



OFFICE OF THE COUNTY AUDITOR DUPAGE COUNTY, ILLINOIS

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FROM THE OFFICE OF THE DU PAGE COUNTY AUDITOR

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AUDITOR REPORTS ON COUNTY FINANCES

A report issued by DuPage County Auditor Jim Rasins disclosed that the \$27.4 million in revenues received in the County's Corporate Fund during the first three months of the 2006 fiscal year represented a 9.7% jump over the amount received during the same period for fiscal year 2005.

Rasins attributed some of the revenue increase to the timing of various amounts received from the State. During 2005, the State delayed the payment of various amounts until the second quarter of the County's fiscal year. However, during 2006, these amounts were remitted by the State during the first quarter. He cited two examples of this situation.

"During the first quarter of 2006, the County's share of income tax received from the State rose by \$828,000, or 53.7%, and the Probation Department salary reimbursements increased by \$428,000," the Auditor explained.

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Also contributing to the revenue increase was a \$369,000 increase in sales tax collections received by the County over the 2005 amount.

Rasins said that the net revenue increase in Corporate Fund was also impacted by declines in revenue from several sources between 2005 and 2006. He noted that the amount received for housing federal prisoners in the County Jail dropped by \$220,000 from the prior year's amount. In addition, the County Treasurer administration fees on inheritance tax collections fell by \$468,000.

Despite the net increase in revenue, Corporate Fund spending outpaced revenue in the first three months of fiscal year 2006 by \$2.0 million. The County Auditor's Quarterly Financial Report disclosed that the \$29.4 million in Fund expenditures represented a \$1.3 million, or 4.7%, increase over the prior year.

The jump in spending was traced to several factors including higher energy costs, an increase in medical costs for jail inmates, and an increase in contractual expenditures by the Information Technology Department. Expenditures in the amount of \$77,000 for remodeling in the Office of the Circuit Court Clerk also contributed to the increase in Fund spending.

While the excess of expenditures over revenues during the first quarter of 2006 required the County to tap into its cash and investment balance reserves to finance operations, Rasins noted that the reserve balance at the end of the quarter actually improved from the same period during 2005.

At the end of the first quarter of the 2006 fiscal year, the Corporate Fund cash and investment balance totaled \$18.7 million, compared to \$16.3 million at the same time in

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2005. Rasins said that this improvement occurred despite an increase in cash transfers from the reserve during 2006 to help finance the Convalescent Center and Historical Museum.

The 119 page Auditor's report also included financial information for the various special revenue funds maintained by the County. These funds reflect amounts received and spent for a variety of County functions and programs, including the operation of the Convalescent Center, various human service grant programs, and the operation of County-owned sewage treatment facilities.

Rasins noted that first quarter 2006 spending of \$42.4 million from the special revenue funds represented a net increase of 23.0% from comparable 2005 amounts. The Auditor stated that decreases of \$1.9 million in several capital/construction projects were offset by increases in other areas. Grant funds in the amount of \$3.7 million were used for the purchase of accessible voting equipment during the first three months of the 2006 fiscal year, and road construction-related expenditures increased by \$2.5 million over the 2005 amount.

The County Auditor's Quarterly Financial Report can be viewed on the internet at 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.