

What's New in the FY2013 Budget Book

The Finance Department is engaged in a continuing process to improve the clarity, accuracy, and comprehensiveness of the budget book. For FY2013:

- ✚ Incorporated the placement of I.M.R.F. and Social Security subsidy payments within the personnel appropriation category of the General Fund. Prior to FY2013, these payments were made within the Contractual Services category of expenditure. For FY2013, they have been budgeted within the Personnel category of expenditure. Please see the Expenditure by Fund Type schedule within the Financial Summary section for a restatement of prior years.
- ✚ Integrated the revenue discussion of major revenue with the appropriate graphs to improve understanding.
- ✚ Added a consolidated statement of balances by major fund, along with explanations of any variance of 10% or more.
- ✚ Included the County Strategic Plan Update.
- ✚ Added a column to the Summary FY2013 Budget Recommendations and Headcount linking the budget to the Strategic Plan.
- ✚ Included the Strategic Planning Process 2013 in the Appendix.
- ✚ Added the top ten major employers and top ten principal property taxpayers to the socio-economic section.

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DuPage County Appropriation Summary
All Agencies
Includes Health Department, ETSB, Grants & Special Service Areas

	FY2010 Final Budget	FY2011 Final Budget	FY2012 Budget as of 11/30/12	FY2013 Approved Budget
General Government Functions	\$ 473,993,015	\$ 445,027,346	\$ 442,048,089	\$ 432,607,488
County Townships ¹	1,339,347	1,350,593	1,078,333	-
County Grants ²	113,171,726	124,020,624	117,399,166	53,546,041
County Special Service Areas ³	<u>789,444</u>	<u>844,095</u>	<u>817,043</u>	<u>865,574.00</u>
Sub-Total	\$ 589,293,532	\$ 571,242,658	\$ 561,342,631	\$ 487,019,103
Health Department ⁴	48,608,995	49,910,654	48,334,916	48,882,372
Emergency Telephone Systems Board (ETSB) ⁴	<u>28,881,527</u>	<u>28,847,184</u>	<u>31,125,054</u>	<u>22,289,743</u>
Grand Total - All Agencies Appropriated by the DuPage County Board	<u>\$ 666,784,054</u>	<u>\$ 650,000,496</u>	<u>\$ 640,802,601</u>	<u>\$ 558,191,218</u>

¹ Township Projects are appropriated as needed throughout the fiscal year.

² County grants are appropriated on a case by case basis by the County Board throughout the fiscal year. It is probable the final grant appropriations for FY2013 will exceed \$100 million.

³ Special Service Areas are appropriated each December 1st via their originating ordinance, with the exception of SSA#27, which requires an annual appropriation ordinance to be approved by the County Board.

⁴ The Health Department and ETSB are governed by their own boards. Each agency's board approves its appropriation and then passes 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

	FY2007	FY2008	FY2009
All Funds			
Current Approps	\$ 425,031,476	\$ 392,280,314	\$ 458,056,493
Reappropriations	600,000	608,329	1,000,000
Interfund Transfers	<u>3,440,000</u>	<u>20,407,277</u>	<u>22,072,052</u>
Total	\$ 429,071,476	\$ 413,295,920	\$ 481,128,545
Full time Headcount	2,163	2,249	2,324
General Fund			
Current Approps	\$ 138,629,070	\$ 138,468,504	\$ 159,949,739
Reappropriations	600,000	608,329	1,000,000
Interfund Transfers ¹	<u>3,440,000</u>	<u>13,048,470</u>	<u>14,711,615</u>
Total	\$ 142,669,070	\$ 152,125,303	\$ 175,661,354
Full time Headcount ²	1,484	1,521	1,577
Non-General Funds			
Current Approps	\$ 286,402,406	\$ 253,811,810	\$ 298,106,754
Reappropriations	-	-	-
Interfund Transfers ¹	<u>-</u>	<u>7,358,807</u>	<u>7,360,437</u>
Total	\$ 286,402,406	\$ 261,170,617	\$ 305,467,191
Full time Headcount	679	728	747

¹ Interfund transfers are shown from the source fund.

FY2010	FY2011	FY2012 Budget as of 11/30/12	FY2013 Approved Budget	\$ Difference FY2013-2012
\$ 450,823,221	\$ 422,955,431	\$ 418,343,387	\$ 411,544,012	\$ (6,799,375)
1,000,000	1,096,700	684,226	-	(684,226)
<u>22,169,794</u>	<u>20,975,215</u>	<u>23,020,476</u>	<u>21,063,476</u>	<u>(1,957,000)</u>
\$ 473,993,015	\$ 445,027,346	\$ 442,048,089	\$ 432,607,488	\$ (9,440,601)
2,326	2,270	2,234	2,227	(7)
\$ 155,888,137	\$ 151,390,938	\$ 154,866,596	\$ 155,118,973	\$ 252,377
1,000,000	1,096,700	684,226	-	(684,226)
<u>14,808,750</u>	<u>13,334,171</u>	<u>15,656,643</u>	<u>13,699,643</u>	<u>(1,957,000)</u>
\$ 171,696,887	\$ 165,821,809	\$ 171,207,465	\$ 168,818,616	\$ (2,388,849)
1,578	1,544	1,535	1,527	(8)
\$ 294,935,084	\$ 271,564,493	\$ 263,476,791	\$ 256,425,039	\$ (7,051,752)
-	-	-	-	-
<u>7,361,044</u>	<u>7,641,044</u>	<u>7,363,833</u>	<u>7,363,833</u>	<u>-</u>
\$ 302,296,128	\$ 279,205,537	\$ 270,840,624	\$ 263,788,872	\$ (7,051,752)
748	726	699	700	1

5 Year Outlooks Overview

Outlooks are provided for the General Fund, Transportation, Convalescent Center, Public Works, and Stormwater. 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.

The General Fund, Convalescent Center, Stormwater, Transportation, and Public Works (Water and Sewer) are the five major operating funds sourced by County revenues. Together with their associated bond projects, these areas account for almost 80% of the County's non-grant budget. Except for General Fund, each of these areas also designates a specific fund, with restricted use revenue sources.

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 1,901, 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 are relatively modest at 2%, and personnel policies have been modified to limit use of benefits to drive retirement costs up. The first fruits of these changes may be seen in employee benefit payouts, which appear to be stabilizing well below 2011 levels. Pension costs are being favorably influenced by the impact of pension reforms (Tier 2) affecting post 2010 new hires. The County has emphasized Tier 2 hiring, and this exceeded County projections. Tier 2 data first influences IMRF calculations beginning with the 2013 rate year.

In contrast to 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 engineering or architectural 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 fulltime headcount. On the other hand, these programs will be sensitive to demand for infrastructure improvement and environmental requirements. Together, Stormwater, Transportation, and Public Works (Water and Sewer) account for nearly 90% of the capital budget. 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 Chairman's FY2013 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;
- Medical inflation affecting health insurance grows 3% in FY2013, and 8% annually from 2014 through 2017. The county's share of costs is projected to gradually decline from nearly 85% to 80% of cost over this time period;
- IMRF Employer contribution rates for 2013 are the annual required contribution rates provided by IMRF. Future rates are based on discussions with IMRF and incorporate phase-in of the new 2-tier pension reforms passed by the General Assembly. Rates assume that IMRF investments yield an annual 7.5% return through the 2013 through 2017 period;
- No aggregate fulltime headcount increase from FY2013 on;
- A general inflator is not assumed, except for established contract commitments or costs with traditionally significant inflation (for instance, medical supplies).
- 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 spending, including transfers, equals anticipated income. This balance approach does exclude a \$3 million interfund loan expected to be transacted in December 2012 (See General Fund 5 year outlook). The loan is to provide capital funding for completion of the Jeanine Nicarico Children's Advocacy Center, and will be repaid over a 10 year period. 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 provides operating income to several other funds, such as Convalescent Center and Stormwater.

During the course of FY2013 budget development, requests were made for additional funding for transportation, public works (drainage and facility management), and the stormwater program. Ordinance OFI-012-12, passed as part of the overall 2013 budget, addressed these requests by using 2012 General Fund cash in excess of amounts needed to maintain a cash balanced General Fund as well as meeting other financial guidelines.

On November 30, 2012, the County transferred \$800 thousand to a newly established Infrastructure Fund (Fund 03), of which \$400 thousand was appropriated for transportation purposes, \$200 thousand for drainage projects, and \$200 thousand for campus facilities capital improvements. Further, \$1.1 million was transferred into the Stormwater Fund (Fund 04) to provide additional financial stabilization for that program. The accompanying 5 year outlooks reflect transfers and spending of OFI-012-12 transfers as appropriate.

In conjunction with lower than projected 2012 spending, the Stormwater cash balance will remain positive throughout the 5 year outlook period. Previously, Stormwater's fund balance would have turned negative in FY2015. The FY2012 General Fund unaudited ending cash balance is \$53.7 million, slightly higher than the ending FY2011 balance.

**General Fund
5 Year Outlook**

	FY10 Actual	FY11 Actual	FY12 Approved	FY12 Revised 11/30/12	FY13 Approved	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Cash Balance	\$ 46.9	\$ 49.9	\$ 53.4	\$ 53.4	\$ 53.7	\$ 50.7	\$ 51.3	\$ 52.3	\$ 52.5
Income									
Sales Tax	\$ 75.0	\$ 79.9	\$ 82.2	\$ 82.8	\$ 84.7	\$ 87.2	\$ 89.8	\$ 92.5	\$ 95.3
Property Tax	29.4	28.1	28.9	27.8	28.9	28.9	28.9	28.9	28.9
Fee Offices/Elected Officials	33.1	30.7	32.8	30.9	30.3	30.4	30.4	30.5	30.5
Income Tax	6.4	8.5	8.5	8.9	8.5	8.8	9.0	9.3	9.6
Other	16.0	14.9	15.4	14.7	14.8	14.6	14.9	15.0	14.9
Federal RZ/BABS subsidy	-	1.1	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Total Income	\$ 159.9	\$ 163.2	\$ 169.3	\$ 166.7	\$ 168.8	\$ 171.5	\$ 174.6	\$ 177.8	\$ 180.8
Operational Expenses									
Personal Services	\$ 115.9	\$ 117.0	\$ 121.6	\$ 120.9	\$ 121.2	\$ 122.6	\$ 125.6	\$ 128.7	\$ 132.0
Commodities	5.5	4.7	5.3	5.3	5.0	5.0	5.0	5.0	5.0
Contractual	22.3	22.8	26.2	22.1	25.7	25.7	25.7	26.7	25.7
Facilities Mgmt., I.T. capital repairs	2.8	2.6	2.6	2.4	3.2	3.9	3.6	3.5	3.5
Debt Service	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Operational Inter-Fund Transfers	6.6	6.7	6.4	8.4	6.4	6.4	6.4	6.4	6.4
Series 2010 GO Alternate bond program	-	2.4	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Total Operational Expenses	\$ 156.9	\$ 159.8	\$ 169.4	\$ 166.4	\$ 168.8	\$ 170.9	\$ 173.6	\$ 177.5	\$ 179.9
Interfund Loan for Children's Advocacy Center	\$ -	\$ -	\$ -	\$ -	\$ 3.00	\$ -	\$ -	\$ -	\$ -
Ending Available Cash Balance, including Strategic Reserve of \$4M	\$ 49.9	\$ 53.4	\$ 53.4	\$ 53.7	\$ 50.7	\$ 51.3	\$ 52.3	\$ 52.5	\$ 53.5
% Cash Balance/Expenditures	32%	33%	32%	32%	30%	30%	30%	30%	30%
Headcount	1,578	1,544	1,533	1,535	1,527	1,527	1,527	1,527	1,527

Major Assumptions

No increase in the County property tax levy for 2013-2017. \$150K of the property tax levy was moved to General Fund in 2012 from the Youth Home Fund.

Sales tax increases 3% annually in the 2013-2017 period.

Income tax inflates 3% annually 2014 through 2017.

Personal Services Major Assumptions

-Headcount at 1,527 full time for 2013-2017.

-2% compensation increase assumed for full year in 2013 through 2017. IMRF & Social Security follow compensation increases.

-Benefit payouts are \$2.5M in 2013-2017.

IMRF based on 2013 rates provided by IMRF. Outyear estimates based on discussions with IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Social Security rates assumed to be unchanged through 2017. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance inflates 3% in 2013, and 8% annually thereafter. County cost share drops approximately 1% annually from approximately 85% in 2013 to 80% in 2017.

National Elections in 2012 and 2016 impact contractual spending for materials, election site space rental and election judges.

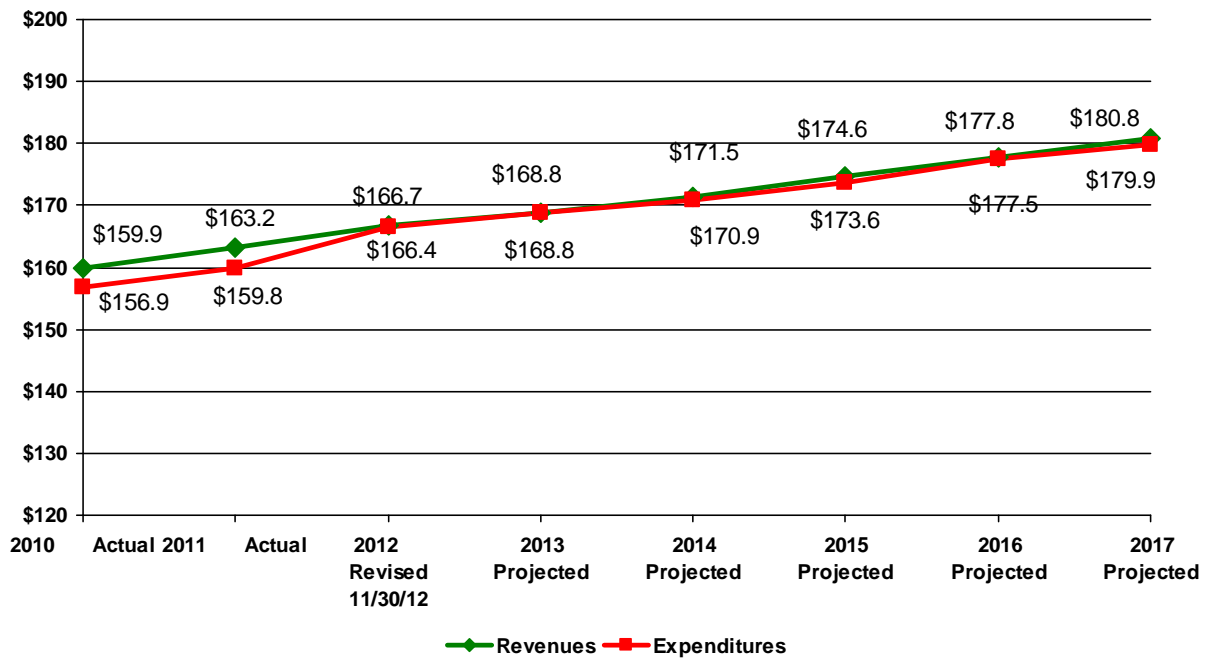
Capital total includes reappropriations as applicable.

Other Notes

Per OFI-012-12, a total of \$1.9 million was transferred on November 30 as follows: \$.8 million to Infrastructure Fund (Fund 03) and \$1.1 million to Stormwater (Fund 04). These changes are reflected in the FY12 revised ending cash balance above.

Resolution FI-0084-11, passed in 2011, allowed for a loan from the General Fund not to exceed \$3 million, to help fund construction of the Jeanine Nicarico Children's Advocacy Center. Proceeds will be paid out in FY2013. The loan is to be repaid from Children's Advocacy fees assessed by the Courts.

FY2013 Approved General Fund 5 Year Outlook Revenue – Expenditure Comparison \$ in Millions



Division of Transportation Five-Year Outlook (Fiscal Years 2013 thru 2017)
30-203 Motor Fuel Tax, 40-225 Impact Fees, 41-226 Local Gasoline Tax

	FY10 Actual	FY11 Actual	FY12 Revised 11/30/12	FY13 Approved	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Cash Balance	\$ 26.9	\$ 27.6	\$ 25.5	\$ 15.7	\$ 5.3	\$ 3.6	\$ 4.4	\$ 0.4
<i>Income</i>								
Local Gas Tax & Other Fees/Charges	\$ 21.3	\$ 21.3	\$ 21.8	\$ 21.8	\$ 22.0	\$ 22.2	\$ 22.4	\$ 22.6
Motor Fuel Tax ¹	15.4	15.2	15.5	15.5	15.7	15.8	15.8	15.8
Impact Fees	0.4	1.0	0.5	0.6	0.6	0.6	0.6	0.7
State Capital Bill	2.2	2.2	2.2	2.2	2.2	-	-	-
Reimbursements	13.3	3.0	2.5	2.0	1.8	2.0	1.6	1.6
General Fund Transfer ²	-	-	0.4	-	-	-	-	-
RZ Bond	-	0.1	5.1	9.6	0.4	-	-	-
Total Income	\$ 52.5	\$ 42.8	\$ 48.0	\$ 51.7	\$ 42.8	\$ 40.6	\$ 40.4	\$ 40.7
<i>Operational Expenses</i>								
Personnel Services	\$ 8.8	\$ 9.8	\$ 10.0	\$ 9.9	\$ 9.9	\$ 10.2	\$ 10.4	\$ 10.7
Commodities**	5.0	4.2	5.7	4.5	4.5	4.5	4.5	4.5
Contractual***	2.1	2.1	3.1	2.3	2.3	2.3	2.3	2.3
Capital	0.9	0.4	1.4	1.7	1.3	1.3	1.3	1.3
Debt Service	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6
Total Operational Expenses	\$ 27.4	\$ 27.2	\$ 30.8	\$ 29.0	\$ 28.6	\$ 28.9	\$ 29.1	\$ 29.4
Projected Ending Cash Balance	\$ 52.0	\$ 43.2	\$ 42.6	\$ 38.5	\$ 19.5	\$ 15.4	\$ 15.7	\$ 11.8
Expended/Dedicated for Construction*	\$ 22.4	\$ 17.4	\$ 30.2	\$ 33.1	\$ 15.6	\$ 10.8	\$ 15.1	\$ 8.8
% Cash Balance/Expenditures	104.3%	96.8%	69.9%	61.9%	44.0%	38.7%	35.5%	30.9%
Headcount	109	109	109	111	111	111	111	111

Major Assumptions

¹Total 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 bonafide debt service fund for debt service on the 2005 Transportation Bonds. \$10.8 million per year, or roughly \$900.5 thousand per month is held in this fund by the trustee. The remaining State Motor Fuel Taxes are remitted to the County.

² Per OFI-012-12, on November 30, 2012 \$.8 million was transferred from General Fund into the Fund 03 Infrastructure Fund; \$.4 million of this is for Transportation projects. Transportation 2012 revenue reflects the transfer in. The monies are budgeted in an infrastructure fund and will be spent during FY2013, as reflected in Transportation's capital expenditures.

FY2013 operational expenses shown on a cash expenditure basis, and may vary from appropriated amounts.

*Including project related expenditures such as engineering, right-of-way/easements, legal services, capital building improvements, annual maintenance contracts and roadway construction contracts; available construction fund does not include carryover amount (\$731,878 for contractual and \$16,412,527 for capital for FY2013)

**Not including \$259,000 in carryover (FY2013)

***Not including \$32,000 in carryover (FY2013)

****Not including \$678,988 in carryover (FY2013)

The chart does not include State monies received as pass through for Township project related

Income will remain sufficient to meet normal operating expenses throughout the outlook period.

Personal Services Major Assumptions

-Headcount at 111 full time for 2013-2017.

-2% compensation increase assumed for full year in 2013 through 2017. IMRF & Social Security follow compensation increases.

IMRF based on 2013 rates provided by IMRF. Outyear estimates based on discussions with IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Social Security rates assumed to be unchanged through 2017. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance inflates 3% in 2013, and 8% annually thereafter. County cost share drops approximately 1% annually from approximately 85% in 2013 to 80% in 2017.

Convalescent Center Five-Year Outlook (Fiscal Years 2013 thru 2017)
23-450 Convalescent Center

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Approved	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Cash Balance	\$ 2.9	\$ 1.1	\$ (2.9)	\$ 1.9	\$ 1.9	\$ 1.7	\$ 1.2	\$ 0.4
<i>Income</i>								
Source 1"Patient Care"	\$ 24.3	\$ 22.5	\$ 32.4	\$ 30.2	\$ 30.4	\$ 30.7	\$ 31.0	\$ 31.2
Source 2"Transfer/Subsidy From Corp"	2.6	2.7	2.4	2.4	2.4	2.4	2.4	2.4
Source 3"Cafeteria/Catering/Vending"	0.8	0.7	0.8	1.0	1.0	1.0	1.1	1.1
Misc/Other	0.3	0.2	1.6	1.4	1.5	1.5	1.6	1.6
Total Income	\$ 27.9	\$ 26.2	\$ 37.2	\$ 35.0	\$ 35.3	\$ 35.7	\$ 36.0	\$ 36.4
<i>Operational Expenses</i>								
Personnel Services	\$ 21.0	\$ 22.0	\$ 23.9	\$ 25.0	\$ 25.5	\$ 26.1	\$ 26.8	\$ 27.6
Commodities	6.4	5.9	5.8	5.1	5.1	5.1	5.1	5.1
Contractual	2.0	1.9	2.7	4.2	4.2	4.2	4.2	4.2
Capital Acquisitions	0.30	0.35	0.1	0.7	0.7	0.7	0.7	0.7
Total Operational Expenses	\$ 29.8	\$ 30.1	\$ 32.5	\$ 35.0	\$ 35.5	\$ 36.1	\$ 36.8	\$ 37.6
Projected Ending Cash Balance	\$ 1.1	\$ (2.9)	\$ 1.9	\$ 1.9	\$ 1.7	\$ 1.2	\$ 0.4	\$ (0.8)
% Cash Balance/Expenditures	3.6%	-9.5%	5.9%	5.4%	4.8%	3.4%	1.2%	-2.1%
Headcount	374	374	374	374	374	374	374	374

Major Assumptions

No change in General Fund subsidy.

Increase in patient care from FY12 is due to new Medicaid reimbursement agreement, effective late 2011. FY12 amount includes retroactive component.

Personal Services Major Assumptions

-Headcount at 374 full time for 2013-2017.

-2% compensation increase assumed for full year in 2013 through 2017. IMRF & Social Security follow compensation increases.

IMRF based on 2013 rates provided by IMRF. Outyear estimates based on discussions with IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Social Security rates assumed to be unchanged through 2017. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance inflates 3% in 2013, and 8% annually thereafter. County cost share drops approximately 1% annually from approximately 85% in 2013 to 80% in 2017.

Commodities & Contractuals: FY13 based on existing contracts; no inflation for future years.

Public Works Five-Year Outlook (Fiscal Years 2013 thru 2017)
31-213 Sewer, 31-214 Water, 31-215 Darien, 31-219 Glen Ellyn Heights

	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Approved	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Cash Balance	\$ 9.4	\$ 10.0	\$ 10.0	\$ 10.4	\$ 10.4	\$ 10.5	\$ 10.8	\$ 10.7
<i>Income</i>								
Service Fees	\$ 12.5	\$ 13.4	\$ 13.5	\$ 15.0	\$ 15.4	\$ 16.1	\$ 16.6	\$ 17.2
Connection Fees	0.2	0.3	0.5	0.7	0.5	0.6	0.6	0.7
Darien/Glen Ellyn	4.2	4.0	4.5	5.6	5.9	6.2	6.5	6.8
Misc/Other	2.2	1.9	7.6	3.4	2.9	3.0	3.2	3.4
Total Income	\$ 19.2	\$ 19.6	\$ 26.1	\$ 24.6	\$ 24.7	\$ 25.8	\$ 26.9	\$ 28.0
<i>Operational Expenses</i>								
Personal Services	\$ 7.0	\$ 7.0	\$ 7.0	\$ 7.9	\$ 8.2	\$ 8.4	\$ 8.6	\$ 8.9
Commodities	1.4	1.5	1.9	1.9	1.7	1.7	1.7	1.7
Contractual	3.5	3.7	4.5	5.5	5.4	5.4	5.4	5.4
Darien/Glen Ellyn	3.9	4.5	4.6	5.6	6.0	6.3	6.6	6.9
Water Commission Buy In Pymts	0.2	0.4	0.1	-	-	-	-	-
Debt Service	2.1	2.1	2.2	2.4	1.8	1.8	1.7	1.7
Total Operational Expenses	\$ 18.2	\$ 19.1	\$ 20.3	\$ 23.4	\$ 23.2	\$ 23.7	\$ 24.0	\$ 24.5
Capital Expenditures	\$ 0.3	\$ 0.5	\$ 5.4	\$ 1.2	\$ 1.5	\$ 1.9	\$ 2.9	\$ 3.4
Total O&M and Capital	\$ 18.5	\$ 19.6	\$ 25.7	\$ 24.6	\$ 24.7	\$ 25.6	\$ 26.9	\$ 27.9
Operations Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Budget	\$ 18.5	\$ 19.6	\$ 25.7	\$ 24.6	\$ 24.7	\$ 25.6	\$ 26.9	\$ 27.9
Ending Cash Balance	\$ 10.0	\$ 10.0	\$ 10.4	\$ 10.4	\$ 10.5	\$ 10.8	\$ 10.7	\$ 10.8
% Cash Balance/Expenditures	54.3%	51.0%	40.7%	42.5%	42.6%	42.2%	39.9%	38.7%
Headcount	93	93	93	96	98	98	98	98

Major Assumptions

2012 - 2016 Service Fees are based on rate increases approved in 2011
Misc/Other Income based on forecasts for septic income, water tower lease revenue, and reimbursements for meter reading and gasoline

Personal Services Major Assumptions

-Headcount increases by 3 in 2013, 2 in 2014, and no increase 2015 through 2017
-2% compensation increase assumed for full year in 2013 through 2017. IMRF & Social Security follow compensation increases.
IMRF based on 2013 rates provided by IMRF. Outyear estimates based on discussions with IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.
Social Security rates assumed to be unchanged through 2017. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.
Health Insurance inflates 3% in 2013, and 8% annually thereafter. County cost share drops approximately 1% annually from approximately 85% in 2013 to 80% in 2017.

2013 Commodities based on existing contracts, no inflation for future years

2013 - 2017 Contractual budget includes full encumbrances for both natural gas and electric utilities to allow for flexibility in usage based on energy commodity pricing

Contracting includes Lake Michigan water purchases

Debt Service is based on debt service schedule

Cash reserve requirements at the end of 2010 were \$6.8M

Revenue-Miscellaneous/Other includes \$5.2 million EPA loan for York Center Improvements

Revenues and expenditures associated with the York Township SSA 35 & 37 bond issue have not been included as the bond issue is not yet finalized.

**Stormwater Management Five-Year Outlook (Fiscal Years 2013 thru 2017)
04-205 Stormwater Management, 04-201 Equipment Reserve**

	FY10 Actual	FY11 Actual	FY12 Revised 11/30/12	FY13 Approved	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Operating Fund Cash Balance	\$ 8.5	\$ 6.9	\$ 6.5	\$ 3.0	\$ 5.1	\$ 3.5	\$ 2.1	\$ 0.8
04-201 Reserve	-	0.6	0.9	1.2	1.2	1.1	0.8	0.5
Fund Initial Balance*	\$ 8.5	\$ 7.5	\$ 7.4	\$ 8.7	\$ 6.3	\$ 4.6	\$ 3.0	\$ 1.4
<i>Income</i>								
Property Tax	\$ 8.5	\$ 8.5	\$ 8.5	\$ 9.0	\$ 9.0	\$ 9.0	\$ 9.0	\$ 9.0
Corp Fund Subsidy	3.0	3.0	4.1	3.3	3.3	3.3	3.3	3.3
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stormwater Permit Fees	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4
Reimbursement - other funds	-	-	0.0	0.1	0.1	0.1	0.1	0.1
Sale of Maps	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Federal/State Project Reimbursement	0.2	0.6	0.1	0.2	-	-	-	-
Misc/Other	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Total Income	\$ 12.2	\$ 12.6	\$ 13.2	\$ 12.9	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7
<i>Operational Expenses</i>								
Personnel Services	\$ 2.5	\$ 2.5	\$ 2.6	\$ 2.8	\$ 2.9	\$ 3.0	\$ 3.3	\$ 3.0
Commodities	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Contractual	3.0	2.4	1.8	3.7	3.2	3.3	3.2	3.2
Capital Acquisition	0.2	0.3	0.1	0.6	0.4	0.4	0.3	0.3
Capital Acquisition 04-201	-	-	-	0.8	0.4	0.2	-	-
Debt Service	\$ 7.3	\$ 7.3	\$ 7.3	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.4
Total Operational Expenses	\$ 13.2	\$ 12.7	\$ 11.9	\$ 15.3	\$ 14.4	\$ 14.4	\$ 14.3	\$ 14.0
Projected Op. Ending Cash Balance	\$ 7.5	\$ 7.4	\$ 8.7	\$ 6.3	\$ 4.6	\$ 3.0	\$ 1.4	\$ 0.1
% Cash Balance/Expenditures	56.9%	58.5%	72.8%	41.4%	32.1%	20.5%	9.5%	0.5%
Headcount	29	29	29	29	29	29	28	28

Major Assumptions

Beginning Fund balance is total of operating funds and reserve funds and reflects Treasurer's balance.

Per OFI-012-12, on November 30, 2012, \$1.1 million was transferred from the General Fund to the Stormwater Fund to help provide financial stability to the program by increasing the fund balance. This transfer brought total FY2012 General Fund transfers to Stormwater to \$4.1 million.

Stormwater's cash balance 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 reserved early in the Fiscal Year to avoid an additional tax levy kicking in. Monies from the property tax levy is not receipted until mid Fiscal Year.

In FY2013, \$5M in property tax has been reallocated from the Youth Home to Stormwater, increasing their portion of the County levy to \$9 million.

Personal Services Major Assumptions

-Headcount at 29 full time for 2013-2017.

-2% compensation increase assumed for full year in 2013 through 2017. IMRF & Social Security follow compensation increases.

-Benefit payouts are \$2.5M in 2013-2017.

IMRF based on 2013 rates provided by IMRF. Outyear estimates based on discussions with IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Social Security rates assumed to be unchanged through 2017. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance inflates 3% in 2013, and 8% annually thereafter. County cost share drops approximately 1% annually from approximately 85% in 2013 to 80% in 2017.

Commodities & Contractuals: FY13 based on existing contracts; no inflation for future years

No new projects in either Water Quantity or Water Quality programs

The projects do not include the General Obligation Alternate Series 2010 bond project money.

No changes in subsidies from General Fund; No property tax increases; No inflation for commodities or contractual

In order to implement strategic initiatives including community audits, an in-house maintenance crew, 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.

County Strategic Plan Update

The DuPage County Strategic Planning Committee utilizes a balanced scorecard approach based on four critical areas to manage and evaluate how the County is meeting its strategic objectives. The County Board and staff leadership review results monthly through a project dashboard. The latest version is in the Strategic Planning Section of the Budget Book Appendix. Following is an update from the most recent report, and applicable linkage to elements of the FY2013 recommended budget.

Area I. Resident and Stakeholder Satisfaction

Core Strategy – Meet or exceed county-wide service standards

- Development of Customer Service Standards – The standards were adopted by the County Board in December of 2011 and a Customer Service working group was established to develop and implement a Customer Service Program. The program will deploy a customer survey/feedback system; and an overall scorecard for customer service that can be evaluated globally or down to the department level. Also, it will serve as a means to garner more feedback from residents and customers.

Area II. Internal Business Processes

Core Strategy – Add value, lower costs and reduce turnaround time and, reduce and / or eliminate duplication of effort

- In 2012 the County entered into a shared service agreement to transfer juveniles from the County's Youth Home to Kane County's Regional Youth Detention Center. It is a model of effective shared services. Success has had ripple effects. The County was able to lease the vacated County space to Joseph Academy, a non-profit agency that provides proactive diversion programs to help troubled youth before their behavior results in incarceration. This should result in savings to local school districts. Also, financial resources available from savings in Youth Home operating costs were reallocated to the Stormwater program.
- The County released an RFP for its Enterprise Resource Planning (ERP) system in early 2012. There was great participation and buy-in from county departments and county-wide elected offices during the development stage. Award for software, installation, and training is expected in late 2012, with rollout early in FY2013. Implementation will result in greater transparency and accountability in financial processes, such as contract lifecycles. Productivity and efficiency will improve in areas such as grant management and production of financial statements and personnel reports. The County anticipates return on investment through the consolidation of numerous systems and servers into one common platform. Additional reduction in costs will occur through the elimination of redundant software licenses and less expensive hardware.
- The DuPage ACT Initiative will serve as a roadmap for agencies to follow in an effort to better comply with DuPage County policies. The ACT Initiative is in response to the recently released "stress test" reports that evaluated the financial and operational functions of 24 non-elected taxing bodies in DuPage County. While some agencies provide basic services such as fire, water, sanitation, health and emergency services, others offer more unique service such as mosquito abatement and street lighting. Combined, these agencies account for

nearly \$300 million in public funds and employ between 850-900 people. To date, many accomplishments have been realized within these agencies which include the DuPage Water Commission and Housing Authority.

Area III. Financial

Core Strategy – Balance costs savings and revenue growth, and fund capital improvements

- The capital infrastructure projects funded by the 2010 General Obligation “RZ” Bonds include a wide variety infrastructure projects throughout the County in the areas of Stormwater, Transportation, as well as on County grounds. In general, projects as a whole are within budget, on time, and the qualitative aspects look great. Whenever possible, the County has utilized our own in-house capabilities to insure cost containment and timelines.
- An extensive 2011 review of employee benefits and recommendations resulted in many reforms being implemented beginning FY2012. Changes in sick and vacation benefits, combined with pension changes, will result in mid to long term savings. These policies were vetted with the employees and private sector experts to insure how the county compares with the other industries within the greater DuPage County area. The County has also undertaken review of health insurance plans to ensure a quality financially sustainable benefit program.

Area IV Learning and Growth

Core Strategy – Build leadership capacities at all levels and, develop a cross-functional workforce

- A Customer Service and Leadership Development program is finalized. In addition to supporting customer service goals, it will also provide an opportunity for people to grow, learn and advance within the county.
- Cross training between divisions and functions should yield increased staff productivity and flexibility, and less full time staff. Implementation by the Circuit Court Clerk has resulted in agreements to reduce 7 full time headcount between 2012 and 2013.

The following section highlights specific budgetary changes incorporated to help achieve the County’s strategic objectives.

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
01-340	Clerk of Circuit Court	\$8.4	182	\$8.4	179	Cross training efficiency reduced headcount need by 7 over FY2012-FY2013 period; 3 in FY2013.
100-342	Circuit Clerk Document Storage Fund	\$3.0	-	\$3.0	-	
16-343	Circuit Clerk Ops & Administration Fund	\$0.7	-	\$0.3	-	
38-341	Court Automation Fund	\$3.1	-	\$3.0	-	
161-344	CCC Electronic Citation Fund	\$0.5	-	\$0.5	-	
01-350	Circuit Court	\$2.1	25	\$2.0	26	
01-360	Public Defender	\$2.7	44	\$2.7	44	
01-390	Jury Commission	\$0.6	4	\$0.6	4	
01-400	Sheriff	\$40.8	538	\$39.2	530	Rely on management efficiency to achieve 8 headcount reduction.
01-410	Merit Commission	\$0.1	-	\$0.1	-	
102-406	Crime Lab Fund	\$0.1	-	\$0.0	-	
104-411	Arrestee's Medical Costs	\$0.2	-	\$0.2	-	
141-412	Sheriff Training Reimbursement	\$0.3	-	\$0.2	-	
152-413	Sheriff's Police Vehicle Fund	\$0.1	-	\$0.1	-	
01-420	State's Attorney	\$9.5	151	\$9.5	151	
01-422	Children's Advocacy Center	\$0.6	13	\$0.6	13	
409-424	Children's Center Facility Construction Fund	\$3.9	-	\$3.8	-	
142-424	SAO Records Automation Fund	\$0.0	-	\$0.2	-	New fee will provide for efficiency upgrades in SAO document management.
01-430	Coroner	\$1.3	14	\$1.3	14	
157-431	Coroner's Fee Fund	\$0.3	1	\$0.1	1	
01-460	Office of Homeland Security & Emergency Management	\$0.9	11	\$0.8	11	
140-461	Emergency Deployment Reimbursement	\$0.0	-	\$0.0	-	
154-462	OEM Community Education & Volunteer Outreach Fund	\$0.0	-	\$0.0	-	
01-470	Probation	\$9.4	168	\$9.2	167	

Public Safety, including Law enforcement, Judicial, Emergency Management

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
01-473	DUI Evaluation	\$0.7	14	\$0.7	14	
17-490	Youth Home	\$1.9	4	\$1.3	4	Budget reduced as a result of shared services agreement with Kane County.
35-472	Probation Fee Services Fund	\$1.4	-	\$1.5	-	
01-798	Local Anti-crime Contributions	\$0.0	-	\$0.0	-	
101-421	Welfare Fraud Forfeiture Fund	\$0.1	-	\$0.0	-	
105-352	Children's Waiting Room Fee Fund	\$0.1	-	\$0.1	-	
18-361	Drug Court	\$0.5	6	\$0.4	6	
18-362	Mental Health Court	\$0.3	2	\$0.3	2	
26-409	Series 1993 Jail Refinancing Debt Service Fund	\$1.3	-	\$1.3	-	
260-407	2002 Jail Project Debt Service Fund	\$2.3	-	\$2.3	-	
33-480	Animal Control	\$1.8	19	\$1.8	19	
34-370	Law Library Fund	\$0.6	3	\$0.6	3	
440-358	2001 Courthouse Project Funds	\$0.1	-	\$0.0	-	
Total Public Safety		\$99.6	1,199	\$96.2	1,188	
Transportation and Economic Development						
15-650	Economic Development and Planning	\$3.4	30	\$3.0	26	
150-645	County Cash Bond Account	\$1.0	-	\$0.8	-	
30-203	Highway Motor Fuel Tax Fund	\$17.7	-	\$17.9	-	
40-225	Highway Impact Fees	\$8.1	-	\$8.6	-	
41-226	Local Gasoline Tax Operations	\$36.0	109	\$33.1	111	
03-788	County Infrastructure Fund- Drainage	\$0.0	-	\$0.4	-	New Fund created with surplus cash balance from FY2012 as
408-221	G.O. Alternate Bonds 2010 Project Fund	\$9.2	-	\$9.6	-	Capital construction to meet various road repair/improvement projects throughout the County. Proceeds from 2010 Recovery Zone Bonds.
42-228	Township Project Reimb Fund	\$1.5	-	\$1.5	-	
43-223	DOT IGA Projects-Belmont Road	\$2.6	-	\$0.0	-	Project will be completed in 2012.
Total Transportation and Economic Development		\$79.5	139	\$75.0	137	

Environmental and Land Management

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
04-201	Stormwater Project Contingency	\$0.4	-	\$0.8	-	
04-205	Stormwater Management	\$6.7	29	\$7.2	29	
04-205	Stormwater -Debt Service Transfer	\$7.4	-	\$7.4	-	
107-224	Stormwater Variance Fee Fund	\$0.4	-	\$0.4	-	
48-220	Wetland Mitigation Banks	\$6.4	-	\$7.4	-	
109-624	Stormwater GIS	\$0.2	1	\$0.3	1	
204-208	2001 Series Stormwater Project Debt Service	\$1.2	-	\$0.0	-	
29-207	Stormwater Refinancing debt Service	\$1.9	-	\$1.9	-	
290-209	Stormwater Project Series 2002	\$3.3	-	\$3.3	-	
291-244	2006 Stormwater Refinancing Bond	\$0.8	-	\$2.0	-	
404-218	Stormwater Project Funds	\$0.5	-	\$0.1	-	
408-221	G.O. Alternate Bonds 2010 Project Fund	\$5.9	-	\$10.8	-	Capital construction for flood remediation projects throughout the County. Proceeds from the 2010 Recovery Zone Bonds.
01-210	Drainage	\$0.4	-	\$0.5	-	Additional engineering and contracting for maintenance of drainage systems.
03-788	County Infrastructure Fund- Drainage	\$0.0	-	\$0.2	-	New Fund created with surplus cash balance from FY2012 as determined by the County Board.
205-211	2005 Drainage Debt Service Fund	\$1.5	-	\$1.5	-	
216-202	Drainage Debt Service 2011	\$0.2	-	\$0.2	-	
39-222	Environmental Related PW Projects Fund	\$0.1	-	\$0.1	-	
405-212	Drainage Bond Project Fund	\$0.0	-	\$0.0	-	
410-277	Drainage Construction 2001 Bonds	\$0.4	-	\$0.0	-	
403-229	2011 Drainage Bond Capital Project Fund	\$0.4	-	\$0.4	-	
31-213	Public Works (Sewer)	\$17.4	93	\$16.6	96	Savings from 2011 Refunding used to meet residents' concerns for drainage projects in various areas of the County.
31-214	Public Works (Water)	\$7.0	-	\$2.4	-	Headcount increase to timely maintain infrastructure in place.
31-215	Public Works (Darlen)	\$4.5	-	\$5.1	-	
31-219	Public Works (Glen Ellen Heights)	\$0.4	-	\$0.5	-	
406-217	Public Works Project Funds	\$2.7	-	\$2.6	-	
109-623	Geographic Information Systems	\$2.1	12	\$2.1	12	
Total Environmental and Land Management		\$72.3	135	\$73.6	138	

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
Health and Human Services						
01-680	Human Services	\$2.2	24	\$2.2	24	
01-685	Veteran's Assistance	\$0.4	3	\$0.4	3	
01-686	Human Services Grants	\$1.0	-	\$1.0	-	
01-687	Subsidized Taxi	\$0.0	-	\$0.0	-	
01-910	Psychological Services	\$0.9	16	\$0.9	16	
01-920	Family Services	\$0.2	3	\$0.2	3	
151-353	Neutral Site Custody Exchange Fund	\$0.3	1	\$0.3	1	
23-450	Convalescent Center	\$35.1	374	\$35.0	374	
155-452	Conv Ctr Foundation Funded Projects	\$0.1	-	\$0.1	-	
Total Health and Human Services		\$40.2	421	\$40.0	421	

Education

01-540	Regional Office of Education	\$0.8	15	\$0.8	15	
Total Education		\$0.8	15	\$0.8	15	

General Government

01-100	County Board	\$1.9	30	\$1.9	30	
01-103	Ethics Commission	\$0.0	-	\$0.0	-	
01-500	Auditor	\$0.5	7	\$0.5	7	
01-580	Supervisor of Assessments	\$1.1	17	\$1.1	17	
01-582	Board of Tax Review	\$0.2	3	\$0.2	3	
01-600	County Clerk	\$1.0	19	\$1.0	19	
103-602	County Clerk Document Storage Fund	\$0.1	-	\$0.1	-	
109-625	County Clerk GIS	\$0.1	-	\$0.1	-	
01-610	Treasurer	\$1.4	17	\$1.4	17	

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
36-611	Tax Automation Fund	\$0.1	1	\$0.1	1	
01-620	Recorder	\$1.3	24	\$1.4	24	
108-622	Recorder GIS Fee Fund	\$0.4	2	\$0.3	2	
153-629	Recorder Rental Housing Support Program	\$0.2	1	\$0.2	1	
37-621	Recorder Document Storage	\$0.7	8	\$0.6	8	
01-630	Liquor Commission	\$0.0	-	\$0.0	-	
01-795	Independent Audit	\$0.3	-	\$0.3	-	
01-930	Election Commission	\$6.0	-	\$4.3	-	Increase in appropriation for FY2012 due to the general election.
207-227	G.O. Alternate 2010 Debt Service	\$3.6	-	3.6	-	
General Government		\$19.0	129	\$17.1	129	

Agency Support: Departments directly supporting department operations or administrative accounts covering multiple operating departments

01-700	Facilities Management	\$10.1	92	\$11.1	93	Additional stationary engineer for program efficiency.
03-788	County Infrastructure Fund- FM	\$0.0	-	\$0.2	-	New Fund created with surplus cash balance from FY2012 as determined by the County Board.
01-730	Information Technology	\$4.9	39	\$5.7	41	2 database administrators and contractual to implement and support ERP.
01-750	Human Resources	\$1.3	15	\$1.2	15	
01-751	Campus Security	\$0.9	14	\$1.0	14	
01-755	Credit Union	\$0.2	3	\$0.1	3	
01-760	Finance	\$2.8	30	\$2.7	30	
01-792	Capital Purchases, Improvements, Repair	\$4.2	-	\$3.7	-	
01-796	General Fund Insurance	\$13.6	-	\$13.8	-	
01-798	Special Accounts	\$20.5	-	\$21.4	-	
01-799	Contingency	\$0.2	-	\$1.0	-	
01-999	Interfund Transfers	\$15.7	-	\$13.7	-	
06-794	IMRF (pension fund)	\$21.4	-	\$20.9	-	Rate increase offset by headcount reductions. Tier 2 lower cost impact.
07-797	Liability Insurance (Tort) Fund	\$4.8	3	\$4.6	3	

**Summary FY2013 Approved Budget and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2012 Budget as of 11/30/12	FY2012 Revised Headcount	FY2013 Approved Budget	FY2013 Approved Headcount	Comments
08-790	Social Security	\$10.2	-	\$10.2	-	
408-221	G.O. Alternate Bonds 2010 Project Fund	\$19.9	-	\$18.6	-	Various projects, including emergency generator housing, ERP and renovations.
Support Programs		\$130.5	196	\$130.0	199	
Grand Total - All Programs		\$442.0	2,234	\$432.6	2,227	

Expenditure/Budget History by Function

The following schedule presents the County's budget by governmental function. These functions include Public Safety, Transportation & Economic Development, Environmental & Land Use, Health & Human Services, Education, General Government and Agency Support.

The budgets shown are direct appropriations only. They do not include any benefits or other agency support costs which are budgeted in the Agency Support departments. All agency support and benefits costs are allocated to other departments via the County's annual cost allocation plan. In 2013, pension and Social Security subsidy payments from the General Fund are budgeted in the Personnel category. Prior years, which were budgeted as Contractual Services, have been re-stated in Personnel for purposes of this comparison. 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 \$13.7 million for the following: \$2.4 million to the Convalescent Center, \$.3 million to Tort Liability, \$.5 million for Choose DuPage, \$3.7 million for jail bonds debt service, \$3.25 million for Stormwater Management, and \$3.6 million for bond debt service relating to the General Obligation Series 2010 bonds.

The FY2013 recommended budget reflects \$39 million in projects (\$36 million in capital outlay, \$3 million in contractual services) related to General Obligation Series 2010 bonds that were issued in late October 2010. For purposes of this schedule, these projects have been allocated to the appropriate function.

DuPage County, Illinois
Expenditure/Budget History by Function
Excludes Health Department & Special Service Areas
(Dollars in Thousands)

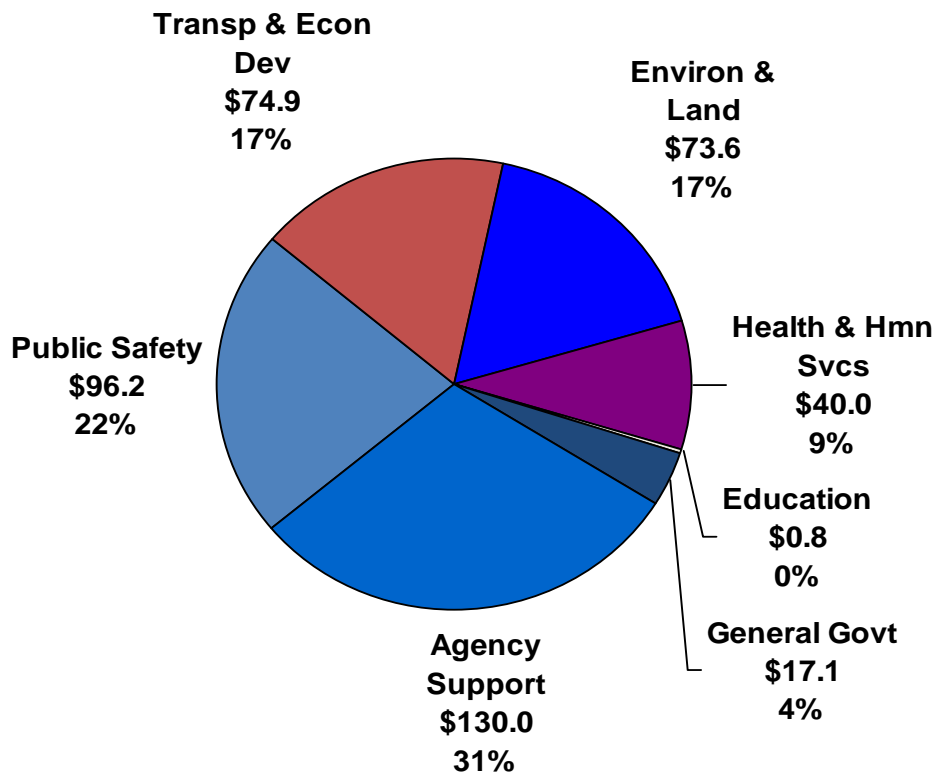
	2010	2011	2012	2013	\$ Change	% Change
	Expenditures	Expenditures	Budget as of 11/30/12	Approved Budget	2013-2012	2013-2012
Public Safety						
Personnel	\$ 72,893.6	\$ 71,904.4	\$ 71,510.3	\$ 69,802.2	\$ (1,708.1)	-2.4%
Commodities	3,529.4	3,559.5	4,057.5	3,796.0	(261.5)	-6.4%
Contractual	11,689.6	12,400.2	15,549.2	13,819.1	(1,730.1)	-11.1%
Capital Outlay	906.5	1,626.8	4,897.4	5,108.0	210.6	4.3%
Bond & Debt	3,636.4	3,631.1	3,630.7	3,629.9	(0.8)	0.0%
Transfers Out	-	280.0	-	-	-	0.0%
Total Public Safety	\$ 92,655.6	\$ 93,402.0	\$ 99,645.1	\$ 96,155.2	\$ (3,489.9)	-3.5%
Transportation & Economic Development						
Personnel	\$ 11,257.0	\$ 12,064.9	\$ 11,938.7	\$ 11,634.3	\$ (304.4)	-2.5%
Commodities	5,188.0	4,773.7	6,007.3	4,831.5	(1,175.8)	-19.6%
Contractual	15,187.7	21,436.5	16,473.6	12,735.2	(3,738.4)	-22.7%
Capital Outlay	18,532.4	13,237.4	45,051.5	45,758.7	707.2	1.6%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Transp. & Econ Dev	\$ 50,165.0	\$ 51,512.4	\$ 79,471.0	\$ 74,959.6	\$ (4,511.3)	-5.7%
Environmental & Land Use						
Personnel	\$ 10,900.1	\$ 10,892.8	\$ 11,636.5	\$ 11,928.0	\$ 291.5	2.5%
Commodities	1,602.6	1,703.1	2,028.2	2,081.9	53.7	2.6%
Contractual	12,913.3	12,946.3	17,532.5	18,685.2	1,152.8	6.6%
Capital Outlay	3,783.3	3,825.8	22,704.5	22,110.4	(594.1)	-2.6%
Bond & Debt	11,419.0	11,417.1	11,021.8	11,401.0	379.2	3.4%
Transfers Out	7,349.0	7,347.0	7,363.8	7,363.8	-	0.0%
Total Environmental & Land Use	\$ 47,967.4	\$ 48,132.1	\$ 72,287.3	\$ 73,570.4	\$ 1,283.1	1.8%
Health & Human Services						
Personnel	\$ 24,288.8	\$ 25,245.0	\$ 27,709.1	\$ 27,439.2	\$ (269.9)	-1.0%
Commodities	4,673.5	4,613.7	5,238.3	5,141.8	(96.5)	-1.8%
Contractual	4,779.1	5,023.9	6,105.0	6,717.0	612.0	10.0%
Capital Outlay	393.3	690.9	1,174.7	740.6	(434.1)	-37.0%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Health & Human Services	\$ 34,134.7	\$ 35,573.4	\$ 40,227.0	\$ 40,038.5	\$ (188.5)	-0.5%
Education						
Personnel	\$ 629.2	\$ 620.5	\$ 633.0	\$ 635.4	\$ 2.4	0.4%
Commodities	8.1	7.2	10.5	5.3	(5.3)	-50.1%
Contractual	209.1	170.4	205.1	206.6	1.5	0.7%
Capital Outlay	-	-	-	-	-	0.0%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Education	\$ 846.4	\$ 798.1	\$ 848.6	\$ 847.2	\$ (1.4)	-0.2%
General Government						
Personnel	\$ 8,466.8	\$ 8,143.6	\$ 8,937.9	\$ 8,739.4	\$ (198.5)	-2.2%
Commodities	315.0	253.2	408.6	344.5	(64.1)	-15.7%
Contractual	4,551.6	4,556.6	6,080.8	4,364.6	(1,716.2)	-28.2%
Capital Outlay	16.2	9.7	-	-	-	0.0%
Bond & Debt	-	2,387.8	3,612.4	3,611.8	(0.6)	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total General Government	\$ 13,349.6	\$ 15,351.0	\$ 19,039.7	\$ 17,060.3	\$ (1,979.4)	-10.4%
Agency Support^{1,2}						
Personnel	\$ 64,676.3	\$ 67,061.1	\$ 72,820.8	\$ 74,133.2	\$ 1,312.4	1.8%
Commodities	2,548.2	2,582.5	3,204.4	2,499.1	(705.3)	-22.0%
Contractual	14,544.3	14,338.6	17,290.5	19,647.9	2,357.4	13.6%
Capital Outlay	2,971.8	4,665.5	21,557.0	19,996.4	(1,560.6)	-7.2%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	10,273.8	12,753.8	15,656.6	13,699.6	(1,957.0)	-12.5%
Total Agency Support	\$ 95,014.4	\$ 101,401.6	\$ 130,529.4	\$ 129,976.2	\$ (553.2)	-0.4%
All Funds						
Personnel	\$ 193,111.9	\$ 195,932.3	\$ 205,186.2	\$ 204,311.7	\$ (874.5)	-0.4%
Commodities	17,864.7	17,492.9	20,954.8	18,700.1	(2,254.7)	-10.8%
Contractual	63,874.7	70,872.4	79,236.7	76,175.5	(3,061.2)	-3.9%
Capital Outlay	26,603.5	24,056.1	95,385.1	93,714.1	(1,671.0)	-1.8%
Bond & Debt	15,055.5	17,436.0	18,264.8	18,642.7	377.9	2.1%
Transfers Out	17,622.8	20,380.8	23,020.5	21,063.5	(1,957.0)	-8.5%
Total All Funds	\$ 334,133.0	\$ 346,170.6	\$ 442,048.1	\$ 432,607.488	\$ (9,440.6)	-2.1%

¹ Agency Support includes General Obligation 2010 project bond funds in the Capital Outlay category. Bond project costs have been allocated to other functional areas as appropriate.

² In 2013, IMRF and Social Security subsidy payments have been included in the Personnel category. Prior years have been restated for comparison purposes.

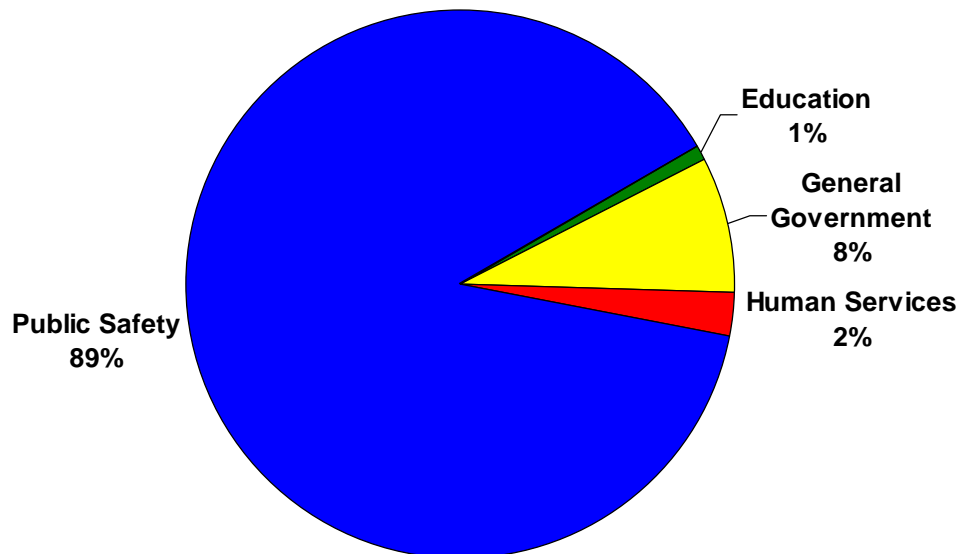
FY2013 Approved Budget by Function
Excludes Grants, Health Department
and Special Service Areas
(Dollars in Millions)

Total Budget = \$432.6 Million



Agency Support includes IMRF, Social Security and Employee Health Insurance totaling \$44.2 million.

% Distribution General Fund Total Cost by Function



Based on FY2011 indirect costs.

Allocates support agencies to all departments.

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2010 Actual - FY2013 Approved

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2013 Approved Budget
100 County Board				
Appropriation	\$ 1,703,053	\$ 1,689,844	\$ 1,875,097	\$ 1,941,219
IMRF	394,998	417,471	468,402	505,876
Social Security	111,622	120,637	120,636	118,271
Facilities Management ²	107,204	108,365	108,365	108,365
Other Indirects	<u>671,217</u>	<u>784,480</u>	<u>784,480</u>	<u>784,480</u>
Total County Board	\$ 2,988,094	\$ 3,120,797	\$ 3,356,980	\$ 3,458,210
210 Drainage				
Appropriation	\$ 341,990	\$ 355,837	\$ 412,800	\$ 500,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	<u>7,652</u>	<u>9,820</u>	<u>9,820</u>	<u>9,820</u>
Total Drainage	\$ 349,642	\$ 365,657	\$ 422,620	\$ 509,820
340 Clerk of the Circuit Court				
Appropriation	\$ 8,691,265	\$ 8,438,907	\$ 8,416,742	\$ 8,389,636
IMRF	816,755	861,418	966,511	1,043,833
Social Security	581,089	580,253	580,252	568,874
Facilities Management ²	673,707	704,125	704,125	704,125
Other Indirects	<u>2,869,478</u>	<u>2,940,459</u>	<u>2,940,459</u>	<u>2,940,459</u>
Total Clerk of the Circuit Court	\$ 13,632,294	\$ 13,525,162	\$ 13,608,089	\$ 13,646,927
350 Circuit Court				
Appropriation	\$ 2,014,776	\$ 2,043,754	\$ 2,058,559	\$ 1,992,533
IMRF	132,712	134,828	151,277	163,380
Social Security	103,366	97,570	97,569	95,656
Facilities Management ²	1,356,902	1,440,145	1,440,145	1,440,145
Other Indirects	<u>1,430,698</u>	<u>1,476,541</u>	<u>1,476,541</u>	<u>1,476,541</u>
Total Circuit Court	\$ 5,038,454	\$ 5,192,838	\$ 5,224,091	\$ 5,168,255
360 Public Defender				
Appropriation	\$ 2,771,962	\$ 2,713,821	\$ 2,727,662	\$ 2,736,418
IMRF	245,353	275,955	309,622	334,392
Social Security	195,718	197,784	197,783	193,905
Facilities Management ²	154,434	161,437	161,437	161,437
Other Indirects	<u>697,253</u>	<u>700,127</u>	<u>700,127</u>	<u>700,127</u>
Total Public Defender	\$ 4,064,720	\$ 4,049,124	\$ 4,096,630	\$ 4,126,279
390 Jury Commission				
Appropriation	\$ 540,211	\$ 544,841	\$ 612,792	\$ 595,323
IMRF	16,220	18,391	20,635	22,286
Social Security	13,299	13,635	13,634	13,367
Facilities Management ²	95,102	99,352	99,352	99,352
Other Indirects	<u>172,030</u>	<u>180,589</u>	<u>180,589</u>	<u>180,589</u>
Total Jury Commission	\$ 836,862	\$ 856,808	\$ 927,002	\$ 910,917
400 County Sheriff				
Appropriation	\$ 40,147,850	\$ 40,007,675	\$ 40,836,520	\$ 39,239,689
IMRF	7,921,641	8,309,823	9,323,621	10,069,512
Social Security	2,841,450	2,804,565	2,804,564	2,749,573
Facilities Management ²	5,118,872	5,164,641	5,164,641	5,164,641
Other Indirects	<u>12,837,799</u>	<u>12,176,541</u>	<u>12,176,541</u>	<u>12,176,541</u>
Total County Sheriff	\$ 68,867,612	\$ 68,463,245	\$ 70,305,887	\$ 69,399,956
410 Merit Commission				
Appropriation	\$ 68,125	\$ 39,870	\$ 85,890	\$ 72,928
IMRF	-	664	745	806
Social Security	1,425	1,653	1,652	1,620

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2010 Actual - FY2013 Approved

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2013 Approved Budget
Facilities Management ²	-	-	-	-
Other Indirects	-	-	-	-
Total Merit Commission	\$ 69,551	\$ 42,187	\$ 88,287	\$ 75,353
420 States Attorney				
Appropriation	\$ 9,623,881	\$ 9,475,917	\$ 9,458,168	\$ 9,476,335
IMRF	891,579	979,377	1,098,861	1,186,771
Social Security	688,046	674,174	674,173	660,954
Facilities Management ²	949,804	984,868	984,868	984,868
Other Indirects	3,259,159	3,421,876	3,421,876	3,421,876
Total States Attorney	\$ 15,412,470	\$ 15,536,212	\$ 15,637,946	\$ 15,730,804
422 Children's Center				
Appropriation	\$ 556,049	\$ 546,876	\$ 629,721	\$ 624,144
IMRF	64,794	72,071	80,864	87,334
Social Security	52,313	52,529	52,528	51,498
Facilities Management ²	57,678	69,906	69,906	69,906
Other Indirects	221,929	227,953	227,953	227,953
Total Children's Center	\$ 952,763	\$ 969,335	\$ 1,060,972	\$ 1,060,835
430 County Coroner				
Appropriation	\$ 1,286,950	\$ 1,277,050	\$ 1,294,483	\$ 1,293,008
IMRF	142,230	159,415	178,864	193,174
Social Security	75,811	77,660	77,659	76,136
Facilities Management ²	187,641	174,831	174,831	174,831
Other Indirects	313,759	351,928	351,928	351,928
Total County Coroner	\$ 2,006,391	\$ 2,040,884	\$ 2,077,765	\$ 2,089,077
460 Office of Homeland Security & Emergency Management				
Appropriation	\$ 835,761	\$ 832,067	\$ 870,440	\$ 839,383
IMRF	55,256	70,584	79,195	85,532
Social Security	45,234	51,445	51,444	50,435
Facilities Management ²	150,320	231,425	231,425	231,425
Other Indirects	320,454	447,063	447,063	447,063
Total OEM	\$ 1,407,026	\$ 1,632,584	\$ 1,679,567	\$ 1,653,838
470 Probation				
Appropriation	\$ 9,023,616	\$ 9,023,428	\$ 9,435,272	\$ 9,206,609
IMRF	767,114	860,004	964,924	1,042,119
Social Security	608,111	622,520	622,519	610,313
Facilities Management ²	406,876	425,163	425,163	425,163
Other Indirects	3,587,570	3,722,394	3,722,394	3,722,394
Total Probation	\$ 14,393,287	\$ 14,653,509	\$ 15,170,272	\$ 15,006,598
473 DUI Monitoring				
Appropriation	\$ 664,240	\$ 650,937	\$ 682,465	\$ 671,292
IMRF	57,330	63,715	71,488	77,208
Social Security	45,724	45,872	45,871	44,972
Facilities Management ²	-	-	-	-
Other Indirects	184,657	175,073	175,073	175,073
Total DUI Monitoring	\$ 951,950	\$ 935,597	\$ 974,897	\$ 968,545
540 Regional Office of Education				
Appropriation	\$ 846,421	\$ 798,076	\$ 848,618	\$ 847,234
IMRF	40,702	43,579	48,896	52,808
Social Security	37,457	37,370	37,369	36,636
Facilities Management ²	110,505	134,741	134,741	134,741
Other Indirects	236,349	234,848	234,848	234,848
Total Regional Office of Education	\$ 1,271,434	\$ 1,248,614	\$ 1,304,472	\$ 1,306,268

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2010 Actual - FY2013 Approved

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2013 Approved Budget
580 Supervisor of Assessments				
Appropriation	\$ 865,397	\$ 1,118,745	\$ 1,136,696	\$ 1,057,247
IMRF	69,183	76,715	86,074	92,961
Social Security	54,672	55,072	55,071	53,991
Facilities Management ²	62,494	65,980	65,980	65,980
Other Indirects	482,591	628,283	628,283	628,283
Total Supervisor of Assessments	\$ 1,534,337	\$ 1,944,795	\$ 1,972,104	\$ 1,898,462
582 Board of Tax Review				
Appropriation	\$ 146,824	\$ 140,904	\$ 171,591	\$ 171,884
IMRF	11,789	12,973	14,556	15,721
Social Security	10,114	9,720	9,719	9,528
Facilities Management ²	5,682	5,998	5,998	5,998
Other Indirects	32,816	33,389	33,389	33,389
Total Board of Tax Review	\$ 207,226	\$ 202,984	\$ 235,253	\$ 236,521
620 Recorder of Deeds				
Appropriation	\$ 1,318,713	\$ 1,283,440	\$ 1,336,756	\$ 1,353,037
IMRF	152,944	163,386	183,319	197,986
Social Security	87,474	84,484	84,483	82,826
Facilities Management ²	102,264	111,567	111,567	111,567
Other Indirects	1,229,866	1,149,998	1,149,998	1,149,998
Total Recorder of Deeds	\$ 2,891,261	\$ 2,792,875	\$ 2,866,123	\$ 2,895,414
630 Liquor Control Commission				
Appropriation	\$ 11,661	\$ 12,032	\$ 14,269	\$ 14,179
IMRF	-	-	-	-
Social Security	935	990	989	970
Facilities Management ²	-	-	-	-
Other Indirects	38,498	1,793	1,793	1,793
Total Liquor Control Commission	\$ 51,094	\$ 14,815	\$ 17,051	\$ 16,942
680 Human Services				
Appropriation	\$ 2,037,063	\$ 2,150,576	\$ 2,217,792	\$ 2,187,619
IMRF	100,364	108,462	121,694	131,431
Social Security	187,937	155,180	155,179	152,136
Facilities Management ²	105,580	98,896	98,896	98,896
Other Indirects	503,070	481,266	481,266	481,266
Total Human Services	\$ 2,934,014	\$ 2,994,380	\$ 3,074,827	\$ 3,051,348
685 Veteran's Assistance Commission				
Appropriation	\$ 368,810	\$ 366,970	\$ 382,422	\$ 381,501
IMRF	12,677	14,390	16,146	17,438
Social Security	10,053	9,889	9,888	9,694
Facilities Management ²	6,634	24,148	24,148	24,148
Other Indirects	43,124	44,310	44,310	44,310
Total VAC	\$ 441,298	\$ 459,707	\$ 476,914	\$ 477,091
686 Outside Agency Support				
Appropriation	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	5,591	5,278	5,278	5,278
Total Outside Agency Support	\$ 1,005,591	\$ 1,005,278	\$ 1,005,278	\$ 1,005,278
687 Subsidized Taxi Fund				
Appropriation	\$ 35,972	\$ 33,127	\$ 36,495	\$ 27,225
IMRF	-	-	-	-

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2010 Actual - FY2013 Approved

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2013 Approved Budget
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	4,124	3,079	3,079	3,079
Total Subsidized Taxi Fund	\$ 40,096	\$ 36,206	\$ 39,574	\$ 30,304
755 Credit Union				
Appropriation	\$ 145,831	\$ 144,551	\$ 153,328	\$ 149,828
IMRF	13,921	15,021	16,854	18,203
Social Security	10,823	10,519	10,518	10,312
Facilities Management ²	33,333	11,665	11,665	11,665
Other Indirects	2,646	3,667	3,667	3,667
Total Credit Union	\$ 206,554	\$ 185,423	\$ 196,032	\$ 193,675
910 Psychological Services				
Appropriation	\$ 859,793	\$ 884,516	\$ 916,456	\$ 911,732
IMRF	72,343	81,622	91,580	98,907
Social Security	57,170	59,265	59,264	58,102
Facilities Management ²	48,576	50,747	50,747	50,747
Other Indirects	226,569	224,770	224,770	224,770
Total Psychological Services	\$ 1,264,451	\$ 1,300,920	\$ 1,342,817	\$ 1,344,258
920 Family Center				
Appropriation	\$ 200,472	\$ 186,644	\$ 193,380	\$ 228,536
IMRF	12,073	11,551	12,960	13,998
Social Security	14,896	13,803	13,802	13,531
Facilities Management ²	13,422	14,429	14,429	14,429
Other Indirects	51,736	71,164	71,164	71,164
Total Family Center	\$ 292,599	\$ 297,591	\$ 305,735	\$ 341,658
930 Election Commission				
Appropriation	\$ 5,119,290	\$ 4,617,550	\$ 6,024,509	\$ 4,339,916
IMRF	127,783	139,877	156,942	169,498
Social Security	136,837	118,585	118,584	116,259
Facilities Management ²	177,349	186,775	186,775	186,775
Other Indirects	448,751	512,660	512,660	512,660
Total Election Commission	\$ 6,010,010	\$ 5,575,447	\$ 6,999,470	\$ 5,325,108
Total General Fund				
Appropriation	\$ 91,225,979	\$ 90,377,955	\$ 93,828,923	\$ 90,248,455
IMRF	12,119,765	12,891,292	14,464,030	15,621,175
Social Security	5,971,576	5,895,174	5,895,150	5,779,558
Facilities Management²	9,924,379	10,269,204	10,269,204	10,269,204
Other Indirects	29,879,385	30,009,349	30,009,349	30,009,349
Grand Total	\$ 149,121,083	\$ 149,442,974	\$ 154,466,655	\$ 151,927,742

¹ 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 FY2011 Cost Allocation Plan. For 2012 and 2013, IMRF increased 10% and 8%, respectively. The Social Security rate did not change, however, salaries will increase by 2% in 2012. Other indirects were also left flat.

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

DuPage County, Illinois
FY2013 Personnel Head Count

	Final Budgeted Full-Time Head Count	Final Budgeted Full-Time Head Count	Original Budgeted Full-Time Head Count	Current Budgeted Full-Time Head Count	Approved Budgeted Full-Time Head Count	Difference FY2013 Approved Budgeted vs. FY2012 Current Budgeted
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2012	Fiscal Year 2013	
	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>
GENERAL FUND						
01-100 County Board	27	30	30	30	30	-
103 Ethics Commission	-	-	-	-	-	-
210 Public Works Drainage	-	-	-	-	-	-
340 Circuit Clerk ¹	189	186	182	182	179	(3)
350 Circuit Court ²	26	26	25	25	26	1
351 Drug Court	-	-	-	-	-	-
360 Public Defender	45	44	44	44	44	-
390 Jury Commission	4	4	4	4	4	-
400 County Sheriff ³	545	538	538	538	530	(8)
410 Sheriff's Merit Commission	-	-	-	-	-	-
420 State's Attorney ⁴	150	149	149	151	151	-
422 Children's Center	13	13	13	13	13	-
423 Mental Health Court	-	-	-	-	-	-
430 County Coroner	14	14	14	14	14	-
460 Office of Emergency Mgmt	10	11	11	11	11	-
470 Probation ⁵	174	168	168	168	167	(1)
473 DUI Evaluation	14	14	14	14	14	-
500 County Auditor	7	7	7	7	7	-
540 Regional Office of Education	15	15	15	15	15	-
580 Supervisor of Assessments	17	17	17	17	17	-
582 Board of Tax Review	3	3	3	3	3	-
600 County Clerk	20	19	19	19	19	-
610 County Treasurer	23	22	17	17	17	-
619 Recorder-Rental Housing Support	-	-	-	-	-	-
620 Recorder of Deeds	25	24	24	24	24	-
630 Liquor Commission	-	-	-	-	-	-
680 Human Services	26	24	24	24	24	-
685 Veteran's Assistance Com	3	3	3	3	3	-
700 Facilities Management ⁶	94	92	92	92	93	1
730 Information Technology ⁷	45	40	39	39	41	2
750 Human Resources	17	15	15	15	15	-
751 Security	15	14	14	14	14	-
755 Credit Union	3	3	3	3	3	-
760 Finance	35	30	30	30	30	-
910 Psychological Services	16	16	16	16	16	-
920 Family Center	3	3	3	3	3	-
<i>Subtotal General Fund</i>	1,578	1,544	1,533	1,535	1,527	(8)

DuPage County, Illinois
FY2013 Personnel Head Count

	Final Budgeted Full-Time Head Count	Final Budgeted Full-Time Head Count	Original Budgeted Full-Time Head Count	Current Budgeted Full-Time Head Count	Approved Budgeted Full-Time Head Count	Difference FY2013 Approved Budgeted vs. FY2012 Current Budgeted
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2012	Fiscal Year 2013	
	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>	<i>Full - Time</i>
OTHER FUNDS						
04-204 Stormwater Permitting	14	14	-	-	-	-
04-205 Storm Water Management	15	15	29	29	29	-
07-797 Liability Insurance	3	3	3	3	3	-
15-650 Economic Develop & Planning ⁸	40	32	32	30	26	(4)
17-490 Youth Home	46	29	4	4	4	-
18-361 Drug Court	6	6	6	6	6	-
18-362 Mental Health Court	2	2	2	2	2	-
19-670 Historical Museum	-	-	-	-	-	-
23-450 Convalescent Center	374	374	374	374	374	-
31-213 Public Works ⁹	93	93	93	93	96	3
33-480 Animal Control	19	19	19	19	19	-
34-370 Law Library	4	4	3	3	3	-
36-611 Treasurer's Tax Automation Fund	1	1	1	1	1	-
37-621 Document Storage Fund	8	8	8	8	8	-
41-226 Transportation ¹⁰	109	109	109	109	111	2
103-602 Clerk Document & Storage	-	-	-	-	-	-
108-622 Recorder GIS Fund	2	2	2	2	2	-
109-623 Geographic Info Systems	9	12	12	12	12	-
109-624 GIS - Stormwater	1	1	1	1	1	-
151-353 Neutral Site Custody Exchange	1	1	1	1	1	-
153-629 Recorder-Rental Housing Support	1	1	1	1	1	-
157-431 Coroner's Fee Fund	-	-	1	1	1	-
<i>Subtotal Other Funds</i>	748	726	701	699	700	1
GRANTS-INFORMATION ONLY¹¹	158	144	131	136	136	-
GRAND TOTAL ALL FUNDS	2,484	2,414	2,365	2,370	2,363	(7)

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 Election Commission, ETSB or any Grants.

¹The Circuit Court Clerk is reducing its full-time headcount by three (3) positions in FY2013.

²The Circuit Court is increasing its full-time headcount by one (1) position in FY2013.

³The Sheriff's headcount is being reduced by eight (8) positions. One (1) position was agreed to in FY2012 to be implemented in FY2013. The Sheriff's full-time headcount may be adjusted during the year to account for employees on disability.

⁴The State's Attorney increased its full-time headcount by two (2) attorney positions for the Internal Appeals Division July 24, 2012 per FI-0098-12.

⁵Probation is reducing its full-time headcount by one (1) position in FY2013.

⁶Facilities Management is increasing its full-time headcount by one (1) Stationary Engineer position in FY2013.

⁷Information Technology is increasing its full-time headcount by two (2) Database Administrator positions for ERP implementation and support in FY2013.

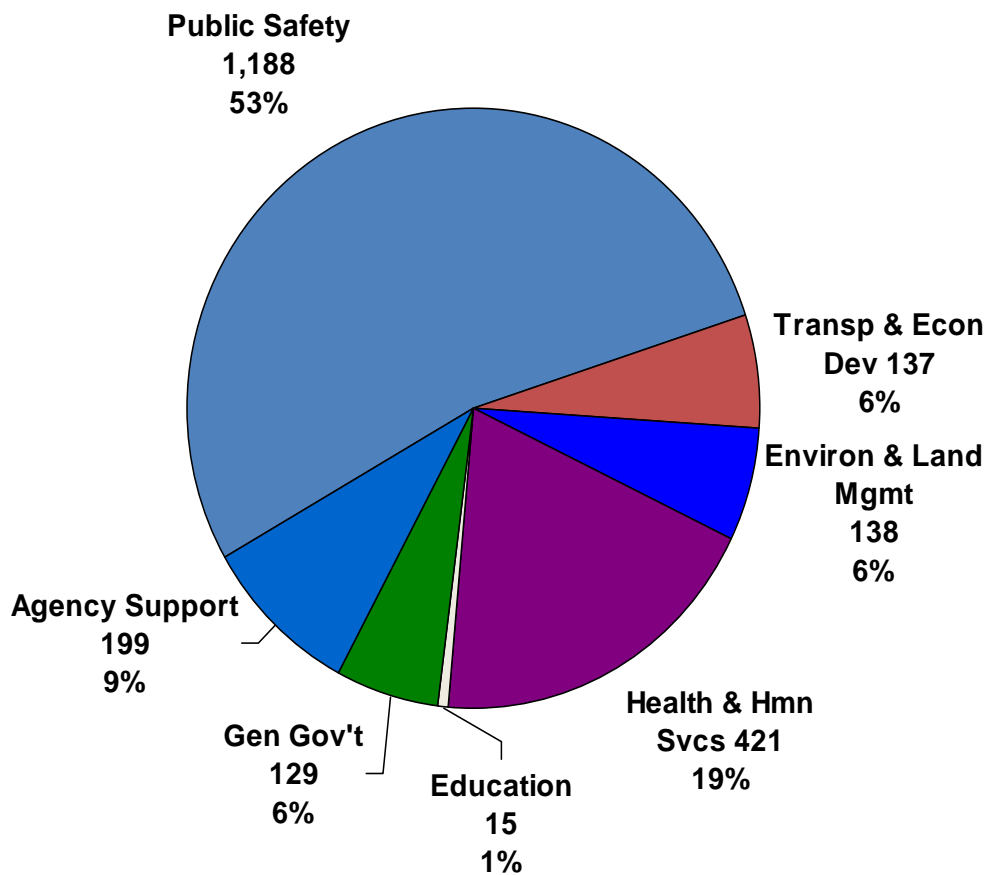
⁸Economic Development reduced full-time headcount to 30 in July FY2012. In FY2013 they are reducing full-time headcount by two (2) positions; In addition, two (2) positions are being moved to Transportation.

⁹Public Works is increasing its full-time headcount by three (3) positions for maintenance of drainage related projects in FY2013..

¹⁰Transportation is increasing its full-time headcount by two (2) positions being moved from EDP in FY2013.

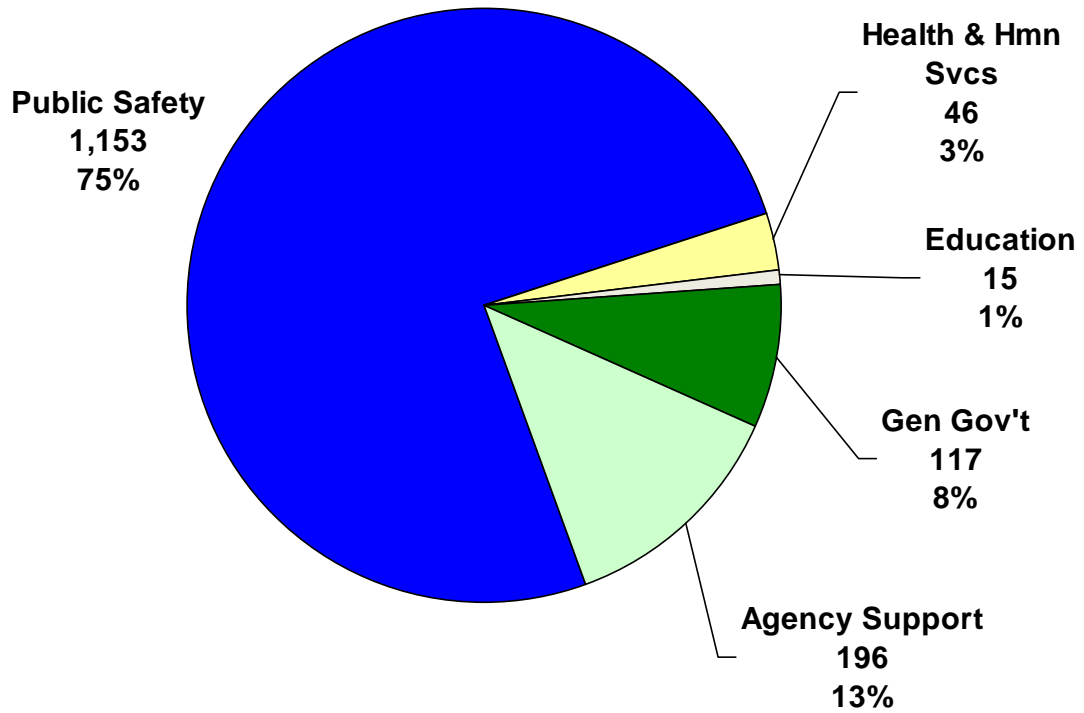
¹¹The Approved FY2012 Grants total is as of the 11/30/12 Payroll.

FY2013 Headcount by Function All Funds



Does not include grant-funded headcount.

FY2013 Headcount by Function General Fund



Does not include grant-funded headcount.

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DuPage County, Illinois
Statement of Financing Sources, Expenditures and Transfers¹
All Funds

	FY2010 Actual	FY2011 Actual²	FY2012 Current Budget As of 11/30/12	FY2012 Estimate⁶	FY2013 Chairman's Recommended
Revenues/Sources					
Property Taxes	\$ 51,579,020	\$ 50,246,416	\$ 50,936,196	\$ 50,241,133	\$ 50,760,896
Sales Taxes	74,985,494	79,935,074	82,207,333	82,755,488	84,673,553
Local Gas Tax	18,870,292	19,054,321	19,500,000	19,052,605	19,000,000
Income Tax	6,370,525	8,518,883	8,500,000	8,938,661	8,500,000
Fee Offices/Elected Officials	43,073,774	41,625,654	43,588,744	41,497,454	42,555,175
Other					
Patient Care (Convalescent Center)	24,310,330	22,451,149	32,389,429	35,433,136	25,161,030
Water and Sewer Service Charges	19,222,508	19,577,587	21,054,512	21,115,387	24,599,685
Highway Motor Fuel Taxes ³	11,323,446	7,573,191	8,288,194	7,117,241	7,918,734
IMRF/Social Security Indirect Cost Reimb.	4,967,737	5,977,179	7,909,319	7,051,610	7,845,522
Miscellaneous ⁴	43,166,954	62,780,162	43,449,336	44,930,542	38,948,051
Subsidy Transfers ⁵	12,400,630	13,750,238	14,245,152	13,132,314	14,495,378
Interfund Transfers	17,622,750	20,380,803	23,020,476	23,019,136	21,063,476
Funds on Hand ⁷	6,239,563	(5,700,068)	86,958,798	19,325,739	87,085,988
Total Revenue/Sources	\$ 334,133,023	\$ 346,170,589	\$ 442,047,489	\$ 373,610,447	432,607,488
Expenditures/Uses					
Personnel ⁸	\$ 193,111,901	\$ 195,932,310	\$ 205,186,192	\$ 202,369,964	\$ 204,311,676
Commodities	17,864,735	17,492,947	20,954,769	17,457,228	18,700,052
Contractual Services ⁸	63,874,691	70,872,445	79,236,704	63,820,200	76,175,490
Capital Outlay	26,603,470	24,056,132	95,385,106	48,684,077	93,714,064
Bond & Debt	15,055,476	17,435,952	18,264,242	18,259,842	18,642,730
Interfund Transfers	17,622,750	20,380,803	23,020,476	23,019,136	21,063,476
Total Expenditures/Uses	\$ 334,133,023	\$ 346,170,589	\$ 442,047,489	\$ 373,610,447	\$ 432,607,488

¹ Does not include Grants, Health Department, ETSB or Special Service Areas.

² FY2011 actual funds on hand increased. For accounting purposes, the FY2011 Funds on Hand has been included to show revenues/sources and expenditures/uses balanced.

³ Distribution from State of Illinois, net of amounts used to service the debt payments for the 2001 and 2005 series Transportation Revenue Bonds.

⁴ Miscellaneous Other is comprised of interest earnings, personal property replacement taxes, and other various fees, fines and charges and reimbursements.

⁵ Subsidy transfers are to the Social Security and IMRF funds from the General Fund

⁶ Revenues for 2012 have been updated as of November 30th as available.

⁷ Funds on Hand includes proceeds from bond issues and other revenues that have been recognized in a prior year. Capital project funds such as the RZ 2010 Bonds and the Jeanine Nicarico Children's Advocacy Center represent more than \$45 million of the funds on hand being used in the FY2013 budget. Use of Funds on Hand fluctuate primarily due to capital outlay disbursements during the fiscal year.

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DuPage County, Illinois
FY2013 Consolidated Statement of Budgetary Fund Balances

Fund Name	Unaudited Fund Balance 11/30/2012	2013 Revenues	2013 Appropriations ¹	2013 Interfund Transfers	Estimated 11/30/13 Fund Balance	2013 Interfund Loan	Adjusted Estimated 11/30/13 Fund Balance	Projected Change In Fund Balance
General	\$ 53,689,231	\$ 168,818,616	\$ 155,118,973	\$ (13,699,643)	\$ 53,689,231	\$ (3,000,000)	\$ 50,689,231	0.0%
Local Gas Tax	9,867,433	23,020,101	22,175,661	-	10,711,873	-	10,711,873	8.6%
Convalescent Center	2,368,322	32,585,781	34,962,064	2,400,000	2,392,039	-	2,392,039	1.0%
2010 Alternate Revenue Bond Project	55,077,399	150,000	39,000,000	-	16,227,399	-	16,227,399	-70.5%
Other Governmental Funds	79,613,272	60,788,463	118,538,695	25,795,021	47,658,061	3,000,000	50,658,061	-40.1%
Total Governmental Funds	\$ 200,615,657	\$ 285,362,961	\$ 369,795,393	\$ 14,495,378	\$ 130,678,603	\$ -	\$ 130,678,603	
Enterprise Fund - Public Works	\$ 13,437,449	\$ 24,599,685	\$ 24,601,753	\$ -	\$ 13,435,381	\$ -	\$ 13,435,380	0.0%
Grand Total - All Funds	\$ 214,053,106	\$ 309,962,646	\$ 394,397,146	\$ 14,495,378	\$ 144,113,984	\$ -	\$ 144,113,983	

¹ actual appropriations may vary from appropriations shown. Certain departments appropriate all cash available regardless of true anticipated spending.

Description of changes in projected fund balance in excess of 10%:

2010 Alternate Revenue Bond Project Fund:

The decline in budgeted fund balance relates to the spend down of bond proceeds as a variety of County infrastructure projects have passed the preliminary design and engineering phases and have begun construction.

Other Governmental Funds:

The majority of the decline in budgeted fund balance relates to an increase in anticipated capital/contractual expenditures for infrastructure investments paid out of the Wetland Mitigation Bank funds, the DOT Intergovernmental Projects funds, the Highway Impact Fee Fund, and the newly created County Infrastructure fund.

Dupage County, Illinois
Budgetary Balance By Fund
FY2013

Fund Name	Unaudited Fund Balance 11/30/2012	2013 Revenues	2013 Subsidies/ Transfers In ²	Total Resources
General Fund	\$ 53,689,231	\$ 168,818,616	\$ -	\$ 168,818,616
Stormwater Management ³	\$ 8,604,237	\$ 9,696,800	\$ 3,250,000	\$ 12,946,800
I.M.R.F. ³	226,156	10,023,589	10,762,833	20,786,422
Tort Liability ³	1,991,942	3,633,855	300,000	3,933,855
Social Security ³	10,132	6,433,933	3,732,545	10,166,478
Court Document Storage Fund	426,366	2,829,421	-	2,829,421
Welfare Fraud Forfeiture Fund	18,271	10	-	10
Crime Laboratory Fund	31,755	42,016	-	42,016
County Clerk Storage Fee Fund	210,322	60,400	-	60,400
Arrestee's Medical Costs Fund	108,743	70,751	-	70,751
Children's Waiting Room Fund	426,366	126,500	-	126,500
Stormwater Variance Fee Fund	301,709	500	-	500
Recorder/GIS Fee Fund	739,408	184,425	-	184,425
Geographic Info Sys. Fee Fund	197,353	2,106,600	-	2,106,600
Emergency Deployment Reimb. Fund	-	13,934	-	13,934
Sheriff Training Reimbursement Fund	(3,111)	116,070	-	116,070
SAO Records Automation Fund	719	278,129	-	278,129
Economic Development & Planning Fund	1,354,854	2,284,915	450,000	2,734,915
County Cash Bond Fund	1,043,338	803,000	-	803,000
Neutral Site Custody Exchange Fund	502,094	316,500	-	316,500
Sheriff's Police Vehicle Fund	35,122	38,577	-	38,577
Recorder - RHSP Fund	394,633	78,770	-	78,770
OEM Comm. Ed & Vol. Outreach Fund	1,260	26,000	-	26,000
CC Foundation Funded Projects	30,725	50,000	-	50,000
Coroner's Fee Fund	2,166	157,000	-	157,000
Circuit Court Clerk Operations Fund	229,611	231,710	-	231,710
CCC E-Citation Fund	321,191	289,021	-	289,021
Youth Home Fund ³	572,985	1,318,500	-	1,318,500
Drug Court/MICAP Fund	221,549	720,150	-	720,150
Convalescent Center	2,368,322	32,585,781	2,400,000	34,985,781
Animal Control Act Fund	1,125,249	1,813,294	-	1,813,294
Law Library Fund	1,294,924	514,200	-	514,200
Probation Services Fund	3,318,536	828,000	-	828,000
Tax Automation Fund	740,763	64,500	-	64,500
Document Storage Fund	419,674	551,625	-	551,625
Court Automation Fund	1,010,247	2,842,344	-	2,842,344
Environment Related P.W. Project Fund	260,654	1,000	-	1,000
Divison of Transportation ⁴	22,205,363	30,938,834	-	30,938,834
Township Project Reimbursement Fund	3,451,165	1,500,000	-	1,500,000
DOT Intergovernmental Project	-	-	-	-
Wetland Mitigation Banks ⁵	16,044,858	200,000	-	200,000
Subtotal - Special Revenue Funds	\$ 70,239,650	\$ 113,770,654	\$ 20,895,378	\$ 134,666,032
Enterprise Fund - Public Works	13,437,449	24,599,685	-	24,599,685
Debt Service Funds	11,913,971	1,682,310	14,663,476	16,345,786
Debt Funded Capital Project Funds	55,529,326	541,381	-	541,381
Non Debt Funded Capital Project Funds	9,243,479	550,000	-	550,000
Grand Total - All Funds	\$ 214,053,106	\$ 309,962,646	\$ 35,558,854	\$ 345,521,500

¹ Actual appropriations may vary from the appropriations shown. Certain departments appropriate all cash available regardless of true anticipated spending.

² All Transfers In are from the General Fund except \$7.4M of Debt Service Funds' transfers in, which are from the Stormwater Fund into stormwater bond debt service funds.

³ Stormwater, IMRF, Tort Liability, Social Security and Youth Home receive the majority or a significant portion of their income from property tax levies.

⁴ The Division of Transportation reflects Motor Fuel Tax and the Local Gasoline Tax funds net of debt service requirements. This line excludes the Township Project Reimbursement fund and the Intergovernmental Projects fund.

⁵ Wetland Mitigation Banks can potentially spend all the cash "banked" for projects.

Dupage County, Illinois
Budgetary Balance By Fund
FY2013

Fund Name	2013 Appropriations ¹	2013 Transfers Out	Total Uses	Estimated 11/30/13 Fund Balance	2013 Interfund Loan	Adjusted Estimated 11/30/13 Fund Balance
General	\$ 155,118,973	\$ 13,699,643	\$ 168,818,616	\$ 53,689,231	\$ (3,000,000)	\$ 50,689,231
Stormwater Management ³	\$ 7,918,969	\$ 7,363,833	\$ 15,282,802	\$ 6,268,235	\$ -	\$ 6,268,235
I.M.R.F. ³	20,786,422	-	20,786,422	226,156	-	226,156
Tort Liability ³	4,574,020	-	4,574,020	1,351,777	-	1,351,777
Social Security ³	10,166,478	-	10,166,478	10,132	-	10,132
Court Document Storage Fund	2,990,000	-	2,990,000	265,787	-	265,787
Welfare Fraud Forfeiture Fund	11,850	-	11,850	6,431	-	6,431
Crime Laboratory Fund	23,700	-	23,700	50,071	-	50,071
County Clerk Storage Fee Fund	83,000	-	83,000	187,722	-	187,722
Arrestee's Medical Costs Fund	150,000	-	150,000	29,494	-	29,494
Children's Waiting Room Fund	100,000	-	100,000	452,866	-	452,866
Stormwater Variance Fee Fund	250,000	-	250,000	52,209	-	52,209
Recorder/GIS Fee Fund	267,909	-	267,909	655,924	-	655,924
Geographic Info Sys. Fee Fund	2,456,048	-	2,456,048	(152,095)	-	(152,095)
Emergency Deployment Reimb. Fund	13,934	-	13,934	-	-	-
Sheriff Training Reimbursement Fund	164,084	-	164,084	(51,125)	-	(51,125)
SAO Records Automation Fund	200,000	-	200,000	78,848	-	78,848
Economic Development & Planning Fund	3,024,698	-	3,024,698	1,065,071	-	1,065,071
County Cash Bond Fund	800,000	-	800,000	1,046,338	-	1,046,338
Neutral Site Custody Exchange Fund	289,812	-	289,812	528,782	-	528,782
Sheriff's Police Vehicle Fund	63,788	-	63,788	9,911	-	9,911
Recorder - RHSP Fund	180,368	-	180,368	293,035	-	293,035
OEM Comm. Ed & Vol. Outreach Fund	26,000	-	26,000	1,260	-	1,260
CC Foundation Funded Projects	50,000	-	50,000	30,725	-	30,725
Coroner's Fee Fund	139,205	-	139,205	19,961	-	19,961
Circuit Court Clerk Operations Fund	253,100	-	253,100	208,221	-	208,221
CCC E-Citation Fund	452,000	-	452,000	158,212	-	158,212
Youth Home Fund ³	1,313,349	-	1,313,349	578,136	-	578,136
Drug Court/MICAP Fund	697,433	-	697,433	244,266	-	244,266
Convalescent Center	34,962,064	-	34,962,064	2,392,039	-	2,392,039
Animal Control Act Fund	1,823,968	-	1,823,968	1,114,575	-	1,114,575
Law Library Fund	568,377	-	568,377	1,240,747	-	1,240,747
Probation Services Fund	1,527,300	-	1,527,300	2,619,236	-	2,619,236
Tax Automation Fund	82,844	-	82,844	722,419	-	722,419
Document Storage Fund	596,244	-	596,244	375,055	-	375,055
Court Automation Fund	3,000,000	-	3,000,000	852,591	-	852,591
Environment Related P.W. Project Fund	85,000	-	85,000	176,654	-	176,654
Divison of Transportation ⁴	34,167,941	-	34,167,941	18,976,255	-	18,976,255
Township Project Reimbursement Fund	1,500,000	-	1,500,000	3,451,165	-	3,451,165
DOT Intergovernmental Project	-	-	-	-	-	-
Wetland Mitigation Banks ⁵	7,364,000	-	7,364,000	8,880,858	-	8,880,858
Subtotal - Special Revenue Funds	\$ 143,123,904	\$ 7,363,833	\$ 150,487,737	\$ 54,417,944	\$ -	\$ 54,417,944
Enterprise Fund - Public Works	24,601,753	-	24,601,753	13,435,381	-	13,435,381
Debt Service Funds	16,202,815	-	16,202,815	12,056,942	-	12,056,942
Debt Funded Capital Project Funds	42,128,000	-	42,128,000	13,942,707	-	13,942,707
Non Debt Funded Capital Project Funds	13,221,701	-	13,221,701	(3,428,222)	3,000,000	(428,222)
Grand Total - All Funds	\$ 394,397,146	\$ 21,063,476	\$ 415,460,622	\$ 144,113,983	\$ -	\$ 144,113,983

DuPage County, Illinois Definition of Revenue Classifications

Sales Tax

The base sales tax rate in DuPage County is 7.25% (7.25 cents per \$1.00). Sales tax is imposed and collected by the state on a seller's receipts for the sale of tangible personal property for use or consumption. The sales tax rate may differ for various municipalities located within DuPage County. For the purposes of computing the sales tax liability the sale is determined to have occurred where the "purchase" order has been accepted. When purchasing a registered vehicle the taxes are based off of where the purchaser is registering the vehicle. To review specific sales tax rates within DuPage County please visit the Illinois Department of Revenue's (IDOR) website for additional information.

The tax allocation breakdown of the 7.25% sales tax rate on general merchandise and titled or registered items is:

- 5 percent (ST) – Portion that the state retains
- 1 percent (CT) – Portion of sales tax that apply to unincorporated County areas
- 0.25 percent (CST) – Portion that applies throughout the County
- 0.75 percent (RTA) – two-thirds (\$.005 or .5 cent) portion is remitted by the State to the Regional Transportation Authority, and one-third (\$.0025 or .25 cent) portion is remitted by the State to the County
- 0.25 percent (CWCT) – Portion remitted by the State to the DuPage County Water Commission

All sales taxes are collected by the State and remitted to the appropriate local government agency. The State remits to the County the CT, the CST, and the statutorily defined .25 percentage point component of the RTA sales taxes. CT sales tax collections are 1 percent of qualifying transactions occurring in unincorporated areas only of the County. CST sales taxes are .25 percent of qualifying transactions occurring at any business located within the County. Thus, of the total 7.25 % or 7.25 cents per \$1.00 sales tax, .5% or \$.005 (or \$.5 cents) is the portion of the sales tax rate relating to all county-wide transactions which is available for County government use.

Property Tax

Property tax is a tax that is based on a property's assessed valuation. It is an "*ad valorem*" tax, meaning "according to value". In Illinois, only real property – land and any permanent improvements to the land – is taxed. The Chairman's recommended levy for 2012 totals 19.2 cents per \$100 assessed value.

Also included in this category are the penalties on delinquent tax payments and unclaimed duplicate tax payments.

County Motor Fuel Tax (Local Gas Tax)

Motor fuel tax is imposed on the privilege of operating motor vehicles on public highways. It is paid by distributors and suppliers of motor fuel who collect this consumption tax from their customers.

DuPage County, Illinois

Definition of General Fund Revenue Classifications

DuPage, Kane and McHenry Counties are allowed by Illinois State Statute to impose a tax on the retail sale of motor fuel at a rate not exceeding 4 cents per gallon. The County Motor Fuel Gas Tax levied by DuPage, Kane and McHenry Counties is set at the maximum rate allowable under this statute.

The County Motor Fuel Tax, or local gas tax, is distinct from the State of Illinois Motor Fuel Tax. The State Motor Fuel Tax is also collected on motor fuel transactions throughout the state. The State uses a formula to redistribute the taxes back to the County. The County uses the State Motor Fuel Tax to primarily pay transportation bonds debt service requirements.

Fee Offices/Elected Officials

Revenue reported in this classification is generated by five offices; Clerk of the Circuit Court, County Clerk, County Sheriff, County Jail and Recorder of Deeds.

The fees collected by these departments are set by state statute and/or county ordinance, and are based on the services provided, or by judicial assessments for legal infractions.

Income Tax

The County receives a proration of total State income tax collections. The State of Illinois collects income taxes from individual and business income tax filings. The distribution to the County is on state-wide income tax receipt levels, net of State retention for its use and for income tax refunds, applied against the ratio of the total DuPage County population living in unincorporated areas and the total State of Illinois population. The population figures are determined by the United States Bureau of the Census and certified by the Office of the Secretary of State.

Intergovernmental

Intergovernmental revenues are amounts remitted to the County by other units of government in the form of grants, entitlements and/or shared revenues.

Other

This classification includes interest earnings on various investments, inheritance tax, personal property replacement tax (corporate income taxes in lieu of personal property taxes previously imposed) and other various fees, fines and charges that do not fit into the categories listed above. Effective September 2012, Public Act (PA) 097-0732, eliminated distributions of inheritance/estate taxes to county governments.

Major Revenue Issues

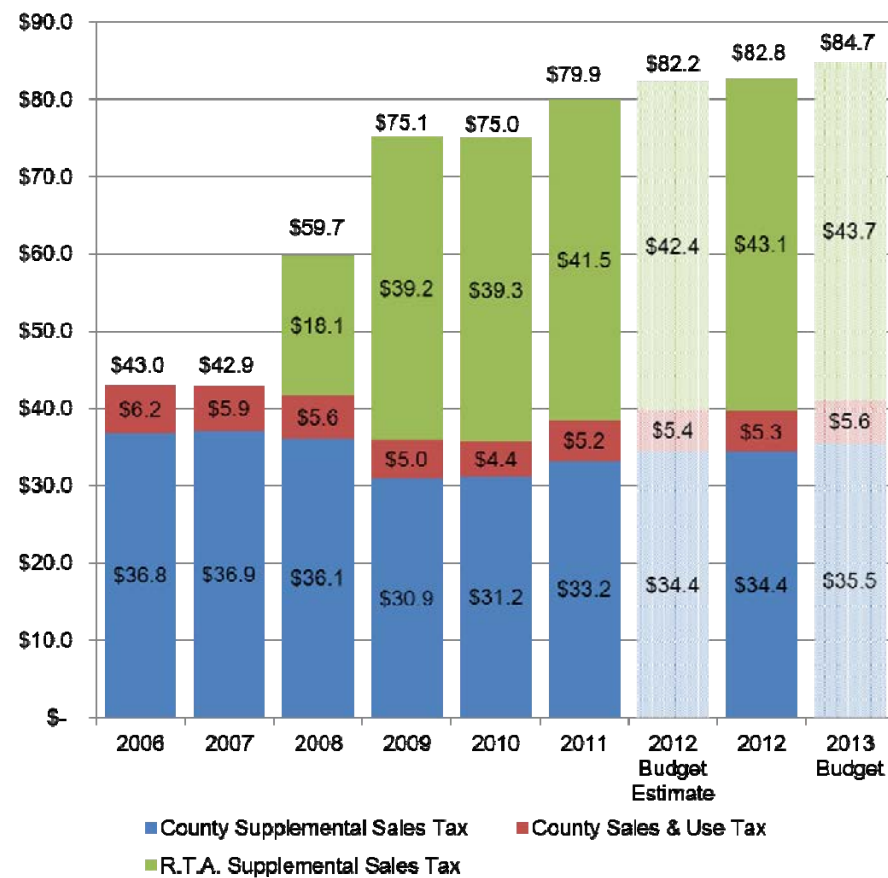
The Reader should note that FY2013 revenue estimates were based in part on revenues received through July 31, 2012. Actual FY2012 revenue totals may differ and influence the FY2013 revenue experience.

Sales Taxes

Combined sales taxes comprise the County’s largest revenue component. FY2013 Sales tax receipts collected in the General Fund (net of a \$2.1 million annual set aside for Drainage debt service and a new Drainage Project fund) are estimated at \$84.7 million. This includes \$43.7 million from the Regional Transportation Authority (RTA) supplemental 0.25 cent sales tax component that comes to the County, \$35.5 million from the county-wide supplemental 0.25 cent sales tax, and \$4.3 million for the 1 cent charged in the County’s unincorporated areas. Additionally, a “use” tax, estimated at \$1.3 million, is treated as a sales tax. This tax is based on certain internet/out of state sales and retained business uses. The use tax is not charged on point of sales transactions within the County. The \$84.7 million represented a 3% increase over the FY2012 budget estimate total of \$82.2 million. Total sales tax revenues received in 2012 of \$82.8 million actually came

in slightly higher than the estimates used as the 2013 budget base. Total sales taxes collected were 100.01% of what was originally budgeted for in 2012.

The latter half of 2010 saw a rebound in sales tax receipts from the recession trench. By mid-year 2011, sales tax receipt growth was running at a torrid 7.8% pace over the prior year. A cooling off was inevitable, and through mid-year FY2012 the trajectory of tax receipts, although still growing, has waned significantly, to an annual 3% pace for the year, although this picked up near the end of the fiscal year. Receipts have also varied noticeably from month to month, indicating (or perhaps more accurately reflecting) volatility in the progress of the economic recovery. The current 5-year outlook keeps future sales tax growth at 3.0%. A comparison between pre-recession County supplemental .25 cent tax

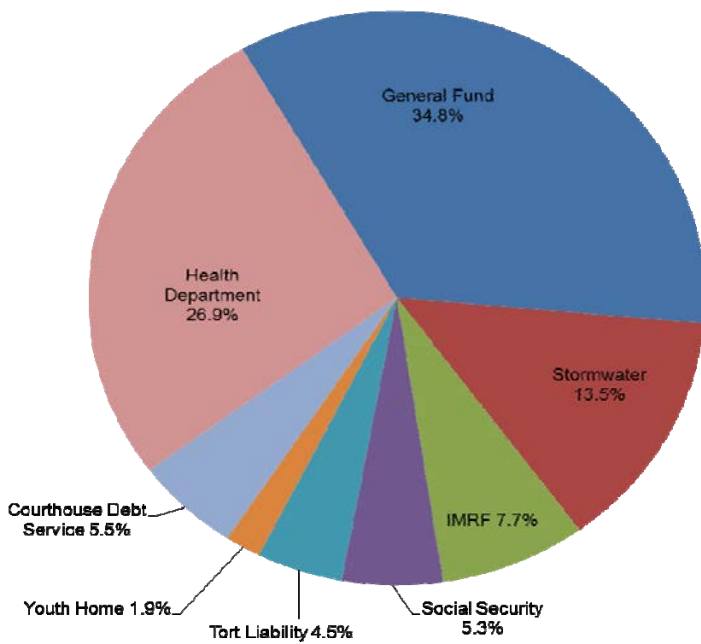


receipts in the 2005-2007 period and receipts in the 2012-2013 period provides evidence of a lingering latent sales demand. How much and how fast this demand can be accommodated appears tied to the ability of the local economy to get and stay on a firm growth footing. Thus, even though historically average annual growth was in the 4% range, the 3% marks a cautionary downward revision from last year’s outlook. This caution is also supported by a local unemployment rate that remains elevated at 6.9% (September, 2012), compared to a historic rate that has run between 3.5% and 5%. During the pre-recession period 2003 through 2006, annual sales tax growth averaged over 5 percent.

Major Revenue Issues (Cont.)

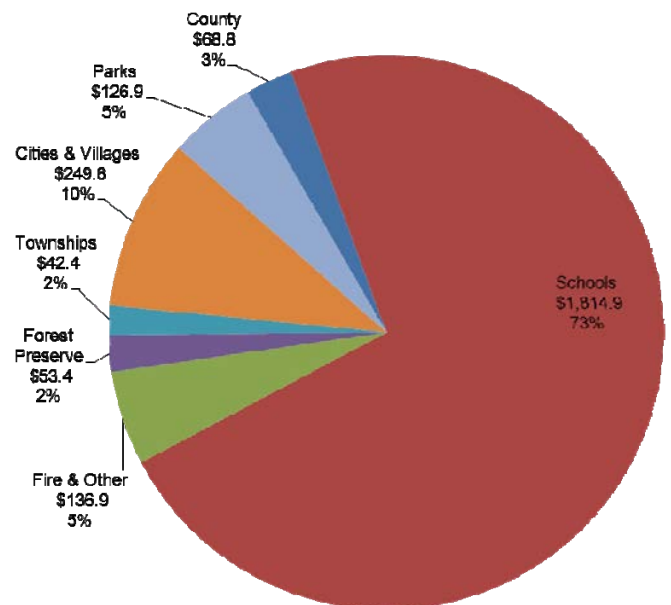
Property Taxes

Property Taxes constitute the second largest source of County government revenue. In the FY2012 budget proposal \$66.6 million was levied and extended for collection. Of this total, \$17.9 million was levied for the Health Department. The Chairman's FY2013 budget proposal does not increase property taxes, but does adjust certain levies within the total. In the FY2012 budget, the Youth Home property tax levy was decreased \$150 thousand as a result of the initial transfer of daily operations from the DuPage site to Kane County. In FY2013, the first full year of operations at Kane, the Youth Home property tax is reduced further by \$500 thousand to \$1,250,000.



The 2012 levy, which will be received in the FY2013 budget year, will also increase the Stormwater property tax from \$8.5 million to \$9 million to provide financial stabilization for the program, which has seen a steadily eroding fund balance while attempting to meet both Federal Clean Water requirements and local demand. Other property tax levies under County Board jurisdiction are unchanged from the prior year.

The graphic to the right shows how property taxes collected in 2011 were allocated to different governmental agencies within the County. The 2011 distribution of property taxes shows that for every \$100 of property taxes paid by a DuPage County resident, \$3 goes to the DuPage County Government. In total, all governmental entities within DuPage County received \$2.5 billion in property tax revenue. Of this amount the DuPage County Government received \$68.8 million.



Major Revenue Issues (Cont.)

The County Board's traditional reluctance to increase property taxes represents an ongoing effort to minimize the burden on the taxpayer. Since the Property Tax Extension Limitation Law (PTELL) went into effect in the 1991 levy year, the cumulative savings to DuPage property tax payers is about \$1 billion. For the 2012 tax levy, instead of a \$66.6 million levy, the annual levy (not including bond and interest) could have been \$150 million if the County had continuously levied to the maximum amount allowable under PTELL. Over the past ten years the DuPage County Government has increased its tax extension on average by 1.1% annually. Over the same time period every other government agency within the County increased their tax extension on average 4.6% per year as the following chart shows.

	County		Cities/Villages (1)		Schools (2)		Small Governmental Entities (3)		Total (4)	
	Extension	% Change	Extension	% Change	Extension	% Change	Extension	% Change	Extension	% Change
2001	\$59.9	-0.2%	\$185.1	7.1%	\$1,152.1	8.0%	\$211.6	4.6%	\$1,548.7	7.4%
2002	\$59.9	0.0%	\$198.4	7.2%	\$1,235.9	7.3%	\$223.3	5.6%	\$1,657.6	7.0%
2003	\$60.0	0.2%	\$208.1	4.9%	\$1,321.9	7.0%	\$235.8	5.6%	\$1,765.8	6.5%
2004	\$59.9	-0.2%	\$217.6	4.6%	\$1,392.8	5.4%	\$246.6	4.6%	\$1,857.1	5.2%
2005	\$62.5	4.3%	\$229.7	5.6%	\$1,466.1	5.3%	\$257.5	4.4%	\$1,953.3	5.2%
2006	\$64.3	2.9%	\$239.6	4.3%	\$1,544.5	5.3%	\$277.4	7.7%	\$2,061.6	5.5%
2007	\$66.7	3.7%	\$257.1	7.3%	\$1,611.1	4.3%	\$288.5	4.0%	\$2,156.7	4.6%
2008	\$66.8	0.1%	\$269.1	4.7%	\$1,692.3	5.0%	\$303.9	5.3%	\$2,265.3	5.0%
2009	\$66.6	-0.3%	\$284.1	5.6%	\$1,731.3	2.3%	\$306.1	0.7%	\$2,321.5	2.5%
2010	\$66.9	0.5%	\$287.5	1.2%	\$1,782.9	3.0%	\$319.2	4.3%	\$2,389.6	2.9%
2011	\$66.8	-0.2%	\$286.8	-0.2%	\$1,815.0	1.8%	\$324.4	1.6%	\$2,426.2	1.5%
Average	\$64.1	1.1%	\$247.8	4.5%	\$1,559.4	4.7%	\$278.3	4.4%	\$2,085.5	4.6%
Total Change	\$6.9	11.6%	\$101.8	55.0%	\$662.9	57.5%	\$112.8	53.3%	\$877.5	56.7%

The FY2013 General Fund five-year outlook does not assume any increase in the County's property tax levy. County policy promotes the use of various cost control measures and the reliance on other fee based revenue sources before turning to a property tax increase.

A comparison of the last few years' County levies and tax rates are displayed on the next page. The 2012 levy is unchanged from the 2011 levy and has been virtually flat for the last three years. The total County tax rate has been increasing the last few years which is attributable to the decreasing equalized assessed valuation (EAV). The estimated EAV for Tax Year 2012 is \$34,821,953,532. The chart below estimates the County's 2012 tax rate per \$100 of EAV.

Major Revenue Issues (Cont.)

Comparison of Tax Levies & Rates (2009-2012)

Fund Name	2009 Levy (Actual)	2010 Levy (Actual)	2011 Levy (Actual)	2012 Levy (Estimated)	Variance from 2011
General ¹	\$ 22,743,000	\$ 22,993,000	\$ 23,143,000	\$ 23,140,700	\$ (2,300)
Stormwater	8,500,000	8,500,000	8,500,000	9,000,000	500,000
I.M.R.F.	5,100,000	5,100,000	5,100,000	5,100,000	-
Tort Liability	3,000,000	3,000,000	3,000,000	3,000,000	-
Social Security	3,500,000	3,500,000	3,500,000	3,500,000	-
Youth Home	1,900,000	1,900,000	1,750,000	1,250,000	(500,000)
Courthouse Bond Debt Service ¹	<u>3,686,210</u>	<u>3,686,010</u>	<u>3,683,810</u>	<u>3,686,110</u>	<u>2,300</u>
Subtotal	48,429,210	48,679,010	48,676,810	48,676,810	-
Health Department	<u>17,900,000</u>	<u>17,900,000</u>	<u>17,900,000</u>	<u>17,900,000</u>	<u>-</u>
Grand Total	<u>\$ 66,329,210</u>	<u>\$ 66,579,010</u>	<u>\$ 66,576,810</u>	<u>\$ 66,576,810</u>	<u>\$ -</u>

Fund Name	2009 Rate (Actual)	2010 Rate (Actual)	2011 Rate (Actual)	2012 Levy (Estimated)	Variance from 2011
General ¹	\$ 0.0531	\$ 0.0570	\$ 0.0614	\$ 0.0666	\$ 0.0044
Stormwater	0.0198	0.0211	0.0226	0.0259	0.0015
I.M.R.F.	0.0121	0.0128	0.0137	0.0149	0.0009
Tort Liability	0.0070	0.0075	0.0080	0.0087	0.0005
Social Security	0.0083	0.0087	0.0093	0.0101	0.0006
Youth Home	0.0044	0.0048	0.0047	0.0037	(0.0001)
Courthouse Bond Debt Service ¹	<u>0.0088</u>	<u>0.0093</u>	<u>0.0099</u>	<u>0.0108</u>	<u>0.0006</u>
Subtotal	0.1135	0.1212	0.1296	0.1407	0.0084
Health Department	<u>0.0418</u>	<u>0.0447</u>	<u>0.0477</u>	<u>0.0517</u>	<u>0.0030</u>
Grand Total	<u>\$ 0.1553</u>	<u>\$ 0.1659</u>	<u>\$ 0.1773</u>	<u>\$ 0.1924</u>	<u>\$ 0.0114</u>

¹ Levy is established per bond ordinance

2012 Estimated Assessed Valuation is \$34,821,953,532

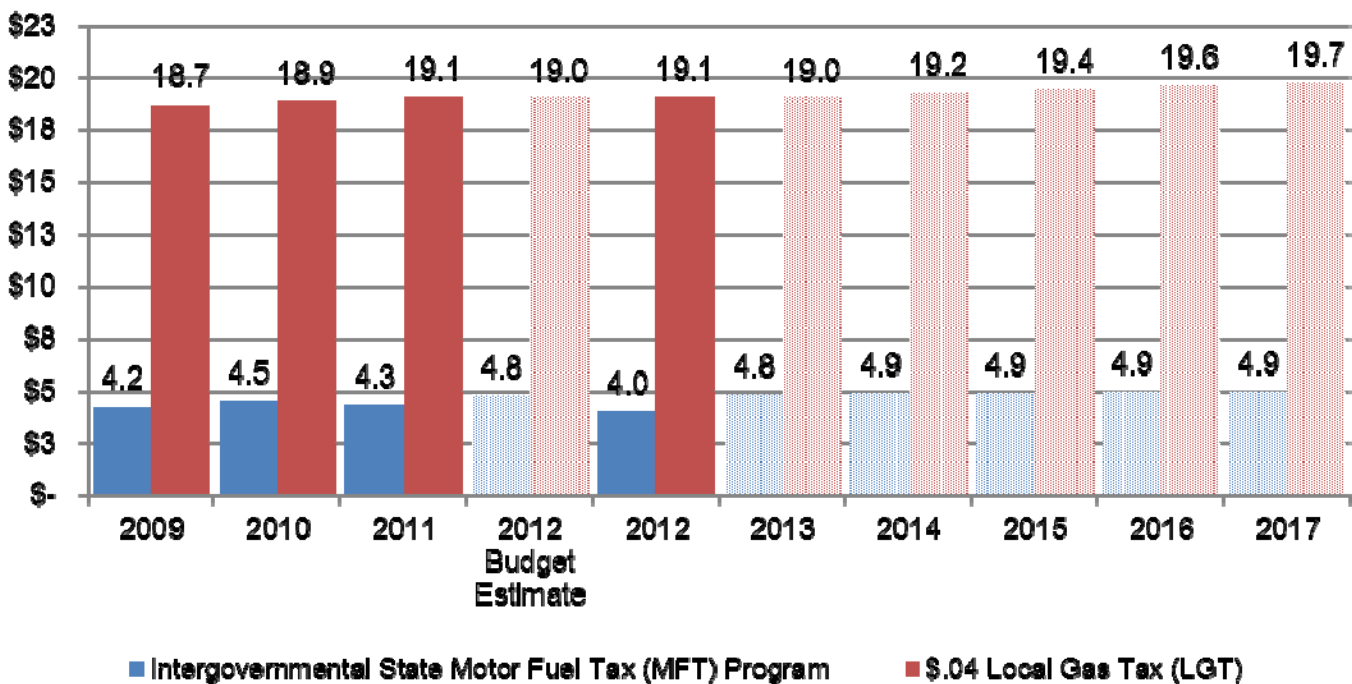
Note: Taxes levied in one year are collected in the subsequent year; e.g. 2012 Levy (Estimated) is collected in Fiscal Year 2013.

Major Revenue Issues (Cont.)

Motor Fuel Taxes

The County receives 4 cents per gallon sold within DuPage County through its local gas tax (the County Motor Fuel Tax). Income from this dedicated tax supports Transportation operations, planning, and construction projects. The tax is a consumption tax based on the amount of fuel sold, and does not vary by fuel price. Improved fuel efficiency, consumer conservation behavior, and economic conditions have led to lower fuel use and thus lower receipts than in the 2000-2007 timeframe. Fuel consumption stabilized during the 2008-2009 period and has grown at about 1% annually since. Revenues from this source are projected at \$19.0 million in FY2013 then continue to grow modestly at 1% annually over the 5-year period through 2017. Almost 41 million gallons of motor fuel per month are sold within the County.

The County also receives an intergovernmental distribution from a statewide motor fuel tax through a complex allocation formula. Distributions from the state motor fuel tax also took a hit during the recent recession. Total state MFT allotments received by the County have averaged about \$15 million annually over the past 3 years. \$10.6 million of the \$15 million is used to service debt for large scale transportation



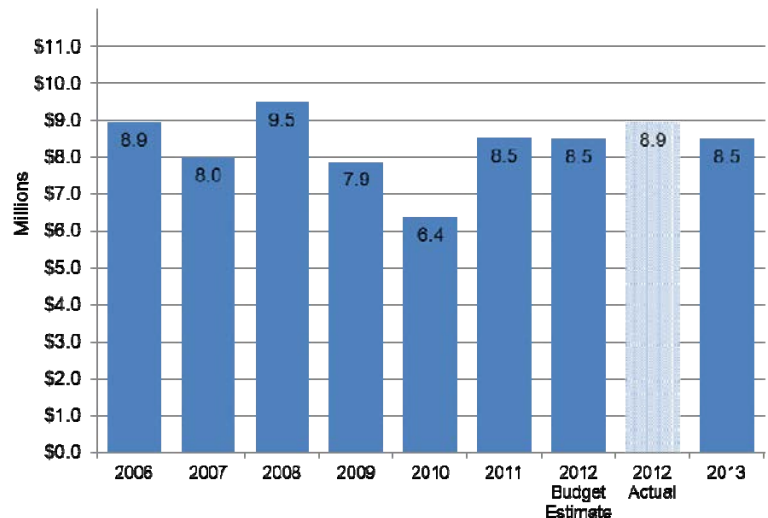
projects undertaken in 2001. Debt service on these bonds will continue through 2021. Remaining funds are used for construction and related engineering. The County outlook assumes that state motor fuel receipts will grow in 2013 and remain essentially unchanged through 2017. The amount available for construction and related engineering will grow to about \$4.8 - \$4.9 million annually during the 5-year period.

Major Revenue Issues (Cont.)

These two motor fuel taxes make up 76% of Transportation's revenues. Along with other miscellaneous fees and charges they are sufficient to cover County's transportation department's operating expenses, but, as the 5-year outlooks show, monies available for construction will decline. The RZ/BABS bonds issued in November 2010 provided \$15.3 million for transportation projects, and do not involve local gas or state MFT revenue pledges.

Income Tax

As indicated above, counties and municipalities receive income distributions from the State as part of a state revenue sharing program. Unlike sales taxes which are remitted timely due to the accrual of interest liability, there appears to be no corresponding mechanism to enforce timely distribution of income taxes. Thus, over the past several years, income tax distributions have varied widely even though the County's unincorporated population has not. While some variance may be attributed to income fluctuations from the recession, the greater part of the variance is due to payment lags by the State, as it deals with significant cash flow issues. Receipts have returned to a somewhat more normal pattern during the last 1 ½ years.



The County received \$8.9 million in income tax revenues in FY2012. The County projected receiving \$8.5 million. This is the amount projected for FY2013. Subsequent years are projected to grow 3% on an average annual basis. It should be noted that counties and municipalities do not share in the 66% income tax increase (from 3% to 5%) passed by the State legislature in 2011. The additional proceeds are not included in the revenue sharing formula.

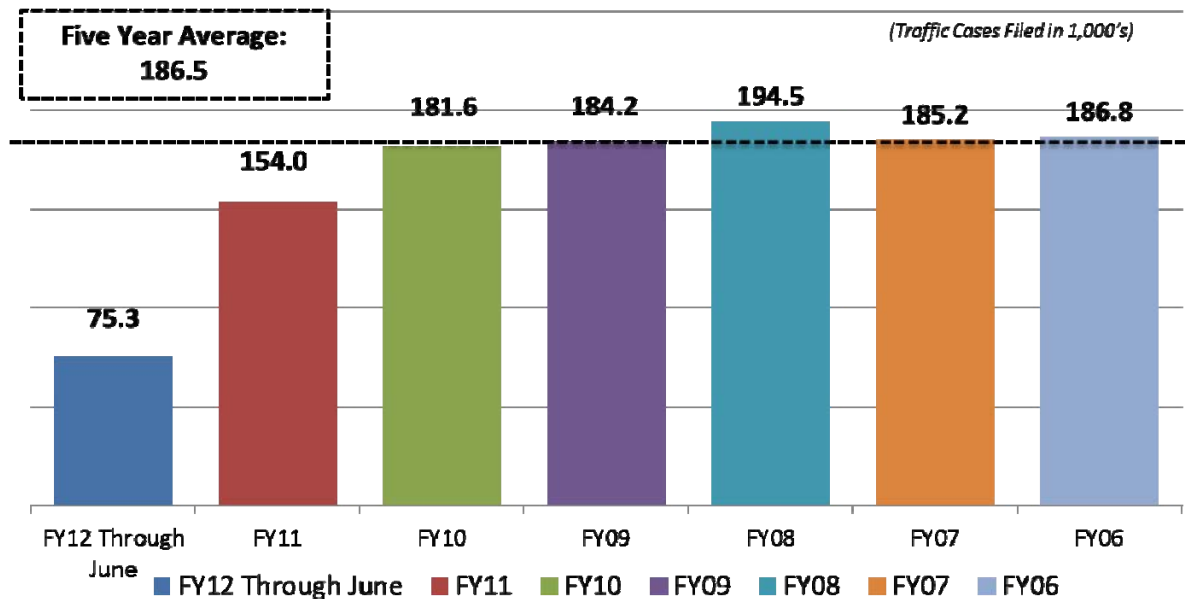
Fee Offices/Elected Officials

The Circuit Court Clerk is charged to collect various fees and fines imposed by the 18th Circuit Court. Amounts collected for County use will total over \$29.2 million, of which \$20.3 million deemed earned by the Circuit Court Clerk goes into the General Fund, with remaining amounts going to dedicated special revenue funds for court automation, circuit clerk document storage, and various other programs.

Traffic cases (not including DUIs) comprise over 85% of criminal cases filed with the 18th Circuit Court. Under a local agreement ordinance, the County receives 38.7% of the receipts from traffic fines, with 44.5 % going to municipalities, and the remainder to the State. Traffic fines constitute the largest single revenue component of Circuit Clerk income to the General Fund, accounting for approximately 40% of the Circuit Clerk's receipts to the Fund.

During 2011, traffic ticket volume fell 15% under the prior year, significantly below historic levels. FY2012 traffic ticket volume is on pace to match 2011. The drop off in cases cannot be solely attributed to behavioral changes by drivers. Local government police units indicate that reduced personnel may be

Major Revenue Issues (Cont.)



partly responsible. Also a reluctance to issue tickets, as opposed to warnings in lean economic times may be playing a role. At any rate, General Fund receipts for traffic tickets have been pared back from the FY2012 estimate of \$10.1 million to \$8.0 million for an estimated loss of \$2.1 million in fees. Out-year estimates are assumed to be static, but should improve if traffic cases return to historic levels.

Sheriff's Office revenues are up due primarily to summonses, writs, chancery sales, and reimbursement for detail duties to other government units. Jail income is derived primarily from charges on inmate calls through a third party operator. Revenue collected from the Sheriff's Office and Jail is expected to be \$4 million in 2013 and in 2014, and dropping to \$3.8 million thereafter as chancery sales revenue declines due to a gradual reduction in foreclosure activity.

Annual Recorder income into the General Fund in is projected to be \$4.6 million in 2013. Recorder income is projected to grow to \$5.0 million by 2016. Although there has been some improvement in home sales from the recessionary trough in 2009, nothing suggests a return to the \$9.5 - \$10.0 million annual receipts of the 2004-2006 period.

Medicaid

Based on a Medicaid reimbursement agreement between the State of Illinois and The County Convalescent Center ("Center") concluded in 2011, the Center received \$5.4 million in retroactive payments in December 2011. Under the new methodology, annual Medicaid reimbursements would increase approximately \$2.0 - \$2.2 million above the previous agreement levels, assuming no major changes in patient census. During 2012, the Center has begun receiving additional ("enhanced") payments above its basic per diem. As a result, the Convalescent Center's cash operating position has improved and is in its best shape since 2008.

**DUPAGE COUNTY, ILLINOIS
REVENUE SUMMARY BY CLASSIFICATION
FY 2013 BUDGET**

FUND	DEPARTMENT	Property Tax	Sales & Local Gas Tax¹	Interfund Transfers²	Income Tax	Fee offices /Elected Officials	Other³	Total
01	General Fund Subtotal	\$ 28,878,896	\$ 84,673,553	\$ -	\$ 8,500,000	\$ 30,334,572	\$ 16,431,595	\$168,818,616
04	Stormwater Management	\$ 9,015,000	\$ -	\$ 3,250,000	\$ -	\$ -	\$ 681,800	\$ 12,946,800
06	IMRF	5,107,500	-	10,762,833	-	-	4,916,089	20,786,422
07	Tort Liability	3,005,000	-	300,000	-	-	628,855	3,933,855
08	Social Security	3,504,500	-	3,732,545	-	-	2,929,433	10,166,478
100	Court Document Storage	-	-	-	-	2,828,940	481	2,829,421
101	Welfare Fraud Forfeiture Fund	-	-	-	-	-	10	10
102	Crime Laboratory	-	-	-	-	42,016	-	42,016
103	County Clerk Storage Fee	-	-	-	-	60,400	-	60,400
104	Arrestee's Medical Costs Fund	-	-	-	-	70,551	200	70,751
105	Children's Waiting Room	-	-	-	-	125,000	1,500	126,500
107	Stormwater Variance	-	-	-	-	-	500	500
108	Recorder/GIS Fee	-	-	-	-	183,600	825	184,425
109	Geographic Info Sys Fees	-	-	-	-	2,100,000	6,600	2,106,600
140	Emergency Deployment Reimb Fund	-	-	-	-	-	13,934	13,934
141	Sheriff Training Reimb	-	-	-	-	-	116,070	116,070
142	Attorney Records Automation Fund	-	-	-	-	278,129	-	278,129
15	Economic Development & Plan	-	-	450,000	-	-	2,284,915	2,734,915
150	County Cash Bond Fund	-	-	-	-	-	803,000	803,000
151	Neutral Site Custody Exchange	-	-	-	-	315,000	1,500	316,500
152	Sheriff Police Vehicle Fund	-	-	-	-	-	38,576	38,576
153	Recorder/ Rental Housing	-	-	-	-	77,928	842	78,770
154	OEM Community Ed & Volunteer Outreach	-	-	-	-	-	26,000	26,000
155	Conv Center Foundation Funded Projects	-	-	-	-	-	50,000	50,000
157	Coroner's Fee Fund	-	-	-	-	157,000	-	157,000
16	Circuit Court Clerk Operations & Admin	-	-	-	-	231,656	54	231,710
161	Electronic Citation Fee Fund	-	-	-	-	288,841	180	289,021
17	Youth Home	1,250,000	-	-	-	-	68,500	1,318,500
18	Drug Court/MICAP	-	-	-	-	720,000	150	720,150
23	Convalescent Center	-	-	2,400,000	-	-	32,585,781	34,985,781
30	Highway Motor Fuel Tax ⁴	-	-	-	-	-	7,918,734	7,918,734
33	Animal Control	-	-	-	-	-	1,813,294	1,813,294
34	Law Library	-	-	-	-	500,000	14,200	514,200
35	Probation Services Fund	-	-	-	-	820,000	8,000	828,000
36	Tax Automation Fund	-	-	-	-	29,000	35,500	64,500
37	Document Storage Fund	-	-	-	-	550,800	825	551,625
38	Court Automation Fund	-	-	-	-	2,841,742	602	2,842,344
39	Environment Related Proj PW	-	-	-	-	-	1,000	1,000
41	Local Gas Tax	-	19,000,000	-	-	-	4,020,101	23,020,101
42	Township Project Reimbursement Fund	-	-	-	-	-	1,500,000	1,500,000
48	Wetland Mitigation Banks	-	-	-	-	-	200,000	200,000
	Special Revenue Fund Subtotal	\$ 21,882,000	\$ 19,000,000	\$ 20,895,378	\$ -	\$ 12,220,603	\$ 60,668,051	\$134,666,032
	Enterprise Fund Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,599,685	\$ 24,599,685
	Capital Projects Funds Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,091,381	\$ 1,091,381
	Debt Service Funds Subtotal⁵	\$ -	\$ -	\$ 14,663,476	\$ -	\$ -	\$ 1,682,310	\$ 16,345,786
	Total	\$ 50,760,896	\$ 103,673,553	\$ 35,558,854	\$ 8,500,000	\$ 42,555,175	\$ 104,473,022	\$ 345,521,500

¹ Sales Taxes are distributed to the General Fund. Local Gas tax is 4 cents per gallon sold.

² Interfund transfers/subsidies are all from the General Fund. The amount of transfers or subsidies may be materially affected by reductions impacting General Fund. Does not include fiscal year interfund cash/loans or repayments of loans.

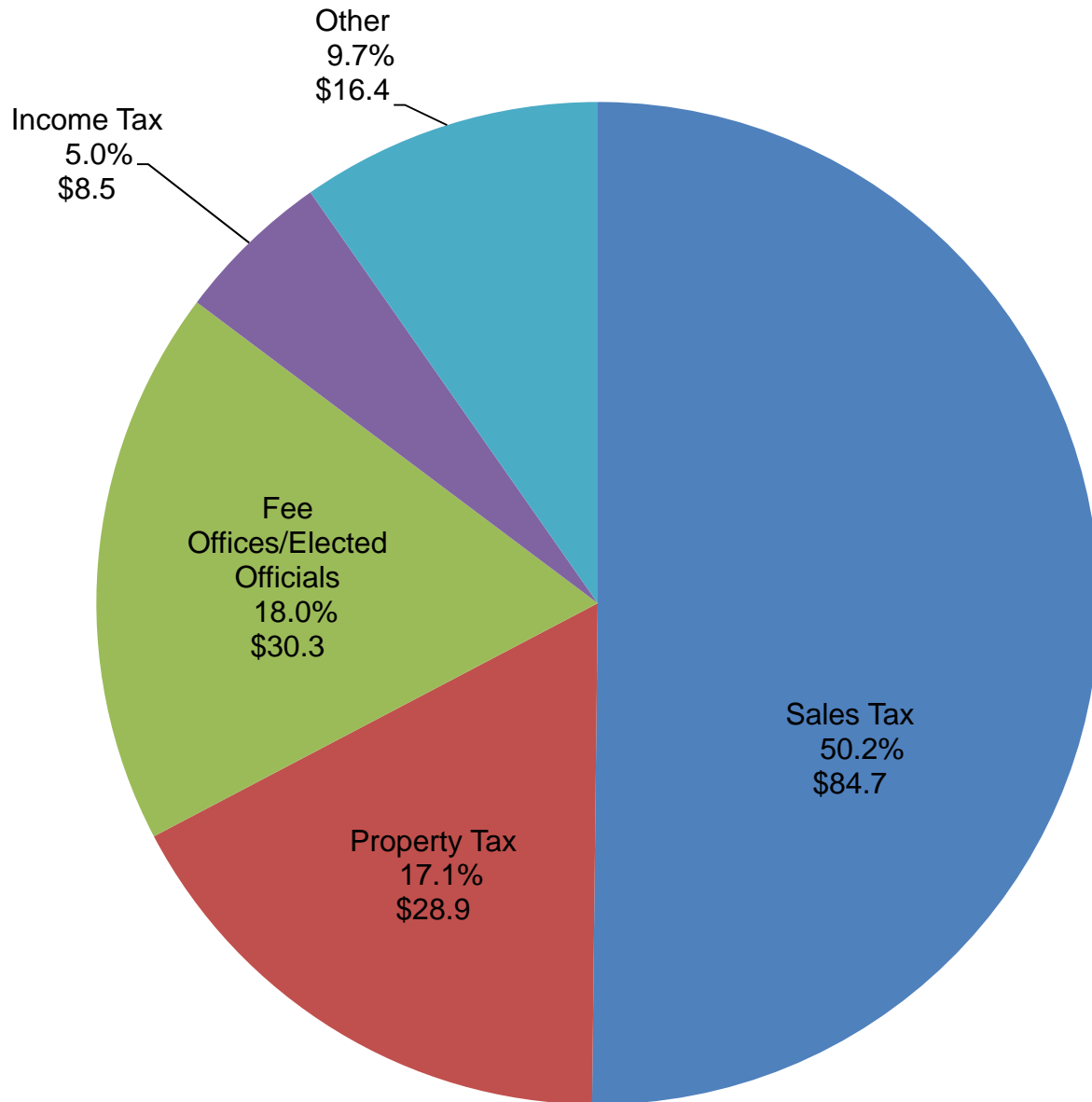
³ Other revenues include fees, charges, intergovernmental distributions or transfers, interest earnings, and smaller miscellaneous income.

⁴ Motor fuel tax is a distribution of a state tax. Amount shown is net of a debt service requirement.

⁵ Debt Service Funds interfund transfers include transfers from the General Fund and the Stormwater Fund to satisfy debt service requirements.

FY2013 General Fund Revenue Component Analysis

(Dollars in millions)



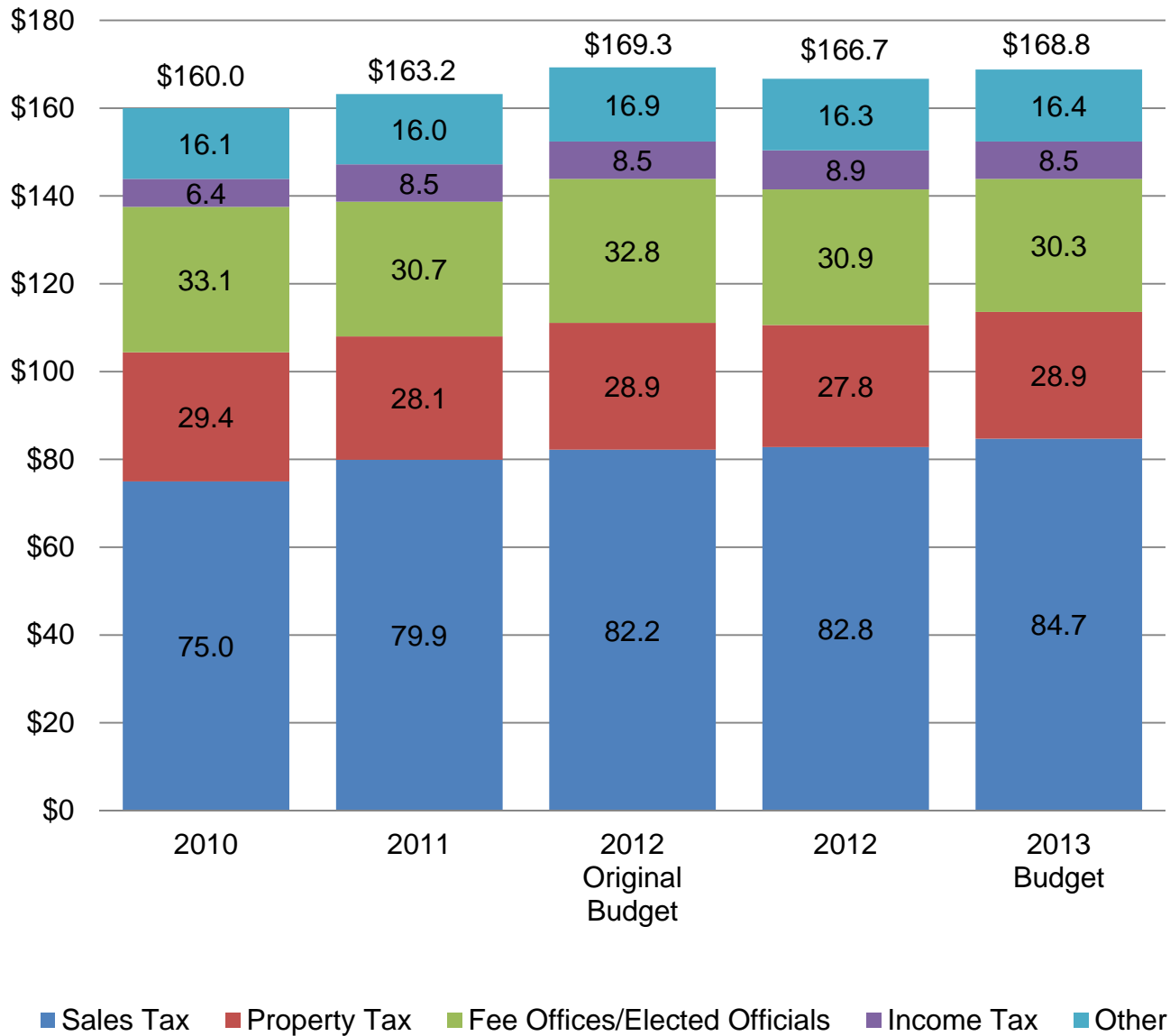
Other revenue sources includes interest earnings, personal property replacement taxes, fees, fines, and charges, and other miscellaneous reimbursements not classified elsewhere.

***Numbers may differ due to rounding*

General Fund Revenue History

FY2010-FY2013

(Dollars in millions)



***Numbers may differ due to rounding*

DuPAGE COUNTY, ILLINOIS
SPECIAL REVENUE FUNDS
REVENUE HISTORY
FY 2010 - FY 2013

<u>FUND</u>	<u>DEPARTMENT</u>	2010 ACTUAL	2011 ACTUAL	2012 REVENUE BUDGET	2012 ACTUAL	2013 REVENUE BUDGET
04	Stormwater Management	\$ 614,043	\$ 1,051,169	\$ 1,196,900	\$ 494,824	\$ 681,800
04	Property Tax Stormwater	8,537,890	8,520,775	8,515,000	8,505,204	9,015,000
04	Interfund Transfer	3,000,000	3,025,000	3,000,000	4,100,000	3,250,000
04	Total Stormwater Management	12,151,934	12,596,944	12,711,900	13,100,028	12,946,800
06	IMRF	2,962,394	3,522,704	4,890,131	4,426,178	4,916,089
06	Property Tax IMRF	5,191,385	5,169,208	5,185,000	5,155,854	5,107,500
06	Interfund Transfer	8,486,880	9,840,000	10,397,652	9,507,314	10,762,833
06	Total IMRF	16,640,659	18,531,912	20,472,783	19,089,346	20,786,422
07	Tort Liability	889,243	690,517	919,820	722,806	628,855
07	Property Tax Tort Liability	3,003,265	3,028,169	3,050,000	3,010,924	3,005,000
07	Interfund Transfer	250,000	450,000	500,000	500,000	300,000
07	Total Tort Liability	4,142,508	4,168,686	4,469,820	4,233,730	3,933,855
08	Social Security	2,055,343	2,454,475	3,019,188	2,625,431	2,929,433
08	Property Tax Social Security	3,518,119	3,513,267	3,555,000	3,500,020	3,504,500
08	Interfund Transfer	3,611,107	3,910,238	3,547,500	3,625,000	3,732,545
08	Total Social Security	9,184,569	9,877,980	10,121,688	9,750,452	10,166,478
100	Court Document Storage Fund	2,625,114	2,910,327	3,036,300	2,713,745	2,829,421
101	Welfare Fraud Forfeiture Fund	229	73	1,275	38	10
102	Crime Laboratory Fund	40,265	28,142	50,500	20,126	42,016
103	County Clerk Storage Fee Fund	36,755	47,620	60,700	67,536	60,400
104	Arrestee's Medical Costs Fund	57,653	61,991	101,500	65,543	70,751
105	Children's Waiting Room Fund	138,648	123,438	126,500	116,407	126,500
107	Stormwater Variance Fee Fund	20,074	22,201	7,500	27,264	500
108	Recorder/GIS Fee Fund	174,707	159,981	180,800	174,613	184,425
109	Geographic Info Sys. Fee Fund	2,221,880	2,208,287	2,124,191	2,343,100	2,106,600
140	Emergency Deployment Reimb. Fund	24	-	13,934	-	13,934
141	Sheriff Training Reimbursement Fund	82,766	149,753	123,657	149,966	116,070
142	SAO Records Automation Fund	-	-	-	719	278,129
15	Economic Development & Planning Fund	3,200,448	3,370,064	2,810,530	3,903,120	2,734,915
150	County Cash Bond Fund	470,022	567,032	1,070,000	649,875	803,000
151	Neutral Site Custody Exchange Fund	370,579	330,154	351,200	313,147	316,500
152	Sheriff Police Vehicle Fund	41,154	38,669	35,000	35,028	38,577
153	Recorder - RHSP Fund	75,050	72,496	78,753	81,761	78,770
154	OEM Comm. Ed & Vol. Outreach Fund	23,060	23,260	26,000	21,545	26,000
155	CC Foundation Funded Projects	41,015	26,974	50,000	5,473	50,000
157	Coroner's Fee Fund	67,965	156,582	157,000	149,849	157,000
16	Circuit Court Clerk Operations Fund	336,110	355,989	250,800	388,674	231,710
161	CCC E-Citation Fund	-	182,005	250,005	267,361	289,021
17	Youth Home Fund	930,203	1,302,604	719,945	557,414	68,500
17	Property Tax Youth Home	1,930,679	1,938,176	1,750,000	1,771,084	1,250,000
17	Interfund Transfer	200,000	-	-	-	-
17	Total Youth Home	3,060,882	3,240,780	2,469,945	2,328,498	1,318,500
18	Drug Court/MICAP Fund	477,326	614,846	800,500	663,783	720,150
23	Convalescent Center	25,352,004	23,444,910	37,998,019	36,140,118	32,585,781
23	Interfund Transfer	2,550,000	2,718,000	2,400,000	2,400,000	2,400,000
23	Total Convalescent Center	27,902,004	26,162,910	40,398,019	38,540,118	34,985,781
30	Highway Motor Fuel Tax Fund	11,323,446	7,573,191	8,288,194	7,916,541	7,918,734
33	Animal Control Act Fund	1,640,420	1,661,533	1,819,932	1,596,984	1,813,294
34	Law Library Fund	602,035	554,682	539,200	516,973	514,200
35	Probation Services Fund	936,310	938,650	731,000	903,379	828,000
36	Tax Automation Fund	191,338	71,862	84,100	80,425	64,500
37	Document Storage Fund	516,787	511,808	540,800	524,014	551,625
38	Court Automation Fund	2,639,873	2,910,327	2,887,077	2,722,965	2,842,344
39	Environment Related P.W. Project Fund	1,008	335	42,000	420	1,000
41	Local Gasoline Tax Fund	29,956,239	23,320,818	22,997,194	22,860,574	23,020,100
42	Township Project Reimbursement Fund	1,512,556	689,311	1,500,000	1,302,097	1,500,000
43	DOT Intergovernmental Projects	3,722,996	26,041,762	2,600,000	2,235,242	-
48	Wetland Mitigation Banks	1,076,019	320,811	190,000	1,896,143	200,000
SPECIAL REVENUE FUND REVENUES		\$ 137,702,429	\$ 150,624,186	\$ 144,570,297	\$ 141,756,601	\$ 134,666,032
31	Public Works	19,222,508	19,577,587	21,054,512	21,115,387	24,599,685
ENTERPRISE FUND REVENUES		\$ 19,222,508	\$ 19,577,587	\$ 21,054,512	\$ 21,115,387	\$ 24,599,685

DuPage County, Illinois
CAPITAL PROJECTS FUNDS
REVENUE ANALYSIS
FY 2010 - FY 2013

<u>FUND</u>	<u>DEPARTMENT</u>	2010 ACTUAL REVENUE	2011 ACTUAL REVENUE	2012 REVENUE BUDGET	2012 ACTUAL REVENUE	2013 REVENUE BUDGET
<u>Bonded Debt Financed Capital Projects Funds</u>						
403	2011 Drainage Bond Project Fund	\$ -	\$ 30,977	\$ 311,417	\$ 311,543	\$ 388,381
408	2010 Alternate Revenue Bond Project Fund	66,550,870 ¹	393,289	300,000	248,075	150,000
406	2008 Water & Sewerage Bond Project Fund	27,119	8,694	4,000	3,543	3,000
405	2005 Drainage Bond Project Fund	55	19	-	7	-
404	2001 Stormwater Bond Project Fund	426,909 ²	820	500	583	-
410	2001 Drainage Bond Project Fund	3,696	505	200	49	-
440	2001 Courthouse Bond Project Fund	815	205	50	29	-
<i>Total Bonded Debt Financed Capital Projects Funds</i>		\$ 67,009,464	\$ 434,509	\$ 616,167	\$ 563,829	\$ 541,381
<u>Non-Bond Funded Capital Projects Funds</u>						
03	County Infrastructure Fund	\$ -	\$ -	\$ -	\$ 800,000	\$ -
409	Children's Center Facility Construction Fund	300,069	300,349	300,000	200,414	- ³
40	Highway Impact Fees	438,479	982,005	540,000	642,906	550,000
<i>Total Non-Bond funded Capital Projects Funds</i>		\$ 738,548	\$ 1,282,354	\$ 840,000	\$ 1,643,320	\$ 550,000
TOTAL REVENUE - CAPITAL PROJECTS FUNDS		\$ 67,748,012	\$ 1,716,863	\$ 1,456,167	\$ 2,207,149	\$ 1,091,381

Notes:

¹ Consists of bond proceeds and investment earnings

² The 2001 Stormwater Bond Project Fund actual revenue includes a reimbursement of \$424 thousand in Fiscal Year 2010.

³ \$3,000,000 interfund loan from the General Fund to the Children's Center Facility Construction Fund is anticipated in FY2013. The loan will be repaid with fee revenue collected by the Circuit Court Clerk on behalf of the State's Attorneys Office.

DuPage County, Illinois
DEBT SERVICE FUNDS
REVENUE ANALYSIS
FY 2010 - FY 2013

FUND	BOND ISSUE	2010 ACTUAL REVENUE	2011 ACTUAL REVENUE	2012 REVENUE BUDGET	2012 ACTUAL REVENUE	2013 REVENUE BUDGET
216	2011 Drainage Project Refunding Bond Debt Service Fund	\$ -	\$ 204,146	\$ 260,500	\$ 260,317	\$ 183,700
207	2010 Alternate Revenue Source Bonds Debt Svc Fund	-	-	-	-	-
291	2006 Stormwater Project Refunding Bonds Debt Svc Fund	1,980	578	2,300	2,360	500
205	2005 Drainage Project Refunding Bond Debt Service Fund	848,785	1,503,027	1,510,874	1,512,298	1,496,110
260	2002 Jail Project Refunding Bonds Debt Service Fund	7,312	2,224	1,800	3,433	- ¹
290	2002 Stormwater Project Refunding Bonds Debt Service Fund	10,520	3,205	2,700	4,939	- ¹
210	2001 Drainage Bond Debt Service Fund	1,214,224	336,238	-	-	- ²
204	2001 Stormwater Project Bond Fund	3,933	1,196	100	245	-
26	1993 Jail Project Refunding Bonds Debt Service Fund	3,017	869	500	1,073	1,000
29	1993 Stormwater Project Refunding Bonds Debt Service Fund	4,335	1,250	1,000	1,539	1,000
TOTAL BUDGETED DEBT SERVICE FUNDS		\$ 2,094,106	\$ 2,052,733	\$ 1,779,774	\$ 1,786,204	\$ 1,682,310

Notes:

Not including the 2005 and 2011 Drainage Bond issuances, the revenue amounts budgeted above are only interest earnings in the respective debt service funds. As explained in the Debt Service Funds section - Bonded Debt - Sources of Payment and Budgeting Structure of this Financial Plan, amounts made available for debt service (principal and interest) are transferred from the General Fund and Stormwater Funds to their respective debt service funds. These cash transfer amounts are depicted as "pledged revenue" on the following pages summarizing each debt service fund. For financial statement presentation purposes, these transfers are accounted for as Other Financing Sources - Transfers In, not as revenue.

Debt service funds for the 2006 Courthouse and 2005 Transportation bonds are not budgeted because these debt service funds are held by a Trustee - U.S. Bank.

¹ The 2002 Jail and Stormwater bonds debt service funds will not budget for any revenue (interest earnings) in Fiscal Year 2013. The final debt payment for each of these bond issues will be January 1, 2013. Sufficient pledged revenue to make the final debt payments has been accumulated in each of these funds as of August 2012 as required by bond ordinance.

² The 2001 Drainage Bonds were fully refunded in 2011 with the issuance of the 2011 Drainage Refunding Bonds. The 2001 Stormwater Bonds were fully matured with the January 1, 2012 debt payment.

DUPAGE COUNTY, ILLINOIS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2010 THROUGH 2013
GENERAL FUND

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2012 Estimated	FY2013 Approved Budget
EXPENDITURES :					
01-100 County Board	\$ 1,703,053	\$ 1,689,844	\$ 1,875,097	\$ 1,798,369	\$ 1,941,219
01-103 County Ethics Commission	4,915	12,695	15,506	6,036	16,050
01-210 Drainage	341,990	355,837	412,800	253,886	500,000
01-340 Clerk of the Circuit Court	8,691,266	8,438,907	8,416,742	8,358,657	8,389,636
01-350 Circuit Court	2,014,776	2,043,754	2,058,559	1,927,427	1,992,533
01-360 Public Defender	2,771,962	2,713,821	2,727,662	2,701,302	2,736,418
01-390 Jury Commission	540,211	544,841	612,792	528,949	595,323
01-400 County Sheriff	40,147,850	40,007,675	40,836,520	40,357,086	39,239,689
01-410 Sheriff's Merit Commission	68,125	39,870	85,890	61,459	72,928
01-420 State's Attorney	9,623,881	9,475,917	9,458,168	9,221,414	9,476,335
01-422 State's Attorney Children's Center	556,049	546,876	629,721	614,590	624,144
01-430 County Coroner	1,286,950	1,277,050	1,294,483	1,285,129	1,293,008
01-460 Office of Homeland Security & Emer Mgmt	835,761	832,067	870,440	830,650	839,383
01-470 Circuit Court Probation	9,023,616	9,023,428	9,435,272	9,102,044	9,206,609
01-473 DUI Evaluation Program	664,240	650,937	682,465	605,997	671,292
01-500 County Auditor	495,457	483,463	522,863	493,427	514,694
01-540 Regional Office of Education	846,421	798,076	848,618	844,792	847,234
01-580 Supervisor of Assessments	865,397	1,118,745	1,136,696	922,993	1,057,247
01-582 Board of Tax Review	146,824	140,904	171,591	170,708	171,884
01-600 County Clerk	1,010,600	1,000,973	1,047,442	1,043,937	1,043,787
01-610 County Treasurer	1,412,569	1,348,543	1,371,098	1,330,844	1,354,971
01-620 Recorder of Deeds	1,318,713	1,283,440	1,336,756	1,335,815	1,353,037
01-630 Liquor Control Commission	11,661	12,032	14,269	14,269	14,179
01-680 Human Services	2,037,063	2,150,576	2,217,792	2,000,226	2,187,619
01-685 Veteran's Assistance Commission	368,810	366,970	382,422	382,174	381,501
01-686 Outside Agency Support Service	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
01-687 Subsidized Taxi Fund	35,972	33,127	36,495	27,225	27,225
01-700 Facilities Management	10,134,262	9,971,015	10,054,779	9,945,249	11,104,760
01-730 Information Technology	4,724,496	4,550,648	4,873,451	4,305,889	5,696,956
01-750 Personnel Department	1,378,337	1,043,436	1,296,838	1,052,504	1,213,767
01-751 Security	809,712	863,882	901,179	870,302	1,021,224
01-755 Credit Union	145,831	144,551	153,328	154,099	149,828
01-760 Finance	2,894,514	2,634,336	2,830,638	2,687,276	2,684,608
01-792 General Fund Capital	3,469,942	2,752,224	4,194,419	3,153,246	3,698,476
01-795 County Audit	263,270	243,450	300,000	287,004	307,000
01-796 General Fund Insurance	11,760,745	12,562,424	13,567,430	13,255,880	13,807,347
01-798 General Fund Special Accounts	17,789,900	19,131,044	20,513,430	19,479,774	21,406,878
01-799 General Fund Contingencies	-	-	232,826	-	1,000,000
01-910 Psychological Services	859,793	884,516	916,456	909,311	911,732
01-920 Family Center	200,472	186,644	193,380	211,658	228,536
01-930 Board of Election Commission	5,119,290	4,617,550	6,024,509	5,438,703	4,339,916
01-999 Transfer Out to Non-General Fund Depts	10,273,750	12,753,803	15,656,643	15,655,303	13,699,643
TOTAL EXPENDITURES	\$ 157,648,449	\$ 159,729,890	\$ 171,207,465	\$ 164,625,603	\$ 168,818,616

DUPAGE COUNTY, ILLINOIS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2010 THROUGH 2013
SPECIAL REVENUE FUNDS

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2012 Estimated	FY2013 Approved Budget
04-201 Stormwater Project Contingency	\$ -	\$ -	\$ 437,830.00	\$ -	\$ 766,698.00
04-204 Stormwater Permitting	1,267,358	1,330,909	-	-	-
04-205 Stormwater Mgmt Projects	12,001,712	11,306,733	14,072,538	12,044,981	14,516,104
06-794 Illinois Municipal Retirement Fund	17,081,656	18,354,843	21,400,000	21,400,000	20,900,000
07-797 Liability Insurance Fund	4,639,236	4,328,167	4,794,440	4,795,813	4,574,020
08-790 Social Security Fund	9,900,000	9,804,247	10,200,000	10,200,000	10,200,000
100-342 Court Document Storage Fund	2,661,166	3,049,513	3,031,000	2,733,962	2,990,000
101-421 Welfare Fraud Forfeiture Fund	2,554	25,738	62,000	62,000	11,850
102-406 Crime Lab Fund	41,676	23,778	80,000	23,700	23,700
103-602 County Clerk Document Storage Fee Fd	23,516	19,518	83,000	38,144	83,000
104-411 Arrestee's Medical Costs	904	100,000	150,000	150,000	150,000
105-352 Children's Waiting Room Fee Fund	80,612	85,504	100,000	82,300	100,000
107-224 Stormwater Variance Fee Fund	127,830	-	355,900	355,900	355,900
108-622 Recorder GIS Fee Fund	167,597	176,463	426,608	240,282	267,909
109-623 Geographic Information Systems Fund	2,417,076	1,917,685	2,122,268	1,749,816	2,073,369
109-624 Geo.Info.Systems Fund - Stormwater	199,129	256,256	241,280	196,884	258,496
109-625 Geo.Info.Systems Fund - County Clerk	138,711	141,407	139,785	133,664	124,183
140-461 Emergency Deployment Reimbursement	-	-	13,934	13,934	13,934
141-412 Sheriff Training Reimbursement Fund	80,748	163,444	282,451	207,701	207,701
142-424 State's Attorney Records Automation Fund	-	-	-	-	200,000
15-650 Economic Development and Planning	3,410,163	3,373,797	3,384,533	2,565,634	3,024,698
150-645 County Cash Bond Fund	620,678	715,419	1,000,000	1,000,000	800,000
151-353 Neutral Site Custoday Exchange	230,770	244,298	303,984	295,654	289,812
152-413 Sheriff Police Vehicle Fund	120,271	52,812	85,050	85,050	85,050
153-629 Recorder - Rental Housing Support Fund	31,821	30,255	180,613	179,663	180,368
154-462 OEM Education & Outreach Program	20,997	23,791	26,000	26,000	26,000
155-452 Convalescent Ct Foundation Funded Projects	37,607	-	50,000	50,000	50,000
157-431 Coroner's Fee Fund	34,000	143,091	256,979	221,435	139,205
16-343 CCC Operation & Administration	253,221	784,008	706,138	525,019	253,100
161-344 Circuit Court Clerk Electronic Citation Fund	-	-	500,000	500,000	452,000
17-490 Youth Home	3,503,210	2,662,493	1,932,265	1,508,320	1,313,349
18-361 Drug Court	341,335	359,181	462,308	424,369	421,598
18-362 Mental Health Court (MICAP)	312,331	310,565	342,832	327,895	275,835
23-450 Convalescent Center	29,364,233	30,707,307	35,126,507	33,495,589	34,962,064
30-203 Highway Motor Fuel Tax Fund	11,692,529	5,742,068	17,691,332	7,253,446	17,898,925
33-480 Animal Control	1,790,019	1,695,750	1,819,847	1,696,405	1,823,968
34-370 Law Library Fund	441,868	478,496	575,054	445,822	568,377
35-472 Probation Services Fee Fund	851,621	651,372	1,391,717	624,882	1,527,300
36-611 Tax Automation Fund	64,807	69,069	110,229	80,287	82,844
37-621 Recorder Document Storage Fund	571,358	574,840	671,236	627,703	596,244
38-341 Court Clerk Automation Fund	2,202,744	2,850,596	3,127,512	2,964,881	3,000,000
39-222 Environment Related P.W. Projects	-	-	90,074	28,103	85,000
41-226 Local Gasoline Tax Operations	27,327,422	27,583,408	35,961,463	25,764,721	33,098,002
42-228 Township Project Reimbursement Fund	1,057,422	1,014,330	1,500,000	1,500,000	1,500,000
43-223 DOT Belmont Road Grade Separation Fund	5,899,577	12,703,397	2,600,000	2,600,000	-
48-220 Wetland Mitigation Banks	222,709	181,584	6,388,659	669,243	7,364,000
	\$ 141,234,194	\$ 144,036,129	\$ 174,277,366	\$ 139,889,202	\$ 167,634,603

DUPAGE COUNTY, ILLINOIS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2010 THROUGH 2013
ENTERPRISE FUNDS

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2012 Estimated	FY2013 Approved Budget
31-213 Public Works - Sewer	\$ 13,677,852	\$ 13,823,672	\$ 17,440,455	\$ 14,143,731	\$ 16,559,798
31-214 Public Works - Water	1,184,862	1,582,891	7,001,845	4,620,566	2,420,487
31-215 Public Works Darien System	3,421,391	3,966,537	4,494,215	4,134,215	5,080,235
31-219 Public Works Glen Ellyn Heights System	352,432	391,468	419,617	398,017	541,233
TOTAL EXPENDITURES - ENTERPRISE FUNDS	\$ 18,636,537	\$ 19,764,568	\$ 29,356,132	\$ 23,296,529	\$ 24,601,753

DUPAGE COUNTY, ILLINOIS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2010 THROUGH 2013
CAPITAL PROJECT FUNDS

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2012 Estimated	FY2013 Approved Budget
03-788 County Infrastructure Fund	\$ -	\$ -	\$ -	\$ -	\$ 800,000
403-229 2011 Drainage Refunding Bond Project	-	-	375,000	375,000	375,000
404-218 Stormwater Project Fund 2001 Bonds	514,138	209,513	492,932	213,123	123,000
405-212 Drainage project 2005 Bond Fund	-	-	16,134	-	-
406-217 Water & Sewer Bond Project Fund 2008	2,115,262	1,815,634	2,660,000	2,660,000	2,630,000
408-221 G.O. Alternate Series 2010 Bond Fund	11,969	3,898,456	35,000,000	16,869,555	39,000,000
410-277 Drainage Construction 2001 Bond Fund	786,467	389,640	434,851	434,851	-
431-282 Motor Fuel Tax Construction 2001	-	-	-	-	-
440-358 Courthouse Construction 2001 Bond	18,111	179,420	60,569	60,569	-
441-354 Courthouse Construction 2006 Bond	27,811	-	-	-	-
Debt-Financed Capital Project Fund Total	\$ 3,473,758	\$ 6,492,663	\$ 39,039,486	\$ 20,613,098	\$ 42,928,000
409-424 Children's Center Facility Construction Fund	9,250	256,217	3,900,000	918,375	3,805,000
40-225 Highway Impact Fee Operations Fund	157,245	536,108	8,103,622	8,103,622	8,616,701
County Funded Capital Project Fund Total	\$ 166,495	\$ 792,325	\$ 12,003,622	\$ 9,021,997	\$ 12,421,701
TOTAL EXPENDITURES - CAPITAL PROJECTS	\$ 3,640,253	\$ 7,284,988	\$ 51,043,108	\$ 29,635,095	\$ 55,349,701

DUPAGE COUNTY, ILLINOIS
EXPENDITURE AND APPROPRIATION COMPARISON
FISCAL YEARS 2010 THROUGH 2013
DEBT SERVICE FUNDS

	FY2010 Actual	FY2011 Actual	FY2012 Budget as of 11/30/12	FY2012 Estimated	FY2013 Approved Budget
201-931 Certificates of Indebtedness Series 2001	\$ -	\$ -	\$ -	\$ -	\$ -
204-208 Stormwater Project Bonds Series 2001	1,232,757	1,232,955	1,230,053	1,230,053	-
205-211 Drainage Bond Debt Service 2005	784,165	786,190	1,512,815	1,512,815	1,522,965
206-212 2011 Drainage Debt Service	-	-	-	-	-
207-227 G.O. Alternate Series 2010 Debt Service	-	2,387,802	3,612,402	3,612,402	3,611,802
210-276 Drainage Project Series 2001 ¹	1,289,819	1,285,869	-	-	-
216-202 Drainage Debt Service 2011	-	-	153,651	153,651	183,350
26-409 Refinancing Jail Project Series 1993	1,302,840	1,302,840	1,302,840	1,302,840	1,302,840
260-407 Jail Project Series 2002	2,333,600	2,328,225	2,327,850	2,327,850	2,327,100
29-207 Refinancing Stormwater Bond Fund	1,872,920	1,872,920	1,872,920	1,872,920	1,872,920
290-209 Stormwater Project Series 2002	3,352,225	3,352,850	3,346,225	3,346,225	3,346,975
291-244 2006 Stormwater Refinancing Bond	805,262	805,363	805,262	805,262	2,034,863
TOTAL EXPENDITURES - DEBT SERVICE	\$ 12,973,588	\$ 15,355,014	\$ 16,164,018	\$ 16,164,018	\$ 16,202,815

¹ The 2001 Series Drainage bonds were refunded during FY2011.

FY2013
Detail Listing of Inter-Fund Transfers

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Budget as of 11/30/12	FY2013 Approved Budget	\$ Difference FY2013 vs. FY2012 Budget
General Fund:					
Convalescent Center	\$ 2,550,000	\$ 2,718,000	\$ 2,400,000	\$ 2,400,000	\$ -
Choose DuPage	500,000	500,000	500,000	450,000	(50,000)
Tort Liability Fund	250,000	450,000	500,000	300,000	(200,000)
Economic Development & Planning	-	-	58,500	-	(58,500)
Stormwater Fund	3,000,000	3,025,000	4,100,000	3,250,000	(850,000)
Youth Home	200,000	-	-	-	-
Transit - J-Route	60,000	-	-	-	-
Transit - JARC Circulator	40,000	-	-	-	-
County Infrastructure Fund - Transportation	-	-	400,000	-	(400,000)
County Infrastructure Fund - Drainage	-	-	200,000	-	(200,000)
County Infrastructure Fund - Facilities Mgmt	-	-	200,000	-	(200,000)
1993 Jail Refinancing Debt Service	1,300,000	1,299,500	1,302,840	3,687,840	2,385,000
2002 Jail Refinancing Debt Service	2,373,750	2,373,500	2,383,500	-	(2,383,500)
RZ Opportunities Debt Service	-	2,387,803	3,611,803	3,611,803	-
Total General Fund	\$ 10,273,750	\$ 12,753,803	\$ 15,656,643	\$ 13,699,643	\$ (1,957,000)
Other Funds:					
Stormwater					
1993 Stormwater Refinancing	\$ 1,870,000	\$ 1,867,500	\$ 1,872,920	\$ 5,301,770	\$ 3,428,850
2001 Stormwater Refinancing	1,252,000	1,250,500	-	-	-
2002 Stormwater Refinancing	3,421,000	3,421,500	3,428,250	-	(3,428,250)
2006 Stormwater Refinancing	806,000	807,500	2,062,663	2,062,063	(600)
Total Stormwater Fund	\$ 7,349,000	\$ 7,347,000	\$ 7,363,833	\$ 7,363,833	\$ -
Probation Services Fee Fund					
Transfer to Youth Home	\$ 170,000	\$ -	\$ -	\$ -	\$ -
Total Probation Services Fee Fund	\$ 170,000	\$ -	\$ -	\$ -	\$ -
County Cash Bond Fund					
Transfer to Economic Development & Planning	\$ -	\$ 280,000	\$ -	\$ -	\$ -
Total County Cash Bond Fund	\$ -	\$ 280,000	\$ -	\$ -	\$ -
Total All Funds	\$ 17,792,750	\$ 20,380,803	\$ 23,020,476	\$ 21,063,476	\$ (1,957,000)

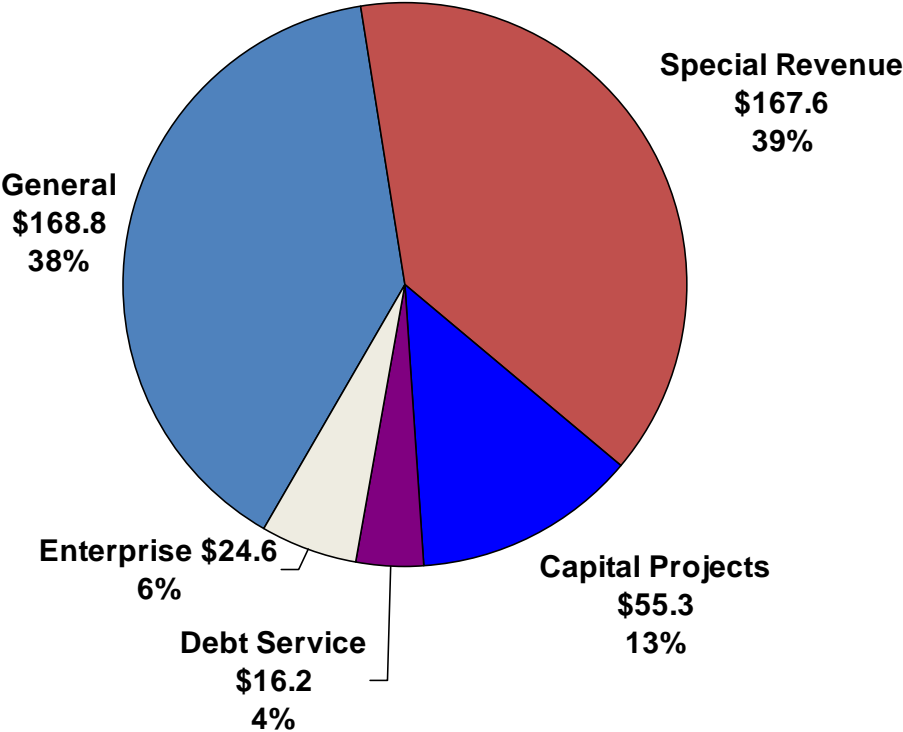
DuPage County, Illinois
Expenditure/Budget History by Fund Type by Expense Category
Excludes Health Department & Special Service Areas

	2010 Actual	2011 Actual	2012 Budget as of 11/30/12	2013 Approved Budget	\$ Change 2013-2012	% Change 2013-2012
General Fund						
Personnel ¹	\$ 104,289,771	\$ 103,782,752	\$ 106,214,631	\$ 106,686,703	\$ 472,072	0.4%
<i>IMRF add</i>	8,210,000	9,570,314	10,529,652	10,762,833	233,181	2.2%
<i>SS add</i>	3,813,325	3,565,238	3,647,500	3,732,545	85,045	2.3%
Personal Services Adjusted	\$ 116,313,096	\$ 116,918,304	\$ 120,391,783	\$ 121,182,081	\$ 790,298	0.7%
Commodities	\$ 5,210,475	\$ 5,187,776	\$ 5,354,408	\$ 4,998,979	\$ (355,429)	-6.6%
Contractual ¹	\$ 34,898,427	\$ 35,717,234	\$ 40,269,189	\$ 40,205,583	\$ (63,606)	-0.2%
<i>IMRF subtract</i>	(8,210,000)	(9,570,314)	(10,529,652)	(10,762,833)	(233,181)	2.2%
<i>SS subtract</i>	(3,813,325)	(3,565,238)	(3,647,500)	(3,732,545)	(85,045)	2.3%
Contractual Adjusted	\$ 22,875,102	\$ 22,581,682	\$ 26,092,037	\$ 25,710,205	\$ (381,832)	-1.5%
Capital Outlay	\$ 2,976,025	\$ 2,288,325	\$ 3,712,594	\$ 3,227,708	\$ (484,886)	-13.1%
<i>Interfund Transfers</i>	\$ 6,600,000	\$ 6,693,000	\$ 8,358,500	\$ 6,400,000	\$ (1,958,500)	-23.4%
<i>Debt Service Transfers</i>	3,673,750	6,060,803	7,298,143	7,299,643	1,500	0.0%
Transfers Out ²	\$ 10,273,750	\$ 12,753,803	\$ 15,656,643	\$ 13,699,643	(1,957,000)	-12.5%
Total General Fund	\$ 157,648,448	\$ 159,729,890	\$ 171,207,465	\$ 168,818,616	\$ (2,388,849)	-1.4%
Special Revenue Funds						
Personnel	\$ 69,745,408	\$ 71,786,824	\$ 77,076,151	\$ 75,203,068	\$ (1,873,083)	-2.4%
Commodities	11,203,543	10,734,181	13,280,661	11,795,368	(1,485,293)	-11.2%
Contractual	32,744,380	39,130,366	40,218,691	36,100,679	(4,118,012)	-10.2%
Capital Outlay	20,191,865	14,757,758	36,338,030	37,171,655	833,625	2.3%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	7,349,000	7,627,000	7,363,833	7,363,833	-	0.0%
Total Special Revenue Funds	\$ 141,234,196	\$ 144,036,129	\$ 174,277,366	\$ 167,634,603	\$ (6,642,763)	-3.8%
Enterprise Funds						
Personnel	\$ 7,053,397	\$ 7,227,182	\$ 7,718,258	\$ 7,926,527	\$ 208,269	2.7%
Commodities	1,450,717	1,570,990	1,869,700	1,905,705	36,005	1.9%
Contractual	7,737,778	8,303,569	9,992,855	11,129,606	1,136,751	11.4%
Capital Outlay	312,758	581,889	7,674,495	1,200,000	(6,474,495)	-84.4%
Bond & Debt	2,081,888	2,080,938	2,100,824	2,439,915	339,091	16.1%
Transfers Out	-	-	-	-	-	0.0%
Total Enterprise Funds	\$ 18,636,538	\$ 19,764,568	\$ 29,356,132	\$ 24,601,753	\$ (4,754,379)	-16.2%
Capital Project Funds						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Commodities	-	-	450,000	-	(450,000)	-100.0%
Contractual	517,431	856,828	2,933,121	3,235,000	301,879	10.3%
Capital Outlay	3,122,822	6,428,160	47,659,987	52,114,701	4,454,714	9.3%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Capital Project Funds	\$ 3,640,253	\$ 7,284,988	\$ 51,043,108	\$ 55,349,701	\$ 4,306,593	8.4%
Debt Service Funds						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Commodities	-	-	-	-	-	0.0%
Contractual	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Bond & Debt	12,973,588	15,355,014	16,164,018	16,202,815	38,797	0.2%
Transfers Out	-	-	-	-	-	0.0%
Total Debt Service Funds	\$ 12,973,588	\$ 15,355,014	\$ 16,164,018	\$ 16,202,815	\$ 38,797	0.2%
All Funds						
Personnel	\$ 193,111,901	\$ 195,932,310	\$ 205,186,192	\$ 204,311,676	\$ (874,516)	-0.4%
Commodities	17,864,735	17,492,947	20,954,769	18,700,052	(2,254,717)	-10.8%
Contractual	63,874,691	70,872,445	79,236,704	76,175,490	(3,061,214)	-3.9%
Capital Outlay	26,603,470	24,056,132	95,385,106	93,714,064	(1,671,042)	-1.8%
Bond & Debt	15,055,476	17,435,952	18,264,842	18,642,730	377,888	2.1%
Transfers Out	17,622,750	20,380,803	23,020,476	21,063,476	(1,957,000)	-8.5%
Total All Funds	\$ 334,133,023	\$ 346,170,589	\$ 442,048,089	\$ 432,607,488	\$ (9,440,601)	-2.1%

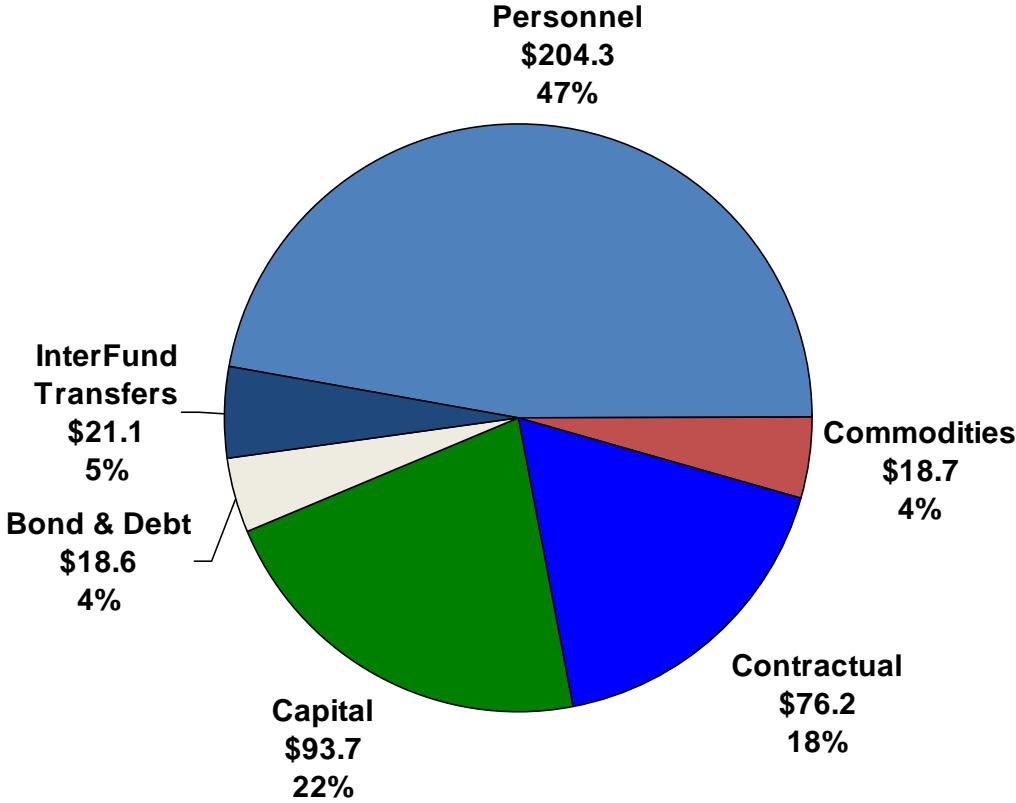
¹ For 2013, General Fund IMRF & Social Security subsidies have been budgeted in the Personnel category. In prior years, these costs were budgeted as Contractual Services. For this schedule, prior year costs have been restated.

² Transfers out of General Fund for FY2013 include \$2.4 million to the Convalescent Center, \$.3 million to Tort Liability Fund, \$3.25 million to Stormwater, \$3.68 million for debt service for the Jail, \$.5 million for Choose DuPage, and \$3.6 for G.O. Alternate Revenue Series 2010 bond debt service. For informational purposes, we have identified interfund transfer totals and

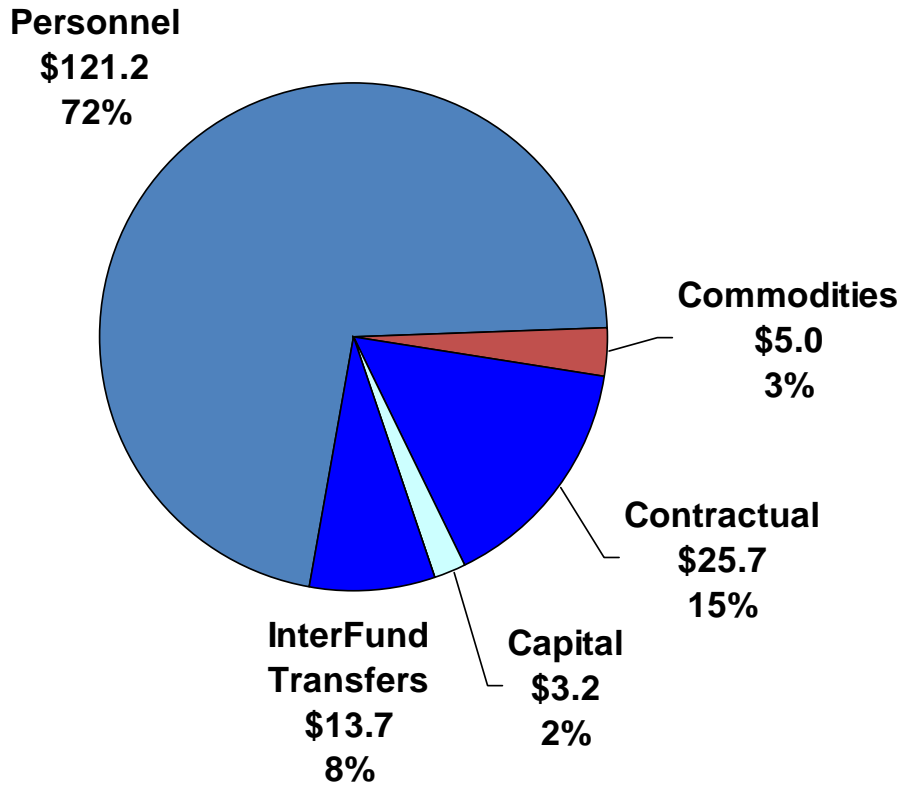
FY2013 All Funds by Fund Type
Excludes Grants, Health Department & Special Service
Areas
(Dollars in Millions)



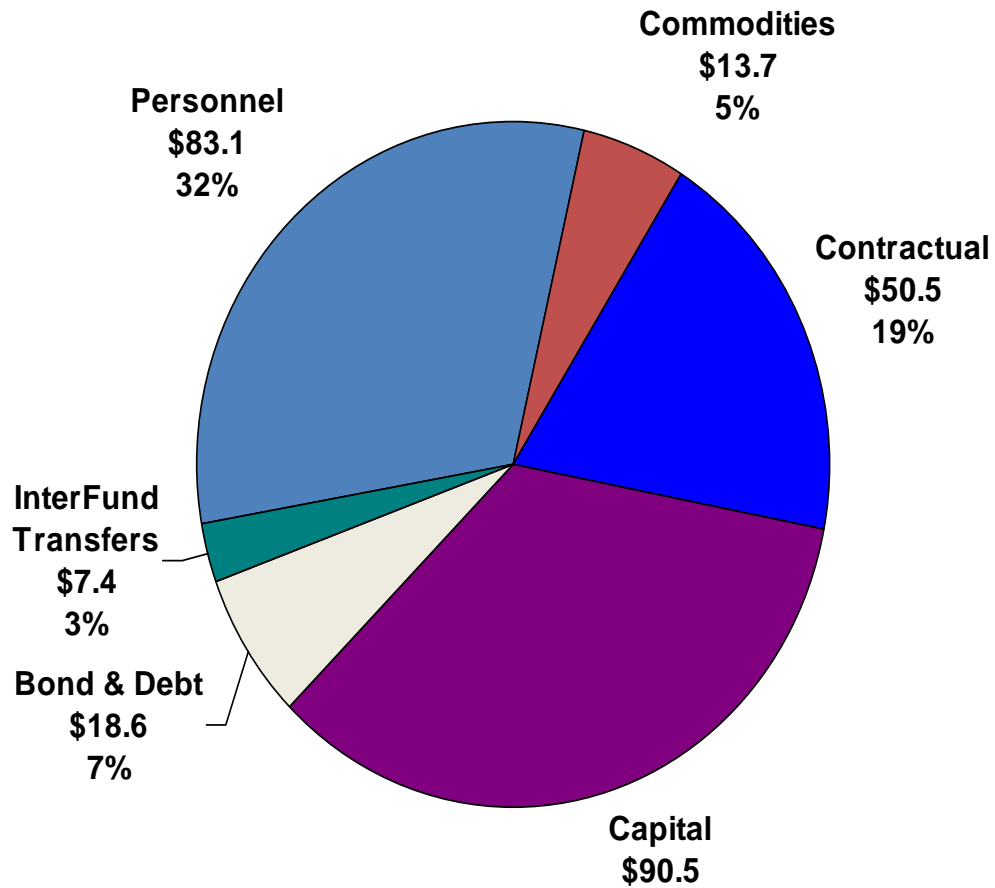
FY2013 All Funds by Category
Excludes Grants, Health Department
& Special Service Areas
(Dollars in Millions)



FY2013 General Fund Expenditures by Category (Dollars in Millions)



FY2013 Other Funds Expenditures by Category (Dollars in Millions)



Other Funds include special revenue, enterprise, capital project and debt service funds.

DuPage County, Illinois
FY2013 All Funds by Category, Department & Fund Type
(Excludes Health Dept, ETSB, Special Service Areas & Grants)

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
General Fund					
01 100 County Board					
Personnel	\$1,553,266	\$1,544,687	\$1,690,066	\$1,643,941	\$1,759,210
Commodities	\$5,898	\$3,805	\$6,872	\$4,062	\$6,633
Contractual Services	\$143,889	\$141,352	\$178,159	\$150,366	\$175,376
Total	\$1,703,053	\$1,689,844	\$1,875,097	\$1,798,369	\$1,941,219
01 103 Ethics Commission					
Personnel	\$1,500	\$1,373	\$2,000	\$2,000	\$4,000
Contractual Services	\$3,415	\$11,323	\$13,506	\$4,036	\$12,050
Total	\$4,915	\$12,695	\$15,506	\$6,036	\$16,050
01 210 Public Works Drainage					
Commodities	\$3,552	\$4,840	\$4,081	\$1,736	\$18,500
Contractual Services	\$338,438	\$300,997	\$313,123	\$211,191	\$481,500
Capital Outlay	\$0	\$50,000	\$95,596	\$40,959	\$0
Total	\$341,990	\$355,837	\$412,800	\$253,886	\$500,000
01 340 Clerk Of Circuit Court					
Personnel	\$7,846,741	\$7,676,153	\$7,687,342	\$7,687,336	\$7,682,136
Commodities	\$191,873	\$80,000	\$80,000	\$77,120	\$87,500
Contractual Services	\$652,652	\$682,755	\$649,400	\$594,201	\$620,000
Total	\$8,691,265	\$8,438,907	\$8,416,742	\$8,358,657	\$8,389,636
01 350 Circuit Court					
Personnel	\$1,316,089	\$1,295,769	\$1,288,874	\$1,206,522	\$1,275,798
Commodities	\$71,783	\$75,850	\$83,561	\$68,795	\$82,398
Contractual Services	\$626,904	\$672,135	\$686,124	\$652,110	\$634,337
Total	\$2,014,776	\$2,043,754	\$2,058,559	\$1,927,427	\$1,992,533

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
01 360 Public Defender					
Personnel	\$2,637,964	\$2,620,683	\$2,601,541	\$2,602,081	\$2,611,524
Commodities	\$36,072	\$30,201	\$34,000	\$31,144	\$34,000
Contractual Services	\$97,926	\$62,937	\$92,121	\$68,077	\$90,894
Total	\$2,771,962	\$2,713,821	\$2,727,662	\$2,701,302	\$2,736,418
01 390 Jury Commission					
Personnel	\$179,951	\$181,934	\$175,954	\$183,454	\$186,932
Commodities	\$31,306	\$27,470	\$48,105	\$25,640	\$36,000
Contractual Services	\$328,953	\$335,437	\$388,733	\$319,855	\$372,391
Total	\$540,211	\$544,841	\$612,792	\$528,949	\$595,323
01 400 County Sheriff					
Personnel	\$36,508,598	\$36,299,376	\$36,457,690	\$36,503,281	\$35,664,017
Commodities	\$1,916,554	\$1,942,225	\$1,900,446	\$1,705,902	\$1,926,580
Contractual Services	\$1,722,697	\$1,766,073	\$2,478,384	\$2,147,903	\$1,649,092
Total	\$40,147,850	\$40,007,675	\$40,836,520	\$40,357,086	\$39,239,689
01 410 Sheriffs Merit Commission					
Personnel	\$18,675	\$19,563	\$36,400	\$36,400	\$34,400
Commodities	\$520	\$220	\$1,150	\$300	\$850
Contractual Services	\$48,931	\$20,088	\$48,340	\$24,759	\$37,678
Total	\$68,125	\$39,870	\$85,890	\$61,459	\$72,928
01 420 State's Attorney					
Personnel	\$8,867,842	\$8,768,503	\$8,724,709	\$8,665,947	\$8,814,063
Commodities	\$126,581	\$149,158	\$141,750	\$116,363	\$120,663
Contractual Services	\$629,458	\$558,256	\$591,709	\$439,104	\$541,609
Total	\$9,623,881	\$9,475,917	\$9,458,168	\$9,221,414	\$9,476,335
01 422 State's Attorney – Children's Center					
Personnel	\$475,326	\$479,157	\$522,654	\$537,654	\$537,654
Commodities	\$10,478	\$2,403	\$4,010	\$3,144	\$3,223
Contractual Services	\$70,245	\$65,316	\$103,057	\$73,792	\$83,267
Total	\$556,049	\$546,876	\$629,721	\$614,590	\$624,144

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
01 430 County Coroner					
Personnel	\$1,048,915	\$1,068,121	\$1,084,843	\$1,078,843	\$1,086,722
Commodities	\$25,439	\$0	\$0	\$0	\$0
Contractual Services	\$212,595	\$208,930	\$209,640	\$206,286	\$206,286
Total	\$1,286,950	\$1,277,050	\$1,294,483	\$1,285,129	\$1,293,008
01 460 Office Of Emergency Management					
Personnel	\$602,714	\$691,254	\$764,114	\$744,114	\$737,403
Commodities	\$22,445	\$31,332	\$32,356	\$18,613	\$30,500
Contractual Services	\$210,602	\$109,481	\$73,970	\$67,923	\$71,480
Total	\$835,761	\$832,067	\$870,440	\$830,650	\$839,383
01 470 Circuit Court Probation					
Personnel	\$8,113,241	\$8,153,426	\$8,406,279	\$8,176,439	\$8,203,888
Commodities	\$83,399	\$73,290	\$67,273	\$59,132	\$60,160
Contractual Services	\$826,977	\$796,713	\$961,720	\$866,473	\$942,561
Total	\$9,023,616	\$9,023,428	\$9,435,272	\$9,102,044	\$9,206,609
01 473 DUI Evaluation Program					
Personnel	\$612,103	\$609,660	\$642,965	\$579,188	\$636,942
Commodities	\$34,189	\$33,499	\$27,550	\$21,682	\$26,100
Contractual Services	\$17,948	\$7,779	\$11,950	\$5,127	\$8,250
Total	\$664,240	\$650,937	\$682,465	\$605,997	\$671,292
01 500 County Auditor					
Personnel	\$482,644	\$472,348	\$504,665	\$481,486	\$498,594
Commodities	\$4,505	\$2,012	\$5,000	\$3,085	\$4,000
Contractual Services	\$8,307	\$9,103	\$13,198	\$8,856	\$12,100
Total	\$495,457	\$483,463	\$522,863	\$493,427	\$514,694
01 540 Regional Office Of Education					
Personnel	\$629,229	\$620,452	\$632,962	\$632,962	\$635,404
Commodities	\$8,104	\$7,232	\$10,540	\$5,262	\$5,262
Contractual Services	\$209,088	\$170,392	\$205,116	\$206,568	\$206,568
Total	\$846,421	\$798,076	\$848,618	\$844,792	\$847,234

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
01 580 Supervisor Of Assessments					
Personnel	\$733,194	\$737,162	\$777,141	\$755,661	\$782,672
Commodities	\$4,310	\$11,288	\$10,650	\$6,304	\$10,000
Contractual Services	\$127,893	\$370,294	\$348,905	\$161,028	\$264,575
Total	\$865,397	\$1,118,745	\$1,136,696	\$922,993	\$1,057,247
01 582 Board Of Tax Review					
Personnel	\$138,603	\$133,731	\$161,451	\$161,451	\$160,944
Commodities	\$1,491	\$1,338	\$2,000	\$1,760	\$2,000
Contractual Services	\$6,730	\$5,835	\$8,140	\$7,497	\$8,940
Total	\$146,824	\$140,904	\$171,591	\$170,708	\$171,884
01 600 County Clerk					
Personnel	\$978,877	\$985,341	\$1,020,058	\$1,020,058	\$1,017,242
Commodities	\$20,176	\$11,670	\$20,200	\$18,786	\$20,200
Contractual Services	\$11,547	\$3,962	\$7,184	\$5,093	\$6,345
Total	\$1,010,600	\$1,000,973	\$1,047,442	\$1,043,937	\$1,043,787
01 610 County Treasurer					
Personnel	\$1,138,986	\$1,068,177	\$1,059,821	\$1,050,949	\$1,061,680
Commodities	\$14,008	\$12,817	\$17,341	\$11,237	\$12,310
Contractual Services	\$259,576	\$267,548	\$293,936	\$268,658	\$280,981
Total	\$1,412,569	\$1,348,543	\$1,371,098	\$1,330,844	\$1,354,971
01 620 Recorder Of Deeds					
Personnel	\$1,196,578	\$1,157,552	\$1,210,545	\$1,210,545	\$1,220,737
Commodities	\$29,497	\$28,055	\$27,775	\$27,719	\$27,000
Contractual Services	\$92,638	\$97,833	\$98,436	\$97,551	\$105,300
Total	\$1,318,713	\$1,283,440	\$1,336,756	\$1,335,815	\$1,353,037
01 630 Liquor Control Commission					
Personnel	\$11,661	\$12,032	\$12,509	\$12,509	\$12,419
Contractual Services	\$0	\$0	\$1,760	\$1,760	\$1,760
Total	\$11,661	\$12,032	\$14,269	\$14,269	\$14,179
01 680 Human Services					
Personnel	\$1,022,247	\$1,091,287	\$1,100,220	\$1,080,383	\$1,137,192

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Commodities	\$5,842	\$4,875	\$6,395	\$4,956	\$4,956
Contractual Services	\$1,008,974	\$1,054,414	\$1,111,177	\$914,887	\$1,045,471
Total	\$2,037,063	\$2,150,576	\$2,217,792	\$2,000,226	\$2,187,619
01 685 Veterans Assistance Commission Program					
Personnel	\$131,681	\$130,097	\$138,073	\$136,073	\$135,152
Commodities	\$2,157	\$1,396	\$2,249	\$2,244	\$2,249
Contractual Services	\$234,972	\$235,477	\$242,100	\$243,857	\$244,100
Total	\$368,810	\$366,970	\$382,422	\$382,174	\$381,501
01 686 Outside Agency Support Service					
Contractual Services	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
01 687 Subsidized Taxi Fund					
Contractual Services	\$35,972	\$33,127	\$36,495	\$27,225	\$27,225
Total	\$35,972	\$33,127	\$36,495	\$27,225	\$27,225
01 700 Facilities Management					
Personnel	\$4,332,863	\$4,269,515	\$4,436,472	\$4,292,329	\$4,488,613
Commodities	\$923,496	\$923,154	\$876,176	\$647,689	\$883,020
Contractual Services	\$4,877,904	\$4,778,346	\$4,742,131	\$5,005,231	\$5,675,627
Initiatives	\$0	\$0	\$0	\$0	\$57,500
Total	\$10,134,262	\$9,971,015	\$10,054,779	\$9,945,249	\$11,104,760
01 730 Information Technology					
Personnel	\$2,526,232	\$2,629,904	\$2,600,036	\$2,542,716	\$2,619,947
Commodities	\$61,419	\$44,981	\$51,000	\$16,575	\$30,000
Contractual Services	\$2,136,845	\$1,875,763	\$2,222,415	\$1,746,598	\$2,887,009
Initiatives	\$0	\$0	\$0	\$0	\$160,000
Total	\$4,724,496	\$4,550,648	\$4,873,451	\$4,305,889	\$5,696,956
01 750 Personnel Department					
Personnel	\$1,034,764	\$827,281	\$944,468	\$859,060	\$943,867
Commodities	\$24,683	\$14,470	\$20,100	\$14,143	\$13,300
Contractual Services	\$318,890	\$201,685	\$332,270	\$179,301	\$256,600
Total	\$1,378,337	\$1,043,436	\$1,296,838	\$1,052,504	\$1,213,767

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
01 751 Campus Security					
Personnel	\$701,900	\$670,499	\$741,579	\$723,608	\$799,374
Commodities	\$35,652	\$53,618	\$43,200	\$41,818	\$44,000
Contractual Services	\$72,160	\$139,764	\$116,400	\$104,876	\$133,850
Initiatives	\$0	\$0	\$0	\$0	\$44,000
Total	\$809,712	\$863,882	\$901,179	\$870,302	\$1,021,224
01 755 Credit Union					
Personnel	\$145,831	\$144,551	\$153,328	\$154,099	\$149,828
Total	\$145,831	\$144,551	\$153,328	\$154,099	\$149,828
01 760 Finance Department					
Personnel	\$1,973,729	\$1,771,957	\$1,837,788	\$1,746,460	\$1,770,823
Commodities	\$238,005	\$222,165	\$304,500	\$284,118	\$259,500
Contractual Services	\$682,780	\$640,214	\$688,350	\$656,698	\$654,285
Total	\$2,894,514	\$2,634,336	\$2,830,638	\$2,687,276	\$2,684,608
01 792 General Fund - Capital					
Commodities	\$510,089	\$523,647	\$577,421	\$580,101	\$470,768
Capital Outlay	\$2,959,853	\$2,228,577	\$3,616,998	\$2,573,145	\$3,227,708
Total	\$3,469,942	\$2,752,224	\$4,194,419	\$3,153,246	\$3,698,476
01 795 County Audit					
Contractual Services	\$263,270	\$243,450	\$300,000	\$287,004	\$307,000
Total	\$263,270	\$243,450	\$300,000	\$287,004	\$307,000
01 796 General Fund Insurance					
Personnel	\$11,415,734	\$12,177,556	\$13,167,430	\$12,872,680	\$13,312,347
Contractual Services	\$345,011	\$384,868	\$400,000	\$383,200	\$495,000
Total	\$11,760,745	\$12,562,424	\$13,567,430	\$13,255,880	\$13,807,347
01 798 General Fund Special Accounts					
Personnel	\$3,311,521	\$3,015,133	\$2,900,850	\$2,301,500	\$18,467,378
Commodities	\$611,832	\$748,216	\$748,000	\$747,375	\$600,000
Contractual Services	\$13,866,547	\$15,367,696	\$16,864,580	\$16,430,899	\$2,339,500
Total	\$17,789,900	\$19,131,044	\$20,513,430	\$19,479,774	\$21,406,878

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
01 799 Contingencies					
Contractual Services	\$0	\$0	\$232,826	\$0	\$1,000,000
Total	\$0	\$0	\$232,826	\$0	\$1,000,000
01 910 Psychological Services					
Personnel	\$771,514	\$790,045	\$802,863	\$806,018	\$800,385
Commodities	\$4,874	\$6,169	\$7,282	\$6,124	\$7,200
Contractual Services	\$83,405	\$88,301	\$106,311	\$97,169	\$104,147
Total	\$859,793	\$884,516	\$916,456	\$909,311	\$911,732
01 920 Family Center					
Personnel	\$197,742	\$183,914	\$190,650	\$209,003	\$225,881
Commodities	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Contractual Services	\$1,730	\$1,730	\$1,730	\$1,655	\$1,655
Total	\$200,472	\$186,644	\$193,380	\$211,658	\$228,536
01 930 Bd Of Election Commissioners					
Personnel	\$1,631,317	\$1,484,561	\$1,736,291	\$1,379,803	\$1,480,413
Commodities	\$149,245	\$115,380	\$192,425	\$115,380	\$169,107
Contractual Services	\$3,322,557	\$3,007,861	\$4,095,793	\$3,943,520	\$2,690,396
Capital Outlay	\$16,172	\$9,748	\$0	\$0	\$0
Total	\$5,119,290	\$4,617,550	\$6,024,509	\$5,438,703	\$4,339,916
01 999 Svc To Non-General Fund Depts					
Transfers Out	\$10,273,750	\$12,753,803	\$15,656,643	\$15,655,303	\$13,699,643
Total	\$10,273,750	\$12,753,803	\$15,656,643	\$15,655,303	\$13,699,643
Total General Fund	\$157,648,448	\$159,729,890	\$171,207,465	\$164,625,603	\$168,818,616

Special Revenue Funds

04 201 Stormwater Project Contingency					
Capital Outlay	\$0	\$0	\$437,830	\$0	\$766,698
Total	\$0	\$0	\$437,830	\$0	\$766,698

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
04 204 Stormwater Permitting					
Personnel	\$1,175,154	\$1,179,982	\$0	\$0	\$0
Commodities	\$14,271	\$18,678	\$0	\$0	\$0
Contractual Services	\$77,933	\$132,249	\$0	\$0	\$0
Total	\$1,267,358	\$1,330,909	\$0	\$0	\$0
04 205 Stormwater Management Projects					
Personnel	\$1,323,896	\$1,411,508	\$2,710,195	\$2,696,316	\$2,774,181
Commodities	\$79,930	\$66,947	\$102,800	\$80,389	\$99,450
Contractual Services	\$2,937,197	\$2,253,009	\$3,625,710	\$1,865,563	\$3,696,640
Capital Outlay	\$311,690	\$228,270	\$270,000	\$38,880	\$582,000
Transfers Out	\$7,349,000	\$7,347,000	\$7,363,833	\$7,363,833	\$7,363,833
Total	\$12,001,712	\$11,306,733	\$14,072,538	\$12,044,981	\$14,516,104
06 794 I.M.R.F.					
Personnel	\$17,081,656	\$18,354,843	\$21,400,000	\$21,400,000	\$20,900,000
Total	\$17,081,656	\$18,354,843	\$21,400,000	\$21,400,000	\$20,900,000
07 797 Liability Insurance					
Personnel	\$228,728	\$260,059	\$261,740	\$263,113	\$254,547
Commodities	\$142,993	\$52,276	\$134,000	\$134,000	\$198,473
Contractual Services	\$4,267,515	\$4,015,832	\$4,398,700	\$4,398,700	\$4,121,000
Total	\$4,639,236	\$4,328,167	\$4,794,440	\$4,795,813	\$4,574,020
08 790 Social Security					
Personnel	\$9,900,000	\$9,804,247	\$10,200,000	\$10,200,000	\$10,200,000
Total	\$9,900,000	\$9,804,247	\$10,200,000	\$10,200,000	\$10,200,000
100 342 Court Document Storage					
Commodities	\$108,346	\$114,151	\$280,000	\$252,560	\$354,000
Contractual Services	\$2,406,301	\$2,487,489	\$2,651,000	\$2,391,202	\$2,456,000
Capital Outlay	\$146,519	\$447,873	\$100,000	\$90,200	\$180,000
Total	\$2,661,166	\$3,049,513	\$3,031,000	\$2,733,962	\$2,990,000
101 421 Welfare Fraud Forfeiture					
Personnel	\$2,554	\$25,738	\$61,500	\$61,500	\$11,850
Contractual Services	\$0	\$0	\$500	\$500	\$0

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Total	\$2,554	\$25,738	\$62,000	\$62,000	\$11,850
102 406 Crime Laboratory Fund					
Commodities	\$5,597	\$4,679	\$45,000	\$17,775	\$17,775
Contractual Services	\$19,358	\$19,098	\$35,000	\$5,925	\$5,925
Capital Outlay	\$16,721	\$0	\$0	\$0	\$0
Total	\$41,676	\$23,778	\$80,000	\$23,700	\$23,700
103 602 Cty Clerk Document Storage Fee					
Personnel	\$4,073	\$3,544	\$20,000	\$20,000	\$20,000
Commodities	\$7,444	\$6,974	\$12,200	\$3,456	\$12,000
Contractual Services	\$12,000	\$9,000	\$50,800	\$14,688	\$51,000
Total	\$23,516	\$19,518	\$83,000	\$38,144	\$83,000
104 411 Arrestee's Medical Costs					
Contractual Services	\$904	\$100,000	\$150,000	\$150,000	\$150,000
Total	\$904	\$100,000	\$150,000	\$150,000	\$150,000
105 352 Childrens Waiting Room Fee Fnd					
Contractual Services	\$80,612	\$85,504	\$100,000	\$82,300	\$100,000
Total	\$80,612	\$85,504	\$100,000	\$82,300	\$100,000
107 224 Stormwater Variance Fee					
Contractual Services	\$17,058	\$0	\$32,900	\$32,900	\$32,900
Capital Outlay	\$110,772	\$0	\$323,000	\$323,000	\$323,000
Total	\$127,830	\$0	\$355,900	\$355,900	\$355,900
108 622 Recorder/GIS					
Personnel	\$75,660	\$79,049	\$99,448	\$99,276	\$99,409
Commodities	\$24,323	\$0	\$32,160	\$13,861	\$23,500
Contractual Services	\$67,613	\$97,414	\$295,000	\$127,145	\$145,000
Total	\$167,597	\$176,463	\$426,608	\$240,282	\$267,909
109 623 Geographic Information Systems Fee					
Personnel	\$1,238,452	\$960,305	\$1,087,541	\$1,066,436	\$1,107,259
Commodities	\$51,369	\$30,128	\$34,276	\$27,924	\$40,792
Contractual Services	\$1,081,357	\$896,340	\$847,107	\$571,884	\$864,582
Capital Outlay	\$45,898	\$30,912	\$153,344	\$83,572	\$60,736

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Total	\$2,417,076	\$1,917,685	\$2,122,268	\$1,749,816	\$2,073,369
109 624 GIS - Stormwater					
Personnel	\$109,229	\$113,857	\$120,513	\$119,325	\$120,016
Commodities	\$2,743	\$11,548	\$10,932	\$6,166	\$11,000
Contractual Services	\$81,181	\$130,850	\$109,835	\$71,393	\$127,480
Capital Outlay	\$5,977	\$0	\$0	\$0	\$0
Total	\$199,129	\$256,256	\$241,280	\$196,884	\$258,496
109 625 GIS - County Clerk					
Personnel	\$101,651	\$104,367	\$104,655	\$102,925	\$93,444
Commodities	\$0	\$0	\$555	\$486	\$486
Contractual Services	\$37,061	\$37,039	\$34,575	\$30,253	\$30,253
Total	\$138,711	\$141,407	\$139,785	\$133,664	\$124,183
140 461 Emergency Deployment Reimbursement					
Personnel	\$0	\$0	\$11,900	\$11,900	\$11,900
Commodities	\$0	\$0	\$1,034	\$1,034	\$1,034
Contractual Services	\$0	\$0	\$1,000	\$1,000	\$1,000
Total	\$0	\$0	\$13,934	\$13,934	\$13,934
141 412 Sheriff Training Reimbursement					
Personnel	\$1,991	\$4,983	\$11,425	\$7,991	\$7,991
Commodities	\$15,505	\$11,888	\$14,817	\$18,251	\$19,751
Contractual Services	\$63,252	\$146,572	\$256,209	\$181,459	\$179,959
Total	\$80,748	\$163,444	\$282,451	\$207,701	\$207,701
142 425 SAO Records Automation					
Commodities	\$0	\$0	\$0	\$0	\$20,000
Contractual Services	\$0	\$0	\$0	\$0	\$180,000
Total	\$0	\$0	\$0	\$0	\$200,000
15 650 Economic Development & Planning					
Personnel	\$2,451,975	\$2,225,960	\$1,963,262	\$1,957,813	\$1,743,675
Commodities	\$34,088	\$45,057	\$70,800	\$42,977	\$38,700
Contractual Services	\$924,100	\$1,102,780	\$1,200,471	\$564,844	\$1,166,623
Capital Outlay	\$0	\$0	\$0	\$0	\$64,500
Initiatives	\$0	\$0	\$150,000	\$0	\$11,200

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Total	\$3,410,163	\$3,373,797	\$3,384,533	\$2,565,634	\$3,024,698
150 645 County Cash Bond Account					
Contractual Services	\$620,678	\$435,419	\$1,000,000	\$1,000,000	\$800,000
Transfers Out	\$0	\$280,000	\$0	\$0	\$0
Total	\$620,678	\$715,419	\$1,000,000	\$1,000,000	\$800,000
151 353 Neutral Site Custody Exchange					
Personnel	\$152,343	\$162,480	\$206,234	\$215,670	\$182,852
Commodities	\$2,608	\$3,399	\$4,500	\$4,149	\$4,149
Contractual Services	\$75,818	\$78,419	\$93,250	\$75,835	\$102,811
Total	\$230,770	\$244,298	\$303,984	\$295,654	\$289,812
152 413 Sheriff Police Vehicle Fund					
Commodities	\$120,271	\$52,812	\$82,250	\$82,250	\$85,050
Contractual Services	\$0	\$0	\$2,800	\$2,800	\$0
Total	\$120,271	\$52,812	\$85,050	\$85,050	\$85,050
153 629 Rental Housing Support Program					
Personnel	\$31,821	\$30,255	\$97,113	\$83,163	\$91,368
Commodities	\$0	\$0	\$9,000	\$9,000	\$6,000
Contractual Services	\$0	\$0	\$74,500	\$87,500	\$83,000
Total	\$31,821	\$30,255	\$180,613	\$179,663	\$180,368
154 462 OEM Education & Outreach Program					
Commodities	\$4,859	\$1,888	\$4,500	\$4,500	\$2,000
Contractual Services	\$16,138	\$21,903	\$21,500	\$21,500	\$24,000
Total	\$20,997	\$23,791	\$26,000	\$26,000	\$26,000
155 452 CC Foundation Donations					
Capital Outlay	\$37,607	\$0	\$50,000	\$50,000	\$50,000
Total	\$37,607	\$0	\$50,000	\$50,000	\$50,000
157 431 Coroner's Fee					
Personnel	\$34,000	\$33,728	\$132,624	\$164,006	\$75,005
Commodities	\$0	\$16,287	\$20,800	\$20,343	\$16,900
Contractual Services	\$0	\$55,404	\$103,555	\$37,086	\$47,300
Capital Outlay	\$0	\$37,673	\$0	\$0	\$0

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Total	\$34,000	\$143,091	\$256,979	\$221,435	\$139,205
16 343 CCC Operations Fund					
Personnel	\$0	\$106,705	\$140,138	\$140,138	\$0
Commodities	\$31,540	\$147,806	\$219,000	\$148,920	\$40,000
Contractual Services	\$152,115	\$476,638	\$340,000	\$231,201	\$173,100
Capital Outlay	\$69,566	\$52,859	\$7,000	\$4,760	\$40,000
Total	\$253,221	\$784,008	\$706,138	\$525,019	\$253,100
161 344 Electronic Citation Fund					
Commodities	\$0	\$0	\$0	\$0	\$80,000
Contractual Services	\$0	\$0	\$500,000	\$500,000	\$350,000
Capital Outlay	\$0	\$0	\$0	\$0	\$22,000
Total	\$0	\$0	\$500,000	\$500,000	\$452,000
17 490 Youth Home Operating					
Personnel	\$2,909,277	\$2,130,132	\$825,330	\$554,227	\$408,889
Commodities	\$199,130	\$174,811	\$95,306	\$46,205	\$22,860
Contractual Services	\$394,803	\$357,549	\$956,629	\$852,888	\$881,600
Capital Outlay	\$0	\$0	\$55,000	\$55,000	\$0
Total	\$3,503,210	\$2,662,493	\$1,932,265	\$1,508,320	\$1,313,349
18 361 Drug Court					
Personnel	\$247,737	\$253,542	\$358,603	\$362,249	\$317,513
Commodities	\$848	\$729	\$1,349	\$808	\$1,802
Contractual Services	\$92,750	\$104,910	\$102,356	\$61,312	\$102,283
Total	\$341,335	\$359,181	\$462,308	\$424,369	\$421,598
18 362 Mental Health Court					
Personnel	\$119,758	\$128,129	\$133,888	\$135,040	\$69,373
Commodities	\$1,610	\$164	\$3,264	\$3,013	\$1,842
Contractual Services	\$190,963	\$182,271	\$205,680	\$189,842	\$204,620
Total	\$312,331	\$310,565	\$342,832	\$327,895	\$275,835
23 450 Convalescent Center Operating					
Personnel	\$22,013,257	\$22,887,179	\$25,271,033	\$25,204,387	\$24,957,697
Commodities	\$4,657,036	\$4,596,814	\$5,216,839	\$4,742,542	\$5,122,251

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Contractual Services	\$2,338,235	\$2,532,386	\$3,513,935	\$2,750,392	\$4,191,556
Capital Outlay	\$355,705	\$690,927	\$1,124,700	\$798,268	\$690,560
Total	\$29,364,233	\$30,707,307	\$35,126,507	\$33,495,589	\$34,962,064
30 203 Motor Fuel Tax					
Contractual Services	\$196,735	\$2,727,092	\$5,250,000	\$2,152,500	\$5,320,000
Capital Outlay	\$11,495,794	\$3,014,976	\$12,441,332	\$5,100,946	\$12,578,925
Total	\$11,692,529	\$5,742,068	\$17,691,332	\$7,253,446	\$17,898,925
33 480 Animal Control Department					
Personnel	\$1,145,460	\$1,166,522	\$1,228,906	\$1,224,938	\$1,236,812
Commodities	\$143,877	\$139,035	\$146,855	\$111,433	\$148,500
Contractual Services	\$408,320	\$390,193	\$437,986	\$340,934	\$413,656
Capital Outlay	\$92,362	\$0	\$6,100	\$19,100	\$25,000
Total	\$1,790,019	\$1,695,750	\$1,819,847	\$1,696,405	\$1,823,968
34 370 Law Library					
Personnel	\$204,682	\$191,351	\$212,582	\$210,576	\$191,356
Commodities	\$203,476	\$234,103	\$266,928	\$173,237	\$290,000
Contractual Services	\$33,710	\$53,042	\$95,544	\$62,009	\$87,021
Total	\$441,868	\$478,496	\$575,054	\$445,822	\$568,377
35 472 Probation Svcs - Fees					
Commodities	\$74,985	\$45,556	\$46,150	\$20,722	\$51,500
Contractual Services	\$729,516	\$605,816	\$726,829	\$326,347	\$711,800
Capital Outlay	\$47,120	\$0	\$618,738	\$277,813	\$764,000
Total	\$851,621	\$651,372	\$1,391,717	\$624,882	\$1,527,300
36 611 Tax Automation Fund					
Personnel	\$31,778	\$37,363	\$39,069	\$38,303	\$39,835
Commodities	\$12,293	\$12,723	\$29,100	\$17,169	\$17,169
Contractual Services	\$20,736	\$18,982	\$42,060	\$24,815	\$25,840
Total	\$64,807	\$69,069	\$110,229	\$80,287	\$82,844
37 621 Document Storage - Recorder					
Personnel	\$355,210	\$292,102	\$403,051	\$403,501	\$397,458
Commodities	\$41,769	\$47,166	\$43,344	\$36,235	\$34,134

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Contractual Services	\$174,379	\$235,572	\$224,841	\$187,967	\$164,652
Total	\$571,358	\$574,840	\$671,236	\$627,703	\$596,244
38 341 Court Clerk Automation					
Commodities	\$68,685	\$169,925	\$410,000	\$388,680	\$235,000
Contractual Services	\$1,651,750	\$2,027,934	\$2,567,512	\$2,434,001	\$2,493,000
Capital Outlay	\$482,309	\$652,737	\$150,000	\$142,200	\$272,000
Total	\$2,202,744	\$2,850,596	\$3,127,512	\$2,964,881	\$3,000,000
39 222 Environment Related P.W. Projects					
Contractual Services	\$0	\$0	\$15,600	\$4,867	\$60,000
Capital Outlay	\$0	\$0	\$74,474	\$23,236	\$25,000
Total	\$0	\$0	\$90,074	\$28,103	\$85,000
41 226 Local Gasoline Tax Operations					
Personnel	\$8,805,065	\$9,838,894	\$9,975,401	\$9,964,629	\$9,890,638
Commodities	\$4,971,236	\$4,187,003	\$5,936,450	\$4,598,910	\$4,792,750
Contractual Services	\$7,509,125	\$4,461,250	\$6,123,100	\$3,889,763	\$5,287,378
Capital Outlay	\$6,041,995	\$9,096,262	\$13,926,512	\$7,311,419	\$13,127,236
Total	\$27,327,422	\$27,583,408	\$35,961,463	\$25,764,721	\$33,098,002
42 228 Township Project Reimbursement					
Commodities	\$182,650	\$541,634	\$0	\$0	\$0
Capital Outlay	\$874,773	\$472,696	\$1,500,000	\$1,500,000	\$1,500,000
Total	\$1,057,422	\$1,014,330	\$1,500,000	\$1,500,000	\$1,500,000
43 223 Belmont Road Grade Separation					
Contractual Services	\$5,899,577	\$12,703,397	\$2,600,000	\$2,600,000	\$0
Total	\$5,899,577	\$12,703,397	\$2,600,000	\$2,600,000	\$0
48 220 Wetland Mitigation Banks					
Commodities	\$63	\$0	\$6,452	\$1,037	\$6,500
Contractual Services	\$165,589	\$149,010	\$1,282,207	\$159,806	\$1,257,500
Capital Outlay	\$57,057	\$32,574	\$5,100,000	\$508,400	\$6,100,000
Total	\$222,709	\$181,584	\$6,388,659	\$669,243	\$7,364,000
Total Special Revenue Funds	\$141,234,195	\$144,036,129	\$174,277,366	\$139,889,202	\$167,634,603

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Enterprise Funds					
31 213 Public Works Sewer					
Personnel	\$7,053,397	\$7,227,182	\$7,718,258	\$7,658,837	\$7,751,527
Commodities	\$1,290,961	\$1,463,321	\$1,689,100	\$1,221,085	\$1,749,505
Contractual Services	\$2,992,923	\$2,866,458	\$3,656,373	\$2,901,235	\$3,918,851
Capital Outlay	\$258,684	\$185,773	\$2,275,900	\$266,750	\$525,000
Bond & Debt	\$2,081,888	\$2,080,938	\$2,100,824	\$2,095,824	\$2,439,915
Initiatives	\$0	\$0	\$0	\$0	\$175,000
Total	\$13,677,852	\$13,823,672	\$17,440,455	\$14,143,731	\$16,559,798
31 214 Public Works Water					
Commodities	\$159,756	\$107,669	\$180,600	\$108,802	\$156,200
Contractual Services	\$971,032	\$1,079,107	\$1,422,650	\$1,072,859	\$1,589,287
Capital Outlay	\$54,074	\$396,116	\$5,398,595	\$3,438,905	\$675,000
Total	\$1,184,862	\$1,582,891	\$7,001,845	\$4,620,566	\$2,420,487
31 215 Darien System					
Contractual Services	\$3,421,391	\$3,966,537	\$4,494,215	\$4,134,215	\$5,080,235
Total	\$3,421,391	\$3,966,537	\$4,494,215	\$4,134,215	\$5,080,235
31 219 Glen Ellyn Heights					
Contractual Services	\$352,432	\$391,468	\$419,617	\$398,017	\$541,233
Total	\$352,432	\$391,468	\$419,617	\$398,017	\$541,233
Total Enterprise Funds	\$18,636,538	\$19,764,568	\$29,356,132	\$23,296,529	\$24,601,753

Capital Project Funds

03 788 County Infrastructure Projects					
Contractual Services	\$0	\$0	\$0	\$0	\$65,000
Capital Outlay	\$0	\$0	\$0	\$0	\$735,000
Total	\$0	\$0	\$0	\$0	\$800,000
40 225 Highway Impact Fee Operations					
Contractual Services	\$37,452	\$6,544	\$150,000	\$150,000	\$150,000
Capital Outlay	\$119,793	\$529,564	\$7,953,622	\$7,953,622	\$8,466,701

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Total	\$157,245	\$536,108	\$8,103,622	\$8,103,622	\$8,616,701
403 229 2011 Drainage Capital Projects					
Capital Outlay	\$0	\$0	\$375,000	\$375,000	\$375,000
Total	\$0	\$0	\$375,000	\$375,000	\$375,000
404 218 Stormwater Project 2001 Bonds					
Contractual Services	\$283,420	\$171,898	\$158,351	\$65,300	\$50,000
Capital Outlay	\$230,718	\$37,615	\$334,581	\$147,823	\$73,000
Total	\$514,138	\$209,513	\$492,932	\$213,123	\$123,000
405 212 2005 Drainage Bond Project Fund					
Capital Outlay	\$0	\$0	\$16,134	\$0	\$0
Total	\$0	\$0	\$16,134	\$0	\$0
406 217 2008 Wtr & Swr Bond Project					
Capital Outlay	\$2,115,262	\$1,815,634	\$2,660,000	\$2,660,000	\$2,630,000
Total	\$2,115,262	\$1,815,634	\$2,660,000	\$2,660,000	\$2,630,000
408 221 G.O. Alternate Series 2010 Bond Project Fund					
Commodities	\$0	\$0	\$450,000	\$450,000	\$0
Contractual Services	\$0	\$678,386	\$2,624,770	\$2,932,271	\$2,970,000
Capital Outlay	\$11,969	\$3,220,071	\$31,925,230	\$13,487,284	\$36,030,000
Total	\$11,969	\$3,898,456	\$35,000,000	\$16,869,555	\$39,000,000
409 424 Children's Center Facility Construction Fund					
Capital Outlay	\$9,250	\$256,217	\$3,900,000	\$918,375	\$3,805,000
Total	\$9,250	\$256,217	\$3,900,000	\$918,375	\$3,805,000
410 277 Drainage Construction 2001 Bonds					
Contractual Services	\$193,308	\$0	\$0	\$0	\$0
Capital Outlay	\$593,159	\$389,640	\$434,851	\$434,851	\$0
Total	\$786,467	\$389,640	\$434,851	\$434,851	\$0
440 358 Courthouse Construction 2001 Bonds					
Capital Outlay	\$18,111	\$179,420	\$60,569	\$60,569	\$0
Total	\$18,111	\$179,420	\$60,569	\$60,569	\$0
441 354 2006 Courthouse Bond Project Fund					
Contractual Services	\$3,250	\$0	\$0	\$0	\$0

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
Capital Outlay	\$24,561	\$0	\$0	\$0	\$0
Total	\$27,811	\$0	\$0	\$0	\$0
Total Capital Project Funds	\$3,640,253	\$7,284,988	\$51,043,108	\$29,635,095	\$55,349,701

Debt Service Funds

204 208 Stormwater Debt Service FY01

Bond & Debt	\$1,232,757	\$1,232,955	\$1,230,053	\$1,230,053	\$0
Total	\$1,232,757	\$1,232,955	\$1,230,053	\$1,230,053	\$0

205 211 Drainage 2005 Bond Debt Svc

Bond & Debt	\$784,165	\$786,190	\$1,512,815	\$1,512,815	\$1,522,965
Total	\$784,165	\$786,190	\$1,512,815	\$1,512,815	\$1,522,965

207 227 General Obligation Alternate 2010 Bond Debt Service

Bond & Debt	\$0	\$2,387,802	\$3,612,402	\$3,612,402	\$3,611,802
Total	\$0	\$2,387,802	\$3,612,402	\$3,612,402	\$3,611,802

210 276 Drainage 2001 Bond Debt Service

Bond & Debt	\$1,289,819	\$1,285,869	\$0	\$0	\$0
Total	\$1,289,819	\$1,285,869	\$0	\$0	\$0

216 202 Drainage Debt Service 2011

Bond & Debt	\$0	\$0	\$153,651	\$153,651	\$183,350
Total	\$0	\$0	\$153,651	\$153,651	\$183,350

26 409 Refinance Jail Expansion Project Debt

Bond & Debt	\$1,302,840	\$1,302,840	\$1,302,840	\$1,302,840	\$1,302,840
Total	\$1,302,840	\$1,302,840	\$1,302,840	\$1,302,840	\$1,302,840

260 407 Refinancing Jail Debt Svc 02

Bond & Debt	\$2,333,600	\$2,328,225	\$2,327,850	\$2,327,850	\$2,327,100
Total	\$2,333,600	\$2,328,225	\$2,327,850	\$2,327,850	\$2,327,100

29 207 Refinance Stormwater Project Debt

Bond & Debt	\$1,872,920	\$1,872,920	\$1,872,920	\$1,872,920	\$1,872,920
Total	\$1,872,920	\$1,872,920	\$1,872,920	\$1,872,920	\$1,872,920

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Current Budget	FY2012 Estimated Expenditures	FY2013 Approved Budget
290 209 Refinance Stormwater Debt Service '02					
Bond & Debt	\$3,352,225	\$3,352,850	\$3,346,225	\$3,346,225	\$3,346,975
Total	\$3,352,225	\$3,352,850	\$3,346,225	\$3,346,225	\$3,346,975
291 244 2006 Stormwater Refunding Bond Debt Svc					
Bond & Debt	\$805,262	\$805,363	\$805,262	\$805,262	\$2,034,863
Total	\$805,262	\$805,363	\$805,262	\$805,262	\$2,034,863
Total Debt Service Funds	\$12,973,588	\$15,355,014	\$16,164,018	\$16,164,018	\$16,202,815
Grand Total	\$334,133,022	\$346,170,590	\$442,048,089	\$373,610,447	\$432,607,488

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