



# OFFICE OF THE COUNTY AUDITOR DUPAGE COUNTY, ILLINOIS

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**FOR IMMEDIATE RELEASE**

**FROM THE OFFICE OF THE COUNTY AUDITOR**

## ***COUNTY EXPENDITURES DROP 23%***

A mid-year report on DuPage County finances issued by County Auditor Jim Rasins indicated that 2004 expenditures from the County's main operating fund fell by \$17 million, or 23%, from the same six-month period last year. Rasins cautioned, however, that a significant part of the decrease was attributed to one-time spending in 2003 that was not repeated during the first half of 2004.

The Auditor stated that the 2003 amount included \$3.7 million paid to municipalities after the County sold its recycling center, \$3.4 million in subsidies to other County operations, and \$4.7 million paid relative to a plan that provided incentives for employees to leave their positions with the County.

"These payments are extraordinary in nature and served to inflate the 2003 Corporate Fund expenditure total above what would be considered a regular operating level," Rasins said.

After removing the effect of these expenditures, the County still experienced a real spending decrease in its Corporate Fund. Personnel-related expenditures fell by \$3.5 million from the 2003 level. The Auditor attributed the majority of the savings to the 2003 employee incentive plan which resulted in the elimination of positions, delays in hiring replacements, and lower wages paid to replacement employees.

Decreases in expenditures for electricity and natural gas were cited as the primary reason for a \$2.6 million reduction in contractual-related spending. Rasins noted that the drop in utility payments was related more to the timing of the related expenditures than an actual reduction in utility costs incurred.

Other significant spending decreases in the contractual area were recorded by the Election Commission and Probation Department. Also, during the first half of 2003, the County spent \$222,500 as support payments to various charitable and philanthropic organizations in the County. Similar payments, while budgeted in 2004, have not yet been made.

The first six months of 2004 saw Corporate Fund revenue fall by \$9.3 million from the 2003 amount. Auditor Rasins again noted that the drop was attributed entirely to \$13.0 million in one-time revenue amounts received in 2003 that were not collected in the current year.

“When the non-recurring revenue is removed from the mix, the Corporate Fund actually posted a net increase in revenue of \$3.7 million during the first six months of 2004,” he said.

The Auditor stated that this jump was a combination of increases and decreases in various revenue sources throughout the Fund. Adding to the revenue boost was the receipt of \$2.3 million from the federal government as a reimbursement for new voting machines previously purchased, and a \$1.0 million increase in sales tax collections over the 2003 amount. Also, the

County's portion of State income tax went up by \$500,000, as did the State reimbursement for Probation Department salaries.

The financial report also disclosed that earnings received by the County Recorder dropped by \$1.1 million from the 2003 level. This was the result of a slow down in mortgage refinancing activity.

Rasins noted that Corporate Fund expenditures exceeded revenues during the first six months of 2004 by \$3.1 million. But, he pointed out that the relationship is expected to reverse during the third quarter of the year, with the distribution of the first installment of real estate taxes from the County Treasurer, and the receipt of the second of five annual \$15 million payments from the DuPage Water Commission.

In an effort to provide the public with easy access to information about County finances, Rasins has made his entire Quarterly Financial Report available on the County Auditor internet website at [www.dupageco.org/auditor/](http://www.dupageco.org/auditor/).

Copies of the Report are available from the Office of the County Auditor in Wheaton, and can also be examined at public and college libraries throughout the County. Rasins has also published a guide to understanding the Report, which appears on the internet and accompanies library copies of the Report.