

**DuPage County Appropriation Summary**  
**All Agencies**

	<b>FY2014 Final Budget</b>	<b>FY2015 Final Budget</b>	<b>FY2016 Original Budget</b>	<b>FY2016 Budget as of 11/30/16</b>	<b>FY2017 Approved Budget</b>
Central Government Functions <sup>1</sup>	\$ 478,395,106	\$ 453,937,760	\$ 444,374,410	\$ 445,786,710	\$ 433,797,042
County Townships <sup>2</sup>	1,139,904	474,815	-	1,162,881	-
County Grants <sup>3</sup>	99,920,701	123,894,987	89,203,100	136,604,315	74,207,794
County Special Service Areas <sup>4</sup>	<u>2,651,729</u>	<u>1,585,348</u>	<u>1,182,215</u>	<u>1,182,215</u>	<u>1,160,974</u>
Sub-Total	\$ 582,107,440	\$ 579,892,910	\$ 534,759,725	\$ 584,736,121	\$ 509,165,810
Emergency Telephone Systems Board (ETSB) <sup>5</sup>	<u>19,673,871</u>	<u>21,231,913</u>	<u>20,413,827</u>	<u>20,413,827</u>	<u>22,343,191</u>
Sub-Total County Agencies	\$ 601,781,311	\$ 601,124,823	\$ 555,173,552	\$ 605,149,948	\$ 531,509,001
Health Department <sup>5</sup>	<u>55,822,191</u>	<u>58,608,309</u>	<u>50,069,597</u>	<u>50,069,597</u>	<u>52,307,449</u>
Grand Total - All Agencies Appropriated by the DuPage County Board	<u>\$ 657,603,502</u>	<u>\$ 659,733,132</u>	<u>\$ 605,243,149</u>	<u>\$ 655,219,545</u>	<u>\$ 583,816,450</u>

<sup>1</sup> Appropriations relating to the County of DuPage, Illinois governmental unit.

<sup>2</sup> Township Projects are appropriated as needed throughout the fiscal year.

<sup>3</sup> County grants are appropriated on a case by case basis by the County Board throughout the fiscal year.

<sup>4</sup> Special Service Area debt service is appropriated each December 1<sup>st</sup> via their originating ordinance.

<sup>5</sup> The Health Department and ETSB are governed by their own boards. Each agency's board approves its appropriation and then forwards it to the DuPage County Board for final approval.

**DuPage County Appropriation and Transfer Historic Summary**  
**Excludes Township Projects, Health Department, ETSB, Grants, and Special Service Areas**

	<b>FY2014 Final Budget</b>	<b>FY2015 Final Budget</b>	<b>FY2016 Original Budget</b>	<b>FY2016 Budget as of 11/30/2016</b>	<b>FY2017 Approved</b>	<b>\$ Difference FY2017 vs. FY2016 Original</b>
<b>All Funds</b>						
Current Approps	\$ 434,529,589	\$ 409,768,870	\$ 383,413,694	\$ 384,825,994	\$ 373,282,058	\$ (10,131,636)
Interfund Transfers	43,865,517	44,168,890	60,960,716	60,960,716	60,514,984	(445,732)
<b>Total</b>	<b>\$ 478,395,106</b>	<b>\$ 453,937,760</b>	<b>\$ 444,374,410</b>	<b>\$ 445,786,710</b>	<b>\$ 433,797,042</b>	<b>\$ (10,577,368)</b>
Full time Headcount	2,227	2,226	2,208	2,208	2,210	2
<b>General Fund</b>						
Current Approps	\$ 159,884,112	\$ 163,053,898	\$ 152,345,390	\$ 152,345,390	\$ 148,110,716	\$ (4,234,674)
Interfund Transfers <sup>1</sup>	14,501,684	14,050,720	29,999,373	29,999,373	28,893,280	(1,106,093)
<b>Total</b>	<b>\$ 174,385,796</b>	<b>\$ 177,104,618</b>	<b>\$ 182,344,763</b>	<b>\$ 182,344,763</b>	<b>\$ 177,003,996</b>	<b>\$ (5,340,767)</b>
Full time Headcount	1,523	1,523	1,505	1,499	1,501	(4)
<b>Non-General Funds</b>						
Current Approps	\$ 274,645,477	\$ 246,714,972	\$ 231,068,304	\$ 232,480,604	\$ 225,171,342	\$ (5,896,962)
Interfund Transfers <sup>1</sup>	29,363,833	30,118,170	30,961,343	30,961,343	31,621,704	660,361
<b>Total</b>	<b>\$ 304,009,310</b>	<b>\$ 276,833,142</b>	<b>\$ 262,029,647</b>	<b>\$ 263,441,947</b>	<b>\$ 256,793,046</b>	<b>\$ (5,236,601)</b>
Full time Headcount	704	703	703	709	709	6

<sup>1</sup> Interfund transfers are shown from the source fund. Beginning in FY2016, the IMRF and Social Security subsidies have been reclassified as transfers, which is consistent with how they are displayed in the annual financial report.

## **Expenditure/Budget History by Function**

The following schedule presents the County's budget by governmental function. These functions include Judicial, Public Safety, Highway, Streets & Bridges, Conservation & Recreation, Public Works, Public Services, Public Health, Education, General Government and Debt Service. Public Health includes the County Convalescent Center and the Convalescent Center Foundation. It does not include the County Health Department. The Health Department is governed by its own board and its budget is presented separately.

The budgets shown are direct appropriations only. They do not include any attributable benefits or other agency support costs which are budgeted in the agency support departments. All agency support and benefit costs are allocated to other departments via the County's annual cost allocation plan. Beginning in 2016, pension and Social Security subsidy payments from the General Fund are categorized as Other Financing Uses, rather than Personnel expenditures. The General Fund Indirect Cost by Function graph illustrates the impact of allocating these costs, along with the subsequent schedule within this section.

Transfers Out include transfers from the General Fund totaling \$28.9 million for the following: \$11.6 million to the Illinois Municipal Retirement Fund (IMRF), \$3.8M to the Social Security Fund, \$3.0M to the Convalescent Center, \$0.3 million to Tort Liability, \$2.85 million for Stormwater Management, \$3.7 million for jail bonds debt service, and \$3.6 million for bond debt service relating to the General Obligation Series 2010 bonds.

**DuPage County, Illinois**  
**FY2017 Financial Plan**  
**Expenditure/Budget History by Function**  
**(Dollars in Thousands<sup>1</sup>)**

	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>Dollar Change</b>	<b>Percent Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Approved</b>	<b>FY2017 - FY2016</b>	<b>FY2017 - FY2016</b>
<b>JUDICIAL</b>						
Personnel	\$ 31,420.4	\$ 31,879.7	\$ 32,685.6	\$ 32,855.0	\$ 169.4	0.5%
Commodities	971.2	940.5	1,665.5	1,302.8	(362.7)	-21.8%
Contractual	10,048.2	9,474.4	10,313.3	8,777.9	(1,535.4)	-14.9%
Capital Outlay	342.0	214.2	560.0	321.7	(238.3)	-42.6%
Transfers Out	14.6	-	-	-	-	0.0%
<b>TOTAL JUDICIAL</b>	<b>\$ 42,796.4</b>	<b>\$ 42,508.8</b>	<b>\$ 45,224.4</b>	<b>\$ 43,257.4</b>	<b>\$ (1,967.0)</b>	<b>-4.3%</b>
<b>PUBLIC SAFETY</b>						
Personnel	\$ 40,932.5	\$ 41,199.3	\$ 39,518.1	\$ 41,565.9	\$ 2,047.8	5.2%
Commodities	1,824.7	1,860.4	1,958.0	1,711.7	(246.3)	-12.5%
Contractual	2,824.4	1,988.6	2,083.9	1,923.2	(160.7)	-7.6%
Capital Outlay	17.2	18.2	-	5.0	5.0	43.5%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 45,598.8</b>	<b>\$ 45,066.5</b>	<b>\$ 43,560.0</b>	<b>\$ 45,205.8</b>	<b>\$ 1,645.8</b>	<b>3.8%</b>
<b>HIGHWAY, STREETS &amp; BRIDGES</b>						
Personnel	\$ 9,627.4	\$ 8,996.5	\$ 10,088.8	\$ 9,581.0	\$ (507.8)	-5.1%
Commodities	3,833.2	2,945.1	5,500.4	4,377.7	(1,122.7)	-20.6%
Contractual	9,625.2	7,782.4	13,815.1	14,948.3	1,133.2	7.9%
Capital Outlay	9,622.4	18,596.1	33,069.3	32,705.4	(363.9)	-1.1%
Transfers Out	-	4,684.5	-	-	-	0.0%
<b>TOTAL HIGHWAY, STREETS, BRIDGE</b>	<b>\$ 32,708.2</b>	<b>\$ 43,004.6</b>	<b>\$ 62,473.6</b>	<b>\$ 61,612.4</b>	<b>\$ (861.2)</b>	<b>-1.4%</b>
<b>CONSERVATION &amp; RECREATION</b>						
Personnel	\$ 2,749.2	\$ 2,908.4	\$ 3,449.2	\$ 3,282.4	\$ (166.8)	-4.8%
Commodities	114.2	46.4	86.8	96.7	9.9	11.4%
Contractual	2,393.4	3,079.3	4,360.5	3,363.5	(997.0)	-22.8%
Capital Outlay	3,908.9	909.6	8,029.7	3,571.5	(4,458.2)	-55.6%
Transfers Out	7,352.8	7,357.7	7,361.3	7,221.7	(139.6)	-1.9%
<b>TOTAL CONSERVATION/RECREATION</b>	<b>\$ 16,518.5</b>	<b>\$ 14,301.4</b>	<b>\$ 23,287.5</b>	<b>\$ 17,535.8</b>	<b>\$ (5,751.7)</b>	<b>-24.7%</b>
<b>PUBLIC WORKS</b>						
Personnel	\$ 7,646.0	\$ 8,068.3	\$ 8,472.0	\$ 8,220.4	\$ (251.6)	-3.0%
Commodities	1,648.4	1,562.4	1,909.7	1,500.4	(409.3)	-20.3%
Contractual	11,594.9	11,378.2	13,167.6	14,096.7	929.1	7.1%
Capital Outlay	318.2	253.4	7,345.2	8,323.8	978.6	13.4%
Depreciation Expense	3,146.1	3,243.4	-	-	-	0.0%
Bond & Debt	550.8	560.7	1,954.5	1,951.9	(2.6)	-0.1%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 24,904.4</b>	<b>\$ 25,066.4</b>	<b>\$ 32,849.0</b>	<b>\$ 34,093.2</b>	<b>\$ 1,244.2</b>	<b>3.8%</b>
<b>PUBLIC SERVICES</b>						
Personnel	\$ 3,938.2	\$ 4,097.5	\$ 4,349.1	\$ 4,429.1	\$ 80.0	1.8%
Commodities	52.3	91.0	70.8	65.6	(5.2)	-7.4%
Contractual	3,349.8	3,399.2	3,364.5	3,260.2	(104.3)	-3.1%
Capital Outlay	66.6	64.1	48.0	-	(48.0)	-85.7%
Transfers Out	-	102.6	-	-	-	0.0%
<b>TOTAL PUBLIC SERVICES</b>	<b>\$ 7,406.9</b>	<b>\$ 7,754.4</b>	<b>\$ 7,832.4</b>	<b>\$ 7,754.9</b>	<b>\$ (77.5)</b>	<b>-1.0%</b>
<b>PUBLIC HEALTH</b>						
Personnel	\$ 25,550.5	\$ 24,783.3	\$ 26,905.1	\$ 25,975.8	\$ (929.3)	-3.5%
Commodities	4,661.3	4,664.1	4,751.7	4,627.4	(124.3)	-2.6%
Contractual	5,719.1	2,754.4	4,589.4	5,237.4	648.0	13.2%
Capital Outlay	150.1	429.9	1,158.7	993.9	(164.8)	-13.6%
<b>TOTAL PUBLIC HEALTH</b>	<b>\$ 36,081.0</b>	<b>\$ 32,631.7</b>	<b>\$ 37,404.9</b>	<b>\$ 36,834.5</b>	<b>\$ (570.4)</b>	<b>-1.5%</b>

**DuPage County, Illinois**  
**FY2017 Financial Plan**  
**Expenditure/Budget History by Function**  
**(Dollars in Thousands<sup>1</sup>)**

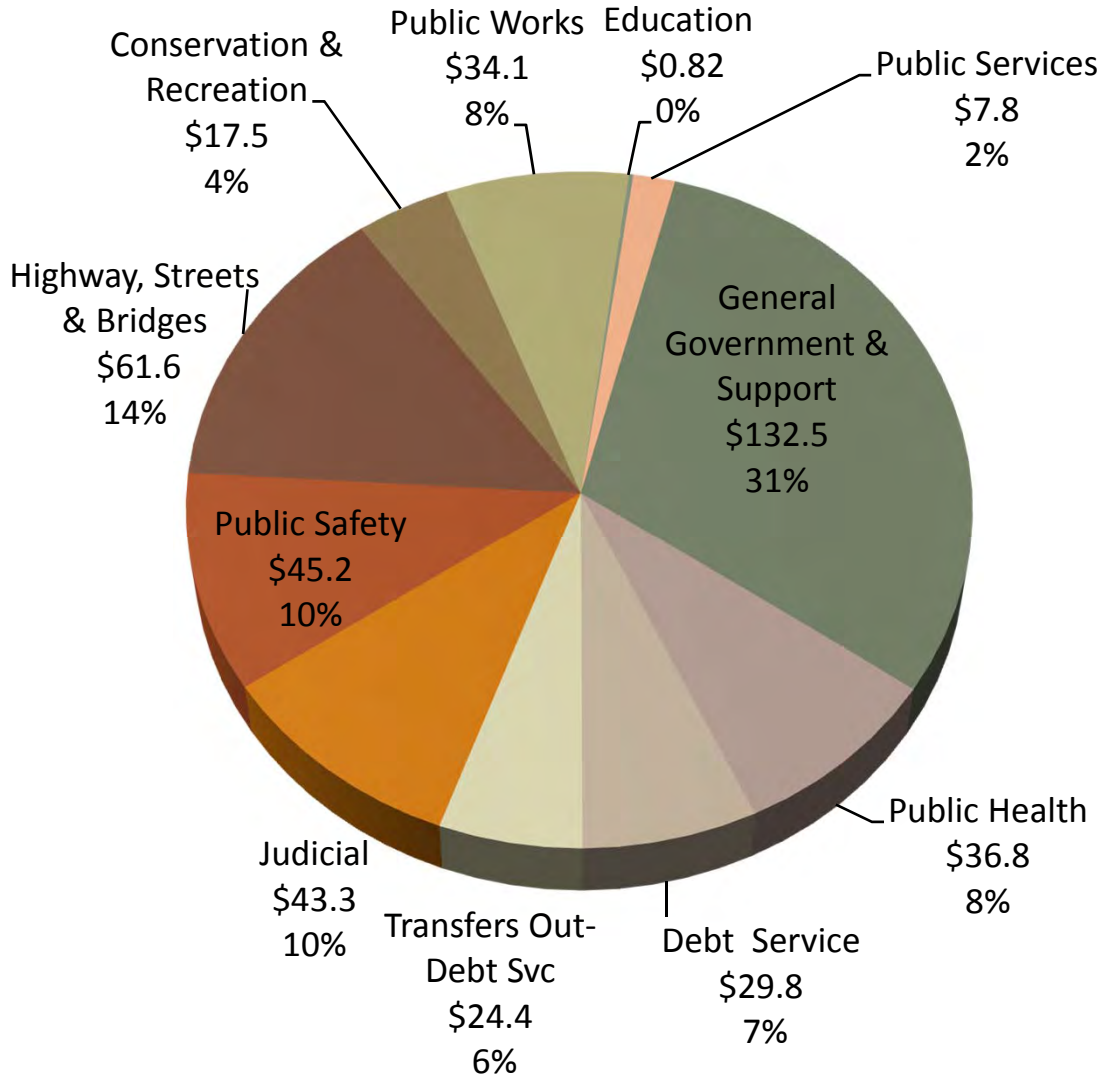
	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>Dollar Change</b>	<b>Percent Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Approved</b>	<b>FY2017 - FY2016</b>	<b>FY2017 - FY2016</b>
<b>EDUCATION</b>						
Personnel	\$ 603.2	\$ 616.5	\$ 634.4	\$ 633.8	\$ (0.6)	-0.1%
Commodities	7.8	6.9	4.5	14.6	10.1	140.3%
Contractual	177.2	191.4	188.1	174.6	(13.5)	-7.4%
<b>TOTAL EDUCATION</b>	<b>\$ 788.2</b>	<b>\$ 814.8</b>	<b>\$ 827.0</b>	<b>\$ 823.0</b>	<b>\$ (4.0)</b>	<b>-0.5%</b>
<b>GENERAL GOVERNMENT</b>						
Personnel	\$ 62,540.2	\$ 62,731.6	\$ 70,324.3	\$ 68,519.1	\$ (1,805.2)	-2.6%
Commodities	2,677.0	3,105.6	3,120.3	3,098.9	(21.4)	-0.6%
Contractual	18,732.7	21,714.4	27,873.8	24,484.5	(3,389.3)	-12.1%
Capital Outlay	16,767.7	5,177.2	6,274.4	7,530.2	1,255.8	17.5%
Transfers Out	32,280.7	34,247.7	29,999.4	28,893.3	(1,106.1)	-3.7%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 132,998.3</b>	<b>\$ 126,976.5</b>	<b>\$ 137,592.2</b>	<b>\$ 132,526.0</b>	<b>\$ (5,066.2)</b>	<b>-3.6%</b>
<b>DEBT SERVICE<sup>2</sup></b>						
Bond & Debt	\$ 30,435.3	\$ 30,802.9	\$ 29,723.6	\$ 29,754.2	\$ 30.6	0.1%
Transfers Out	23,070.8	112,016.3	23,600.0	24,400.0	800.0	3.4%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 53,506.1</b>	<b>\$ 142,819.2</b>	<b>\$ 53,323.6</b>	<b>\$ 54,154.2</b>	<b>\$ 830.6</b>	<b>1.6%</b>
<b>All FUNDS</b>						
Personnel	\$ 185,007.6	\$ 185,281.1	\$ 196,426.6	\$ 195,062.5	\$ (1,364.1)	-0.7%
Commodities	15,790.1	15,222.4	19,067.7	16,795.8	(2,271.9)	-11.8%
Contractual	64,464.9	61,762.3	79,756.2	76,266.3	(3,489.9)	-4.3%
Capital Outlay	31,193.1	25,662.7	56,485.3	53,451.5	(3,033.8)	-5.3%
Depreciation Expense	3,146.1	3,243.4	-	-	-	0.0%
Bond & Debt	30,986.1	31,363.6	31,678.1	31,706.1	28.0	0.1%
Transfers Out	62,718.9	158,408.8	60,960.7	60,515.0	(445.7)	-0.7%
<b>TOTAL ALL FUNDS</b>	<b>\$ 393,306.8</b>	<b>\$ 480,944.1</b>	<b>\$ 444,374.4</b>	<b>\$ 433,797.0</b>	<b>\$ (10,577.4)</b>	<b>-2.4%</b>

<sup>1</sup> Rounding errors may be present due to formulas in this spreadsheet.

<sup>2</sup> Transfers Out for debt service are pledged revenues collected in one fund such as the General Fund and Stormwater Funds, and transferred to the respective debt service funds for bond and interest payment on debt when due. Also includes pledged revenue transfers for the Transportation revenue bond debt service.

FY2017 Approved Budget by Function  
Excludes Grants, Health Department  
and Special Service Areas  
(Dollars in Millions)

Total Budget = \$433.8



- General Government & Support includes IMRF, Social Security and Employee Health Insurance.
- Transfers Out for debt service are pledged revenues collected in one fund such as the General Fund and Stormwater Funds, and transferred to the respective debt service funds for bond and interest payment on debt when due. Also includes pledged revenue transfers for the Transportation revenue bond debt service.

**DuPage County, Illinois  
FY2017 Personnel Headcount**

	<b>Final Budgeted Full-Time Fiscal Year 2014</b>	<b>Final Budgeted Fiscal Year 2015</b>	<b>Original Budgeted Full-Time Fiscal Year 2016</b>	<b>Current Budgeted Full-Time Fiscal Year 2016</b>	<b>Approved Budgeted Full-Time Fiscal Year 2017</b>	<b>Difference FY2017 Approved vs. FY2016 Original</b>
<b>GENERAL FUND</b>						
1000 1100 FACILITIES MANAGEMENT	93	93	93	93	93	-
1000 1110 INFORMATION TECHNOLOGY <sup>1</sup>	42	43	43	43	47	4
1000 1120 HUMAN RESOURCES	15	15	15	15	15	-
1000 1130 CAMPUS SECURITY	4	4	4	4	4	-
1000 1140 CREDIT UNION	3	3	3	3	3	-
1000 1150 FINANCE	31	31	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 <sup>2</sup>	30	30	30	30	29	(1)
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	18	19	19	19	19	-
1000 1900 OFFICE OF EMERGENCY MANAGEMENT <sup>3</sup>	11	11	11	14	14	3
1000 4100 COUNTY CORONER	15	15	15	15	15	-
1000 4400 SHERIFF <sup>4</sup>	530	530	520	520	519	(1)
1000 6700 CLERK OF THE CIRCUIT COURT	179	179	170	170	170	-
1000 5900 CIRCUIT COURT	27	27	27	27	27	-
1000 6300 PUBLIC DEFENDER	44	44	44	44	44	-
1000 5910 JURY COMMISSION	4	4	4	4	4	-
1000 6500 STATE'S ATTORNEY <sup>5</sup>	151	150	150	141	141	(9)
1000 6510 SA - CHILDREN'S CENTER	13	13	13	13	13	-
1000 6100 CIRCUIT COURT PROBATION	167	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	25	25	25	25	25	-
1000 1600 VETERANS ASSISTANCE COMMISSION	3	3	3	3	3	-
<b>SUB-TOTAL GENERAL FUND</b>	<b>1,523</b>	<b>1,524</b>	<b>1,505</b>	<b>1,499</b>	<b>1,501</b>	<b>(4)</b>
<b>OTHER FUNDS</b>						
1200 2000 CONVALESCENT CENTER	374	374	374	374	374	-
1500 3500 DIVISION OF TRANSPORTATION	111	111	111	111	111	-
1600 3000 STORMWATER MANAGEMENT <sup>6</sup>	31	31	31	35	35	4
2000 2555 PUBLIC WORKS <sup>7</sup>	96	96	96	97	97	1
1100 1212 TORT LIABILITY	3	3	3	3	3	-
1400 5920 NEUTRAL SITE CUSTODY EXCHANGE	2	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 6130 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	-	-	-	-	-
1100 5010 TAX AUTOMATION FEE	1	1	1	1	1	-
1100 2810 BUILDING, ZONING & PLANNING <sup>8</sup>	27	27	27	27	28	1
<b>SUB-TOTAL OTHER FUNDS</b>	<b>704</b>	<b>703</b>	<b>703</b>	<b>708</b>	<b>709</b>	<b>6</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>2,227</b>	<b>2,227</b>	<b>2,208</b>	<b>2,207</b>	<b>2,210</b>	<b>2</b>
<b>GRANTS - INFORMATIONAL ONLY<sup>9</sup></b>	<b>153</b>	<b>162</b>	<b>153</b>	<b>158</b>	<b>158</b>	<b>5</b>
<b>BOARD OF ELECTION COMMISSION<sup>10</sup></b>			<b>27</b>	<b>27</b>	<b>27</b>	<b>-</b>
<b>ETSB<sup>11</sup></b>			<b>4</b>	<b>5</b>	<b>5</b>	<b>1</b>

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.

<sup>1</sup>Information Technology is increasing its full-time headcount by four (4) positions in FY2017 to support the Records Management System. A portion of the full-time salaries for these positions will be reimbursed by the various agencies that will be using the Records Management System.

<sup>2</sup>The County Board is reducing its full-time headcount by one (1) position in FY2017. An Administrative Assistant position is being converted to a contractual position.

<sup>3</sup>The Office of Emergency Management increased its full-time headcount by three (3) positions in FY2016 due to the consolidation of the DuPage County Health Department Office of Risk and Emergency Management with the DuPage County Office of Emergency Management. DuPage County will be reimbursed by the Health Department for these positions.

<sup>4</sup>The Sheriff's Office is decreasing its full-time headcount by one (1) position in FY2017.

<sup>5</sup>The State's Attorney's Office decreased its full-time headcount by nine (9) positions during FY2016 due to efficiencies within their office.

<sup>6</sup>The Stormwater Division increased its full-time headcount by four (4) positions in FY2016. Stormwater personnel will now complete maintenance projects formerly handled by outside vendors.

<sup>7</sup>Public Works increased its full-time headcount by one (1) position in FY2016 by converting two (2) part-time Laborers to one (1) full-time Water Operations Technician.

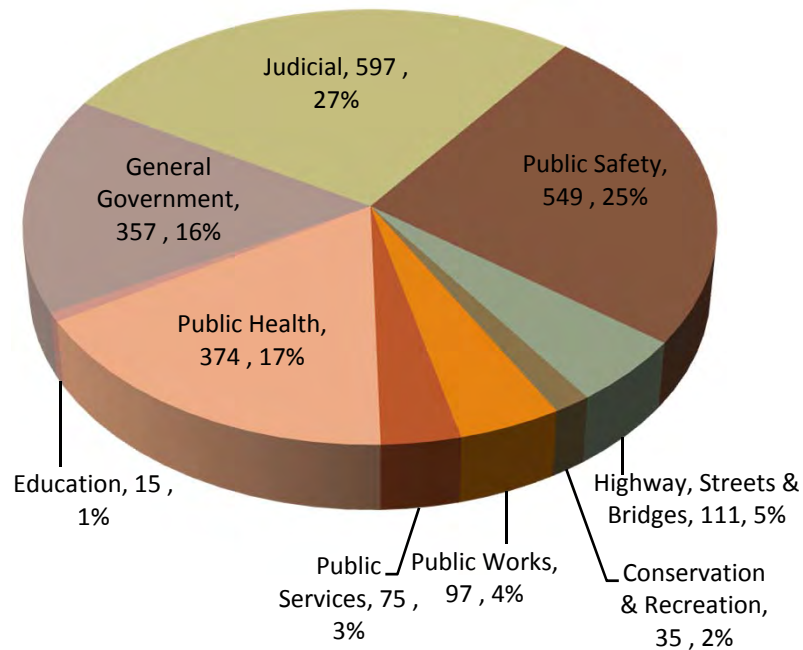
<sup>8</sup>Building, Zoning & Planning is increasing its full-time headcount by one (1) Zoning Inspector in FY2017.

<sup>9</sup>The recommended FY2017 Grants headcount is as of 07/22/2016 payroll.

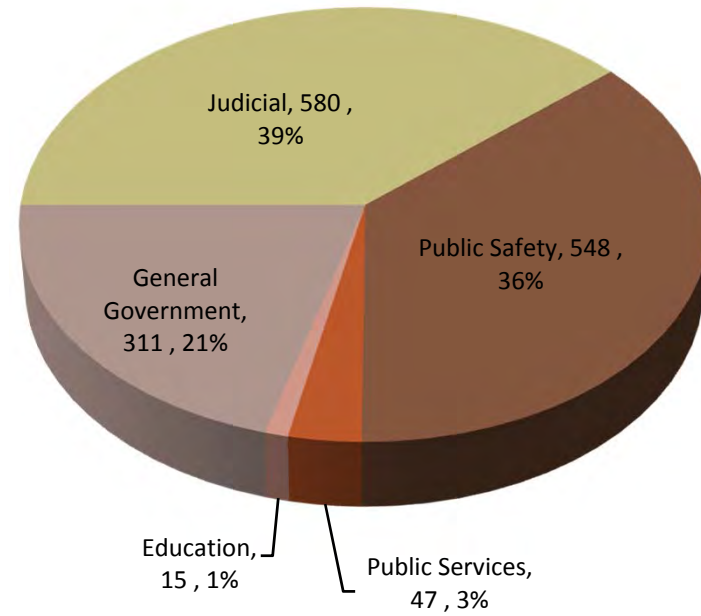
<sup>10</sup>The County Board does not approve the headcount for the Election Commission.

## FY2017 Headcount By Function

### ALL FUNDS (2,210)



### GENERAL FUND (1,501)



DOES NOT INCLUDE GRANT-FUNDED HEADCOUNT.



## 5 Year Outlooks Overview

The General Fund, Division of Transportation, Convalescent Center, Public Works (Water and Sewer) and Stormwater Management are the five major operating funds. Together with their associated bond projects, these areas account for approximately 83% of the County's non-grant budget. Except for the General Fund, each of these areas also designates a specific fund with restricted use revenue sources.

Outlooks are provided for the General Fund, Division of Transportation, Convalescent Center, Public Works, and Stormwater Management. The outlooks provide an analysis of likely future year revenue and expenditures, modeled on both historic and current data and information. Outlooks generally assume continuation of current programs, staffing levels, and revenue sources, unless otherwise known. Assumptions concerning major growth issues such as compensation changes, pension assumptions, or capital outlays, are incorporated and noted.

There is a major division between the financial expense drivers of these funds. Over 70% of General Fund and Convalescent Center expenses are for personnel and related costs. General Fund and the Convalescent Center together account for 1,875, or 85%, of the County's non-grant funded full time budgeted headcount. These areas are therefore very significantly impacted by changes in compensation levels, pension (IMRF and Social Security), health insurance, and employee benefit payouts. The cumulative impact of such drivers can materially affect fund position over the 5 year outlook period.

In line with County strategic objectives, the County has made serious effort to limit payroll growth. Headcount has been reduced steadily, projected annual compensation increases have been modest at 2%, and personnel policies have been modified to limit the use of benefits to drive retirement costs up.

In contrast to the General Fund and Convalescent Center, Stormwater, Transportation, and Public Works budgets are driven more by physical infrastructure costs such as capital projects, repair and maintenance, and related architectural or engineering contracts. Although the same general personnel cost issues apply, impact is far less extensive, as altogether these three program areas account for only 11% of total full-time headcount. On the other hand, these programs will be sensitive to demand for infrastructure improvement and environmental requirements. Transportation is primarily funded via motor fuel taxes, particularly a 4 cent per gallon tax within the County. Primary funding for Public Works is service fees for water and sewer. Stormwater receives a property tax levy.

The 5 year outlooks incorporate the following general assumptions:

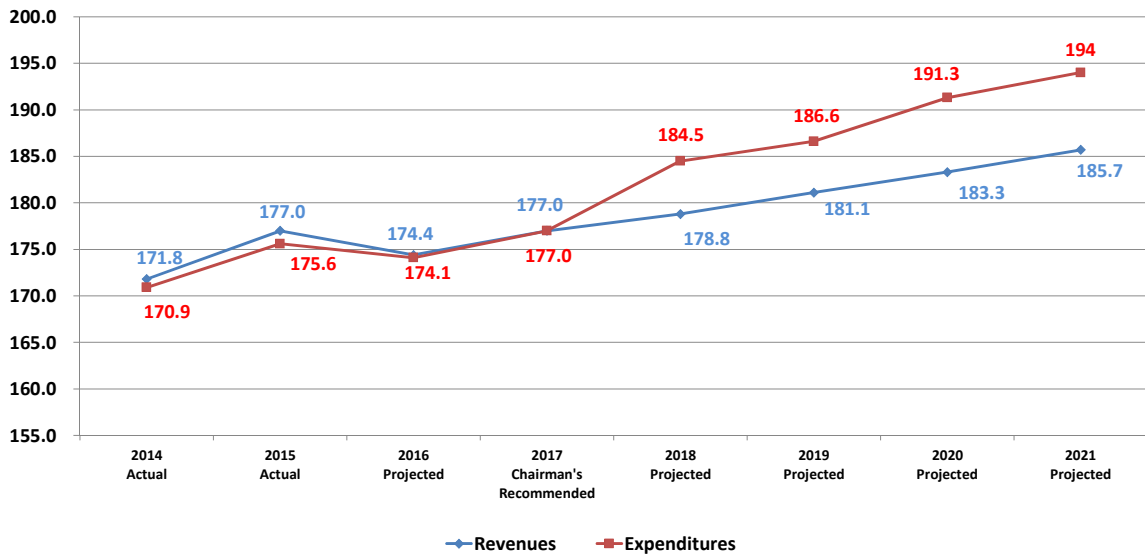
- The FY2017 budget contains a 2% COLA. Future years assume 2% annual compensation increases. This does not imply a County Board commitment, and past increases have varied.
- Health insurance inflation will grow between 5-8% annually during the 2017 through 2021 period. Policy guidance from the Board is to reduce the County's cost share from

85% to 80% by FY2018. Annual costs may be significantly impacted by the federal Affordable Care Act.

- IMRF Employer contribution rates for 2017 are the annual required rates provided by IMRF. Future IMRF costs grow by the 2% COLA foreseen in FY2017 and outyears.
- Social security costs grow by the 2% COLA foreseen in FY2017 and outyears.
- No aggregate full-time headcount increase from FY2018 through FY2021.
- A general inflator is not assumed, except for established contract commitments or costs with traditionally significant inflation.
- Footnotes provide information or assumptions specific to the individual outlook.

The reader should note that the General Fund is the only fund with specific cash balance guidelines established in the County's budget and financial policies. The General Fund budget is designed to be balanced: anticipated expenditures, including transfers, equals anticipated revenue. Because the General Fund is comprised of non-dedicated taxes and income streams, it may be used as a general reserve for the County and provide operating income to several other funds, such as Convalescent Center and Stormwater.

**FY2017 Approved  
General Fund 5 Year Outlook  
Revenue - Expenditure Comparison  
(\$ in Millions)**



	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Approved	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Fund Balance, December 1	\$ 67.7	\$ 68.6	\$ 69.9	\$ 70.2	\$ 70.2	\$ 64.5	\$ 59.0	\$ 51.0
<b>Revenue</b>								
Sales Tax	\$ 91.7	95.3	96.4	97.6	\$ 99.5	\$ 101.5	\$ 103.5	\$ 105.6
Property Tax	22.7	22.7	22.8	23.1	23.1	23.1	23.1	23.1
Other Taxes	3.9	4.0	3.5	4.0	4.0	4.0	4.0	4.0
Licenses and Permits	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Intergovernmental	16.5	19.5	18.1	17.6	17.7	17.8	17.9	18.0
Charges for Services	17.4	16.3	14.4	14.8	14.7	14.7	14.8	14.8
Fines & Forfeitures	14.1	14.8	14.4	15.1	15.2	15.2	15.2	15.2
Investment Income	0.3	0.2	0.3	0.3	0.4	0.5	0.6	0.7
Miscellaneous	3.8	2.6	3.0	3.0	2.7	2.8	2.7	2.8
Transfers In & Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 171.8</b>	<b>\$ 177.0</b>	<b>\$ 174.4</b>	<b>\$ 177.0</b>	<b>\$ 178.8</b>	<b>\$ 181.1</b>	<b>\$ 183.3</b>	<b>\$ 185.7</b>
<b>Operational Expenses</b>								
Personnel	\$ 109.0	\$ 109.9	\$ 111.1	\$ 114.4	\$ 117.6	\$ 120.8	\$ 124.2	\$ 127.7
Commodities	4.4	4.8	4.4	4.4	4.4	4.4	4.4	4.4
Contractual	22.2	22.5	24.6	25.2	25.8	25.2	26.2	25.2
Facilities Mgmt., I.T. Capital Repairs <sup>1</sup>	3.6	4.6	4.1	4.1	7.5	6.7	6.6	6.4
Debt Service	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Transfers Out & Other Financing Uses	24.4	26.5	22.7	21.6	21.9	22.2	22.5	22.9
<b>Total Operational Expenses</b>	<b>\$ 170.9</b>	<b>\$ 175.6</b>	<b>\$ 174.1</b>	<b>\$ 177.0</b>	<b>\$ 184.5</b>	<b>\$ 186.6</b>	<b>\$ 191.3</b>	<b>\$ 194.0</b>
Fund Balance, November 30	\$ 68.6	\$ 69.9	\$ 70.2	\$ 70.2	\$ 64.5	\$ 59.0	\$ 51.0	\$ 42.7
% Fund Balance/Expenditures	40%	40%	40%	40%	35%	32%	27%	22%
Headcount	1,523	1,523	1,499	1,500	1,500	1,500	1,500	1,500

Note: Rounding errors may be present due to formulas in this spreadsheet.

**Major Assumptions**

Sales tax increases 1.25% in FY2017 and 2.00% annually FY2018 through FY2021.

Income tax, included in Intergovernmental, increases 1% annually.

The Chairman's FY2017 recommended budget contains a 2% COLA. Future years assume 2% annual compensation increases. This does not imply a County Board commitment, and past increases have varied.

Health Insurance is estimated to increase 8% per year from 2018 through 2021.

FY2018 Contractual Services includes \$600 thousand related to the gubernatorial election. The 2020 Presidential Election Impact is \$1 million.

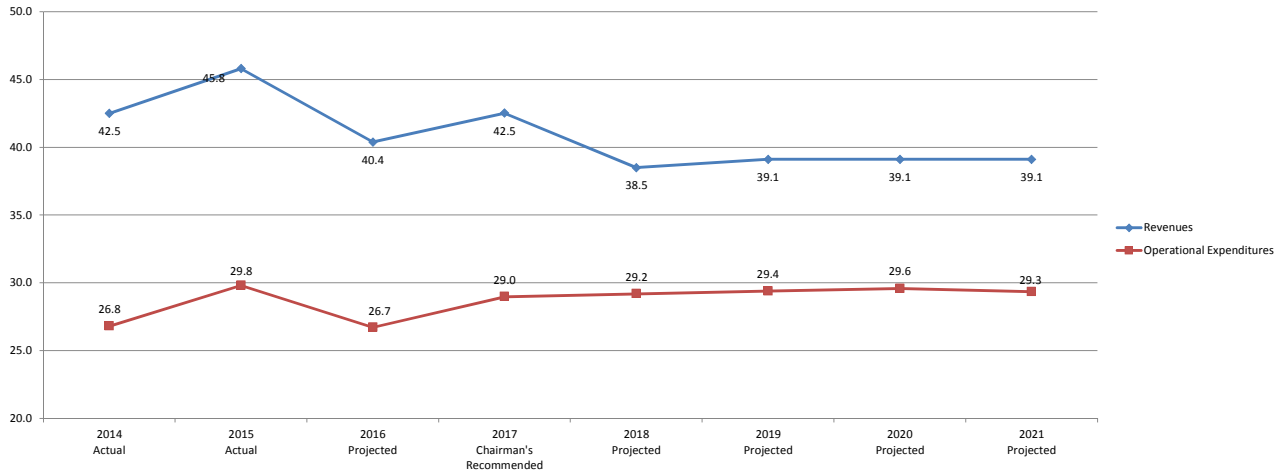
Capital expenditures for 2018 through 2021 were taken from Facilities Management and Information Technology 5-year capital plans.

Debt Service includes annual payments for the 1993 Jail Refunding Bonds of \$3.7 million and payments for the 2010 G.O. Series Bonds of \$3.6 million.

Transfers Out & Other Financing Uses include transfers for IMRF, Social Security, Tort Liability, Stormwater and Convalescent Center.

<sup>1</sup> Capital does not include the replacement of a 35 year old legacy real estate tax system. The estimated cost of replacement would be \$7,530,000 in year 1; \$1,530,000 in implementation and maintenance costs in years 2 & 3.

**FY2017 Approved**  
**Division of Transportation 5 Year Outlook**  
**Local Gasoline Tax, Motor Fuel Tax, Impact Fees, Debt Service**  
**Revenue - Expenditure Comparison**  
**(\$ in Millions)**



	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Approved	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Fund Balance, December 1	\$ 48.3	\$ 50.5	\$ 43.1	\$ 40.6	\$ 14.8	\$ 10.6	\$ 9.4	\$ 9.4
<b>Revenue</b>								
Local Gas Tax	\$ 18.7	\$ 18.6	\$ 18.8	\$ 18.8	\$ 18.8	\$ 18.8	\$ 18.8	\$ 18.8
Motor Fuel Tax <sup>(1)</sup>	15.2	15.1	15.3	15.3	15.3	15.3	15.3	15.3
Impact Fees	0.5	1.2	0.9	0.8	0.8	0.8	0.8	0.8
Intergovernmental:								
Reimbursements	1.4	1.7	2.9	3.8	1.4	2.0	2.0	2.0
State Capital Bill	4.3	-	-	-	-	-	-	-
Licenses and Permits	0.6	1.0	0.6	0.6	0.6	0.6	0.6	0.6
Charges for Services	1.2	1.3	1.4	1.4	1.4	1.4	1.4	1.4
Investment Income	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Miscellaneous	0.4	0.7	0.4	1.7	0.2	0.2	0.2	0.2
Transfers In	-	6.1	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 42.5</b>	<b>\$ 45.8</b>	<b>\$ 40.4</b>	<b>\$ 42.5</b>	<b>\$ 38.5</b>	<b>\$ 39.1</b>	<b>\$ 39.1</b>	<b>\$ 39.1</b>
<b>Operational Expenses</b>								
Personnel Services	\$ 10.1	\$ 9.2	\$ 10.5	\$ 10.1	\$ 10.3	\$ 10.5	\$ 10.7	\$ 10.9
Commodities	4.0	3.1	3.5	4.3	4.3	4.3	4.3	4.3
Contractual	1.3	0.7	0.8	2.2	2.2	2.2	2.2	2.2
Capital - Operational	0.8	1.5	2.1	2.7	2.7	2.7	2.7	2.7
Debt Service	10.6	10.6	9.7	9.6	9.6	9.6	9.6	9.1
Transfers Out	-	4.7	-	-	-	-	-	-
<b>Total Operational Expenses</b>	<b>\$ 26.8</b>	<b>\$ 29.8</b>	<b>\$ 26.7</b>	<b>\$ 29.0</b>	<b>\$ 29.2</b>	<b>\$ 29.4</b>	<b>\$ 29.6</b>	<b>\$ 29.3</b>
Fund Balance, November 30	\$ 64.0	\$ 66.5	\$ 56.8	\$ 54.2	\$ 24.1	\$ 20.4	\$ 19.0	\$ 19.2
Capital and Capital Maintenance	\$ 13.5	\$ 23.4	\$ 16.1	\$ 39.4	\$ 13.5	\$ 10.9	\$ 9.6	\$ 8.9
Net Fund Balance After Construction	\$ 50.5	\$ 43.1	\$ 40.6	\$ 14.8	\$ 10.6	\$ 9.4	\$ 9.4	\$ 10.3
% Fund Balance/Expenditures with Construct	158.8%	125.0%	132.5%	79.3%	56.5%	50.5%	48.5%	50.3%
Headcount	111	111	111	111	111	111	111	111

Note: Rounding errors may be present due to formulas in this spreadsheet.

**Major Assumptions**

Fiscal Year 2015 total revenues and expenditures were higher than average due to a transfer out of the Motor Fuel Tax Fund to cover State motor fuel taxes that were delinquent to the County due to the State budget impasse. Also, on account of the June 2015 refunding of the 2005 Transportation Revenue bonds and the reduction of restrictive covenants, over \$4M in Motor Fuel Taxes was transferred to the Motor Fuel Tax Fund from the debt service reserve fund held by the bond trustee.

In FY2016, the Century Hill Street Lighting District became part of County operations by legislation. As a result, the district's cash balance of over \$15 thousand was transferred to the County. Tax levies projected to be \$17.5 thousand will be added to the Division of Transportation for maintenance of the district. These levy amounts are included in Miscellaneous Revenue in the above table.

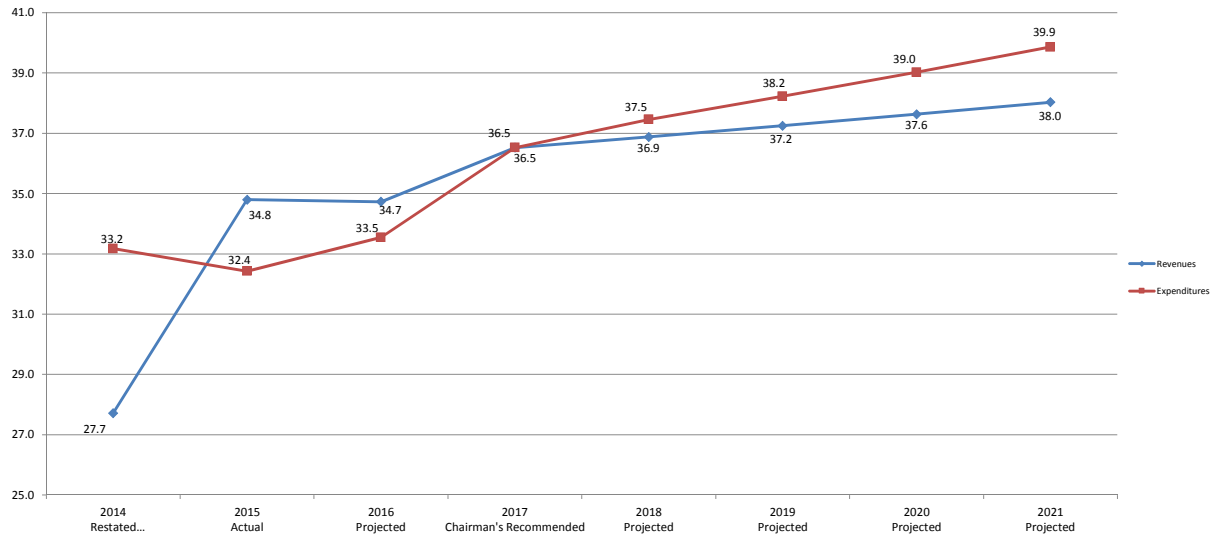
<sup>(1)</sup>Total amounts shown are gross revenue projections for Motor Fuel Tax. State Motor Fuel Taxes are initially received by a third party trustee from the State of Illinois and deposited into a debt service fund for the 2015A Transportation Bonds. For FY2017 and through FY2020, \$9.6 million per year, or roughly \$805.8 thousand per month is held in this fund by the trustee. The remaining State Motor Fuel Taxes are remitted to the County for operational or construction use.

2017 Commodities based on existing contracts, no inflation for future years.

**Personnel Services Major Assumptions**

- No headcount increase 2017 through 2021.
- 2% compensation increase assumed for full year in 2017 through 2021. IMRF and Social Security follow compensation increases.
- 8% annual increase in employer health insurance expense. Health Insurance assumes that County cost share drops gradually to 80% of cost in 2017.

**FY2017 Approved  
Convalescent Center 5 Year Outlook  
Revenue - Expenditure Comparison  
(\$ in Millions)**



	FY2014 Restated Actual	FY2015 Actual	FY2016 Projected	FY2017 Approved	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Fund Balance, December 1	\$ 2.1	\$ (3.3)	\$ (0.9)	\$ 0.3	\$ 0.3	\$ (0.3)	\$ (1.3)	\$ (2.6)
<b>Revenue</b>								
Healthcare & Family Service(HFS)	\$ 13.8	\$ 16.9	\$ 15.9	\$ 20.3	\$ 20.3	\$ 20.3	\$ 20.3	\$ 20.3
Medicare	\$ 4.4	\$ 5.2	\$ 4.9	\$ 5.3	\$ 5.4	\$ 5.5	\$ 5.5	\$ 5.6
Private/Insurance	\$ 5.5	\$ 8.1	\$ 9.0	\$ 6.0	\$ 6.2	\$ 6.4	\$ 6.6	\$ 6.9
Source 1"Patient Care"	\$ 23.7	\$ 30.2	\$ 29.8	\$ 31.6	\$ 31.9	\$ 32.2	\$ 32.5	\$ 32.8
Source 2"Transfer/Subsidy From Corp"	\$ 2.4	\$ 3.0	\$ 3.0	\$ 3.0	\$ 3.0	\$ 3.0	\$ 3.0	\$ 3.0
Source 3"Non Patient Care Revenue"	\$ 1.4	\$ 1.7	\$ 1.9	\$ 1.95	\$ 2.0	\$ 2.1	\$ 2.1	\$ 2.2
Misc/Other	\$ 0.2	\$ (0.0)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Total Revenue	\$ 27.7	\$ 34.8	\$ 34.7	\$ 36.5	\$ 36.9	\$ 37.2	\$ 37.6	\$ 38.0
<b>Operational Expenses</b>								
Personnel Services	\$ 25.5	\$ 24.8	\$ 23.9	\$ 26.0	\$ 26.7	\$ 27.5	\$ 28.3	\$ 29.1
Commodities	\$ 4.7	\$ 4.7	\$ 4.3	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6
Contractual	\$ 2.7	\$ 2.8	\$ 4.6	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2	\$ 5.2
Capital Acquisitions	\$ 0.3	\$ 0.2	\$ 0.8	\$ 0.7	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.9
Total Operational Expenses	\$ 33.2	\$ 32.4	\$ 33.5	\$ 36.5	\$ 37.5	\$ 38.2	\$ 39.0	\$ 39.9
Fund Balance, November 30	\$ (3.4)	\$ (0.9)	\$ 0.3	\$ 0.3	\$ (0.3)	\$ (1.3)	\$ (2.6)	\$ (4.5)
% Fund Balance/Expenditures	6.6%	-2.7%	0.9%	0.8%	-0.7%	-3.3%	-6.8%	-11.2%
Headcount	374	374	374	374	374	374	374	374

Note: Rounding errors may be present due to formulas in this spreadsheet.

**Major Assumptions**

In order to provide financial stability to the Convalescent Center, it has been necessary for the General Fund to subsidize the Convalescent Center Fund.

Included in Income - Source 3"Non Patient Care Revenue" are amounts received from Cafeteria, Vending, Cleaning and Non Patient Care, Pharmacy Services.

2017 Commodities based on existing contracts, no inflation for future years.

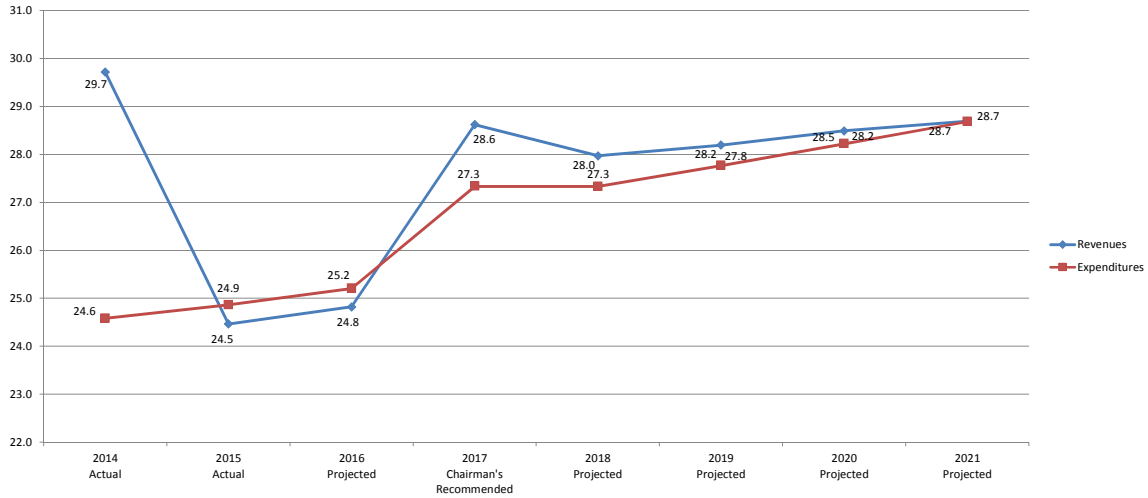
**Personnel Services Major Assumptions**

-No headcount increase 2017 through 2021.

-2% compensation increase assumed for full year in 2017 through 2021. IMRF and Social Security follow compensation increases.

-8% annual increase in employer health insurance expense. Health Insurance assumes that County cost share drops gradually to 80% of cost in 2017.

**FY2017 Approved  
Public Works 5 Year Outlook  
Revenue - Expenditure Comparison  
(\$ in Millions)**



	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Approved	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Net Position, December 1	\$ 86.3	\$ 91.4	\$ 91.0	\$ 90.7	\$ 91.9	\$ 92.6	\$ 93.0	\$ 93.3
<b>Revenue</b>								
Service Fees	\$ 13.4	\$ 13.5	\$ 14.1	\$ 15.2	\$ 15.2	\$ 15.2	\$ 15.2	\$ 15.2
Administrative Fees	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Connection Fees	1.2	0.3	0.7	1.4	1.4	1.4	1.4	1.4
Capital Contributions	5.9	1.3	-	-	-	-	-	-
Darien/Glen Ellyn	6.0	5.9	6.6	7.6	7.8	8.0	8.3	8.5
Misc/Other	2.1	2.3	2.2	3.2	2.4	2.4	2.4	2.4
<b>Total Revenue</b>	<b>\$ 29.7</b>	<b>\$ 24.5</b>	<b>\$ 24.8</b>	<b>\$ 28.6</b>	<b>\$ 28.0</b>	<b>\$ 28.2</b>	<b>\$ 28.5</b>	<b>\$ 28.7</b>
<b>Operational Expenses</b>								
Personal Services	\$ 7.6	\$ 8.1	\$ 8.2	\$ 8.2	\$ 8.4	\$ 8.6	\$ 8.8	\$ 9.1
Commodities	1.6	1.6	1.7	1.5	1.5	1.5	1.5	1.5
Contractual	5.2	5.1	5.1	6.2	5.7	5.7	5.7	5.7
Darien/Glen Ellyn	6.0	5.9	6.6	7.6	7.8	8.0	8.3	8.5
Interest and Other	0.9	1.0	0.5	0.5	0.5	0.5	0.5	0.5
Depreciation and Amortization	3.1	3.2	3.2	3.4	3.4	3.4	3.4	3.4
<b>Total Operational Expenses</b>	<b>\$ 24.6</b>	<b>\$ 24.9</b>	<b>\$ 25.2</b>	<b>\$ 27.3</b>	<b>\$ 27.3</b>	<b>\$ 27.8</b>	<b>\$ 28.2</b>	<b>\$ 28.7</b>
Increase (Decrease) in Net Position	\$ 5.1	\$ (0.4)	\$ (0.4)	\$ 1.3	\$ 0.6	\$ 0.4	\$ 0.3	\$ 0.0
Net Position, November 30	<u>\$ 91.4</u>	<u>\$ 91.0</u>	<u>\$ 90.7</u>	<u>\$ 91.9</u>	<u>\$ 92.6</u>	<u>\$ 93.0</u>	<u>\$ 93.3</u>	<u>\$ 93.3</u>
% Net Position/Expenditures	372.0%	366.2%	359.7%	336.4%	338.8%	334.9%	330.5%	325.2%
Headcount	93	96	97	97	97	97	97	97

Note: Rounding errors may be present due to formulas in this spreadsheet.

**Major Assumptions**

2015 - 2016 Service Fees are based on rate increases approved in 2011.

A rate study to set rates for 2016 through 2019 was conducted in 2015. Any approved increase/decrease will take effect in January of each year.

Misc/Other Income based on forecasts for septic income, water tower lease revenue, and reimbursements for meter reading and gasoline.

2017 - 2021 Contractual budget includes full encumbrances for both natural gas and electric utilities to allow for flexibility in usage based on energy commodity pricing. Contractual includes Lake Michigan water purchases.

Interest is based on debt service schedule. Includes interest on EPA loan for York Township Water Improvements.

2017 Commodities based on existing contracts, no inflation for future years.

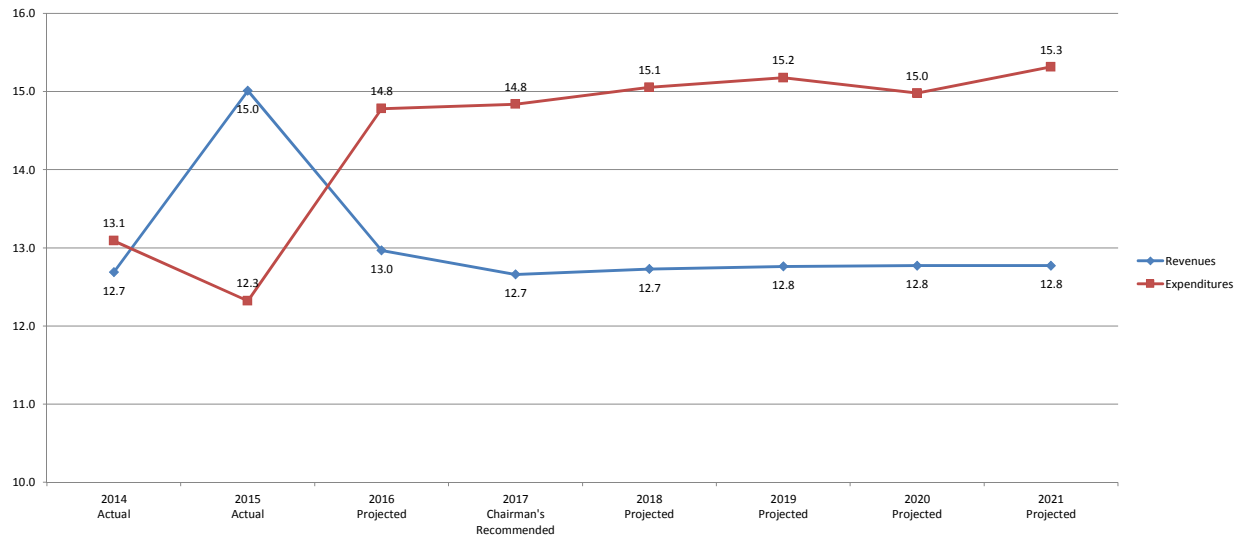
**Personnel Services Major Assumptions**

-No increase in headcount 2017 through 2021.

-2% compensation increase assumed for full year in 2017 through 2021. IMRF and Social Security follow compensation increases.

-8% annual increase in employer health insurance expense. Health insurance assumes that County cost share drops gradually to 80% of cost in 2017.

**FY2017 Approved  
Stormwater Management 5 Year Outlook  
Revenue - Expenditure Comparison  
(\$ in Millions)**



	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Approved	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Operating Fund Balance	\$ 7.3	\$ 6.7	\$ 9.4	\$ 5.6	\$ 3.0	\$ 0.4	\$ (2.0)	\$ (4.1)
1600-3100 Reserve	0.3	0.5	0.5	2.4	2.9	3.2	3.2	3.1
Fund Balance, December 1	\$ 7.6	\$ 7.2	\$ 9.9	\$ 8.0	\$ 5.9	\$ 3.6	\$ 1.1	\$ (1.1)
<b>Revenue</b>								
Property Tax	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4
Corp Fund Subsidy	2.9	5.2	2.9	2.9	2.9	2.9	2.9	2.9
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stormwater Permit Fees	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Reimbursement - other funds	0.0	0.0	0.2	0.0	0.1	0.1	0.1	0.1
Federal/State Project Reimbursement	-	-	-	-	-	-	-	-
Misc/Other	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Total Revenue	\$ 12.7	\$ 15.0	\$ 13.0	\$ 12.7	\$ 12.7	\$ 12.8	\$ 12.8	\$ 12.8
<b>Operational Expenses</b>								
Personnel Services	\$ 2.7	\$ 2.9	\$ 3.4	\$ 3.3	\$ 3.6	\$ 3.9	\$ 3.7	\$ 3.7
Commodities	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Contractual	1.9	1.8	2.5	2.4	2.7	2.9	2.8	3.0
Capital Acquisition	1.0	0.2	1.2	1.3	0.9	0.4	0.6	0.7
Capital Acquisition 1600-3100	-	-	0.2	0.5	0.6	0.7	0.6	0.6
Debt Service	7.4	7.4	7.4	7.2	7.2	7.2	7.2	7.2
Total Operational Expenses	\$ 13.1	\$ 12.3	\$ 14.8	\$ 14.8	\$ 15.1	\$ 15.2	\$ 15.0	\$ 15.3
Ending Fund Balance, November 30	\$ 7.2	\$ 9.9	\$ 8.0	\$ 5.9	\$ 3.6	\$ 1.1	\$ (1.1)	\$ (3.6)
% Fund Balance/Expenditures	55.0%	80.3%	54.0%	39.7%	23.7%	7.6%	-7.1%	-23.5%
Headcount	31	31	35	35	35	35	35	35

Note: Rounding errors may be present due to formulas in this spreadsheet.

**Major Assumptions**

In order to provide financial stability to the Stormwater program, it has been necessary for General Fund to subsidize the Stormwater Management Fund.

Stormwater's cash requirements are unique, due to the timing of debt service transfers. Beginning year balances should be at least 70% of total expense requirements (not including federal or state funded projects). 100% of debt service must be transferred early in the fiscal year to avoid an automatic additional tax levy being imposed pursuant to bond ordinances. Monies from the property tax levy are not collected until mid fiscal year.

In FY2013 \$0.5 million in property tax was reallocated from the Youth Home to Stormwater, increasing Stormwater's portion of the County levy to \$9 million.

In FY2014, the levy was increased an additional \$0.4 million to \$9.4 million, with a corresponding decrease of \$0.4 million in the General Fund property tax levy.

In order to implement strategic initiatives including community audits, watershed planning, water quality education, watershed repairs, revised floodplain maps and a pump storage facility that would allow stormwater to better serve DuPage County as a regional stormwater program, additional funding is necessary. No new water quality or water quantity programs are contemplated in the five-year outlook chart. The outlook does not include projects funded by General Obligation Alternate Series 2010 bond project money (RZ Bonds - see description in the Bond-Funded Capital Improvement section of the Financial Plan) or HUD-Disaster Recovery money.

In FY2015 the General Fund Subsidy included a one time amount of \$2.3 million for forgiveness of Indirect Costs from 2004 - 2015.

2017 Commodities expenditures are based on existing contracts, no inflation for future years.

**Personnel Services Major Assumptions**

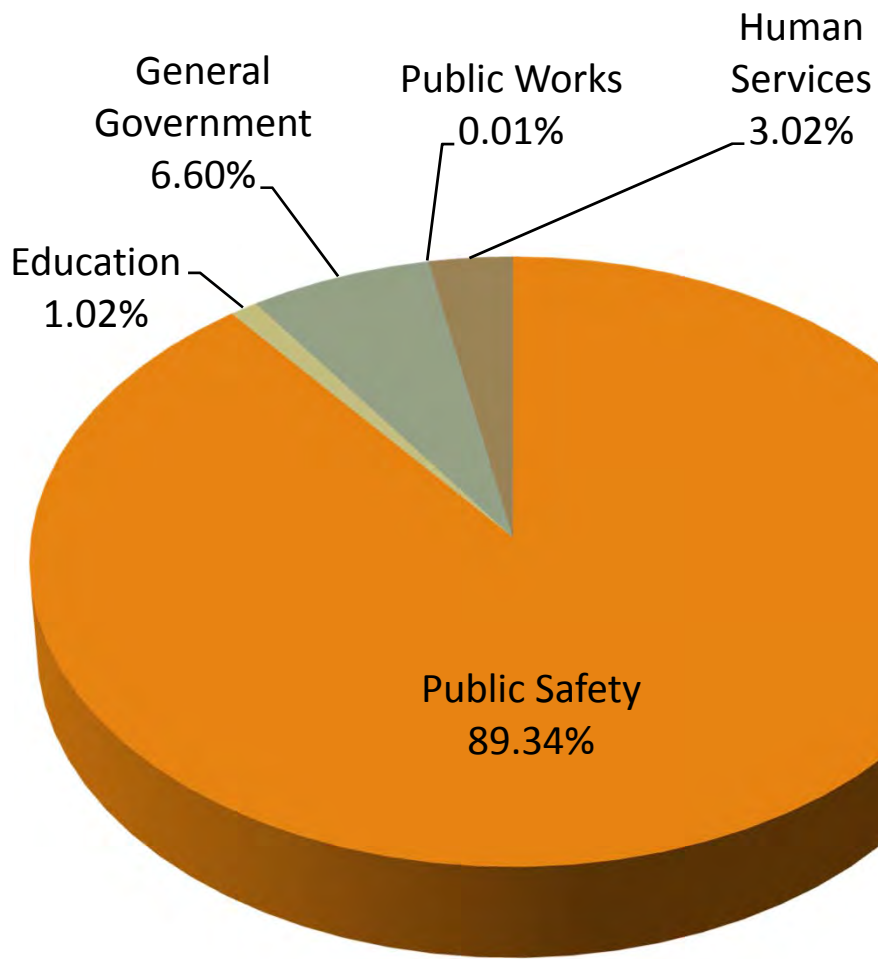
-No headcount increase 2017 through 2021.

-2% compensation increase assumed for full year in 2017 through 2021. IMRF and Social Security follow compensation increases.

-8% annual increase in employer health insurance expense. Health Insurance assumes that County cost share drops gradually to 80% of cost in 2017.

## FY2017 General Fund Indirect Cost Allocation By Function

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SOURCE: FY2015 INDIRECT COST ALLOCATION PLAN.  
ALLOCATES SUPPORT AGENCIES TO ALL DEPARTMENTS.



**DuPage County, Illinois**  
**Total Department Costs with Indirects<sup>1</sup>**  
**FY2014 Actual - FY2017 Approved Budget**

	FY2014 Actual	FY2015 Actual	FY2016 Current Budget	FY2017 Approved
Credit Union				
Appropriation	\$ 143,404	\$ 153,048	\$ 161,077	\$ 161,809
IMRF	-	224	-	-
Social Security	-	-	-	-
Facilities Management <sup>2</sup>	17,517	17,464	17,464	17,464
Other Indirects	35,205	31,653	32,286	32,932
Total Credit Union	\$ 196,126	\$ 202,389	\$ 210,827	\$ 212,205
Supervisor of Assessments				
Appropriation	\$ 885,004	\$ 1,154,855	\$ 1,044,129	\$ 1,056,277
IMRF	97,350	93,351	95,218	103,309
Social Security	57,641	59,928	61,127	61,169
Facilities Management <sup>2</sup>	99,096	98,800	98,800	99,096
Other Indirects	326,910	364,721	364,721	326,910
Total Supervisor of Assessments	\$ 1,466,001	\$ 1,771,655	\$ 1,663,995	\$ 1,646,761
Board of Tax Review				
Appropriation	\$ 146,000	\$ 144,603	\$ 169,940	\$ 151,481
IMRF	15,411	12,872	13,129	16,354
Social Security	9,498	8,394	8,562	10,079
Facilities Management <sup>2</sup>	9,009	8,982	8,982	9,009
Other Indirects	44,807	46,196	46,196	44,807
Total Board of Tax Review	\$ 224,725	\$ 221,047	\$ 246,809	\$ 231,731
County Board				
Appropriation	\$ 1,858,542	\$ 1,876,710	\$ 1,929,240	\$ 1,959,453
IMRF	484,477	394,898	402,796	514,131
Social Security	126,132	128,732	131,307	133,852
Facilities Management <sup>2</sup>	162,759	279,692	279,692	279,692
Other Indirects	735,836	700,730	700,730	700,730
Total County Board	\$ 3,367,746	\$ 3,380,762	\$ 3,443,765	\$ 3,587,858
Ethics Commission				
Appropriation	\$ 22,028	\$ 24,264	\$ 54,250	\$ 17,500
IMRF	-	-	-	-
Social Security	208	165	168	221
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	-	-	-	-
Total Ethics Commission	\$ 22,236	\$ 24,429	\$ 54,418	\$ 17,721
Election Commission				
Appropriation	\$ 4,436,280	\$ 3,387,757	\$ 5,623,084	\$ 3,304,196
IMRF	159,648	143,578	146,450	169,420
Social Security	122,367	110,345	112,552	129,857
Facilities Management <sup>2</sup>	280,533	279,692	279,692	280,533
Other Indirects	507,419	490,901	490,901	507,419
Total Election Commission	\$ 5,506,247	\$ 4,412,273	\$ 6,652,678	\$ 4,391,425
Liquor Control Commission				
Appropriation	\$ 9,875	\$ -	\$ -	\$ -

**DuPage County, Illinois**  
**Total Department Costs with Indirects<sup>1</sup>**  
**FY2014 Actual - FY2017 Approved Budget**

	FY2014 Actual	FY2015 Actual	FY2016 Current Budget	FY2017 Approved
IMRF	-	-	-	-
Social Security	785	39	-	-
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	3,920	-	-	-
Total Liquor Control Commission	\$ 14,580	\$ 39	\$ -	\$ -
Merit Commission				
Appropriation	\$ 67,618	\$ 49,199	\$ 81,972	\$ 50,957
IMRF	1,669	250	255	1,771
Social Security	2,149	1,716	1,750	2,281
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	-	-	-	-
Total Merit Commission	\$ 71,436	\$ 51,165	\$ 83,977	\$ 55,009
Recorder of Deeds				
Appropriation	\$ 1,330,133	\$ 1,368,216	\$ 1,465,072	\$ 1,448,988
IMRF	237,717	233,587	238,259	252,267
Social Security	87,029	91,889	93,727	92,356
Facilities Management <sup>2</sup>	162,159	161,671	161,671	162,159
Other Indirects	500,595	435,855	435,855	500,595
Total Recorder of Deeds	\$ 2,317,633	\$ 2,291,218	\$ 2,394,584	\$ 2,456,365
Office of Homeland Security & Emergency Management (OHSEM)				
Appropriation	\$ 795,540	\$ 768,091	\$ 898,748	\$ 1,123,411
IMRF	82,302	77,907	79,465	87,340
Social Security	50,307	51,436	52,465	53,386
Facilities Management <sup>2</sup>	207,314	207,952	207,952	207,314
Other Indirects	440,599	354,706	354,706	440,599
Total OHSEM	\$ 1,576,062	\$ 1,460,092	\$ 1,593,336	\$ 1,912,050
County Coroner				
Appropriation	\$ 1,378,588	\$ 1,364,435	\$ 1,327,476	\$ 1,345,961
IMRF	126,986	119,806	122,202	134,759
Social Security	85,005	81,815	83,451	90,208
Facilities Management <sup>2</sup>	176,333	170,991	170,991	176,333
Other Indirects	456,212	425,036	425,036	456,212
Total County Coroner	\$ 2,223,124	\$ 2,162,083	\$ 2,129,156	\$ 2,203,473
County Sheriff				
Appropriation	\$ 42,694,192	\$ 42,327,858	\$ 40,811,477	\$ 42,187,099
IMRF	9,176,000	9,923,545	10,122,016	9,737,645
Social Security	2,849,336	3,163,865	3,227,142	3,023,738
Facilities Management <sup>2</sup>	5,012,811	4,864,583	4,864,583	5,012,811
Other Indirects	13,911,576	14,480,129	14,480,129	13,911,576
Total County Sheriff	\$ 73,643,915	\$ 74,759,980	\$ 73,505,347	\$ 73,872,869
Clerk of the Circuit Court				
Appropriation	\$ 8,208,230	\$ 8,215,979	\$ 8,448,159	\$ 8,277,486
IMRF	1,032,106	985,032	1,004,733	1,095,279

**DuPage County, Illinois**  
**Total Department Costs with Indirects<sup>1</sup>**  
**FY2014 Actual - FY2017 Approved Budget**

	FY2014 Actual	FY2015 Actual	FY2016 Current Budget	FY2017 Approved
Social Security	553,690	560,106	571,308	587,580
Facilities Management <sup>2</sup>	1,059,592	1,026,652	1,026,652	1,059,592
Other Indirects	<u>3,402,486</u>	<u>3,636,372</u>	<u>3,636,372</u>	<u>3,402,486</u>
Total Clerk of the Circuit Court	\$ 14,256,104	\$ 14,424,141	\$ 14,687,224	\$ 14,422,423
Circuit Court				
Appropriation	\$ 1,859,967	\$ 2,026,488	\$ 2,220,510	\$ 2,209,907
IMRF	161,133	188,780	192,556	170,996
Social Security	97,094	123,070	125,531	103,037
Facilities Management <sup>2</sup>	1,858,051	1,801,496	1,801,496	1,858,051
Other Indirects	<u>1,746,479</u>	<u>2,212,879</u>	<u>2,212,879</u>	<u>1,746,479</u>
Total Circuit Court	\$ 5,722,724	\$ 6,352,713	\$ 6,552,972	\$ 6,088,470
Public Defender				
Appropriation	\$ 2,779,657	\$ 2,877,937	\$ 2,917,517	\$ 2,975,525
IMRF	327,251	322,423	328,871	347,281
Social Security	194,146	204,325	208,412	206,029
Facilities Management <sup>2</sup>	224,401	217,604	217,604	224,401
Other Indirects	<u>810,804</u>	<u>706,336</u>	<u>706,336</u>	<u>810,804</u>
Total Public Defender	\$ 4,336,259	\$ 4,328,625	\$ 4,378,740	\$ 4,564,041
Jury Commission				
Appropriation	\$ 553,613	\$ 570,956	\$ 709,411	\$ 738,216
IMRF	27,293	22,453	22,902	28,964
Social Security	13,867	15,129	15,432	14,716
Facilities Management <sup>2</sup>	150,092	145,425	145,425	150,092
Other Indirects	<u>194,798</u>	<u>208,999</u>	<u>208,999</u>	<u>194,798</u>
Total Jury Commission	\$ 939,663	\$ 962,962	\$ 1,102,169	\$ 1,126,785
States Attorney				
Appropriation	\$ 9,849,048	\$ 9,535,528	\$ 9,785,846	\$ 9,818,691
IMRF	1,259,121	1,216,483	1,240,813	1,336,189
Social Security	683,375	707,301	721,447	725,203
Facilities Management <sup>2</sup>	1,386,812	1,344,807	1,344,807	1,386,812
Other Indirects	<u>3,400,488</u>	<u>2,934,306</u>	<u>2,934,306</u>	<u>3,400,488</u>
Total States Attorney	\$ 16,578,844	\$ 15,738,425	\$ 16,027,219	\$ 16,667,383
Children's Center				
Appropriation	\$ 600,712	\$ 590,691	\$ 650,790	\$ 653,399
IMRF	90,028	86,684	88,418	95,538
Social Security	53,229	54,259	55,344	56,487
Facilities Management <sup>2</sup>	77,015	74,681	74,681	77,015
Other Indirects	<u>277,819</u>	<u>286,861</u>	<u>286,861</u>	<u>277,819</u>
Total Children's Center	\$ 1,098,803	\$ 1,093,176	\$ 1,156,094	\$ 1,160,258
Probation				
Appropriation	\$ 9,457,985	\$ 9,623,108	\$ 9,790,530	\$ 9,713,895
IMRF	1,079,990	1,056,135	1,077,258	1,146,094
Social Security	649,193	672,055	685,496	688,929
Facilities Management <sup>2</sup>	594,469	576,464	576,464	594,469

**DuPage County, Illinois**  
**Total Department Costs with Indirects<sup>1</sup>**  
**FY2014 Actual - FY2017 Approved Budget**

	<u>FY2014 Actual</u>	<u>FY2015 Actual</u>	<u>FY2016 Current Budget</u>	<u>FY2017 Approved</u>
Other Indirects	2,782,067	2,485,798	2,485,798	2,782,067
Total Probation	\$ 14,563,704	\$ 14,413,560	\$ 14,615,546	\$ 14,925,454
DUI Evaluation Program				
Appropriation	\$ 598,712	\$ 578,920	\$ 680,538	\$ 635,073
IMRF	70,617	60,847	62,064	74,939
Social Security	42,328	38,934	39,713	44,919
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	187,048	160,468	160,468	187,048
Total DUI Evaluation Program	\$ 898,705	\$ 839,169	\$ 942,783	\$ 941,979
Drainage				
Appropriation	\$ 395,759	\$ 566,600	\$ 794,762	\$ 535,816
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	11,579	8,868	8,868	11,579
Total Drainage	\$ 407,338	\$ 575,468	\$ 803,630	\$ 547,395
Regional Office of Education				
Appropriation	\$ 788,159	\$ 814,809	\$ 824,630	\$ 822,941
IMRF	56,131	58,932	60,111	59,567
Social Security	40,731	43,435	44,304	43,224
Facilities Management <sup>2</sup>	151,648	151,194	151,194	151,648
Other Indirects	328,624	392,861	392,861	328,624
Total Regional Office of Education	\$ 1,365,293	\$ 1,461,231	\$ 1,473,099	\$ 1,406,004
Outside Agency Support				
Appropriation	\$ 999,501	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	4,677	6,503	6,503	4,677
Total Outside Agency Support	\$ 1,004,178	\$ 1,006,503	\$ 1,006,503	\$ 1,004,677
Subsidized Taxi Fund				
Appropriation	\$ 20,095	\$ 34,619	\$ 25,000	\$ 25,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management <sup>2</sup>	-	-	-	-
Other Indirects	4,389	948	948	4,389
Total Subsidized Taxi Fund	\$ 24,484	\$ 35,567	\$ 25,948	\$ 29,389
Psychological Services				
Appropriation	\$ 929,631	\$ 915,573	\$ 940,398	\$ 903,632
IMRF	101,232	94,720	96,614	107,428
Social Security	61,646	61,430	62,659	65,419
Facilities Management <sup>2</sup>	76,664	92,101	92,101	76,664
Other Indirects	281,006	313,200	313,200	281,006
Total Psychological Services	\$ 1,450,179	\$ 1,477,024	\$ 1,504,972	\$ 1,434,149

**DuPage County, Illinois**  
**Total Department Costs with Indirects<sup>1</sup>**  
**FY2014 Actual - FY2017 Approved Budget**

	FY2014 Actual	FY2015 Actual	FY2016 Current Budget	FY2017 Approved
Family Center				
Appropriation	\$ 235,654	\$ 245,320	\$ 266,615	\$ 271,862
IMRF	23,084	26,732	27,267	24,497
Social Security	13,772	17,585	17,937	14,615
Facilities Management <sup>2</sup>	37,670	36,529	36,529	37,670
Other Indirects	<u>79,592</u>	<u>73,228</u>	<u>73,228</u>	<u>79,592</u>
Total Family Center	\$ 389,772	\$ 399,394	\$ 421,575	\$ 428,236
Human Services				
Appropriation	\$ 1,896,707	\$ 2,283,476	\$ 2,199,968	\$ 2,100,368
IMRF	98,259	123,532	126,003	104,273
Social Security	178,401	86,514	88,244	189,321
Facilities Management <sup>2</sup>	277,652	276,818	276,818	277,652
Other Indirects	<u>625,263</u>	<u>607,029</u>	<u>607,029</u>	<u>625,263</u>
Total Human Services	\$ 3,076,282	\$ 3,377,369	\$ 3,298,062	\$ 3,296,877
Veteran's Assistance Commission (VAC)				
Appropriation	\$ 382,889	\$ 406,823	\$ 399,593	\$ 409,152
IMRF	20,762	17,717	18,071	22,033
Social Security	10,604	10,784	11,000	11,253
Facilities Management <sup>2</sup>	14,013	13,972	13,972	14,013
Other Indirects	<u>57,349</u>	<u>59,082</u>	<u>59,082</u>	<u>57,349</u>
Total VAC	\$ 485,617	\$ 508,378	\$ 501,718	\$ 513,800
<b>Total General Fund</b>				
<b>Appropriation</b>	<b>\$ 93,323,523</b>	<b>\$ 92,905,863</b>	<b>\$ 95,220,732</b>	<b>\$ 93,898,095</b>
<b>IMRF</b>	<b>14,728,567</b>	<b>15,260,488</b>	<b>15,565,469</b>	<b>15,630,073</b>
<b>Social Security</b>	<b>5,982,533</b>	<b>6,293,251</b>	<b>6,419,076</b>	<b>6,347,879</b>
<b>Facilities Management<sup>2</sup></b>	<b>12,035,610</b>	<b>11,847,570</b>	<b>11,847,570</b>	<b>12,152,490</b>
<b>Other Indirects</b>	<b><u>31,157,547</u></b>	<b><u>31,423,665</u></b>	<b><u>31,424,298</u></b>	<b><u>31,116,248</u></b>
<b>Grand Total</b>	<b>\$ 157,227,780</b>	<b>\$ 157,730,837</b>	<b>\$ 160,477,146</b>	<b>\$ 159,144,785</b>

<sup>1</sup> For purposes of this report, all agency/support departments have been excluded. Support departments are allocated in their entirety to all other County departments. Other Indirects also includes charges from funds outside the General Fund such as Transportation, Liability Insurance, etc. Indirect costs were taken from the FY2015 Cost Allocation Plan. For 2017, IMRF and Social Security has been inflated by 2% to adjust for the County's annual cost of living adjustment.

<sup>2</sup> Facilities Management indirects include utilities, building maintenance, space charges and Power Plant costs.

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