$ 1,523,865
	Commodities	\$ 80,166
	Contractual	\$ <u>445,523</u>
	Total Circuit Court	\$ 2,049,554
6300	Public Defender	
	Personnel	\$ 2,657,547
	Commodities	\$ 33,500
	Contractual	\$ <u>104,837</u>
	Total Public Defender	\$ 2,795,884
5910	Jury Commission	
	Personnel	\$ 227,495
	Commodities	\$ 32,884
	Contractual	\$ <u>365,623</u>
	Total Jury Commission	\$ 626,002
6500	State's Attorney	
	Personnel	\$ 9,101,421
	Commodities	\$ 128,000
	Contractual	\$ <u>550,725</u>

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Total State's Attorney	\$ 9,780,146
6510	State's Attorney Children's Center	
	Personnel	\$ 529,537
	Commodities	\$ 6,000
	Contractual	<u>\$ 110,562</u>
	Total State's Attorney Children's Center	\$ 646,099
6100	Circuit Court Probation	
	Personnel	\$ 8,551,857
	Commodities	\$ 74,239
	Contractual	<u>\$ 889,730</u>
	Total Circuit Court Probation	\$ 9,515,826
6110	DUI Evaluation Program	
	Personnel	\$ 651,675
	Commodities	\$ 23,360
	Contractual	<u>\$ 5,787</u>
	Total DUI Evaluation Program	\$ 680,822
3200	Drainage	
	Commodities	\$ 29,000
	Contractual	<u>\$ 467,800</u>
	Total Drainage	\$ 496,800
5700	Regional Office of Education	
	Personnel	\$ 620,170
	Commodities	\$ 4,583
	Contractual	<u>\$ 188,309</u>
	Total Regional Office of Education	\$ 813,062
1610	Outside Agency Support	
	Contractual	<u>\$ 1,000,000</u>
	Total Outside Agency Support	\$ 1,000,000
1620	Subsidized Taxi	
	Contractual	<u>\$ 25,000</u>
	Total Subsidized Taxi	\$ 25,000
1630	Psychological Services	
	Personnel	\$ 835,746
	Commodities	\$ 6,632

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Contractual	\$ 97,119
	Total Psychological Services	\$ 939,497
1640	Family Center	
	Personnel	\$ 254,223
	Commodities	\$ 1,000
	Contractual	\$ 1,655
	Total Family Center	\$ 256,878
1750	Human Services	
	Personnel	\$ 1,176,899
	Commodities	\$ 6,000
	Contractual	\$ 1,159,299
	Total Human Services	\$ 2,342,198
1600	Veterans Assistance Comm	
	Personnel	\$ 136,562
	Commodities	\$ 1,489
	Contractual	\$ 258,812
	Total Veterans Assistance Comm	\$ 396,863
1000	TOTAL GENERAL FUND	\$ 177,104,618
1100	GENERAL GOVERNMENT	
1210	Illinois Municipal Retirement Fund	
	Personnel	\$ 21,570,000
	Total Illinois Municipal Retirement Fund	\$ 21,570,000
1211	Social Security Fund	
	Personnel	\$ 10,350,000
	Total Social Security Fund	\$ 10,350,000
1212	Tort Liability Insurance Fund	
	Personnel	\$ 266,345
	Commodities	\$ 184,646
	Contractual	\$ 5,180,250
	Total Tort Liability Insurance Fund	\$ 5,631,241
1300	Animal Control Act Fund	
	Personnel	\$ 1,192,090
	Commodities	\$ 131,814
	Contractual	\$ 433,467

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Capital Outlay	\$ 35,000
	Total Animal Control Act Fund	\$ 1,792,371
4210	County Clerk Document Storage Fund	
	Personnel	\$ 20,000
	Commodities	\$ 12,000
	Contractual	\$ 51,000
	Total County Clerk Document Storage Fund	\$ 83,000
2900-2920	Geographical Information Systems Fee Fund	
	Personnel	\$ 1,279,332
	Commodities	\$ 24,586
	Contractual	\$ 591,028
	Total Geographical Information Systems Fee Fund	\$ 1,894,946
4310	Recorder Document Storage Fund	
	Personnel	\$ 443,354
	Commodities	\$ 40,000
	Contractual	\$ 188,187
	Total Recorder Document Storage Fund	\$ 671,541
4320	Recorder Geographical Information Systems Fee Fund	
	Personnel	\$ 102,923
	Commodities	\$ 28,500
	Contractual	\$ 145,174
	Total Recorder Geographical Information Systems Fee Fund	\$ 276,597
4330	Recorder Rental Housing Support Program Fee Fund	
	Commodities	\$ 11,000
	Contractual	\$ 134,500
	Total Recorder Rental Housing Support Program Fee Fund	\$ 145,500
5010	Tax Automation Fund	
	Personnel	\$ 73,622
	Commodities	\$ 12,800
	Contractual	\$ 25,586
	Total Tax Automation Fund	\$ 112,008
2800-2820	Economic Development & Planning Fund	
	Personnel	\$ 1,947,007
	Commodities	\$ 60,700
	Contractual	\$ 1,267,750

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Capital Outlay	\$ 78,000
	Total Economic Development & Planning Fund	\$ 3,353,457
1100 GENERAL GOVERNMENT TOTAL		\$ 45,880,661
 1200 HEALTH AND WELFARE		
2000-2100	Convalescent Center	
	Personnel	\$ 25,742,121
	Commodities	\$ 4,784,083
	Contractual	\$ 5,653,767
	Capital Outlay	\$ 759,771
	Total Convalescent Center	\$ 36,939,742
2105	Conv Center Foundation	
	Capital Outlay	\$ 150,000
	Total Conv Center Foundation	\$ 150,000
1200 HEALTH AND WELFARE TOTAL		\$ 37,089,742
 1300 PUBLIC SAFETY		
4430	Arrestee's Medical Costs	
	Contractual	\$ 70,000
	Total Arrestee's Medical Costs	\$ 70,000
4440	Crime Laboratory	
	Commodities	\$ 34,150
	Contractual	\$ 68,797
	Total Crime Laboratory	\$ 102,947
4450	Sheriff's Police Vehicle	
	Commodities	\$ 42,525
	Total Sheriff's Police Vehicle	\$ 42,525
4460	Sheriff Training Reimbursement	
	Personnel	\$ 7,991
	Commodities	\$ 19,751
	Contractual	\$ 129,959
	Total Sheriff Training Reimb	\$ 157,701
4130	Coroner's Fee	
	Personnel	\$ 57,126

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Commodities	\$ 26,364
	Contractual	<u>\$ 55,245</u>
	Total Coroner's Fee	\$ 138,735
1910	OHSEM Comm Outreach	
	Commodities	\$ 2,000
	Contractual	<u>\$ 24,000</u>
	Total OHSEM Comm Outreach	\$ 26,000
1920	Emergency Deployment Reimb	
	Personnel	\$ 11,900
	Commodities	\$ 1,034
	Contractual	<u>\$ 1,000</u>
	Total Emergency Deploy Reimb	\$ 13,934
1300	PUBLIC SAFETY TOTAL	\$ 551,842
1400	JUDICIAL	
6710	Circuit Court Clerk Operations	
	Commodities	\$ 31,500
	Contractual	<u>\$ 210,000</u>
	Total Circuit Crt Clerk Oper	\$ 241,500
6720	Court Automation Fee	
	Commodities	\$ 120,000
	Contractual	<u>\$ 2,180,673</u>
	Total Court Automation Fee	\$ 2,300,673
6730	Court Document Storage	
	Commodities	\$ 200,000
	Contractual	<u>\$ 2,787,000</u>
	Total Court Document Storage	\$ 2,987,000
6740	CCC E-Citation	
	Contractual	<u>\$ 330,000</u>
	Total CCC E-Citation	\$ 330,000
5920	Neutral Site Exchange	
	Personnel	\$ 196,802
	Commodities	\$ 4,149
	Contractual	<u>\$ 61,649</u>

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

	Total Neutral Site Exchange	\$ 262,600
5930/5940	Drug Court/MICAP	
	Personnel	\$ 294,985
	Commodities	\$ 750
	Contractual	<u>\$ 238,991</u>
	Total Drug Court/MICAP	\$ 534,726
5950	Children's Waiting Room	
	Contractual	<u>\$ 100,000</u>
	Total Children's Waiting Room	\$ 100,000
5960	Law Library	
	Personnel	\$ 228,691
	Commodities	\$ 283,500
	Contractual	<u>\$ 79,930</u>
	Total Law Library	\$ 592,121
6120	Probation Service Fees	
	Commodities	\$ 75,387
	Contractual	\$ 739,399
	Capital Outlay	<u>\$ 574,000</u>
	Total Probation Service Fees	\$ 1,388,786
6130	Youth Home	
	Personnel	\$ 497,360
	Commodities	\$ 16,413
	Contractual	<u>\$ 803,869</u>
	Total Youth Home	\$ 1,317,642
6520	SAO Records Automation	
	Commodities	<u>\$ 10,000</u>
	Total SAO Records Automation	\$ 10,000
1400 JUDICIAL TOTAL		\$ 10,065,048
 1500 HIGHWAYS, STREETS AND BRIDGES		
1101/3500-3530	Local Gas Tax	
	Personnel	\$ 10,164,641
	Commodities	\$ 6,154,000
	Contractual	\$ 5,002,943
	Capital Outlay	<u>\$ 16,467,897</u>
	Total Local Gas Tax	\$ 37,789,481

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

3550	Motor Fuel Tax		
	Contractual	\$	6,045,000
	Capital Outlay	\$	10,996,195
	Total Motor Fuel Tax	\$	17,041,195
3560-3569	Highway Impact Fee		
	Contractual	\$	80,350
	Capital Outlay	\$	7,463,734
	Total Highway Impact Fee	\$	7,544,084
3570-3578	Township Project Reimb		
	Contractual	\$	1,500,000
	Total Township Project Reimb	\$	1,500,000
1500 HIGHWAYS, STREETS AND BRIDGES TOTAL		\$	63,874,760
1600 CONSERVATION AND RECREATION			
3000, 3100	Stormwater Management		
	Personnel	\$	3,047,615
	Commodities	\$	97,200
	Contractual	\$	3,673,713
	Capital Outlay	\$	1,140,620
	Transfers Out	\$	7,357,670
	Total Stormwater Management	\$	15,316,818
3010	Stormwater Variance Fee		
	Contractual	\$	32,900
	Capital Outlay	\$	245,500
	Total Stormwater Variance Fee	\$	278,400
3020-3031	Wetland Mitigation Banks		
	Commodities	\$	3,500
	Contractual	\$	1,012,500
	Capital Outlay	\$	6,750,000
	Total Wetland Mitigation Banks	\$	7,766,000
3130	Water Quality BMP		
	Capital Outlay	\$	60,000
	Total Water Quality BMP	\$	60,000
1600 CONSERVATION AND RECREATION		\$	23,421,218

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

2000 PUBLIC WORKS

2500-2585	Public Works - Sewer	
	Personnel	\$ 8,205,342
	Commodities	\$ 2,018,000
	Contractual	\$ 4,858,557
	Capital Outlay	\$ 2,160,000
	Debt Service Expense	\$ 2,123,374
	Total Public Works-Sewer	\$ 19,365,273
2600-2645	Public Works - Water	
	Commodities	\$ 182,200
	Contractual	\$ 8,846,310
	Capital Outlay	\$ 197,000
	Total Public Works-Water	\$ 9,225,510

2000 PUBLIC WORKS TOTAL **\$ 28,590,783**

6000 CAPITAL PROJECTS FUNDS

1220/1225/1970	County Infrastructure	
3590/3600/3220	Capital Outlay	\$ 2,070,000
	Total County Infrastructure	\$ 2,070,000
1221/1235/1230	GO 2010 Bond Project	
1950/3110/2125	Contractual	\$ 3,658,912
3610	Capital Outlay	\$ 3,759,192
	Total GO 2010 Bond Project	\$ 7,418,104

6000 CAPITAL PROJECTS FUNDS TOTAL **\$ 9,488,104**

6100 SSA CAPITAL PROJECT FUNDS

2710	SSA#35 Lakes of Royce Renaissance	
	Capital Outlay	\$ 400,000
	Total SSA#35 Lakes of Royce Renaissance	\$ 400,000

6100 SSA CAPITAL PROJECT FUNDS **\$ 400,000**

DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2015 DEPARTMENTAL APPROPRIATIONS

7000 DEBT SERVICE FUNDS

7000	GO Series 2010 Debt Service Debt Service Expense	\$ 3,611,805
	Total GO Series 2010 Debt Svc	<u>\$ 3,611,805</u>
7001	2005 Transportation Rev Debt Debt Service Expense	\$ 10,606,850
	Transfers Out	<u>\$ 22,760,500</u>
	Total 2005 Transp Rev Debt Svc	<u>\$ 33,367,350</u>
7002	2006 Courthouse Ref Bond Debt Service Expense	\$ 3,647,435
	Total 2006 Courthouse Ref	<u>\$ 3,647,435</u>
7004	2005 Drainage Debt Svc Debt Service Expense	\$ 1,509,090
	Total 2008 Drainage Debt Svc	<u>\$ 1,509,090</u>
7005	2011 Drainage Debt Svc Debt Service Expense	\$ 468,700
	Total 2011 Drainage Debt Svc	<u>\$ 468,700</u>
7007	1993 Jail Rfnd Debt Svc Debt Service Expense	\$ 3,618,720
	Total 1993 Jail Rfnd Debt Svc	<u>\$ 3,618,720</u>
7009	2006 Stormwater Bond Debt Svc Debt Service Expense	\$ 2,029,263
	Total 2006 Stormwater Debt Svc	<u>\$ 2,029,263</u>
7013	1993 Stormwater Debt Svc Debt Service Expense	\$ 5,199,760
	Total 1993 Stormwater Debt Svc	<u>\$ 5,199,760</u>
	7000 DEBT SERVICE FUNDS TOTAL	<u>\$ 53,452,123</u>

TOTAL ALL COMPANIES **\$ 449,918,899**

Ordinance

FI-O-0021-14

COUNTY BOARD OF DU PAGE COUNTY

2014 TAX LEVIES FOR FISCAL YEAR 2015

BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF DU PAGE, STATE OF ILLINOIS, AT THIS ADJOURNED MEETING OF THE SEPTEMBER SESSION OF SAID COUNTY BOARD HELD AT THE COUNTY CENTER, 421 NORTH COUNTY FARM ROAD IN WHEATON, DU PAGE COUNTY, ILLINOIS, ON THE 25TH DAY OF NOVEMBER A.D., 2014, THAT THE FOLLOWING 2014 TAX LEVIES FOR FISCAL YEAR 2015 AS RECOMMENDED BY THE COMMITTEE ON FINANCE BE AND THE SAME ARE HEREBY APPROVED AND ADOPTED AND THAT THERE BE AND THERE ARE HEREBY LEVIED, FOR THE PURPOSES AS SET FORTH IN THIS ORDINANCE UPON ALL THE TAXABLE PROPERTY WITHIN THE COUNTY OF DU PAGE THE SAID AMOUNTS, IN RELEVANT PART EXCLUSIVE OF AND IN ADDITION TO THE TAX LEVY FOR GENERAL CORPORATE PURPOSES OF DU PAGE COUNTY UNDER ANY STATUTE LIMITING THE AMOUNT OF TAX THAT SAID COUNTY MAY LEVY FOR GENERAL PURPOSES, TO BE COLLECTED IN A LIKE MANNER WITH THE GENERAL TAXES OF THE COUNTY.

GENERAL FUND LEVY (1000)	\$22,740,450
FOR THE FOLLOWING PURPOSES	
FACILITIES MANAGEMENT	
PERSONNEL	1,218,517
COMMODITIES	238,497
CONTRACTUAL SERVICES	1,503,046
INFORMATION TECHNOLOGY	
PERSONNEL	764,769
COMMODITIES	6,403
CONTRACTUAL SERVICES	789,587
HUMAN RESOURCES DEPARTMENT	
PERSONNEL	254,693
COMMODITIES	4,225
CONTRACTUAL SERVICES	75,141
CAMPUS SECURITY	
PERSONNEL	62,059
COMMODITIES	10,116
CONTRACTUAL SERVICES	223,667

Ordinance

FI-O-0021-14

FINANCE DEPARTMENT

PERSONNEL	477,602
COMMODITIES	66,331
CONTRACTUAL SERVICES	138,937

GENERAL FUND SPECIAL ACCOUNTS

PERSONNEL	1,039,786
COMMODITIES	185,910
CONTRACTUAL SERVICES	584,944

GENERAL FUND INSURANCE

PERSONNEL	3,892,610
CONTRACTUAL SERVICES	129,333

SUPERVISOR OF ASSESSMENTS

PERSONNEL	208,387
COMMODITIES	1,460
CONTRACTUAL SERVICES	141,801

BOARD OF TAX REVIEW

PERSONNEL	41,219
COMMODITIES	512
CONTRACTUAL SERVICES	1,906

COUNTY BOARD

PERSONNEL	488,280
COMMODITIES	1,119
CONTRACTUAL SERVICES	29,913

Ordinance

FI-O-0021-14

COUNTY ETHICS COMMISSION

PERSONNEL	1,076
CONTRACTUAL SERVICES	12,818

LIQUOR CONTROL COMMISSION

PERSONNEL	3,095
-----------	-------

BOARD OF ELECTION COMMISSIONERS

PERSONNEL	372,100
COMMODITIES	29,612
CONTRACTUAL SERVICES	537,134

SHERIFF'S MERIT COMMISSION

PERSONNEL	8,912
COMMODITIES	154
CONTRACTUAL SERVICES	9,380

COUNTY AUDITOR

PERSONNEL	132,187
COMMODITIES	743
CONTRACTUAL SERVICES	2,747

COUNTY CLERK

PERSONNEL	271,755
COMMODITIES	4,661
CONTRACTUAL SERVICES	1,421

RECORDER OF DEEDS

PERSONNEL	328,219
COMMODITIES	6,952
CONTRACTUAL SERVICES	32,087

Ordinance

FI-O-0021-14

COUNTY TREASURER

PERSONNEL	291,815
COMMODITIES	2,726
CONTRACTUAL SERVICES	71,110

OFFICE OF EMERGENCY MANAGEMENT

PERSONNEL	188,391
COMMODITIES	7,914
CONTRACTUAL SERVICES	19,305

COUNTY CORONER

PERSONNEL	317,001
CONTRACTUAL SERVICES	44,635

CLERK OF THE CIRCUIT COURT

PERSONNEL	1,983,445
COMMODITIES	18,568
CONTRACTUAL SERVICES	162,883

CIRCUIT COURT

PERSONNEL	390,269
COMMODITIES	20,531
CONTRACTUAL SERVICES	114,101

PUBLIC DEFENDER

PERSONNEL	680,611
COMMODITIES	8,580
CONTRACTUAL SERVICES	26,849

JURY COMMISSION

PERSONNEL	58,263
-----------	--------

Ordinance

FI-O-0021-14

COMMODITIES	8,422
CONTRACTUAL SERVICES	93,638
STATE'S ATTORNEY CHILDREN'S CENTER	
PERSONNEL	135,617
COMMODITIES	1,537
CONTRACTUAL SERVICES	28,315
CIRCUIT COURT PROBATION	
PERSONNEL	2,190,172
COMMODITIES	19,013
CONTRACTUAL SERVICES	227,864
PUBLIC WORKS DRAINAGE	
COMMODITIES	7,427
CONTRACTUAL SERVICES	119,806
REGIONAL OFFICE OF EDUCATION	
PERSONNEL	158,829
COMMODITIES	1,174
CONTRACTUAL SERVICES	48,227
OUTSIDE AGENCY SUPPORT SERVICE	
CONTRACTUAL SERVICES	256,105
HUMAN SERVICES	
PERSONNEL	301,410
COMMODITIES	1,537
CONTRACTUAL SERVICES	296,902

Ordinance

FI-O-0021-14

SOCIAL SECURITY FUND LEVY (1100-1211) \$3,500,000
FOR THE FOLLOWING PURPOSES

SOCIAL SECURITY
PERSONNEL \$3,500,000

DETENTION HOME OPERATING LEVY (1400-6130) \$1,250,000
FOR THE FOLLOWING PURPOSES

DETENTION HOME OPERATIONS
PERSONNEL \$471,893
COMMODITIES 15,570
CONTRACTUAL SERVICES 762,602
CAPITAL OUTLAY

COURTHOUSE BOND DEBT SERVICE (7000-7002) \$3,685,060
FOR THE FOLLOWING PURPOSES

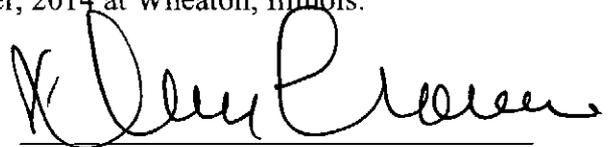
COURTHOUSE BOND DEBT SERVICE
BOND AND DEBT \$3,685,060

Ordinance

FI-O-0021-14

I, GARY A. KING, COUNTY CLERK AND CLERK OF THE COUNTY BOARD IN DU PAGE COUNTY, STATE OF ILLINOIS, AND KEEPER OF THE RECORDS AND FILES THEREOF, DO HEREBY CERTIFY THE FOREGOING TO BE A TRUE AND CORRECT COPY OF AN ORDINANCE ADOPTED BY THE COUNTY BOARD AT A MEETING HELD AT THE COUNTY CENTER, 421 NORTH COUNTY FARM ROAD IN WHEATON, ILLINOIS, ON THE 25TH DAY OF NOVEMBER, A.D., 2014.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest: 
GARY A. KING, COUNTY CLERK

RESULT:	APPROVED [UNANIMOUS]
MOVER:	John Curran, District 3
SECONDER:	Sean T Noonan, District 2
AYES:	Zay, Chaplin, Curran, DiCianni, Eckhoff, Fichtner, Grant, Grasso, Khouri, Krajewski, Larsen, Michelassi, Noonan, Nowak, Puchalski, Tornatore
ABSENT:	James Healy

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0351-14

AUTHORIZATION TO
TRANSFER END OF YEAR
FY2014 FUNDS

WHEREAS, there currently exists a likelihood that the County's November 30 Fiscal Year 2014 year-ending General Fund cash balance, as recorded in the Treasurer's Trial Balance, shall exceed the November 30 Fiscal Year 2013 year-ending General Fund cash balance; and

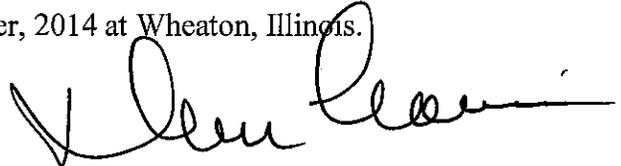
WHEREAS, after reasonably providing for sufficient General Fund resources for both currently foreseen and unforeseen circumstances of revenue into, or disbursement from the General Fund to avoid a deficit condition,

NOW, THEREFORE, BE IT RESOLVED after reasonably providing for sufficient General Fund resources to the extent that an excess cash balance in the General Fund exists, the County of DuPage finds it necessary to grant authority to the Chief Financial Officer, upon consultation with the County Chairman and the Chairman of the Finance Committee, to direct the County Treasurer to transfer excess amounts from the General Fund from excess cash balance. as follows:

- 1) An amount not to exceed \$120,000 (ONE HUNDRED AND TWENTY THOUSAND DOLLARS) to the Drainage Project Fund;
- 2) All remaining funds to be transferred to liability reserve funds.

BE IT FURTHER RESOLVED that said transfers be executed on or before November 30, 2014.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest:



GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0302-14

AUTHORIZATION TO TRANSFER FUNDS TO THE
G.O. ALTERNATE SERIES 2010 DEBT SERVICE FUND
FOR FISCAL YEAR 2015

WHEREAS, pursuant to Supplemental Ordinance Number OCB-002-10, the County of DuPage has established a General Obligation Series 2010 Debt Service Fund to account for the payment of principal and interest and related costs associated with the issuance of the General Obligation Alternate Revenue Source Series 2010 Bonds ("2010 Bonds"); and

WHEREAS, pursuant to Supplemental Ordinance Number OCB-002-10, Section 3E., the 2010 Bonds shall be payable from sales tax and use tax receipts, each of which constitutes a Revenue Source; and

WHEREAS, the 2010 Bonds are payable from, and secured by a pledge of, the Revenue Sources; and

WHEREAS, the Revenues Sources are deposited and accounted for in the County's General Fund (1000); and

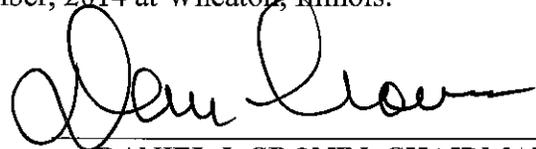
WHEREAS, it is deemed necessary to transfer a sufficient amount of pledged Revenue Sources from the General Fund (1000) to the 2010 G.O. Alternate Series 2010 Bond Debt Service Fund to pay the principal of and interest on the outstanding bonds due in Fiscal Year 2015; and

WHEREAS, the aforementioned transfer is determined to be an amount not to exceed \$3,612,560 (THREE MILLION, SIX HUNDRED TWELVE THOUSAND, FIVE HUNDRED SIXTY AND NO/100 DOLLARS); and

WHEREAS, sufficient funds are projected to be available in the General Fund (1000) to accommodate up to, but not to exceed \$3,612,560 (THREE MILLION, SIX HUNDRED TWELVE THOUSAND, FIVE HUNDRED SIXTY AND NO/100 DOLLARS).

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the County Treasurer is authorized and directed to transfer from the General Fund (1000), in consultation with the Chief Financial Officer, an amount up to, but not to exceed, \$3,612,560 (THREE MILLION, SIX HUNDRED TWELVE THOUSAND, FIVE HUNDRED SIXTY AND NO/100 DOLLARS) prior to the finalization of the 2014 Tax Levy by the County Clerk.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest: _____



GARY A. KING, COUNTY CLERK

Resolution

FI-R-0303-14

AUTHORIZATION TO TRANSFER FUNDS TO THE
1993 JAIL REFUNDING BONDS DEBT SERVICE FUND
FOR FISCAL YEAR 2015

WHEREAS, pursuant to Section 12 of Ordinance Number OFI-002-93, the County of DuPage has established a 1993 Alternate Bond Fund-Jail Project (debt service fund) to account for the payment of principal and interest and related costs associated with the 1993 General Obligation Refunding Bonds (Alternate Revenue Source - Jail Project); and

WHEREAS, pursuant to Section 12 of Ordinance Number OFI-002-93, in each calendar year, the County Treasurer shall transfer a sufficient amount of Jail Project Pledged Moneys to the 1993 Alternate Bond Fund-Jail Project on or before February 1, 2015 to pay the principal of and interest on the outstanding bonds due in the next succeeding Bond Year; and

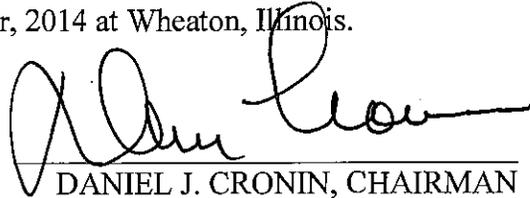
WHEREAS, the Jail Project Pledged Moneys are being accumulated and accounted for in the General Fund (1000); and

WHEREAS, the aforementioned transfer is determined to be an amount not to exceed \$3,688,160 (THREE MILLION, SIX HUNDRED EIGHTY-EIGHT THOUSAND, ONE HUNDRED SIXTY AND NO/100 DOLLARS); and

WHEREAS, sufficient funds are projected to be available in the General Fund (1000) to accommodate up to, but not to exceed \$3,688,160 (THREE MILLION, SIX HUNDRED EIGHTY-EIGHT THOUSAND, ONE HUNDRED SIXTY AND NO/100 DOLLARS).

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the County Treasurer is authorized and directed to transfer from the General Fund (1000), in consultation with the Chief Financial Officer, an amount up to, but not to exceed \$3,688,160 (THREE MILLION, SIX HUNDRED EIGHTY-EIGHT THOUSAND, ONE HUNDRED SIXTY AND NO/100 DOLLARS) on or before February 1, 2015.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest:



GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0304-14

AUTHORIZATION TO TRANSFER FUNDS TO THE
1993 STORMWATER REFUNDING BONDS DEBT SERVICE FUND
FOR FISCAL YEAR 2015

WHEREAS, pursuant to Section 12 of Ordinance Number OFI-003-93, the County of DuPage has established a Stormwater Project Bond Fund (debt service fund) to account for the payment of principal and interest and related costs associated with the 1993 General Obligation Refunding Bonds (Alternate Revenue Source - Stormwater Project); and

WHEREAS, pursuant to Section 12 of Ordinance Number OFI-003-93, in each calendar year, the County Treasurer shall transfer a sufficient amount of Stormwater Project Pledged Moneys to the Stormwater Project Bond Fund on or before February 1, 2015 to pay the principal of and interest on the outstanding bonds due in the next succeeding Bond Year; and

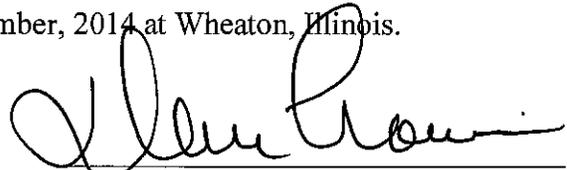
WHEREAS, the Stormwater Project Pledged Moneys are being accumulated and accounted for in the Stormwater Management Fund (1600-3000); and

WHEREAS, the aforementioned transfer is determined to be an amount not to exceed \$5,298,400 (FIVE MILLION, TWO HUNDRED NINETY-EIGHT THOUSAND, FOUR HUNDRED AND NO/100 DOLLARS); and

WHEREAS, sufficient funds are projected to be available in the Stormwater Fund (1600-3000) to accommodate up to, but not to exceed \$5,298,400 (FIVE MILLION, TWO HUNDRED NINETY-EIGHT THOUSAND, FOUR HUNDRED AND NO/100 DOLLARS).

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the County Treasurer is authorized and directed to transfer, in consultation with the Chief Financial Officer, an amount up to, but not to exceed \$5,298,400 (FIVE MILLION, TWO HUNDRED NINETY-EIGHT THOUSAND, FOUR HUNDRED AND NO/100 DOLLARS) on or before February 1, 2015.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest:



GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0306-14

AUTHORIZATION TO TRANSFER FUNDS TO THE
2006 STORMWATER REFUNDING BONDS DEBT SERVICE FUND
FOR FISCAL YEAR 2015

WHEREAS, pursuant to Section 2.11 of Resolution FI-0170-05, the County of DuPage has established a County General Obligation Stormwater (Alternate Revenue Source Stormwater Project) 2006 Bond Fund (debt service fund) to account for the payment of principal and interest and related costs associated with the 2006 General Obligation Refunding Bonds (Alternate Revenue Source - Stormwater Project); and

WHEREAS, pursuant to Section 2.11 of Resolution FI-0170-05, in each calendar year, the County Treasurer shall transfer a sufficient amount of Stormwater Project Pledged Revenues to the County General Obligation Stormwater (Alternate Revenue Source Stormwater Project) 2006 Bond Fund on or before February 1, 2015 to pay the principal of and interest on the outstanding bonds due in the next succeeding Bond Year; and

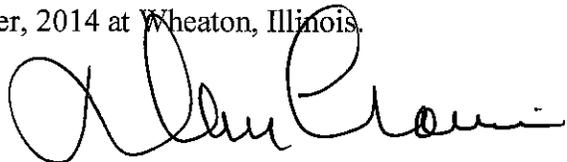
WHEREAS, the Stormwater Project Pledged Revenues are being accumulated and accounted for in the Stormwater Management Fund (1600-3000); and

WHEREAS, the aforementioned transfer is determined to be an amount not to exceed \$2,059,270 (TWO MILLION, FIFTY-NINE THOUSAND, TWO HUNDRED SEVENTY AND NO/100 DOLLARS); and

WHEREAS, sufficient funds are projected to be available in the Stormwater Management Fund (1600-3000) to accommodate up to, but not to \$2,059,270 (TWO MILLION, FIFTY-NINE THOUSAND, TWO HUNDRED SEVENTY AND NO/100 DOLLARS).

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the County Treasurer is authorized and directed to transfer from the Stormwater Management Fund (1600-3000), in consultation with the Chief Financial Officer, an amount up to, but not to exceed, \$2,059,270 (TWO MILLION, FIFTY-NINE THOUSAND, TWO HUNDRED SEVENTY AND NO/100 DOLLARS) on or before February 1, 2015.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest:



GARY A. KING, COUNTY CLERK

Resolution

FI-R-0307-14

AUTHORIZATION TO TRANSFER FUNDS
FROM THE GENERAL FUND
TO THE CONVALESCENT CENTER FUND
FOR FISCAL YEAR 2015

WHEREAS, for accounting purposes the DuPage County Board has established a Convalescent Center Operations Fund which is partially funded with General Fund monies; and

WHEREAS, the establishment of the Convalescent Operations Fund is not related to a tax levy fund that is separate from the County's General Fund tax levy; and

WHEREAS, in order to maintain cash operating balances at a prudent level in the Convalescent Center Operations Fund, the County of DuPage finds it necessary to grant authority to the Chief Financial Officer, in consultation with the Convalescent Center Administrator, to transfer an amount up to, but not to exceed, \$3,000,000 (THREE MILLION, AND NO/100 DOLLARS) in one or more transfers; and

WHEREAS, the said transfer(s) may be executed from the period of December 1, 2014 to November 30, 2015; and

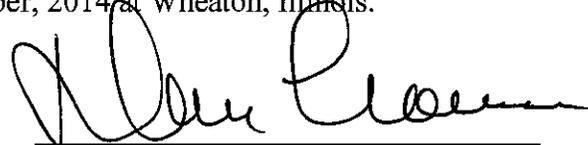
WHEREAS, sufficient funds are projected to be available in the General Fund to accommodate said transfer(s) up to, but not to exceed \$3,000,000 (THREE MILLION, AND NO/100 DOLLARS) for the aforementioned time period.

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the Chief Financial Officer, upon consultation with the Convalescent Center Administrator, is hereby authorized to transfer the amount up to, but not to exceed \$3,000,000 (THREE MILLION, AND NO/100 DOLLARS) in one or more transfers; and

BE IT FURTHER RESOLVED by the DuPage County Board that the said transfer(s) may be executed anytime from the period of December 1, 2014 to November 30, 2015; and

BE IT FURTHER RESOLVED by the DuPage County Board that the County Treasurer is authorized to transfer, at the instruction of the Chief Financial Officer, the amount up to, but not to exceed, \$3,000,000 (THREE MILLION, AND NO/100 DOLLARS) for the aforementioned time period.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest:



GARY A. KING, COUNTY CLERK

Resolution

FI-R-0308-14

AUTHORIZATION TO TRANSFER FUNDS
FROM THE GENERAL FUND
TO THE ECONOMIC DEVELOPMENT AND PLANNING FUND
FOR FISCAL YEAR 2015

WHEREAS, for accounting purposes the DuPage County Board has established an Economic Development and Planning Fund (1100-2800), which is funded with various fees and fines; and

WHEREAS, in Fiscal Year 2015, the County Board has approved funding of \$450,000 (FOUR HUNDRED FIFTY THOUSAND AND 00/100) for Choose DuPage within the Economic Development and Planning Fund (1100-2800); and

WHEREAS, in order to fund this program in Fiscal Year 2015, the County of DuPage finds it necessary to transfer an amount up to, but not to exceed, \$450,000 (FOUR HUNDRED FIFTY THOUSAND AND 00/100) from the General Fund (1000) to the Economic Development and Planning Fund (1100-2800); and

WHEREAS, County of DuPage finds it necessary to grant authority to the Chief Financial Officer, in consultation with the Director of Public Works/Operations, to transfer said amount in one or more transfers as operating requirements dictate; and

WHEREAS, the said transfer(s) may be executed from the period of December 1, 2014 to November 30, 2015; and

WHEREAS, sufficient funds are projected to be available in the General Fund to accommodate said transfer(s) up to, but not to exceed \$450,000 (FOUR HUNDRED FIFTY THOUSAND AND 00/100) for the aforementioned time period.

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the Chief Financial Officer, upon consultation with the Director of Public Works/Operations, is hereby authorized to transfer the amount up to, but not to exceed \$450,000 (FOUR HUNDRED FIFTY THOUSAND AND 00/100) in one or more transfers; and

BE IT FURTHER RESOLVED by the DuPage County Board that the said transfer(s) may be executed anytime from the period of December 1, 2014 to November 30, 2015; and

Resolution

FI-R-0308-14

BE IT FURTHER RESOLVED by the DuPage County Board that the County Treasurer is authorized to transfer, at the instruction of the Chief Financial Officer, the amount up to, but not to exceed, \$450,000 (FOUR HUNDRED FIFTY THOUSAND AND 00/100) for the aforementioned time period.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest:


GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0309-14

AUTHORIZATION TO TRANSFER FUNDS
FROM THE GENERAL FUND
TO THE TORT LIABILITY FUND
FOR FISCAL YEAR 2015

WHEREAS, for accounting purposes the DuPage County Board has established a Tort Liability Fund (1100-1212), which is funded with a tort liability tax levy; and

WHEREAS, in order to maintain operations in the Tort Liability Fund in Fiscal Year 2015, the County of DuPage finds it necessary to transfer an amount up to, but not to exceed, \$300,000 (THREE HUNDRED THOUSAND AND NO/100 DOLLARS) from the General Fund (1000) to the Tort Liability Fund (1100-1212); and

WHEREAS, County of DuPage finds it necessary to grant authority to the Chief Financial Officer, to transfer said amount in one or more transfers as operating requirements dictate; and

WHEREAS, the said transfer(s) may be executed from the period of December 1, 2014 to November 30, 2015; and

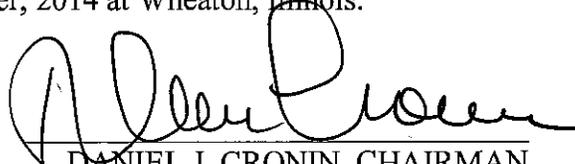
WHEREAS, sufficient funds are projected to be available in the General Fund to accommodate said transfer(s) up to, but not to exceed \$300,000 (THREE HUNDRED THOUSAND AND NO/100 DOLLARS) for the aforementioned time period.

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the Chief Financial Officer is hereby authorized to transfer the amount up to, but not to exceed \$300,000 (THREE HUNDRED THOUSAND AND NO/100 DOLLARS) in one or more transfers; and

BE IT FURTHER RESOLVED by the DuPage County Board that the said transfer(s) may be executed anytime from the period of December 1, 2014 to November 30, 2015; and

BE IT FURTHER RESOLVED by the DuPage County Board that the County Treasurer is authorized to transfer, at the instruction of the Chief Financial Officer, the amount up to, but not to exceed, \$300,000 (THREE HUNDRED THOUSAND AND NO/100 DOLLARS) for the aforementioned time period.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest:



GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

Resolution

FI-R-0310-14

AUTHORIZATION TO TRANSFER FUNDS
FROM THE GENERAL FUND
TO THE STORMWATER MANAGEMENT FUND
FOR FISCAL YEAR 2015

WHEREAS, for accounting purposes the DuPage County Board has established a Stormwater Management Fund (1600-3000), which is funded with a stormwater management tax levy; and

WHEREAS, in order to maintain operations in the Stormwater Management Fund in Fiscal Year 2015, the County of DuPage finds it necessary to transfer an amount up to, but not to exceed, \$2,850,000 (TWO MILLION EIGHT HUNDRED-FIFTY THOUSAND AND NO/100 DOLLARS) from the General Fund (1000) to the Stormwater Management Fund (1600-3000); and

WHEREAS, County of DuPage finds it necessary to grant authority to the Chief Financial Officer, in consultation with the Director of Stormwater, to transfer said amount in one or more transfers as operating requirements dictate; and

WHEREAS, the said transfer(s) may be executed from the period of December 1, 2014 to November 30, 2015; and

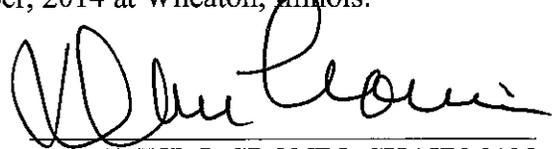
WHEREAS, sufficient funds are projected to be available in the General Fund to accommodate said transfer(s) up to, but not to exceed \$2,850,000 (TWO MILLION EIGHT HUNDRED-FIFTY THOUSAND AND NO/100 DOLLARS) for the aforementioned time period.

NOW, THEREFORE, BE IT RESOLVED by the DuPage County Board that the Chief Financial Officer, upon consultation with the Director of Stormwater, is hereby authorized to transfer the amount up to, but not to exceed \$2,850,000 (TWO MILLION EIGHT HUNDRED-FIFTY THOUSAND AND NO/100 DOLLARS) in one or more transfers; and

BE IT FURTHER RESOLVED by the DuPage County Board that the said transfer(s) may be executed anytime from the period of December 1, 2014 to November 30, 2015; and

BE IT FURTHER RESOLVED by the DuPage County Board that the County Treasurer is authorized to transfer, at the instruction of the Chief Financial Officer, the amount up to, but not to exceed, \$2,850,000 (TWO MILLION EIGHT HUNDRED-FIFTY THOUSAND AND NO/100 DOLLARS) for the aforementioned time period.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest:


GARY A. KING, COUNTY CLERK

Resolution

FI-R-0311-14

AUTHORIZATION TO TRANSFER FUNDS
FROM THE GENERAL FUND
TO THE YOUTH HOME OPERATING FUND
FOR FISCAL YEAR 2015

WHEREAS, for accounting purposes the DuPage County Board has established a Youth Home Operating Fund (1400-6130), which is funded with a juvenile detention-maintenance tax levy; and

WHEREAS, in order to maintain operations in the Youth Home Operating Fund in Fiscal Year 2015, the County of DuPage finds it necessary to transfer an amount up to, but not to exceed, \$150,000 (ONE HUNDRED FIFTY THOUSAND, AND NO/100 DOLLARS) from the General Fund (1000) to the Youth Home Operating Fund (1400-6130); and

WHEREAS, County of DuPage finds it necessary to grant authority to the Chief Financial Officer, to transfer said amount in one or more transfers as operating requirements dictate; and

WHEREAS, the said transfer(s) may be executed from the period of December 1, 2014 to November 30, 2015; and

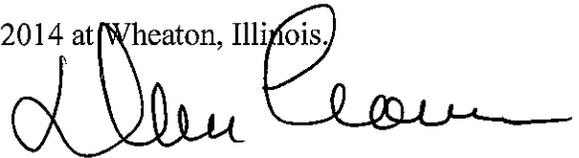
WHEREAS, sufficient funds are projected to be available in the General Fund to accommodate said transfer(s) up to, but not to exceed \$150,000 (ONE HUNDRED FIFTY THOUSAND, AND NO/100 DOLLARS) for the aforementioned time period.

NOW THEREFORE BE IT RESOLVED by the DuPage County Board that the Chief Financial Officer is hereby authorized to transfer the amount up to, but not to exceed \$150,000 (ONE HUNDRED FIFTY THOUSAND, AND NO/100 DOLLARS) in one or more transfers; and

BE IT FURTHER RESOLVED by the DuPage County Board that the said transfer(s) may be executed anytime from the period of December 1, 2014 to November 30, 2015; and

BE IT FURTHER RESOLVED by the DuPage County Board that the County Treasurer is authorized to transfer, at the instruction of the Chief Financial Officer, the amount up to, but not to exceed, \$150,000 (ONE HUNDRED FIFTY THOUSAND, AND NO/100 DOLLARS) for the aforementioned time period.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest:



GARY A. KING, COUNTY CLERK

Resolution

FI-R-0312-14

Approval of Fiscal Year 2015 Headcount

WHEREAS, it is sound management practice to establish and maintain an inventory of County Board approved positions; and

WHEREAS, the Headcount, as approved by County Board, shall be the official inventory of County-wide positions; and

WHEREAS, the Headcount shall allow for management flexibility in staffing so long as staffing levels do not exceed approved salary appropriations and remain consistent with budgetary limitations; and

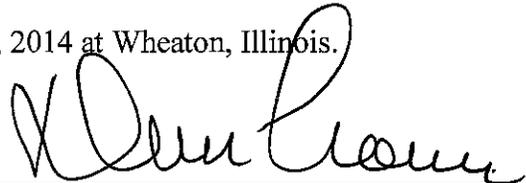
WHEREAS, the Human Resources Department shall be authorized to maintain and revise the Personnel Headcount as appropriate.

NOW, THEREFORE, BE IT RESOLVED that the attached report be approved as the DuPage County headcount for Fiscal Year 2015; and

BE IT FURTHER RESOLVED that each department shall be responsible for maintaining staffing levels that do not exceed the department's County Board approved salary appropriations; and

BE IT FURTHER RESOLVED that any changes to the full-time Headcount, except for errors or omissions, decreases, or any revisions which are authorized by the Personnel Policy, shall have County Board approval.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.


DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Ayes: 15
Absent: 2
Vacancy: 1

Attest: 
GARY A. KING, COUNTY CLERK

RESULT:	APPROVED [UNANIMOUS]
MOVER:	James Zay, Vice Chair
SECONDER:	Elizabeth Chaplin, District 2
AYES:	Zay, Chaplin, Curran, DiCianni, Eckhoff, Fichtner, Grant, Grasso, Khouri, Krajewski, Larsen, Michelassi, Noonan, Nowak, Puchalski, Tornatore
ABSENT:	James Healy

DuPage County, Illinois
FY2015 Personnel Headcount

	Final Budgeted Full-Time Head Count	Final Budgeted Full-Time Head Count	Original Budgeted Full-Time Head Count	Current Budgeted Full-Time Head Count	Chairman's Recommended Budgeted Full-Time Head Count	Difference FY2015 Recommended Budgeted vs. FY2014 Current Budgeted
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2014	Fiscal Year 2015	
	Full - Time	Full - Time	Full - Time	Full - Time	Full - Time	Full - Time
GENERAL FUND						
1000 1100 FACILITIES MANAGEMENT	92	93	93	93	93	-
1000 1110 INFORMATION TECHNOLOGY	39	41	41	42	42	-
1000 1120 HUMAN RESOURCES	15	15	15	15	15	-
1000 1130 CAMPUS SECURITY	14	4	4	4	4	-
1000 1140 CREDIT UNION	3	3	3	3	3	-
1000 1150 FINANCE	30	30	31	31	31	-
1000 1800 SUPERVISOR OF ASSESSMENTS	17	17	17	17	17	-
1000 1810 BOARD OF TAX REVIEW	3	3	3	3	3	-
1000 1001 COUNTY BOARD	30	30	30	30	30	-
1000 4000 COUNTY AUDITOR	7	7	7	7	7	-
1000 4200 COUNTY CLERK	19	19	19	19	19	-
1000 4300 RECORDER OF DEEDS	24	24	24	24	24	-
1000 5000 COUNTY TREASURER	17	18	18	18	18	-
1000 1900 OFFICE OF EMERGENCY MANAGEMENT	11	11	11	11	11	-
1000 4100 COUNTY CORONER	14	14	14	15	15	-
1000 4400 SHERIFF	538	530	530	530	530	-
1000 6700 CLERK OF THE CIRCUIT COURT	182	179	179	179	179	-
1000 5900 CIRCUIT COURT	25	26	26	27	27	-
1000 6300 PUBLIC DEFENDER	44	44	44	44	44	-
1000 5910 JURY COMMISSION	4	4	4	4	4	-
1000 8500 STATE'S ATTORNEY	151	151	151	151	150	(1)
1000 8510 SA - CHILDREN'S CENTER	13	13	13	13	13	-
1000 6100 CIRCUIT COURT PROBATION	168	167	167	167	167	-
1000 6110 DUI EVALUATION PROGRAM	14	14	14	14	14	-
1000 5700 REGIONAL OFFICE OF EDUCATION	15	15	15	15	15	-
1000 1630 PSYCHOLOGICAL SERVICES	16	16	16	16	16	-
1000 1640 FAMILY CENTER	3	3	3	3	3	-
1000 1750 HUMAN SERVICES	24	24	24	25	25	-
1000 1600 VETERANS ASSISTANCE COMMISSION	3	3	3	3	3	-
SUB-TOTAL GENERAL FUND	1,535	1,518	1,519	1,523	1,522	(1)
OTHER FUNDS						
1200 2000 CONVALESCENT CENTER	374	375	375	374	374	-
1500 3500 DIVISION OF TRANSPORTATION	109	111	111	111	111	-
1600 3000 STORMWATER MANAGEMENT	29	30	31	31	31	-
2000 2555 PUBLIC WORKS	93	96	96	96	96	-
1100 1212 TORT LIABILITY	3	3	3	3	3	-
1400 5920 NEUTRAL SITE CUSTODY EXCHANGE	1	2	2	2	2	-
1400 5930 DRUG COURT	6	6	6	6	6	-
1400 5940 MICAP	2	2	2	2	2	-
1400 5960 LAW LIBRARY	3	3	3	3	3	-
1300 4130 CORONER'S FEES	1	1	1	1	1	-
1100 1300 ANIMAL CONTROL	19	19	19	19	19	-
1400 8130 YOUTH HOME	4	4	4	4	4	-
1100 2900 G.I.S.	12	12	12	12	12	-
1100 2920 STORMWATER G.I.S.	1	1	1	1	1	-
1100 4310 RECORDER DOCUMENT STORAGE FEE	8	8	8	8	8	-
1100 4320 RECORDER G.I.S.	2	2	2	2	2	-
1100 4330 RENTAL HOUSING SUPPORT PROGRAM ¹	1	1	1	1	-	(1)
1100 5010 TAX AUTOMATION FEE	1	1	1	1	1	-
1100 2810 ECONOMIC DEVELOPMENT & PLANNING	30	26	25	27	27	-
SUB-TOTAL OTHER FUNDS	699	703	703	704	703	(1)
GRAND TOTAL - ALL FUNDS²	2,234	2,221	2,222	2,227	2,225	(2)

The County Board may at any time during the fiscal year amend the original budgeted headcount by Resolution.
This Document does not include headcount for the Health Department, ETSB or any Grants. Election Commission headcount is not approved by County Board

¹Recorder-Rental Housing Support is moving their full-time headcount to Fund 01-820.

²Total headcount does not include grants which average between 145 and 155 full-time employees.

Resolution

FI-R-0313-14

COMPENSATION STRUCTURE; WAGE ADJUSTMENT GUIDELINES

WHEREAS, it is the goal of the County of DuPage to attract, retain, and motivate qualified personnel through its salary practices; and

WHEREAS, it is necessary to provide consistent guidelines for establishing and implementing wage adjustments.

NOW, THEREFORE, BE IT RESOLVED, each County employee shall receive an additional day off on December 26, 2014 and the County offices will be closed that day. As a result, all regular full-time and part-time employees will receive one (1) day of compensation equivalent to 1/10th of their biweekly budgeted hours. In cases where employees are required to work on December 26, 2014, they will be compensated additionally, for all hours worked.

BE IT FURTHER RESOLVED that each County employee who is not covered by the provisions of a certified collective bargaining unit, not currently represented in a collective bargaining negotiation, or has submitted a written notice of retirement, will receive a 2.0% cost of living increase effective December 6, 2014; and

BE IT FURTHER RESOLVED in those cases where the wage adjustment would move the employee beyond the approved pay range maximum, the employee may receive the portion of the wage adjustment that is beyond the pay range maximum in the form of a lump sum payment; and

BE IT FURTHER RESOLVED that notwithstanding the provisions of Personnel Policy 4.1, the County Board senior administrative staff shall have the authority to approve and implement salary adjustments on the basis of available funding and the determination that said adjustments are deemed to be in the best interest of the submitting agency and the affected employees.

BE IT FURTHER RESOLVED that the salary ranges may be adjusted based on review by the Human Resources Department; and

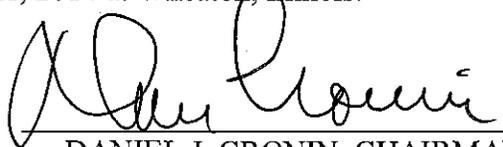
Resolution

FI-R-0313-14

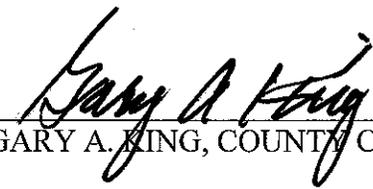
BE IT FURTHER RESOLVED that the Director of Human Resources is hereby directed to ensure that these guidelines as well as any applicable policy line adjustments are implemented; and

BE IT FURTHER RESOLVED that the County Clerk be directed to transmit copies of this resolution to all Elected Officials, Department Heads, and one copy to the County Board.

Enacted and approved this 25th day of November, 2014 at Wheaton, Illinois.



DANIEL J. CRONIN, CHAIRMAN
DU PAGE COUNTY BOARD

Attest: 

GARY A. KING, COUNTY CLERK

Ayes: 15
Absent: 2
Vacancy: 1

R E S O L U T I O N

FI-R-0070-14

ACCEPTANCE AND APPROVAL OF THE
DUPAGE COUNTY FINANCIAL AND BUDGET POLICIES

WHEREAS, the County Board is the fiscal authority for DuPage County government; and

WHEREAS, the County Board is responsible for the management of County funds and financial operations of the County; and

WHEREAS, the County Board finds the need to develop financial and budget policies to provide for prudent financial practices and to deliver essential county services at the lowest possible tax rate using a transparent budget process that maintains the County's bond rating; and

WHEREAS, the purpose and objectives of said financial and budget policies are, to the fullest extent practicable, to: earn and maintain the public's trust in the County's collection, use, and conservation of public funds; ensure the legal and appropriate use of County funds through a system of internal financial controls as enumerated herein; provide reasonable assurance that financial records are reliable in the preparation of financial statements and accounting for assets and obligations by abiding by generally accepted accounting principles as applied to governmental entities; and provide financial information in a clear and transparent manner; and

WHEREAS, the budgetary and financial framework for policy-making will strive to: prepare accurate and timely budgetary, financial, and socio-economic information for policy-making; identify and establish principles that minimize the County government's cost and financial risk; provide financial principles to guide financial and management decisions; and provide information regarding the County government's current financial condition.

NOW, THEREFORE, BE IT RESOLVED that the Financial and Budget Policies set forth in Exhibit A are adopted by the County as guidelines governing its financial practices; and

BE IT FURTHER RESOLVED, that these policies do not create any third-party rights; and

BE IT FURTHER RESOLVED, that the County Board intends to review and update these policies at least annually.

Enacted and approved this 27TH day of May, 2014, at Wheaton, Illinois.

Daniel J. Cronin, Chairman
DuPage County Board

ATTEST: _____
Gary A. King, County Clerk

DUPAGE COUNTY FINANCIAL AND BUDGET POLICIES

I) Budget Development

A) GENERAL

- 1) The County's fiscal year runs from December 1 of a calendar year through November 30 of the following calendar year.
- 2) Although appropriations are annual by statute, the County may develop a budget framework that exceeds one year's duration.
- 3) The County shall prepare a budget consistent with the general policies and goals of the County.
- 4) The County shall conduct public hearings on the proposed budget for the upcoming fiscal year.
- 5) Each May, the County shall develop, adopt, and publish a budget calendar, including presentation of the Chairman's recommended budget, Finance Committee, and County Board approval dates, and providing for applicable public hearings.

B) OPERATING BUDGET

- 1) The County's chief operating fund is the General Fund (sometimes referred to as the Corporate Fund).
- 2) The County shall develop the General Fund budget such that annual cash disbursements do not exceed receipted revenue.
- 3) With the exception of debt-funded projects, the County shall pay for current expenditures with current revenues.
- 4) The General Fund budget shall not be balanced by use of existing fund balance.
- 5) The County shall create and maintain a Strategic Reserve within the General Fund. The Strategic Reserve may be used only in the event of major emergency or economic distress to help stabilize County operations. A 2/3rds vote of the County Board shall be required to access the Strategic Reserve.
- 6) The year-end cash balance goal for the General Fund shall be at least 25% of total expenditures plus transfers out of the next year's General Fund budget, in order to reasonably accommodate revenue and expenditure cash flows while providing a low point operating margin of approximately one-month's normal operations, in addition to strategic reserve amounts.

- 7) In conformity with the County's annual comprehensive financial statements, the cash balance date used in budget development shall be November 30. The County Board shall be provided with an estimated low point cash balance, and, once available, actual low point cash balance.
- 8) Special revenue operating funds shall seek to develop cash balances appropriate to their needs.
- 9) The County shall routinely examine the methods of providing services in order to reduce expenditures and/or enhance quality and scope of services with no increase in cost.
- 10) The County shall annually develop five-year expenditure and revenue projections for all major operating funds for inclusion in the annual budget document. Projections will include applicable operating costs of future capital improvements that are included in the capital improvement plan.
- 11) Projections shall also be made for funding impact of continuing grant programs (in place at time of budget development) that are due to sunset within the five-year projection period.

C) REVENUE

Taxation and Fees Policy

- 1) The County shall seek to minimize reliance on annual property tax increases, which are deemed to be taxes of last resort.
- 2) Per state statute, for property taxes under the Property Tax Extension Limitation Law (PTELL), aggregate property tax increases may not exceed the lesser of CPI or 5% applied to the prior year's extension.
- 3) The County shall prefer user fees and charges to general taxes as a source of revenues, especially when they can be cost effectively administered.
- 4) The County, through its departments and elected officials, should periodically review fees and charges for cost of service coverage, as well as determination of applicability of new fees or charges.

Diversification

- 5) The County shall endeavor to create and maintain a diversified revenue stream for its General Fund, in order to minimize the impact of fluctuations in any one revenue source, helping to insure income stability.

Estimation

- 6) Revenues shall be estimated conservatively, using an objective, analytical process based on historical trends and current information, adjusted by local conditions.
- 7) Current year revenue shall be continuously monitored and adjusted as necessitated by actual performance in order to provide the most accurate basis for budget and future year projections.
- 8) Revenue estimates for a given fiscal year shall be those revenues projected to be earned during that fiscal year.

One Time Revenue

- 9) The County shall not rely on one-time revenues, such as sales of assets, to fund ongoing expenditures.

D) EXPENDITURES AND OTHER DISBURSEMENTS

Appropriations and Reappropriations

- 1) Fiscal year appropriations are County Board authorized expenditure levels. Obligations to expend must be incurred within the same fiscal year. With the exception of reappropriations, goods and services must be provided within the same fiscal year.
- 2) Reappropriations are a reauthorization of all or a portion of a prior year appropriation. Only capital projects may be reappropriated, and the original project obligation must be incurred in the original year of appropriation.

Expenditures

- 3) Cash expenditures are all actual appropriated expenditures, regardless of the year appropriated, made within the 12 month fiscal year period.

Interfund Transfers

- 4) Interfund transfers must be approved by resolution; many are approved as part of the budget process.
- 5) Transfers shall be included when determining cash balances.

Capital

- 6) The County shall endeavor to provide for adequate maintenance and replacement of capital assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- 7) The County shall develop a five-year schedule of capital acquisitions, repairs and replacements.
- 8) An item shall be considered a capital asset if its acquisition value is at least \$5,000, and its estimated useful life exceeds one year, unless state statute or governing regulations require otherwise.
- 9) Additional appropriation requests for capital projects over \$500,000 shall require a 5-year financial impact statement. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This will include determining the least costly financing method for all new projects.

Pension

- 10) The County shall follow applicable state statute or federal requirements to insure adequate funding for all retirement systems, including but not limited to the Illinois Municipal Retirement Fund (IMRF) and Social Security.

Debt Service

- 12) The County shall insure adequate funding to service all debt issued per applicable ordinance and debt schedules.
- 13) When debt is backed by property tax revenues, allocation of property taxes for purposes of debt service shall have priority over other uses of property taxes.

Contingency

- 14) The County will appropriate amounts for budgetary circumstances unforeseen at the time of budget passage.

Grants

- 15) Grants in effect as of December 1 shall be identified in the budget at the time of original budget passage.

- 16) Grants awarded after the beginning of the fiscal year shall be appropriated upon County Board approval.
- 17) Grant applications shall utilize the Grant Review process. All County Departments shall submit a form indicating their intent to apply for a non-recurring grant and will submit a grant acceptance form upon receipt of all grant awards. Forms will be reviewed and approved by the Grants Office and Finance Department.
 - a) The County Board shall consider the budgetary impact of grant expiration when approving a grant. Where appropriate, grants shall contain sunset provisions to eliminate staff or services upon expiration or non-renewal of the grant. The grant Review must identify whether continuation of all or some staff or all or some level of services is a condition of grant acceptance.
 - b) Grant reviews should clearly indicate operating and capital expenses for programs in all budget and multi-year budget estimates.
- 18) Grants from County General Funds to other local governmental entities and non-profits shall include an explicit statement that such funds are subject to appropriation and may not be awarded in the future.
- 19) No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Requests and Submissions (Section E). All grants shall receive the closest possible scrutiny.

Intergovernmental or Private Source Funding

- 20) Program expenditures from any non-County funded sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) shall be limited to the non-County funds provided unless a business case can be made that additional funding is in the best interest of the County or where there is an agreed County match requirement

Compensation of Accruing Employee Benefits

- 21) The County shall calculate and compensate ("pay out") accrued or future accruing employee benefits from the County general employee benefits line item strictly in accordance with the County Personnel Policy Manual

adopted by the County Board and pursuant to reported accrued benefits from County-wide elected officials.

- a) Elected officials are solely responsible for funding, within their appropriation(s), the monetary difference resulting from offering additional benefits and or related compensation beyond the standard policies and practices in the County Personnel Policy Manual or under-reporting of accrued benefits including, but not limited to, retention, sick, and/or vacation pay.
- b) Effective 12-1-2013, the Finance Department will process a budget transfer from an elected official's personnel budget to the General Fund benefit payout budget for any payment of accrued benefits that exceeds, as determined by the Human Resources Department, the standard policies and practices outlined in the County Personnel Policy Manual. Payouts for an employee covered by the provisions of a collective bargaining unit will be deemed exempt unless benefits were awarded beyond those awarded in the contract.

E) BUDGET REQUESTS AND SUBMISSIONS

- 1) All departments of DuPage County, including those under County-wide elected officials, shall prepare budget submissions consistent with the budget policies adopted by the County Board.
 - a) A status quo budget shall be submitted based on current year service levels.
 - b) New or expanded programs, including additional headcount, may be included in the budget request as a separate package.
 - i) If funded by new sources of revenue or a commensurate reduction of existing operations. Departments are encouraged to explore this option for new or expanded program requests.
 - ii) If no funding source is identified, the program will be evaluated against countywide priorities and funding availability.
 - iii) New or expanded programs require a five-year financial impact statement.
 - iv) Efforts shall be made to link new or expanded programs to the County's strategic goals.
 - v) Departments will submit performance measures for the new or expanded programs they are requesting.

- c) County Board members may submit new or expanded programs for consideration. Departmental staff will be available to assist in writing the requests. Such requests shall be submitted to appropriate committees or to the County Board for approval.
 - i) New or expanded programs require a five-year financial impact statement.
 - ii) Efforts shall be made to link new or expanded programs to the County's strategic goals.
- d) Departments will submit a current organizational chart.
- e) Vacant positions will be reviewed during budget development and throughout the fiscal year with regard to each position's importance to the department and any alternative to refilling the vacant position.
- f) Requests for part-time positions, temporary positions, and seasonal positions should include title, anticipated number of hours to be worked and hourly rate for each position budgeted.
- g) Compensation will be considered separately from the departmental budget requests.
- h) Departments will submit a mission statement annually with their budget submission.
- i) Departments will submit annual short and long-term goals and objectives which are consistent with the department's mission statement and overall mission of the County.
- j) Departments will submit annual achievements that are relevant to the prior year's goals and objectives.
- k) Departments will submit activity measurements that relate to specific program areas within their budgets.
- l) Departments are encouraged to work with the Strategic Manager to develop performance measures consistent with the County's strategic goals and objectives.
- m) Departments will submit capital project/equipment (capital asset) requests within their budget requests. Each project/item is to be accompanied by a Capital Project/Purchase Request form which outlines project scope and five year cost estimates. Capital equipment (capital asset) is defined as items with a unit value greater than or equal to \$5,000.
- n) Departments will submit budget reduction/addition scenarios as required that indicate changes in service due to reduced/increased funding availability.
- o) Departments should submit any additional information that will aid in management decision making regarding the department's budget.

- p) All departments shall prepare and submit pertinent annual revenue estimates.
 - q) Each department shall provide information relating to legislative changes and economic conditions that may impact fees, charges, and other revenue sources.
 - r) After adoption of the budget, all departments and elected officials will be required to develop and submit a staffing plan to the Human Resources Department for full-time and part-time employees. The plan should include titles, salaries, hours worked and salaries/hourly rates. This plan will be utilized for administrative and insurance tracking purposes only.
- 2) The County Board approved budget shall include the following.
- a) The budget document shall include, but not be limited to, general information such as:
 - i) A listing of County Board members and meeting schedules, a County Board district map, the County's organizational chart, and the fund descriptions/structure.
 - ii) The budget calendar and a description of the budget process.
 - iii) The County's Financial and Budget policies.
 - b) The budget document will include, but not be limited to, an executive summary section which will provide information such as:
 - i) Chairman's Transmittal Letter (budget overview)
 - ii) Appropriation summaries for all agencies and departments by category.
 - iii) Historical budgetary information.
 - iv) Five year outlooks for major operating funds.
 - v) Fund and department expenditure/budget history by government function and by fund.
 - vi) Charts and graphs to illustrate and support budgetary information.
 - vii) Budgeted headcount for current fiscal year and budgeted year, along with budgeted and actual headcount for two prior fiscal years.
 - c) The budget document shall include, but not be limited to, financial summary information such as:
 - i) A combined fund statement and statement of individual fund cash balances.
 - ii) Discussion of major revenue categories.
 - iii) Property tax levies and rates schedule.

- iv) Revenue summary by classification for General Fund, special revenue funds, capital project funds and debt service funds.
 - v) Expenditure and appropriation information for General Fund, all special revenue funds, capital project funds and debt service funds.
 - vi) Detail listing of interfund cash transfers.
- d) The budget document shall present individual departmental budgets for General Fund, special revenue funds, capital project funds, and debt service funds including, but not limited to: appropriations, mission statements, goals & accomplishments, staffing, activity measures and performance measures where applicable.
 - e) The budget document shall include detailed information on capital improvements and projects whether funded by debt or operations.
 - f) The budget document shall include debt service information including bond ratings, sources of payment and budgeting structure, a five year debt profile summary, outstanding debt by year, and debt service summaries by bond issue.
 - g) The final budget document shall include the following additional information:
 - i) Copies of all ordinances and resolutions that pertain to budget passage by the County Board.
 - ii) The County's strategic goals and objectives.
 - iii) Special Service Areas summary information
 - iv) Descriptions, appropriation and revenue information for all federal, state or local grants in place as of December 1 of the budget year.
 - v) Appropriations, revenues and ordinances for the Health Department and Emergency Telephone Systems Board.
 - vi) County socio-economic statistics.
 - vii) A glossary of terms.

II) Financial Controls

- A) The County shall develop internal control policies to provide reasonable assurance that public accountability is achieved. The County will strive to maintain and continually improve a structure of internal controls that are designed to ensure reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. Safeguarding assets

against theft and unauthorized use, acquisition, or disposal are basic tenets to the design of the internal control structure. The County will weigh the cost-benefits when looking to improve internal control procedures.

- 1) The County Auditor will maintain a list of individuals authorized by the County Board Chairman or other elected officials as applicable for budgetary expenditures.
- B) The County will maintain financial and budgetary control
- C) systems to ensure adherence to the budget. The County shall maintain a Procurement Ordinance covering purchases of goods or services. The Procurement Ordinance must be at least as restrictive as applicable state statutes covering procurement.
- D) The County shall periodically review its Procurement Ordinance and related procedures and make revisions to improve the ordinance or to incorporate applicable statutory or local ordinance changes.
- E) The Procurement Ordinance shall make provision for purchase of goods and services in the event of a declared or deemed emergency.
- F) The County shall maintain an annual inventory of capital assets.
- G) The County Board deems it prudent that custody of bank accounts or investment accounts be placed with the County Treasurer. For exceptions;
 - 1) Departments under County Board jurisdiction are required to obtain County Board approval for establishment of and setting of minimum requirements for any bank or investment account placed outside of the County Treasurer.
 - 2) Elected Officials who choose to maintain bank or investment accounts outside of the County Treasurer are responsible to notify the Finance Department regarding the existence of said accounts in order to facilitate required financial reporting. The elected official is responsible for maintaining proper internal controls.

H) EXPENDITURES

Proper Expenditures

- 1) Expenditures shall be made in conformance with the County's Procurement Code.

- 2) Sufficient unobligated line item authority shall exist prior to obligation to procure or purchase a good or service.
- 3) The County shall follow the Local Government Prompt Payment Act regarding the timely payment of claims.

Transfers

- 4) Per Illinois State Statute, budgetary transfers from one category appropriation of any one fund to another category appropriation of the same fund, not affecting the total amount appropriated, may be made at any meeting of the board by a two-thirds vote of all members.
- 5) Per County resolution, budgetary transfers exceeding \$10,000 from one line item appropriation of any one fund to another line item appropriation of the same fund, not affecting the total amount appropriated, may be made at any meeting of the board by a two-thirds vote of all members.
- 6) The Finance Department shall review to ensure need and adequate funding availability prior to County Board or County Board Chairman approval. In the event adequate funding is not available the transfer shall be returned to the originating department for revision.
- 7) Interfund transfers of monies must be made in accordance with approved resolutions.

Additional Appropriations

- 8) Per Illinois State Statute, appropriations in excess of the original adopted budget may be made to meet an immediate emergency, by a two-thirds vote of the board.
- 9) The County shall seek to minimize use of emergency appropriation authority by utilizing budget transfers wherever feasible.
- 10) When budget transfers are insufficient, departments or agencies seeking additional appropriation authority shall work with the Finance Department to first determine availability of other funding sources to meet need.

I) MONITORING

- 1) The Chairman of the County Board shall advise the County Board on the financial condition of the County and its future financial needs no less than quarterly.

- 2) The Finance Department shall prepare quarterly reports comparing actual revenues and expenditures to budgeted amounts.
- 3) The Finance Department shall prepare quarterly reports of budget transfers approved by the County Board.

Spending Against Appropriations

- 4) The Finance Department will compile information on a daily and/or monthly basis comparing actual expenditures to the current budget by line item via the County's intranet.

Cash Flow Performance Reporting

- 5) The Finance Department shall prepare a cash flow report comparing actual expenditures, revenues, and cash balances for the report period against projections for that period no less than quarterly.

Other Reports

- 6) The Procurement Division of Finance shall present to the Finance Committee annually, a report that lists all current multi-year contracts and contracts with renewal options.
- 7) The Human Resources Department shall annually provide the Finance Committee, after closing of the preceding fiscal year, a report listing, but not limited to, regular salaries, overtime, beeper pay, compensatory time, bonuses, severance pay, holiday pay, per diem, vacation, sick and retention payouts for each department.

J) MEET OR EXCEED GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

- 1) The County follows generally accepted accounting principles (GAAP) as applied to state and local governments.
- 2) The approved annual budget document (Financial Plan) shall endeavor to satisfy all mandatory criteria established by the Government Finance Officers Association.
- 3) An annual audit shall be conducted by independent certified public accountants and submitted by the Chief Financial Officer.
- 4) The annual audit report shall meet generally accepted accounting principles as set by standards established by the Governmental Accounting Standards Board (GASB).

- 5) All departments of DuPage County, including those under County-wide elected officials, shall make written responses to findings in the external auditor's Report on Internal Controls (formerly Management Letter) that pertain to them. If applicable, said responses and/or corrective actions, shall be forwarded to the Finance Department within 10 working days of receipt of the finding from the external auditor, for inclusion in the Report on Internal Controls. This report will be forwarded to the Finance Committee.

K) COMPLIANCE WITH FEDERAL AUDIT REQUIREMENTS

- 1) An independent certified public accountant shall perform a single audit in accordance with federal audit requirements.

III) Debt

A) MAINTENANCE OF CREDIT RATING

- 1) The County shall operate its finances in a manner to maintain its "Triple A" (AAA/Aaa) credit rating.
- 2) The County shall meet at least annually with rating agencies concerning its fiscal plans and regarding its rating. The County will continue to maintain good communications with bond rating agencies about its financial condition.

B) USES OF NEW MONEY DEBT

- 1) Long-term, non-conduit debt shall generally be issued only for infrastructure, infrastructure improvements, or long-life major capital equipment.
- 2) The County shall issue debt for capital purposes only if project costs cannot reasonably be borne through normal operations. A comparison between debt financing and pay-as-you go financing should be performed when a new money debt issuance is considered, with the exception of Special Service Area or conduit bond issuance. Such comparison shall be included in supporting bond issuance documents.
- 3) The County shall have and maintain criteria for the issuance of conduit bonds.

C) PARAMETERS AND LIMITATIONS

- 1) The County's debt funded by ad valorem taxes shall not exceed 5.75% of assessed market value.
- 2) Debt should not extend beyond the debt-funded project's expected useful life.

- 3) In order to preserve financial stability and to facilitate cash flow, the County will attempt to maintain approximately equal total annual debt service payments, unless market or economic conditions make it advantageous to explore alternate debt service structures.
- 4) In order to minimize the property tax burden on its residents, the County will endeavor to keep its direct debt to taxable property value (market value) ratio low.

D) REFINANCING

- 1) Whenever feasible, the County shall seek to refinance or restructure debt in order to reduce debt service, produce cost savings of at least 2.5%, remove restrictive covenants or to increase project financial capacity. The County shall employ generally accepted industry criteria as guidelines on refinancing.

E) DISCLOSURE

- 1) The County will abide by all continuing disclosure requirements of financial and pertinent credit information relevant to the County's outstanding debt.
- 2) The County shall approve and disclose all costs of issuance, and all parties receiving a fee or payment of any kind, in advance of payment. These costs will be estimated in the authorizing bond ordinance/ resolution.
 - a) The authorizing bond ordinance shall contain language to maintain flexibility in a changing economic environment in the municipal bond market, as the County may need the ability to adjust the original estimated costs of issuance in order to sell the bonds in a manner at the best interest to the County.
- 3) Final costs of issuance shall be disclosed upon closure of the bond sale. A report comparing the estimated and final costs shall be issued to the Finance Committee.
- 4) The Bond Ordinance for a given issuance shall identify the underwriter, bond counsel, underwriter's counsel, and financial advisor.

IV. Insurance

- A) The County will actively develop and monitor internal policies in order to reduce exposure to liability arising from accident, employee actions, or actions of the general public involving County property or personnel in the performance of their duties.

B) Insurance

- 1) The County will actively review external insurance carriers for sufficient coverage at the lowest rates.

- 2) When it is in the County's best interest, the County shall be self-insured at reasonable and prudent levels for general liability, automotive liability, workers' compensation, and employee health insurance.
 - 3) When it is in the County's best interest, the County shall carry excess insurance for major liability classifications at levels deemed reasonable and prudent for counties of comparable size.
- C) It is the intent of the County to provide the same employer sponsored health benefit coverage for all its employees, in accordance with the County's eligibility criterion and plan or plans components, as proposed by the County Board Chairman and approved by County Board.

V) Investment Management

A) INVESTMENT OFFICER

- 1) The County Treasurer is the County's investment officer for most funds.
- 2) The Treasurer shall invest funds in conformity with governing Illinois statutes.
- 3) The primary objective of the Treasurer's investment program is safety of principal.
- 4) The County shall meet federal investment and arbitrage requirements regarding tax-exempt debt financing.

B) FINANCIAL INSTITUTIONS

- 1) The County Board shall approve the financial institutions in which the Treasurer may deposit funds.
- 2) The County Board shall seek to deposit funds with financial institutions having a local presence to the maximum extent feasible.

THIS PAGE INTENTIONALLY LEFT BLANK

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

General

- DuPage County, originally a part of neighboring Cook County, was separated from Cook County by legislative act on February 28, 1839. In 1850, the County was organized into nine townships and today is home to thirty-nine municipalities. The County Seat of DuPage is the City of Wheaton.
- The County is comprised of six County Board Districts which lie in nine townships. The County Board is the legislative and policy-making body of the County. There are eighteen Board Members, three members elected from each district, and a County Board Chairman, who is elected at large. Daniel J. Cronin was elected Chairman and began his four-year term on December 6, 2010. In addition, there are nine other officials elected county-wide: Auditor, Clerk of the Circuit Court, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State's Attorney, and Treasurer.
- The County provides a broad range of public services including a court system, police protection, jail operation and maintenance, health and welfare services, a convalescent center for the elderly and disabled, building code enforcement, maintenance and construction of highways, streets, bridges and traffic signals, sewer and water service, building inspection and planning services, and other community and human services.
- There are numerous governmental units located within the boundaries of the County. Each governmental unit:
 - is separately incorporated and derives its power and authority under the laws of the State of Illinois,
 - has an independent tax levy or revenue source,
 - maintains its own financial records and accounts and
 - is authorized to issue debt obligations.

Although the governmental units share tax bases to some extent, they are separate entities with separate financial circumstances.

Economy

- DuPage County is located twenty miles west of the City of Chicago in northeastern Illinois, and encompasses 332.1 square miles. Located at the hub of the nation's mail, air, freight and trucking systems, the County is home to a variety of industries.
- A high tech research and development corridor stretches the width of the County, flanked on the east by Argonne National Laboratory and on the west by Fermi National Accelerator Laboratory.
- The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major expressways and three major commuter rail lines. DuPage County has two major airports, O'Hare International Airport and DuPage County Airport.
- A pro-business atmosphere, commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Population

- DuPage County is the second most populous County in the State of Illinois and is one of the nation's largest counties by population.
- The Chicago Metropolitan Area for Planning (CMAP) forecasts that DuPage County will have a population of approximately 1,104,089 by 2040.
- New immigrants are the largest source of population growth. DuPage County now has a much more diverse population than it did in prior decades.
- Ten years of population figures below are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual census population.

2004	2005	2006	2007	2008	2008	2010	2011	2012	2013
913,940	911,378	908,685	907,426	909,798	912,732	916,924	923,222	927,987	932,126

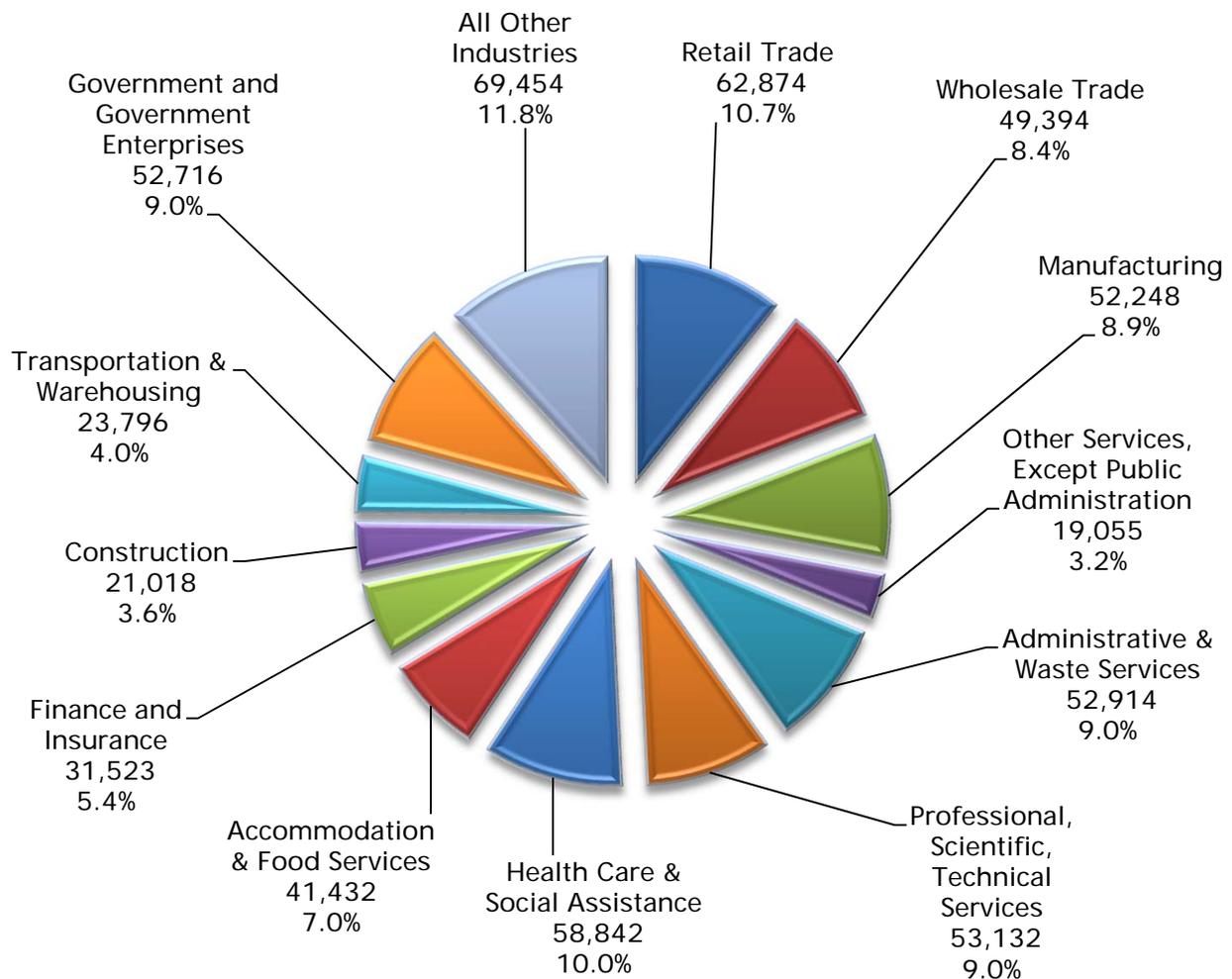
Employment

- The County is home to more than 100 industrial parks, almost 37,000 businesses, and over 709,000 full and part-time employed persons.
- The County has a very diverse economic base, comprised of construction and manufacturing, wholesale and retail trade, various service sectors, health care and social assistance, transportation and warehousing, and various other industries. No single employment sector accounts for more than 10.7% of the county workforce.
 - Major employment sectors for the County by industry are shown in Exhibit I.
- The ten (10) largest employers in 2013 were: Edward/Elmhurst Hospital; Argonne National Laboratory; College of DuPage; Navistar International Corp.; DuPage County; BP America, Inc.; Advocate Health Care; Molex Incorporated; Alcatel-Lucent; McDonald's Corporation.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Exhibit I

Employment Sectors (by number of jobs)



Information provided by the U.S. Census Bureau, the DuPage County Statistical Profile in the 2013 CAFR, and U.S. Bureau of Economic Analysis.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Unemployment

- Historically, the County's unemployment rate has been consistently below the State of Illinois and National levels
- The 2008-2009 Recession has had a lingering effect on unemployment within the County. Although DuPage has one of the lowest county unemployment rates within the state, Illinois continues to struggle with persistently high unemployment across most the state and has consistently stayed above the national average.
- In 2013, unemployment in the County's labor force of 530,287 averaged 29,664, or 7.5%, compared to the respective state and nation-wide averages of 9.2% and 7.4%.
- Unemployment levels in DuPage dipped below 7% for the November 2013 through January 2014 period. For the month of October 2014, the County's unemployment rate is 4.8% compared to the U.S. rate of 5.5%, and the State rate of 6.2%.
- The diverse workforce and employment base has contributed to a lower unemployment rate.
- Exhibit II shows the annual historical unemployment rates (not seasonally adjusted), and an average through June 2013):

Exhibit II	DuPage County, Illinois									
	Historical Unemployment Rates									
	2004 – 2013									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
DuPage	4.9%	3.7%	3.4%	3.8%	5.1%	8.4%	8.3%	8.0%	7.3%	7.5%
Illinois	6.2%	5.8%	4.6%	5.1%	6.4%	10.0%	10.4%	9.7%	8.9%	9.2%
U.S.	5.5%	5.1%	4.6%	4.6%	5.8%	9.3%	9.6%	8.9%	8.1%	7.4%

Income Statistics

Information from IL Department of Employment Security

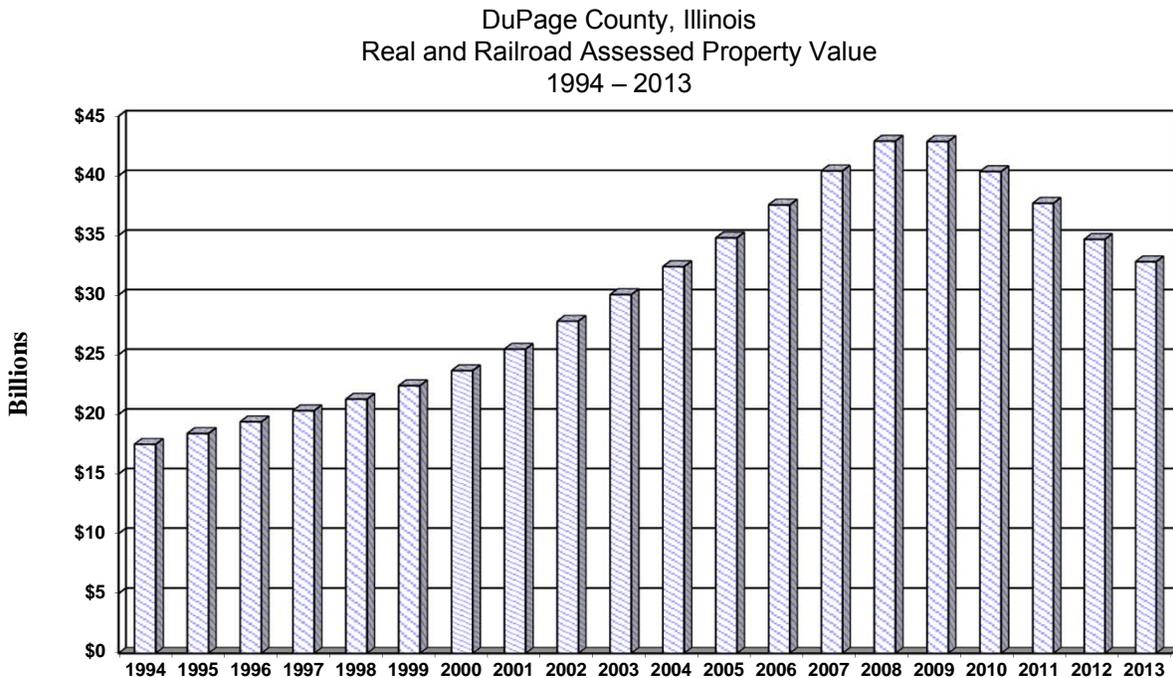
- ❖ DuPage County has historically had relatively high per capita household income measurements when compared to Illinois and the overall United States. This is a significant economic attribute for a County that is over 900,000 in population.
- In 2012 DuPage County had a per capita personal income (PCPI) of \$57,082. The PCPI ranked 2nd in the state and was 125 percent of the State average of \$45,832, and 131 percent of the national average of \$43,735.
- In 2012 DuPage had a total personal income of \$53.0 billion, which ranked 2nd in the State and accounted for 9.0% of the State's total.
- In 2012 DuPage County's median household income was \$78,538. This was 39% above the State amount of \$56,853 and 48% above the US amount of \$53,046.
- Based on 2012 IRS tax returns, the average adjusted gross income (AGI) for DuPage County residents, was \$79,408, while the AGI for Illinois was \$60,670, and the entire U.S. was \$57,210. DuPage County ranks 66th out of over 3,000 counties in the Nation.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Taxation

- Individual and corporate income tax rates are currently 5% and 7% respectively. On January 1, 2011 the state individual income tax increased to 5% and the corporate income tax increased to 7%; however, municipalities do not receive any of this increase. Corporations continue to pay a 2.5% replacement tax (replaces property tax on personal property).
- The County's share of total property taxes collected in DuPage is small, less than 3% of the total. In 2013, all governmental entities within DuPage County received \$2.6 billion in property tax revenue. Of this amount the DuPage County Government received \$66.9 million. Included in this amount is \$17.9 million for the County Health Department.
- The basic sales tax rate in the County is 7.25%, however it can be higher in some areas of the County depending on the specific jurisdiction. Municipalities may levy their own additional taxes.
- Property is assessed at 33 1/3% of market value.
- Exhibit III below represents growth in County assessed property value.

Exhibit III



Information provided by from the DuPage County Clerk's Office.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Taxation Cont'd

- ❖ As of 2012, the 5-year estimated median value of a home in DuPage County was \$298,500. The estimated median home value for the State of Illinois was \$190,800 and the estimated median value for the U.S. was \$181,400.
- ❖ As of 2012, the 5-year estimated homeownership rate in the County was 75% of the total occupied housing units.

Retail Sales / Sales Tax

- ❖ Sales tax is the largest revenue component for DuPage County's General Fund.
- ❖ A county-wide ¼ cent sales tax was approved by the County Board for the first time in 1986.
- ❖ In January of 2008 the General Assembly passed House Bill 656, which the Governor signed into law as Public Act 95-0708. The law includes 0.50 cent tax on top of the previous 0.25 cent tax assessed on applicable sales and services within the Collar Counties, including DuPage. Of the 0.75 cents, 0.50 cents goes to the RTA, and 0.25 cents is directed to the County for its use. The Illinois Department of Revenue began collecting this tax April 1, 2008, and the County first receipted the new taxes in July 2008.
- ❖ Exhibit IV is a ten-year display of sales tax revenues. Roughly \$2 million of sales taxes are used for drainage bond debt service.

Exhibit IV

DUPAGE COUNTY, ILLINOIS				
SALES TAX REVENUES				
Last Ten Fiscal Years				
	(CT)	(CST)		
Fiscal Year	Unincorporated 1 Cent	Incorporated 1/4 Cent	RTA Sales Tax	Total Sales Tax Revenues
2013	\$ 5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343
2006	6,228,912	39,155,941	N/A	45,384,853
2005	5,803,511	37,292,470	N/A	43,095,981
2004	5,432,020	35,818,247	N/A	41,250,267

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Exhibit V

Principal Property Taxpayers 2013

<u>Taxpayer</u>	<u>Assessed Valuation (000's)</u>	<u>Percentage of Total Assessed Valuation</u>
Prologis / AMB	144,960	0.42%
Hamilton Partners, Inc.	116,545	0.34%
Oakbrook Shopping Center	91,140	0.26%
Wells Real Estate Funds	57,750	0.17%
AMLI	51,011	0.15%
Arden Realty, Inc.	50,088	0.14%
Friedkin Realty Group	49,586	0.14%
Ryan, LLC	47,243	0.14%
USB Realty Investors LLC	38,729	0.11%
Navistar, Inc.	38,452	0.11%

Note: the Assessed valuations are an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

Education

- The County has a highly skilled and educated community, a key element of DuPage County's prosperity.
- Over 71% of County residents over 25 years old have some college education, compared to 57% for the State and 45% for the U.S. Over 17% of County residents have a postgraduate education, compared to 12% for the State and 9% for the U.S.
- 92% of the population of DuPage County 25 years and older has a high school diploma or higher, compared to 87% for the State and 86% for the U.S.
- The County has 16 private or public colleges, including The College of DuPage which is the largest community college in the U.S.
- There are 43 local school districts comprised of primary and secondary school systems, with 34 public libraries.

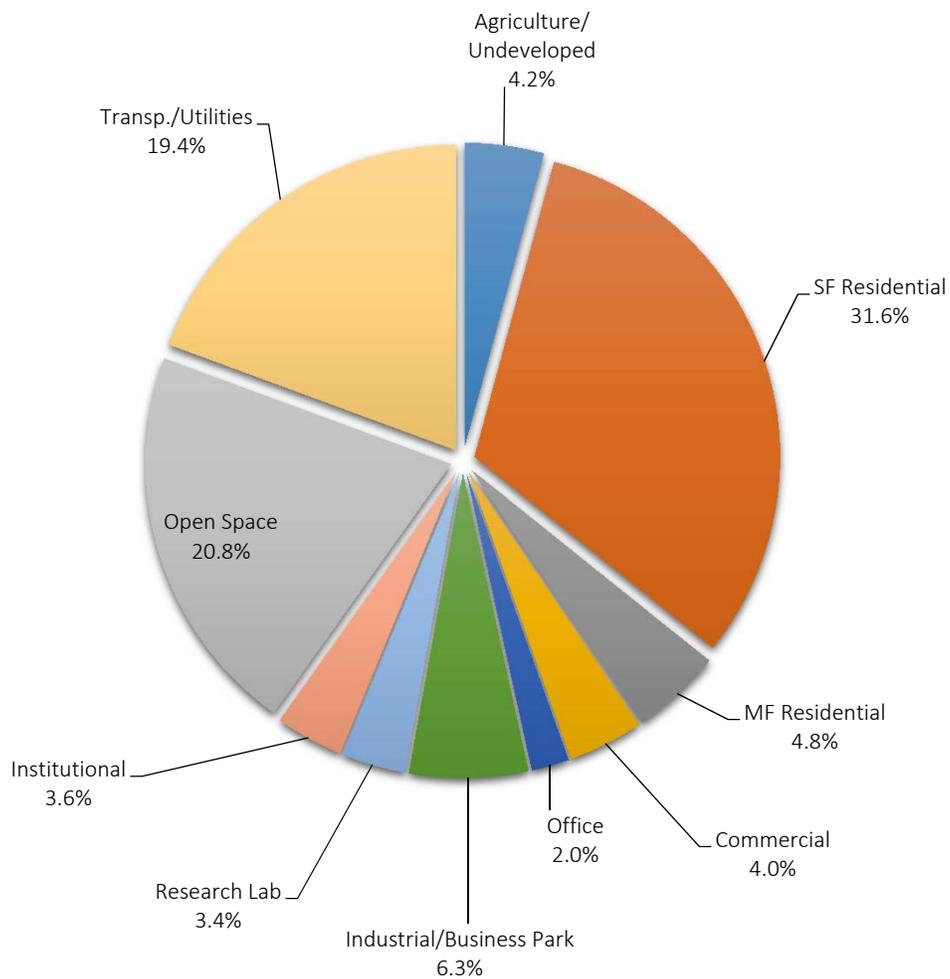
Information provided by US Census Bureau; the Department of Employment Security; and the American Community Survey.

Open Space

- ❖ The open space per capita of DuPage County is more than twice the national standard. The County's second largest land use is open space
- ❖ The DuPage County Division on Transportation (DuDOT) manages 92 miles of multi-use trails. The Illinois Prairie Path is a walking/biking/hiking/equestrian trail following an abandoned railroad right-of-way. The path stretches from Cook County on the east to the Fox River on the west. The Great Western Trail and the Illinois Prairie Path link forest preserves, municipal parks, and recreational trails in Dupage, Cook and Kane Counties.
- ❖ More than forty thousand acres are either owned by the Forest Preserve District or local park districts. Over 25,000 acres are owned by the DuPage County Forest Preserve District, about 12 percent of the land in DuPage County. Included in this are 60 forest preserves, 600 acres of lakes, 47 miles of rivers and streams and over 145 miles of trails.
- ❖ The Morton Arboretum is another large protected open space.
- ❖ In July 2011 the County had 484 miles of bikeways. (Bikeways include local and regional multipurpose off-road trails and paths).
- ❖ There are 46 golf courses located within the County.
- ❖ Wetland acreage grew from 10,860 acres in 1998 to 21,726 acres in 2002.
- ❖ The distribution of land use is presented in Exhibit VI on the next page.

DUPAGE COUNTY SOCIOECONOMIC INFORMATION

DuPage County, Illinois
2009 Existing Land Uses
(as a Percentage of total acres)



Information provided by the DuPage County Economic Development and Planning Department, DuPage County 2009 Land Use Analysis and Trends.

THIS PAGE INTENTIONALLY LEFT BLANK

ACRONYMS

ACT	Accountability, Consolidation and Transparency
ADA	Americans with Disabilities Act
AED	Automated External Defibrillator
ALOP	Alternative Learning Opportunities Program
AOIC	Administrative Office of the Illinois Courts
ARRA	American Recovery & Reinvestment Act of 2009
ATM	Automated Teller Machine
AV	Assessed Valuation
BABS	Build America Bonds
BMP	Best Management Practices
BNSF	Burlington Northern Santa-Fe Railway
CAD	Computer Aided Design
CAFR	Comprehensive Annual Financial Report
CC	Convalescent Center
CCC	Clerk of the Circuit Court
CD	Compact Disc
CDC	Community Development Commission
CLE	Continuing Legal Education
CIP	Capital Improvement Program
CMAP	Chicago Metropolitan Agency for Planning
COD	College of DuPage
COLA	Cost of Living Adjustment
COOP	Continuity of Operations Plan
CPI	Consumer Price Index
CPR	Cardiovascular Pulmonary Resuscitation
CSBG	Community Service Block Grant
CST	County Sales Tax
CT	County Tax
DASA	Division of Alcoholism & Substance Abuse
DCACC	DuPage County Animal Care & Control
DCEO	Department of Commerce & Economic Opportunity
DCFS	Department of Children & Family Services
DHS	Illinois Department of Human Services
DOT	Department of Transportation
DPC	DuPage County, Illinois
DUI	Driving Under the Influence
DVD	Digital Video Disc
EOC	Emergency Operations Center
ERP	Enterprise Resource Planning
EAV	Estimated Assessed Value
EDP	Department of Economic Development & Planning
ETSB	Emergency Telephone Systems Board
FASB	Financial Accounting Standards Board
FCC	Federal Communication Commission
FEMA	Federal Emergency Management Agency
FOIA	Freedom of Information Act
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Government Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Geographic Information Systems
GO	General Obligation

ACRONYMS (continued)

GPS	Global Positioning Satellite
HFS	Illinois Department of Healthcare & Family Services
HOME	HOME Grant Program
HSGF	Human Services Grant Fund
HTHW	High Temperature Hot Water
HUD	Housing & Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
I & R	Information & Referral
IDOL	Illinois Department of Labor
IEMA	Illinois Emergency Management Agency
IEPA	Illinois Environmental Protection Agency
ILCS	Illinois Compiled Statutes
IMRF	Illinois Municipal Retirement Fund
JOF	Judicial Office Facility
JTK	Jack T. Knuepfer
IDPH	Illinois Department of Public Health
IL-DOR	Illinois Department of Revenue
IPS	Intensive Probation Services
IT	Information Technology
KNL	Knollwood Wastewater Treatment Plan
LAN	Local Area Network
LEED	Leadership in Energy and Environmental Design
LIHEAP	Low-Income Home Energy Assistance Program
MFT	Motor Fuel Tax
MICAP	Mental Illness Court Alternative Program
MST	Multi-Systemic Treatment Services
NIGP	National Institute of Governmental Purchasing
NOAA	National Oceanic & Atmospheric Administration
O&M	Operations & Maintenance
OHSEM	Office of Homeland Security and Emergency Management
PTCELL	Property Tax Extension Law Limit
PO	Purchase Order
PW	Public Works
RETD	Real Estate Transfer Declaration
RFP	Request for Proposal
ROW	Right of Way
RTA	Regional Transportation Authority
RZDB	Recovery Zone Development Bonds
TIF	Tax Increment Financing
ROE	Regional Office of Education
RZ	Recovery Zone
SAO	State's Attorney's Office
SCAAP	State Criminal Alien Assistance Program
SOA	Supervisor of Assessments
SSA	Special Service Area
SWAP	Sheriff's Work Alternative Program
TQM	Total Quality Management
TRAC	The Real Answer to the Canadian National
VAC	Veteran's Assistance Commission
WGV	Woodridge Green Valley Wastewater Treatment Plan
WOCIT	West O'Hare Corridor Implementation Team
ZBA	Zoning Board of Appeals

GLOSSARY OF TERMS

Accrual basis of Accounting – A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Activity Measures - A measurement of departmental activity, such as the number of traffic tickets written within a specified time period. Also may be referred to as workload measures.

Adopted Budget – See Approved Budget

Ad Valorem tax – A tax based on the value of real estate or personal property.

Agency Fund - One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets = liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Appropriation – A legal authorization granted by a legislative body (County Board) to make expenditures and incur obligations for designated purposes.

Appropriation Category – Six summary classifications of expenditures made by the County.

Personnel Services – Includes costs relating to employees or temporary help, including fringe benefits.

Commodities – Consists of costs relating to articles of a non-durable nature, such as office supplies.

Contractual Services – Costs for work performed by vendors for the County.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$5,000.00.

Bond & Debt Services – The amount of money required to pay principal and interest on outstanding bond issues.

Cash Transfers – Transfers made by the Treasurer from a fund's cash balance.

Approved Budget – The upcoming fiscal year budget as initially passed by the County Board. The budget is usually approved in late November preceding the start of the new fiscal year.

A.R.R.A. – American Recovery and Reinvestment Act of 2009. A.R.R.A. is an economic stimulus package enacted by Congress in February 2009 intended to preserve and create jobs and promote economic recovery; to assist those most impacted by the recession; to provide investments needed to increase economic efficiency by spurring technological advances in science and health; to invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and to stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

Assessed Valuation (A.V.) – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Authorized Headcount – The total inventory of department positions. Authorized headcount is adopted via resolution. Authorized headcount may or may not be budgeted or projected to be filled in a given fiscal year.

Balanced Budget – The instance where total resources in a fund equal the total of expenditures and requirements for that fund. A budget can be balanced on either a cash or accrual basis.

Beginning Fund Balance – As shown in the budget, an amount representing the cash balance remaining at the end of the previous fiscal year; the total of resources received less the amount spent.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget message – A message prepared by the DuPage County Board Chairman explaining the annual proposed budget, articulating the strategies to achieve the County's goals and identifying budget impacts and changes. According to County Board Rules, the Chairman must deliver the budget message to the County Board no later than September 15th.

Budget Process – The process of translating planning and programming decisions into specific financial plans.

Budget Transfer – A change of appropriation level for a line item account within a fund or department. Budget transfers increase one line item while decreasing another. Transfers between appropriation categories or in excess of \$10,000.00 require County Board approval.

Budgeted Positions – The number of positions actually funded by appropriation. The number of budgeted positions may be lower than authorized headcount.

Build America Bonds – a.k.a. BABS - A federal bond program, similar to the Recovery Zone DB, but offers a reduced federal subsidy of 35% credit and does not have a bond amount cap. See Recovery Zone Bonds for more details.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

Capital Project Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis of Accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Chairman's Recommended Budget – the forthcoming year budget proposal the County Board Chairman recommends to the County Board through Finance Committee. The Chairman's recommendations are usually provided in September of the year preceding the budget year.

Committees – The County has 13 standing committees. Each conducts the business of assigned department(s).

Contingency – Budget for expenditures, which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. Some funds are earmarked for specific projects and the balance is unearmarked for unanticipated expenditures.

Corporate Fund – see **General Fund**.

Cost Allocation – The assignment of a share of a cost to one or more operating funds in the County to account for actual costs to operate.

County Board – The County Board is DuPage County's governing body. It is composed of 18 members from 6 districts elected to staggered four-year terms and 1 Chairman elected County-wide for a four-year term.

Current Fiscal Year Budget – The difference between the County Board approved budget plus or minus any authorized budget transfers.

Debt Service Fund – Governmental fund type, used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

Department – The basic organizational unit of county government charged with the responsibility for carrying out a specific function.

Effectiveness Indicators – Measurements of the impact and quality of a service.

Encumbrances – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Ending Fund Balance – As shown in the budget, an amount representing the cash balance at the end of a fiscal year. The ending fund balance becomes the subsequent year's beginning fund balance.

Enterprise Fund – A type of proprietary fund used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes. An example of enterprise funds in DuPage County is the Public Works Fund.

Equalized Assessed Value – The assessed value multiplied by the State equalization factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts.

ERP – Enterprise Resource Planning - is an integrated computer-based system used to manage internal and external resources, including tangible assets, financial resources, materials, and human resources. Its purpose is to facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders. Built on a centralized database and normally utilizing a common computing platform, ERP systems consolidate all business operations into a uniform and enterprise-wide system environment.

Expenditure – The outflow of funds paid or to be paid for an asset or goods and services.

Fiduciary Fund – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employment benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Final Proposed Budget – The budget as passed by Finance Committee on to the full County Board for review and approval.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of operations. The County of DuPage's fiscal year begins each December 1st and ends the following November 30th. The term FY2005 denotes the fiscal year beginning December 1, 2004 and ending November 30, 2005.

FTE – Acronym for full time equivalent, a measurement of staffing. One FTE is a 37.5 hour per week position. A part-time position working 20 hours per week would be ½ FTE.

Fixed Asset – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Full Accrual Basis – The basis of accounting under which transactions and events are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. DuPage County categorizes its budget and expenditures into several categories, including: Public Safety, Transportation & Economic Development, Environmental & Land Management, Health & Human Services, Education, General Government and Agency Support.

Fund – A fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other financial resources, together with all related liabilities and residual equities or balances, and changes. The entity is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. In DuPage County, funds are classified into six types: Corporate, Special Revenue, Enterprise, Grants, Capital Projects and Debt Service.

Fund Balance – The excess of the assets of a fund over its liabilities and reserves. In the case of budgetary accounting it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the budgetary period.

Fund Transfer – The movement of monies from one fund to another. Fund transfers must have County Board approval, generally via resolution. Fund transfers are not necessarily appropriated.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the County.

GASB – Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund – The General Fund (previously referred to as the Corporate Fund) is one of five governmental fund types and typically serves as the chief operating fund of a government. The chief operating fund is used to account for revenues and expenditures necessary to carry out basic governmental activities such as administration, legal and judicial, public health and safety,

property assessment and tax collection. The General (Corporate) Fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation (GO) Bonds – Bonds that are to be repaid from taxes and other general revenues.

Goal – A broadly defined, central aim of an organization. Goals state long-term objectives. Specifying and prioritizing goals are important steps in setting an organizational strategy.

Governmental Funds – funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general or corporate fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Impact Fees – Fees charges to developers to cover the cost of improvements borne by the County that will result from the development.

Interfund Transfer – The movement of money between funds of the same government entity. The transfer will be a resource in the receiving fund and an operating requirement in the transmitting fund.

Internal Service Fund – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mission – A short description of the scope and purpose of the County and/or a County department.

Modified Accrual Accounting – The basis of accounting under which revenues are recorded when they become both measurable and available to finance expenditures of the current period. Expenditures are recorded when the related fund liability is incurred, except for compensated absences that are not expected to be liquidated with expendable available resources, and debt-service on long term debt.

Modified Budget – See Current Fiscal Year Budget.

Object – A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

Objective – Describes something to be accomplished in specific, well-defined and measurable terms and achievable within a specific time-frame.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the County are controlled.

Ordinance – A formal legislative enactment by the governing board of a municipality or county. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality or county to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

Organization – Major department division.

Original Fiscal Year Budget - The current fiscal year budget as initially passed by the County Board.

Performance Measurement – A quantification of the effectiveness and efficiency with which program objectives have been accomplished.

Projections – Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

Proposed Budget – see Chairman’s Recommended Budget.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PTELL (Property Tax Extension Law Limit) – This law was effective for the 1991 levy year (taxes collected in 1992). The law was designed to limit increases in property tax extensions (total taxes billed) for non-home rule taxing districts in Illinois. Increases in property tax extensions are limited to the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. The limitation can be increased for a taxing body with voter approval.

Recovery Zone Bonds (a.k.a. R.Z. Bonds) - The American Recovery & Reinvestment Act of 2009 (ARRA) created several new types of tax-exempt bonds and tax credit bonds under the Internal Revenue Code. Of particular note, the ARRA created new tax incentives for certain taxable governmental bonds called Build America Bonds (BABS) and Recovery Zone Economic Development Bonds whereby the governmental issuer of such bonds may elect (in lieu of issuing tax-exempt bonds) to receive a direct refundable credit payment from the Federal government equal to a percentage of the interest payments on these bonds.

Revenues – Funds received from various sources and treated as income, used to fund authorized expenditures.

SCARCE – School & Community Assistance for Recycling and Composting Education.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Strategic Plan - An organization’s process of defining its strategy or direction, and making decisions on allocating its resources to pursue this strategy, including its capital and people.

Tax Increment Financing (TIF) – Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

TIF – See tax increment financing

Workload Measures – A measurement of departmental activity, such as the number of traffic tickets written within a specified time period. Also may be referred to as activity measures.