



# 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 FINANCES***

DuPage County Auditor Jim Rasins has reported that, for the first time since 1998, revenue in the County's Corporate Fund has exceeded spending through the first nine months of the fiscal year. Revenue recorded in the Fund during 2003 totaled \$114.0 million, compared to expenditures of \$106.4 million, resulting in a difference of \$7.6 million.

The Corporate Fund tracks the collections and spending for most general County operations. Fund revenue is received from several sources, including real estate taxes, sales taxes, various reimbursements, and fees.

Rasins cautioned, however, that the year-to-date fiscal 2003 revenue amount included the County's first annual collection of \$15.0 million from the DuPage Water Commission, resulting from State legislation adopted earlier this year. Under the new law, the County is scheduled to receive a \$15.0 million payment from the Water Commission each year for five years.

The Fund also received non-operating revenue amounts reflecting \$9.3 million in reimbursements from local gas tax receipts, and \$3.2 million from the sale of the County's recycling center during 2003.

“Without the non-operating revenues and the Water Commission amount, the net financial results in the (Corporate) Fund would have been significantly different,” the Auditor said.

The Auditor's Quarterly Financial Report indicated that fees received in the Fund from the County Recorder rose from \$7.6 million in 2002, to \$10.6 million this year. This was directly attributed to mortgage refinancing activity during the year. Earnings reported by the Clerk of the Circuit Court also jumped by \$2.3 million over the 2002 amount to \$12.2 million.

Sales tax revenue received in the Fund totaled \$27.4 million, representing 71% of the total amount expected for the entire year. During the same period in 2002, the Fund reported \$29.6 million in sales tax collections.

Rasins explained that \$500,000 of the sales tax decrease in the Corporate Fund between 2002 and 2003 was attributed to additional amounts pledged during the current year to pay principal and interest on bonds issued by the County.

The Auditor also indicated that the amount received by the County Sheriff for housing federal prisoners in the County Jail fell by \$1.35 million from the amount reported during the same period last year.

The \$106.4 million in Corporate Fund expenditures reported by Auditor Rasins represented an increase of \$12.7 million over the corresponding 2002 amount.

Contributing to the total expenditures reported were subsidies paid from the Corporate Fund to other County Funds. This included \$1.95 million paid to the Convalescent

Center Operating Fund, \$675,000 to subsidize the Health Department, \$750,000 disbursed to the Social Security Fund to pay the County's portion of social security taxes, and \$5.1 million contributed to the Illinois Municipal Retirement Fund to cover County payments for employee pensions.

The Corporate Fund also posted \$3.7 million in one-time payments to local governmental units related to the dissolution of the County's Solid Waste Fund during 2003.

The spending increase in the Corporate Fund also included expenditure jumps of \$1.8 million for employee insurance costs, \$842,000 in costs recorded by the Sheriff, and \$509,000 incurred by the State's Attorney.

The 140-page Report also reflects financial information for other funds used by the County for its operations. This includes, for example, the Animal Control Fund, used to account for operations of the Animal Control Department; the Public Works Bond Fund, where amounts related to the operation of County-owned water distribution and sewage treatment facilities are recorded; amounts spent on road construction and maintenance from the Local Gas Tax Fund and Motor Fuel Tax Bond Fund; and, the

Convalescent Center Operating Fund, which tracks the revenues and costs of the County-owned facility.

Auditor Rasins has initiated the practice of full disclosure of County finances by making complete copies of his Quarterly Financial Reports available on the internet at [www.dupageco.org/auditor/](http://www.dupageco.org/auditor/) and at local public and college libraries throughout the County.

Rasins also provides a short guide to assist citizens in understanding the Report. The guide is available on the internet and at libraries. Copies of the Reports and the guide can also be obtained directly from the Office of the County Auditor in Wheaton.

For additional information, call (630)682-7190.