



# OFFICE OF THE COUNTY AUDITOR DUPAGE COUNTY, ILLINOIS

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**FOR IMMEDIATE RELEASE**

**FROM THE OFFICE OF THE DU PAGE COUNTY AUDITOR**

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## ***COUNTY AUDITOR REPORTS ON REVENUES***

DuPage County Auditor Jim Rasins recently disclosed that there has been little change in County revenue from the previous year. According to the County Auditor's 124-page Quarterly Financial Report, the County's Corporate Fund posted \$102.6 million in receipts during the first nine months of the 2005 fiscal year, compared to \$101.9 million collected in 2004. The Corporate Fund finances the majority of the County's day-to-day operations.

While the net change in revenue was small, Rasins explained that the 2004 to 2005 variance in Corporate Fund revenue was attributed to factors such as one-time receipts, accounting changes, and actual changes in operating receipts.

His analysis showed that during 2004, the Fund received a \$2.2 million federal grant to partially offset the purchase of optical scan voting equipment in 2002. Similarly, the Fund received other reimbursements in 2004 for capital-related projects. Neither the grant nor the reimbursements were repeated in 2005.

The Auditor also identified a change in the method used to account for revenues collected by the Economic Development and Planning Department, and the County Historical Museum

that affected Fund revenues. During 2004, these departments contributed \$1.3 million to Corporate Fund revenue. However, beginning in 2005, the revenue received in these departments was recorded in separate funds.

“The three largest operating revenue sources in the Corporate Fund are sales tax, property tax, and the amount received from the DuPage Water Commission. These three revenue sources comprised almost one-half of the total revenue received in the Fund through the first nine months of the year,” Rasins said.

“Only the sales tax amount reflected an increase this year,” he continued.

The report showed that, through the first three quarters of 2005, sales taxes increased by \$1.0 million over the same period in the prior year.

The Auditor noted that various fees collected during the first nine months of 2005 by the County Treasurer, State’s Attorney, and Clerk of the Circuit Court jumped by a combined total of \$2.8 million over the prior year. In addition, the County’s share of state income tax increased by \$600,000 during the period.

Total Fund revenue was also affected by a decrease in the amount received for housing federal prisoners in the County Jail. A drop in the number of documents received by the County Recorder also led to a decrease in fees collected in that office.

The Corporate Fund spending total of \$93.7 million during the first nine months of 2005 was less than revenues in the same period. However, the expenditure total represented a \$5.4 million, or 6%, increase over the previous year amount.

“Personnel-related costs, which represent the largest spending category in the Corporate Fund, increased by \$1.0 million, or 1.6%, over the previous year,” Rasins said.

The Auditor identified a \$1.2 million jump in capital-related spending and a \$1.0 million increase in debt service payments. Additionally, contractual spending rose by \$2.3 million over the 2004 figure. The contractual change was attributed to increased subsidies paid by the Corporate Fund to other operating funds of the County.

The Report also included information related to the dozens of special revenue funds maintained by the County. These funds account for the financial operations of a variety of County functions including the Convalescent Center, human service grant programs, County-owned water and sewage treatment facilities, and several capital construction projects.

Total special revenue fund receipts decreased by \$4.5 million from the 2004 level. This was largely due to a drop in revenue amounts related to the County courthouse construction project and various highway projects.

The Auditor reported that total special revenue fund spending through the first nine months of 2005 dropped by a net amount of \$2.7 million from the 2004 amount. Expenditure reductions totaling \$9.7 million for several capital construction projects were cited as the main reason for the overall spending decline.

These expenditure reductions were partially offset by other jumps in special revenue fund disbursements. The Report disclosed that spending from the Local Gasoline Tax Fund for highway-related engineering services, increased by \$1.5 million over the 2004 level. In addition, the Fund made a first-time payment of \$1.1 million to the newly established Economic Development and Planning Fund for transportation planning services.

Expenditure jumps in 2005 were also noted for stormwater construction projects - \$1.8 million, and employee pension costs - \$1.4 million.

The County Auditor's Quarterly Financial Report can be viewed on the internet at [www.dupageco.org/auditor/](http://www.dupageco.org/auditor/). Copies are also available for inspection at college and public libraries throughout DuPage County and at the Office of the County Auditor in Wheaton.

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