

What's New in the FY2014 Financial Book

The Finance Department is engaged in a continuing process to improve the clarity, accuracy, and comprehensiveness of the budget book. For FY2014:

- ✚ This is the second year I.M.R.F. and Social Security subsidy payments are incorporated within the personnel appropriation category of the General Fund. Prior to FY2013, these payments were made within the Contractual Services category of expenditure. Please see the Expenditure by Fund Type schedule within the Financial Summary section for a restatement of prior years.
- ✚ A detailed list of projects has been included for the County Infrastructure Fund.
- ✚ The electronic and printed versions of this financial plan have been integrated to provide better indexing within the document.

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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 Final Budget	FY2013 Budget as of 11/30/13	FY2014 Approved Budget
Central Government Functions ¹	\$ 473,993,015	\$ 445,027,346	\$ 442,048,089	\$ 438,836,655	\$ 434,795,364
County Townships ²	1,339,347	1,350,593	1,078,333	906,261	-
County Grants ³	113,171,726	124,020,624	117,456,688	88,318,860	58,920,832
County Special Service Areas ⁴	<u>789,444</u>	<u>844,095</u>	<u>814,043</u>	<u>3,771,556</u>	<u>2,619,772</u>
Sub-Total	\$ 589,293,532	\$ 571,242,658	\$ 561,397,153	\$ 531,833,332	\$ 496,335,968
Health Department ⁵	48,608,995	49,910,654	48,334,916	48,882,372	55,822,191
Emergency Telephone Systems Board (ETSB) ⁵	<u>28,881,527</u>	<u>28,847,184</u>	<u>31,125,054</u>	<u>22,289,743</u>	<u>19,673,871</u>
Grand Total - All Agencies Appropriated by the DuPage County Board	<u>\$ 666,784,054</u>	<u>\$ 650,000,496</u>	<u>\$ 640,857,123</u>	<u>\$ 603,005,447</u>	<u>\$ 571,832,030</u>

¹ Appropriations relating to the County of DuPage, Illinois governmental unit.

² Township Projects are appropriated as needed throughout the fiscal year.

³ 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 FY2014 will be approximately \$100 million.

⁴ Special Service Area debt service is 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.

⁵ The Health Department and ETSB are governed by their own boards. Each agency's board approves its appropriation and then forwards 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

	FY2009	FY2010	FY2011
All Funds			
Current Approps	\$ 458,056,493	\$ 450,823,221	\$ 422,955,431
Reappropriations	1,000,000	1,000,000	1,096,700
Interfund Transfers	<u>22,072,052</u>	<u>22,169,794</u>	<u>20,975,215</u>
Total	\$ 481,128,545	\$ 473,993,015	\$ 445,027,346
Full time Headcount	2,324	2,326	2,270
General Fund			
Current Approps	\$ 159,949,739	\$ 155,888,137	\$ 151,390,938
Reappropriations	1,000,000	1,000,000	1,096,700
Interfund Transfers ¹	<u>14,711,615</u>	<u>14,808,750</u>	<u>13,334,171</u>
Total	\$ 175,661,354	\$ 171,696,887	\$ 165,821,809
Full time Headcount	1,577	1,578	1,544
Non-General Funds			
Current Approps	\$ 298,106,754	\$ 294,935,084	\$ 271,564,493
Reappropriations	-	-	-
Interfund Transfers ¹	<u>7,360,437</u>	<u>7,361,044</u>	<u>7,641,044</u>
Total	\$ 305,467,191	\$ 302,296,128	\$ 279,205,537
Full time Headcount	747	748	726

¹ Interfund transfers are shown from the source fund.

FY2012	FY2013 Budget as of 11/30/13	FY2014 Approved Budget	\$ Difference FY2014-2013
\$ 418,343,387	\$ 413,773,179	\$ 413,729,847	\$ (43,332)
684,226	-	-	-
<u>23,020,476</u>	<u>25,063,476</u>	<u>21,065,517</u>	<u>(3,997,959)</u>
\$ 442,048,089	\$ 438,836,655	\$ 434,795,364	\$ (4,041,291)
2,234	2,221	2,222	1
\$ 154,866,596	\$ 155,118,973	\$ 159,884,112	\$ 4,765,139
684,226	-	-	-
<u>15,656,643</u>	<u>17,699,643</u>	<u>13,701,684</u>	<u>(3,997,959)</u>
\$ 171,207,465	\$ 172,818,616	\$ 173,585,796	\$ 767,180
1,535	1,518	1,519	1
\$ 263,476,791	\$ 258,654,206	\$ 253,845,735	\$ (4,808,471)
-	-	-	-
<u>7,363,833</u>	<u>7,363,833</u>	<u>7,363,833</u>	<u>-</u>
\$ 270,840,624	\$ 266,018,039	\$ 261,209,568	\$ (4,808,471)
699	703	703	-

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 1,894, 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. At \$3.2 million, FY2014 estimated benefit payouts for the 5 major outlook funds remain relatively flat from previous years. Due to County cost controls, good investment returns and impact of Tier 2 pension reforms, pension rates have also stabilized and pension payments grow only by the cost of the COLA.

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 FY2014 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;
- Health insurance inflation will grow between 5-8% annually during the 2014 and 2018 period. Policy guidance from the Board is to reduce the County's cost share from 85% to 80% over this time period. Annual costs may be significantly impacted by the federal Affordable Care Act, as that program continues to unfold.
- IMRF Employer contribution rates for 2014 are the annual required contribution rates provided by IMRF. Future IMRF costs grow by the 2% COLA foreseen in FY2014 and outyears.
- No aggregate fulltime headcount increase from FY2014 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.
- In FY2012 and FY2013, the County has been able to transfer General Fund monies into the County Infrastructure Fund and into Stormwater without creating a General Fund deficit. These are noted in the individual outlooks as applicable. These transfers are treated as one-time events, dependent on General fund performance, and so are not assumed as annual occurrences for the purposes of the outlooks.

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. 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.

**General Fund
5 Year Outlook**

	FY11 Actual	FY12 Actual	FY13 Approved	FY13 Revised 11/30/13	FY14 Approved	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Cash Balance	\$ 49.9	\$ 53.4	\$ 53.7	\$ 53.7	\$ 55.4	\$ 55.4	\$ 56.1	\$ 57.8	\$ 61.4
Income									
Sales Tax	\$ 79.9	\$ 82.8	\$ 84.7	\$ 87.3	\$ 90.0	\$ 93.1	\$ 96.4	\$ 99.7	\$103.2
Property Tax	28.1	27.8	28.9	27.5	28.5	28.5	28.5	28.5	28.5
Fee Offices/Elected Officials	30.7	32.0	31.5	30.4	30.5	30.3	30.4	30.4	30.5
Income Tax	8.5	8.9	8.5	9.8	9.5	9.7	9.7	9.7	9.7
Other	14.9	13.6	13.7	14.3	13.7	13.9	13.7	13.9	13.8
Federal RZ/BABS subsidy	1.1	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Total Income	\$ 163.2	\$ 166.7	\$ 168.8	\$ 170.8	\$ 173.6	\$ 177.0	\$ 180.2	\$ 183.8	\$ 187.3
Operational Expenses									
Personal Services	\$ 117.0	\$ 120.9	\$ 121.2	\$ 116.6	\$ 123.6	\$ 126.6	\$ 129.1	\$131.6	\$135.0
Commodities	4.7	5.4	5.0	4.4	5.1	5.2	5.2	5.2	5.2
Contractual	22.8	22.1	25.7	23.7	27.9	26.4	27.4	26.4	26.4
Facilities Mgmt., I.T. capital repairs	2.6	2.4	3.2	3.6	3.3	4.3	3.1	3.3	3.3
Debt Service	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Operational Inter-Fund Transfers	6.7	8.4	6.4	10.4	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	3.6
Total Operational Expenses	\$ 159.8	\$ 166.4	\$ 168.8	\$ 166.1	\$ 173.6	\$ 176.3	\$ 178.5	\$ 180.2	\$ 183.6
Interfund Loan for Children's Advocacy Center	\$ -	\$ -	\$ 3.0	\$ 3.0	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Available Cash Balance, including Strategic Reserve of \$4M	\$ 53.4	\$ 53.7	\$ 50.7	\$ 55.4	\$ 55.4	\$ 56.1	\$ 57.8	\$ 61.4	\$ 65.1
% Cash Balance/Expenditures	33%	32%	30%	33%	32%	32%	32%	34%	35%
Headcount	1,544	1,535	1,527	1,519	1,519	1,519	1,519	1,519	1,519

Major Assumptions

Effective with the FY2013 levy (collected in FY2014), the General Fund property tax is reduced \$.4 million, while the Stormwater property tax increased \$.4 million. Concurrently, the General Fund subsidy transfer to Stormwater is reduced \$.4 million.

In November 2013, the County Board approved additional transfers of \$3 million to the County Infrastructure Fund and \$1 million to the Stormwater Fund.

This is reflected in the FY2013 revised spending.

Sales tax increases 4% in FY2014 and 3.5% annually FY2015 through FY2018.

The FY2014 income tax distribution is reduced \$.5 million to account for one-time FY2013 payments. Income tax distributions inflate by 3% in FY2014 from the new base, and again in FY2015. Income tax is then held flat for FY2016 through FY2018 pending State of Illinois decisions regarding the temporary income tax, due to be reduced in FY2015.

Personal Services Major Assumptions

-Headcount at 1,518 full time for 2013-2018.

-2% compensation increase assumed for full year in 2014 through 2018. IMRF & Social Security follow compensation increases.

-Benefit payouts are \$2.3M in 2014-2018.

IMRF based on 2014 rates provided by IMRF. Costs will also be affected by payroll changes, including, but not limited to, COLA and/or merit increases.

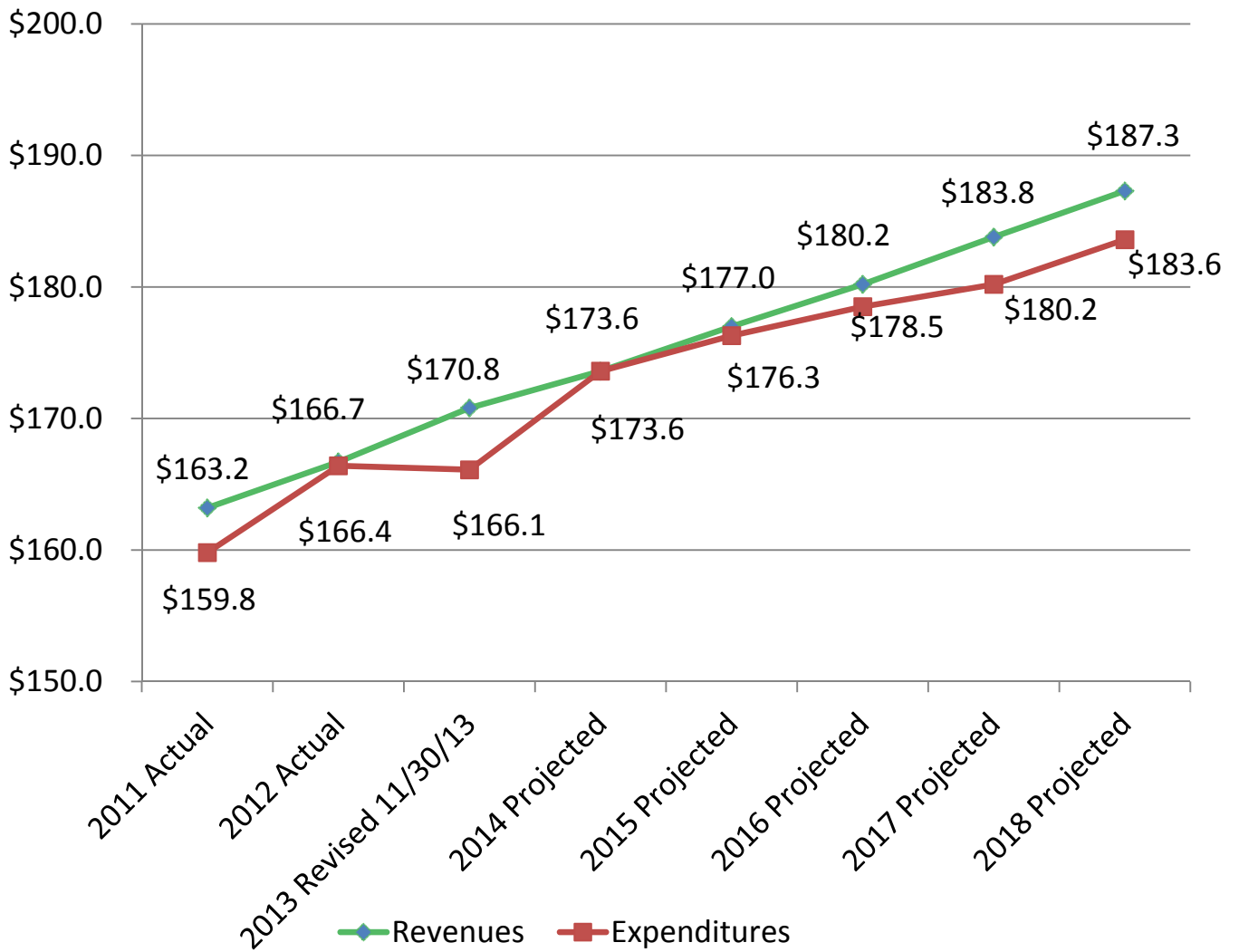
Social Security rates assumed to be unchanged through 2018. Costs will be affected by payroll changes, including, but not limited to, COLA and/or merit increases.

Health Insurance assumes that County cost share drops gradually to 80% of cost in 2017.

The Presidential Election in 2016 impacts contractual spending for materials, election site space rental and election judges.

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. The loan is to be repaid from Children's Advocacy fees assessed criminal cases.

**FY2014 Approved
General Fund 5 Year Outlook
Revenue – Expenditure Comparison
(\$ in Millions)**



Division of Transportation Five-Year Outlook (Fiscal Years 2014 thru 2018)
30-203 Motor Fuel Tax, 40-225 Impact Fees, 41-226 Local Gasoline Tax, 408-221 RZ Bond

	FY11 Actual	FY12 Actual	FY13 Estimated Revised 11/30/13	FY14 Approved	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Cash Balance	\$ 27.6	\$ 25.5	\$ 12.4	\$ 22.6	\$ 10.3	\$ 2.0	\$ 0.6	\$ 3.0
<i>Income</i>								
Local Gas Tax & Other Fees/Charges	\$ 21.3	\$ 21.8	\$ 21.4	\$ 22.0	\$ 22.2	\$ 22.4	\$ 22.6	\$ 22.8
Motor Fuel Tax ¹	15.2	15.6	14.5	15.7	15.8	15.8	15.8	15.9
Impact Fees	1.0	0.5	0.9	0.6	0.6	0.6	0.7	0.7
State Capital Bill	2.2	2.2	2.3	2.2	-	-	-	-
Reimbursements	3.0	2.5	4.8	2.1	2.8	2.5	2.0	2.0
Infrastructure Fund Transfer	-	0.4	1.4	-	-	-	-	-
RZ Bond	0.1	1.3	7.0	6.9	-	-	-	-
Total Income	\$ 42.8	\$ 44.3	\$ 52.3	\$ 49.5	\$ 41.4	\$ 41.3	\$ 41.1	\$ 41.4
<i>Operational Expenses</i>								
Personnel Services	\$ 9.8	\$ 8.6	\$ 9.2	\$ 10.2	\$ 10.2	\$ 10.5	\$ 10.8	\$ 11.0
Commodities**	4.2	4.0	2.7	3.8	3.8	3.8	3.8	3.8
Contractual***	2.1	1.6	1.3	2.3	2.3	2.3	2.3	2.3
Capital****	0.4	0.7	0.8	1.2	1.2	1.2	1.2	1.2
Infrastructure Fund Projects	-	-	0.1	1.7	-	-	-	-
Debt Service	10.6	10.8	10.8	10.8	10.8	10.8	10.8	10.8
Total Operational Expenses	\$ 27.2	\$ 25.7	\$ 24.8	\$ 30.0	\$ 28.3	\$ 28.6	\$ 28.9	\$ 29.1
Projected Ending Cash Balance	\$ 43.2	\$ 44.1	\$ 39.9	\$ 42.1	\$ 23.4	\$ 14.7	\$ 12.8	\$ 15.3
Expended/Dedicated for Construction*	\$ 17.4	\$ 30.2	\$ 27.4	\$ 33.1	\$ 21.2	\$ 14.0	\$ 9.7	\$ 8.5
% Cash Balance/Expenditures, including construction	96.8%	78.9%	76.3%	66.8%	47.3%	34.5%	33.2%	40.7%
Headcount	109	109	111	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 for operational or construction use.

FY2014 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

**Not including \$476,000 in carryover (FY2014)

***Not including \$38,500 in carryover (FY2014)

****Not including \$704,000 in carryover (FY2014)

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 2014-2018.

-2% compensation increase assumed for full year in 2014 through 2018. IMRF & Social Security follow compensation increases.

IMRF based on 2014 rates provided by 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 2018. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance assumes that county cost share drops gradually to 80% of cost in 2017.

Convalescent Center Five-Year Outlook (Fiscal Years 2014 thru 2018)
23-450 Convalescent Center

	FY11 Actual	FY12 Actual	FY13 Estimated Revised 11/30/13	FY14 Approved	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Cash Balance	\$ 1.1	\$ (2.9)	\$ 2.4	\$ 2.2	\$ 2.5	\$ 1.9	\$ 1.0	\$ (0.5)
<i>Income</i>								
Healthcare & Family Service(HFS)	\$ 8.8	\$ 21.4	13.1	18.1	18.1	18.1	18.1	18.1
Medicare	\$ 4.5	4.0	5.2	7.1	7.1	7.2	7.3	7.3
Private/Insurance	\$ 9.2	9.7	9.5	5.2	5.4	5.6	5.8	6.0
Source 1"Patient Care"	\$ 22.5	\$ 35.2	\$ 27.8	\$ 30.3	\$ 30.6	\$ 30.8	\$ 31.1	\$ 31.4
Source 2"Transfer/Subsidy From Corp"	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Source 3"Cafeteria/Catering/Vending"	0.7	0.7	0.6	1.0	1.0	1.0	1.0	1.1
Misc/Other	0.2	0.3	1.3	1.1	1.1	1.2	1.2	1.3
Total Income	\$ 26.2	\$ 38.5	\$ 32.0	\$ 34.8	\$ 35.1	\$ 35.4	\$ 35.7	\$ 36.1
<i>Operational Expenses</i>								
Personnel Services	\$ 22.0	\$ 24.4	\$ 24.9	\$ 25.2	\$ 26.4	\$ 27.1	\$ 27.9	\$ 28.7
Commodities	5.9	6.5	4.3	4.7	4.7	4.7	4.7	4.7
Contractual	1.9	2.2	2.6	4.1	4.1	4.1	4.1	4.1
Capital Acquisitions	0.4	0.2	0.4	0.4	0.4	0.4	0.4	0.4
Total Operational Expenses	\$ 30.1	\$ 33.3	\$ 32.2	\$ 34.5	\$ 35.6	\$ 36.4	\$ 37.2	\$ 38.0
Ending Cash Balance	\$ (2.9)	\$ 2.4	\$ 2.2	\$ 2.5	\$ 1.9	\$ 1.0	\$ (0.5)	\$ (2.4)
% cash Balance/Expenditures	-9.5%	7.1%	6.8%	7.2%	5.5%	2.7%	-1.2%	-6.2%
Headcount	374	374	374	374	374	374	374	374

Major Assumptions

No change in General Fund subsidy.

-No headcount increase 2014 through 2018

-2% compensation increase assumed for full year in 2014 through 2018. IMRF & Social Security follow compensation increases.

IMRF based on 2014 rates provided by 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 2018. Costs will be affected by payroll changes, including, but not limited to,

COLA and/or Merit increases.

Health Insurance assumes that county cost share drops gradually to 80% of cost in 2017.

Commodities & Contractuals: FY14 based on existing contracts; no inflation for future years.

Public Works Five-Year Outlook (Fiscal Years 2014 thru 2018)
31-213 Sewer, 31-214 Water, 31-215 Darien, 31-219 Glen Ellyn Heights

	FY11 Actual	FY12 Actual	FY13 Estimated Revised 11/30/13	FY14 Approved	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Beginning Cash Balance	\$ 10.0	\$ 10.0	\$ 10.7	\$ 12.2	\$ 8.7	\$ 7.2	\$ 7.0	\$ 7.4
<i>Income</i>								
Service Fees	\$ 13.4	\$ 14.3	\$ 15.9	\$ 16.1	\$ 16.8	\$ 18.3	\$ 18.5	\$ 18.7
Connection Fees	0.3	0.1	0.3	0.9	1.0	1.0	1.0	1.0
Darien/Glen Ellyn	4.0	4.9	5.2	6.2	6.6	7.3	7.5	8.0
Misc/Other	1.9	4.9	2.8	2.0	2.3	2.6	2.8	3.1
Total Income	\$ 19.6	\$ 24.2	\$ 24.2	\$ 25.2	\$ 26.7	\$ 29.2	\$ 29.8	\$ 30.8
<i>Operational Expenses</i>								
Personal Services	\$ 7.0	\$ 7.0	\$ 7.5	\$ 8.5	\$ 8.3	\$ 8.5	\$ 8.7	\$ 9.0
Commodities	1.5	1.6	1.5	2.0	2.0	2.0	2.0	2.0
Contractual	3.7	3.8	4.0	6.1	6.1	6.2	6.3	6.5
Darien/Glen Ellyn	4.5	4.9	5.1	6.2	6.6	7.3	7.5	8.0
Water Commission Buy In Pymts	0.4	0.1	-	-	-	-	-	-
Debt Service	2.1	2.1	2.4	2.4	1.8	1.7	1.7	1.7
Total Operational Expenses	\$ 19.1	\$ 19.4	\$ 20.6	\$ 25.1	\$ 24.8	\$ 25.7	\$ 26.3	\$ 27.1
Capital Expenditures	\$ 0.5	\$ 4.1	\$ 2.1	\$ 3.6	\$ 3.4	\$ 3.6	\$ 3.2	\$ 4.1
Total O&M and Capital	\$ 19.6	\$ 23.6	\$ 22.7	\$ 28.7	\$ 28.2	\$ 29.3	\$ 29.4	\$ 31.2
Operations Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Budget	\$ 19.6	\$ 23.6	\$ 22.7	\$ 28.7	\$ 28.2	\$ 29.3	\$ 29.4	\$ 31.2
Ending Cash Balance	\$ 10.0	\$ 10.7	\$ 12.2	\$ 8.7	\$ 7.2	\$ 7.0	\$ 7.4	\$ 6.9
% Cash Balance/Expenditures	51.0%	45.4%	53.9%	30.3%	25.4%	23.8%	25.1%	22.2%
Headcount	93	93	93	96	96	96	96	96

Major Assumptions

2013 - 2015 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

-No increase in headcount 2014 through 2018

-2% compensation increase assumed for full year in 2014 through 2018. IMRF & Social Security follow compensation increases.

Health Insurance assumes that county cost share drops gradually to 80% of cost in 2017.

Social Security rates assumed to be unchanged through 2018. Costs will be affected by payroll changes, including, but not limited to COLA and/or Merit increases.

2014 Commodities based on existing contracts, no inflation for future years

2014 - 2018 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

Revenue-Miscellaneous/Other includes \$5.2 million EPA loan for York Center Improvements in FY2012 and FY2013

A rate study is scheduled for late 2014. If any increase/decrease is approved in 2015, it will take effect in January 2016 and will cover 2016 through 2019.

**Stormwater Management Five-Year Outlook (Fiscal Years 2014 thru 2018)
04-205 Stormwater Management, 04-201 Equipment Reserve**

	FY11 Actual	FY12 Actual	FY13 Estimated Revised 11/30/13	FY14 Approved	FY15 Projected	FY16 Projected	FY17 Projected	FY18 Projected
Operating Fund Cash Balance	\$ 6.9	\$ 6.5	\$ 3.0	\$ 8.8	\$ 5.1	\$ 2.6	\$ 0.6	\$ (1.2)
04-201 Reserve	0.6	0.9	1.2	1.4	2.1	2.0	2.2	2.1
Fund Initial Balance*	\$ 7.5	\$ 7.4	\$ 8.7	\$ 10.1	\$ 7.3	\$ 4.7	\$ 2.9	\$ 0.8
<i>Income</i>								
Property Tax	\$ 8.5	\$ 8.5	\$ 9.0	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4
Corp Fund Subsidy	3.0	4.1	4.3	2.9	2.9	2.9	2.9	2.9
Interest	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Stormwater Permit Fees	0.5	0.4	0.2	0.4	0.4	0.4	0.4	0.4
Reimbursement - other funds	-	0.0	0.0	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	-
Federal/State Project Reimbursement	0.6	0.1	0.0	-	-	-	-	-
Misc/Other	\$ 0.0	\$ -	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Total Income	\$ 12.6	\$ 13.2	\$ 13.6	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.6
<i>Operational Expenses</i>								
Personnel Services	\$ 2.5	\$ 2.6	\$ 2.6	\$ 2.9	\$ 3.0	\$ 3.3	\$ 3.3	\$ 3.1
Commodities	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Contractual	2.4	1.8	1.9	3.6	3.2	3.2	3.2	3.2
Capital Acquisition	0.3	0.1	0.3	0.9	0.6	0.3	0.3	0.4
Capital Acquisition 04-201	-	-	-	0.8	1.1	0.2	0.5	0.2
Debt Service	\$ 7.3	\$ 7.3	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.4	\$ 7.4
Total Operational Expenses	\$ 12.7	\$ 11.9	\$ 12.2	\$ 15.6	\$ 15.3	\$ 14.5	\$ 14.8	\$ 14.4
Projected Op. Ending Cash Balance	\$ 7.4	\$ 8.7	\$ 10.1	\$ 7.3	\$ 4.7	\$ 2.9	\$ 0.8	\$ (1.0)
% Cash Balance/Expenditures	58.5%	73.4%	83.3%	46.6%	30.5%	19.8%	5.5%	-6.7%
Headcount	29	29	30	31	31	30	30	30

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. In FY2013 the General Fund continues to provide financial stability through a \$4.3 million transfer to Stormwater, including \$1 Million per FI-084-13.

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 was reallocated from the Youth Home to Stormwater, increasing Stormwater's portion of the County levy to \$9 million.

For FY2014, the Stormwater property tax levy is increased \$4 million to \$9.4 million, with a corresponding decrease of \$4 million in the General Fund property tax levy. There is a corresponding offset of \$4 million in the amount of General Fund subsidy transfer to Stormwater.

Personal Services Major Assumptions

-Increase headcount to 31 in 2014 through 2015 to account for transfer of 1 position from EDP, then decrease to 30 for 2016 through 2018.

-2% compensation increase assumed for full year in 2014 through 2018. IMRF & Social Security follow compensation increases.

-Benefit payouts are \$250k in 2014-2018.

IMRF based on 2014 rates provided by 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 2018. Costs will be affected by payroll changes, including, but not limited to, COLA and/or Merit increases.

Health Insurance assumes that county cost share drops gradually to 80% of cost in 2017.

Commodities & Contractuals: FY14 based on existing contracts; no inflation for future years

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. No new water quality or water quantity programs are contemplated in the five-year outlook chart. The chart does not include projects undertaken using General Obligation Alterna Series 2010 bond project money (RZ Bonds - see description in the Bond-Funded Capital Improvement section of the Financial Plan).

County Strategic Plan Update

The DuPage County Strategic Planning Committee continues to utilize 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 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 FY2014 recommended budget.

Area I. Resident and Stakeholder Satisfaction

Core Strategy – Meet or exceed county-wide service standards

- Implementation of DuPage County's CARES program – Based off of the Customer Service standards that were adopted by the County Board, the County developed an innovative customer service program based on the Malcolm Baldrige Criteria / Best Practices. Features of the program include Customer Service training of all County employees, deployment of a customer survey/feedback system; and an overall scorecard for customer service that can be evaluated globally or down to the department level. The survey can be accessed through the County's website or a CARES Kiosk located in the 421 Building.

Area II. Internal Business Processes

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

- The County has begun implementation of the Enterprise Resource Planning (ERP) system financial applications. The expected go-live is March/April 2014. We will begin implementation of the Human Resources/Payroll applications in the fall of 2013 with an expected go-live date in January 2015. Implementation will result in greater transparency and accountability in the County's financial processes. Productivity and efficiency will improve in areas such as grant management and automated production of financial statements and personnel reports. The County anticipates return on investment through retiring of the mainframe computer and systems, and the consolidation of numerous systems and servers into one common platform.
- For the past two years, the County has embarked upon a comprehensive local government reform initiative, the DuPage ACT Initiative (Accountability-Consolidation-Transparency), to revitalize our County-appointed 24 agencies that deliver vital public services. As a result of the ACT Initiative, agencies have taken action to reform internal policies governing ethics, procurement and credit cards to name a few. These steps have created greater accountability and oversight for taxpayers. Many agencies have implemented and continue to explore shared service opportunities that reduce duplication and generate cost savings. Also, more than 50 new people have assumed leadership roles within these agencies as part of our Citizen Service Team. The County has created the ACT Transparency Portal . This portal is designed to better inform taxpayers about the local service agencies that work for them. Operating in communities across DuPage County, these agencies provide vital public services ranging from sanitation to fire protection. 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, Housing Authority and Mosquito Abatement Districts. Examples of savings include: Consolidation of multiple Mosquito Abatement District contracts into one to lower costs; integrating the Election Commission's website into the County's website, saving taxpayers \$146,000 over three years, and eliminating an Election Commission IT position and integrating into the County's IT Department, saving taxpayers an additional \$400,000 over three years, just to name a few.

Area III. Financial

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

- The capital infrastructure projects funded by the 2010 General Obligation "RZ" Bonds include a wide variety of infrastructure projects throughout the County in the areas of Stormwater and Transportation, as well as on County grounds. Some of the projects have been completed, and in general, the 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.

Area IV Learning and Growth

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

- With demand for services increasing without a corresponding increase in available resources, the Community Services Department needed to identify ways to streamline work processes and identify and eliminate waste. The County engaged the services of Illinois Performance Excellence to design train and deploy LEAN Government initiatives. In order to have the greatest opportunity for success, all staff of the Community Services Department (approximately 140 full and part-time) received basic training. Also, four other County Departments participated in this LEAN learning event. Plans to sustain and expand this LEAN Government initiative will continue into 2014.

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
Public Safety, including Law enforcement, Judicial, Emergency Management						
01-340	Clerk of Circuit Court	\$8.4	179	\$8.4	179	
100-342	Circuit Clerk Document Storage Fund	\$3.0	-	\$2.8	-	
16-343	Circuit Clerk Ops & Administration Fund	\$0.3	-	\$0.4	-	
38-341	Court Automation Fund	\$3.0	-	\$2.8	-	
161-344	CCC Electronic Citation Fund	\$0.5	-	\$0.4	-	
01-350	Circuit Court	\$2.0	26	\$2.1	26	
01-360	Public Defender	\$2.8	44	\$2.8	44	
01-390	Jury Commission	\$0.6	4	\$0.6	4	
01-400	Sheriff	\$40.4	530	\$40.1	530	
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	-	\$0.3	-	
141-412	Sheriff Training Reimbursement	\$0.2	-	\$0.2	-	
152-413	Sheriff's Police Vehicle Fund	\$0.1	-	\$0.1	-	
01-420	State's Attorney	\$9.5	151	\$9.8	151	Increases for case management of victim notification and document management of old microfiche materials.
01-422	Children's Advocacy Center	\$0.6	13	\$0.6	13	Center opened in July 2013. \$.3 million left in Contingencies for late bills.
409-424	Children's Center Facility Construction Fund	\$3.8	-	\$0.3	-	
142-425	SAO Records Automation Fund	\$0.2	-	\$0.0	-	
01-430	Coroner	\$1.4	14	\$1.3	14	
157-431	Coroner's Fee Fund	\$0.2	1	\$0.1	1	
01-460	Office of Homeland Security & Emergency Management	\$0.8	11	\$0.8	11	

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
140-461	Emergency Deployment Reimbursement	\$0.0	-	\$0.0	-	
154-462	OEM Community Education & Volunteer Outreach Fund	\$0.0	-	\$0.0	-	
01-470	Probation	\$9.2	167	\$9.3	167	
01-473	DUI Evaluation	\$0.7	14	\$0.7	14	
17-490	Youth Home	\$1.3	4	\$1.7	4	Increase due to unfunded state mandate regarding housing juvenile offenders 17 years of age and under.
35-472	Probation Fee Services Fund	\$1.5	-	\$1.3	-	
01-798	Local Anti-crime Contributions		-		-	
101-421	Welfare Fraud Forfeiture Fund	\$0.0	-	\$0.0	-	
105-352	Children's Waiting Room Fee Fund	\$0.1	-	\$0.1	-	
18-361	Drug Court	\$0.4	6	\$0.4	6	
18-362	Mental Health Court	\$0.3	2	\$0.2	2	
26-409	Series 1993 Jail Refinancing Debt Service Fund	\$1.3	-	\$3.6	-	
260-407	2002 Jail Project Debt Service Fund	\$2.3	-	\$0.0	-	
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	\$0.0	-	\$0.0	-	
Total Public Safety		\$97.6	1,188	\$93.7	1,188	

Transportation and Economic Development

03-788	County Infrastructure Fund	\$0.4		\$1.8		
15-650	Economic Development and Planning	\$3.0	26	\$3.2	25	
150-645	County Cash Bond Account	\$0.8	-	\$0.8	-	
30-203	Highway Motor Fuel Tax Fund	\$17.9	-	\$18.1	-	
40-225	Highway Impact Fees	\$8.6	-	\$6.7	-	
41-226	Local Gasoline Tax Operations	\$33.1	111	\$40.5	111	Additional construction activity in 2014; IGA's with State of Illinois. Projects now reaching completion.
408-221	G.O. Alternate Bonds 2010 Project Fund	\$9.6	-	\$6.9	-	

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
42-228	Township Project Reimb Fund	\$1.5	-	\$1.5	-	
Total Transportation and Economic Development		\$75.0	137	\$79.4	136	

Environmental and Land Management

03-788	County Infrastructure Fund	\$0.2	-	\$0.3	-	Cost share of township drainage projects.
04-201	Stormwater Project Contingency	\$0.8	-	\$0.8	-	
04-205	Stormwater Management	\$7.2	30	\$7.4	31	
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	\$7.4	-	\$7.5	-	
109-624	Stormwater GIS	\$0.3	1	\$0.2	1	
204-208	2001 Series Stormwater Project Debt Service	\$0.0	-	\$0.0	-	
29-207	Stormwater Refinancing debt Service	\$1.9	-	\$5.2	-	
290-209	Stormwater Project Series 2002	\$3.3	-	\$0.0	-	
291-244	2006 Stormwater Refinancing Bond	\$2.0	-	\$2.0	-	
404-218	Stormwater Project Funds	\$0.3	-	\$0.0	-	
408-221	G.O. Alternate Bonds 2010 Project Fund	\$10.8	-	\$5.7	-	Nearing completion of Brewster Creek and Churchill Woods stormwater projects.
01-210	Drainage	\$0.5	-	\$0.6	-	Additional engineering and contracting for maintenance of drainage systems.
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	-	\$0.0	-	
405-212	Drainage Bond Project Fund	\$0.0	-	\$0.0	-	
410-277	Drainage Construction 2001 Bonds	\$0.0	-	\$0.0	-	
403-229	2011 Drainage Bond Capital Project Fund	\$0.4	-	\$0.1	-	Savings from 2011 Refunding used to meet residents' concerns for drainage projects in various areas of the County.
31-213	Public Works (Sewer)	\$16.6	96	\$19.6	96	
31-214	Public Works (Water)	\$3.3	-	\$2.9	-	
31-215	Public Works (Darien)	\$5.1	-	\$5.6	-	
31-219	Public Works (Glen Ellen Heights)	\$0.5	-	\$0.5	-	

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
406-217	Public Works Project Funds	\$2.6	-	\$0.4	-	
109-623	Geographic Information Systems	\$2.1	12	\$2.1	12	
Total Environmental and Land Management		\$74.8	139	\$70.5	140	

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	Pyschological Services	\$0.9	16	\$1.0	16	
01-920	Family Services	\$0.2	3	\$0.2	3	
151-353	Neutral Site Custody Exchange Fund	\$0.4	2	\$0.2	2	
23-450	Convalescent Center	\$35.0	375	\$34.5	375	
155-452	Conv Ctr Foundation Funded Projects	\$0.2	-	\$0.1	-	
408-221	G.O. Alternate Bonds 2010 Project Fund	\$5.3	-	\$4.0	-	Convalescent Center kitchen is anticipated to be completed in FY2014.
Total Health and Human Services		\$45.6	423	\$43.6	423	

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	\$2.0	30	\$2.0	30	
01-103	Ethics Commision	\$0.0	-	\$0.1	-	
01-500	Auditor	\$0.5	7	\$0.5	7	
01-580	Supervisor of Assessments	\$1.1	17	\$1.1	17	

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
01-582	Board of Tax Review	\$0.2	3	\$0.2	3	
01-600	County Clerk	\$1.0	19	\$1.1	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	18	\$1.4	18	
36-611	Tax Automation Fund	\$0.1	1	\$0.1	1	
01-620	Recorder	\$1.4	24	\$1.4	24	
108-622	Recorder GIS Fee Fund	\$0.3	2	\$0.3	2	
153-629	Recorder Rental Housing Support Program	\$0.2	1	\$0.2	1	
37-621	Recorder Document Storage	\$0.6	8	\$0.7	8	
01-630	Liquor Commission	\$0.0	-	\$0.0	-	
01-795	Independent Audit	\$0.3	-	\$0.4	-	
01-930	Election Commission	\$4.3	-	\$4.2	-	
207-227	G.O. Alternate 2010 Debt Service	\$3.6	-	\$3.6	-	
General Government		\$17.2	130	\$17.5	130	

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

01-700	Facilities Management	\$10.9	93	\$11.5	93	
01-730	Information Technology	\$5.8	41	\$5.9	41	
01-750	Human Resources	\$1.2	15	\$1.3	15	
01-751	Campus Security	\$1.2	4	\$1.2	4	
01-755	Credit Union	\$0.2	3	\$0.2	3	
01-760	Finance	\$2.7	30	\$2.6	31	
01-792	Capital Purchases, Improvements, Repair	\$3.8	-	\$4.0	-	
01-796	General Fund Insurance	\$13.8	-	\$14.6	-	
01-798	Special Accounts	\$20.0	-	\$21.4	-	
01-799	Contingency	\$0.9	-	\$2.0	-	

**Summary FY2014 Budget Recommendations and Headcount with Strategic Plan Impacts
Arrayed by Functional Area**

(Dollars in Millions)

Fund - No	Dept/Agency	FY2013 Budget as of 11/30/13	FY2013 Revised Headcount	FY2014 Approved Budget	FY2014 Approved Headcount	Comments
01-999	Interfund Transfers	\$17.7	-	\$13.7	-	
03-788	County Infrastructure Fund	\$0.2		\$1.5		Campus security equipment, IT equipment and capital projects.
06-794	IMRF (pension fund)	\$20.9	-	\$20.9	-	Rate increase offset by headcount reductions. Tier 2 lower cost impact.
07-797	Liability Insurance (Tort) Fund	\$5.3	3	\$5.7	3	
08-790	Social Security	\$10.2	-	\$10.3	-	
408-221	G.O. Alternate Bonds 2010 Project Fund	\$ 13.3	-	\$ 12.4	-	Emergency generators and fire alarm upgrades are completed. Courthouse HVAC and windows are set to finish in FY2014.
Support Programs		\$128.0	189	\$129.2	190	
Grand Total - All Programs		\$438.8	2,221	\$434.8	2,222	

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 attributable 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. Beginning in 2013, pension and Social Security subsidy payments from the General Fund are budgeted within 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 \$17.7 million for the following: \$2.4 million to the Convalescent Center, \$.3 million to Tort Liability, \$.45 million for Choose DuPage, \$.4 million to Youth Home, \$3.7 million for jail bonds debt service, \$3.85 million for Stormwater Management, \$3.6 million to the County Infrastructure Fund and \$3.0 million for bond debt service relating to the General Obligation Series 2010 bonds.

The FY2014 recommended budget reflects \$28.8 million in projects (\$26 million in capital outlay, \$2.8 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)

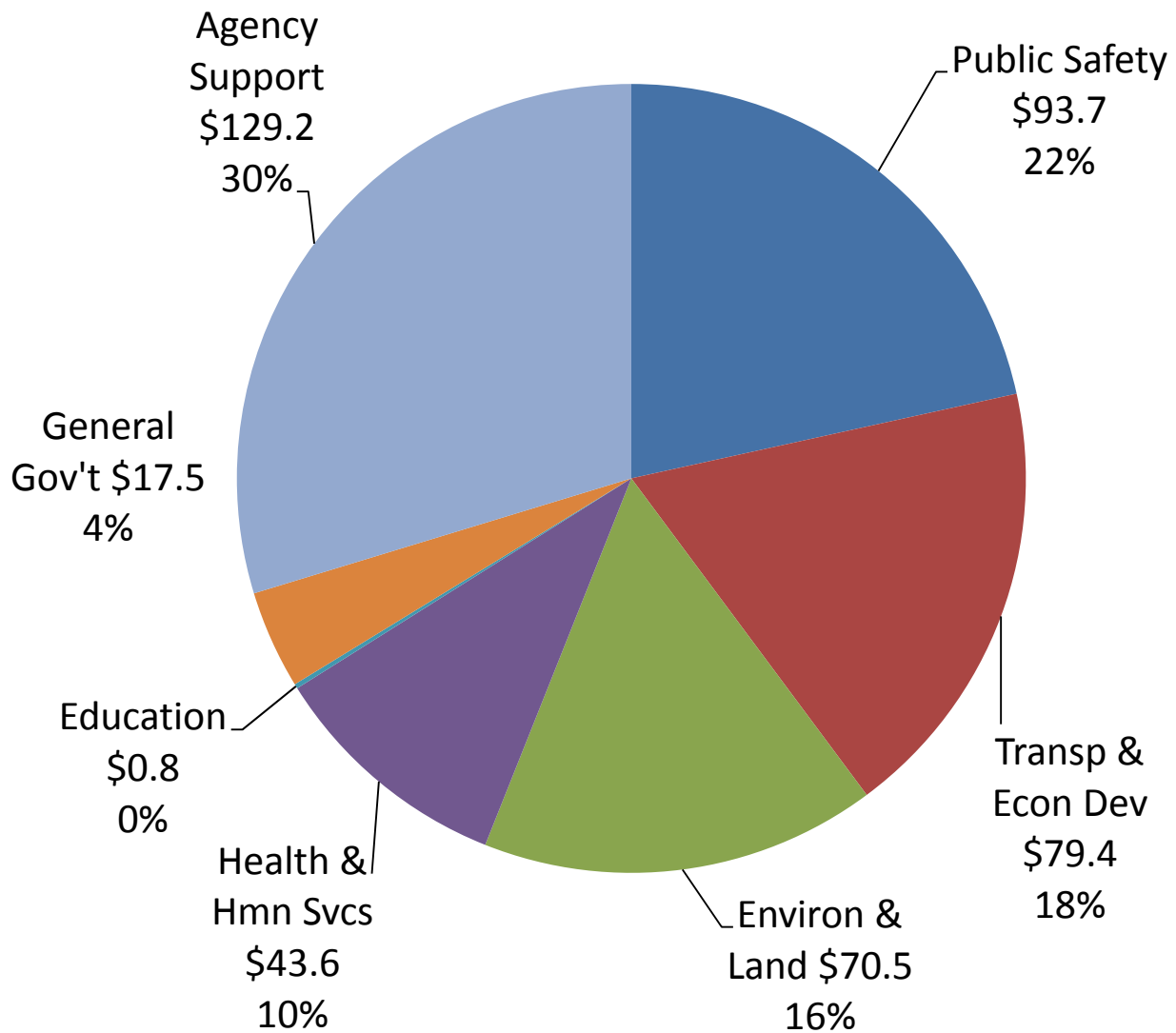
	2011	2012	2013	2014	\$ Change	% Change
	Expenditures	Expenditures	Current Budget as of 11/30/13	Approved Budget	2014-2013	2014-2013
Public Safety						
Personnel	\$ 71,904.4	\$ 71,275.1	\$ 70,848.2	\$ 71,308.8	\$ 460.6	0.7%
Commodities	3,559.5	3,023.6	3,730.6	3,315.7	(414.9)	-11.1%
Contractual	12,400.2	13,460.9	14,266.3	14,062.5	(203.8)	-1.4%
Capital Outlay	1,626.8	645.7	5,100.2	1,208.2	(3,892.0)	-76.3%
Bond & Debt	3,631.1	3,630.7	3,629.9	3,621.1	(8.9)	-0.2%
Initiatives	-	-	-	200.0	200.0	
Transfers Out	-	-	-	-	-	0.0%
Total Public Safety	\$ 93,122.0	\$ 92,036.1	\$ 97,575.2	\$ 93,716.3	\$ (3,858.9)	-4.0%
Transportation & Economic Development						
Personnel	\$ 12,064.9	\$ 10,385.5	\$ 11,717.6	\$ 11,932.7	\$ 215.1	1.8%
Commodities	4,773.7	4,000.9	4,831.5	4,347.5	(484.0)	-10.0%
Contractual	21,436.5	9,562.2	13,401.9	12,947.3	(454.7)	-3.4%
Capital Outlay	13,237.4	8,500.3	45,008.7	50,213.9	5,205.2	11.6%
Bond & Debt	280.0	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Transp. & Econ Dev	\$ 51,792.4	\$ 32,448.9	\$ 74,959.6	\$ 79,441.3	\$ 4,481.6	6.0%
Environmental & Land Use						
Personnel	\$ 10,892.8	\$ 10,385.9	\$ 12,015.7	\$ 12,528.4	\$ 512.6	4.3%
Commodities	1,703.1	1,682.9	2,171.6	2,170.9	(0.7)	0.0%
Contractual	12,946.3	12,605.6	18,426.1	20,848.6	2,422.5	13.1%
Capital Outlay	3,825.8	8,290.1	23,383.6	16,273.6	(7,110.0)	-30.4%
Bond & Debt	11,417.1	11,017.3	11,401.0	11,295.2	(105.8)	-0.9%
Initiatives	-	-	-	-	-	
Transfers Out	7,347.0	7,349.5	7,363.8	7,363.8	-	0.0%
Total Environmental & Land Use	\$ 48,132.1	\$ 51,331.3	\$ 74,761.9	\$ 70,480.5	\$ (4,281.4)	-5.7%
Health & Human Services						
Personnel	\$ 25,245.0	\$ 27,098.8	\$ 28,078.2	\$ 27,759.0	\$ (319.2)	-1.1%
Commodities	4,613.7	4,631.2	5,260.5	4,753.8	(506.6)	-9.6%
Contractual	5,023.9	5,151.6	5,964.0	6,586.5	622.5	10.4%
Capital Outlay	690.9	438.5	6,250.1	4,458.7	(1,791.4)	-28.7%
Bond & Debt	-	-	-	-	-	0.0%
Initiatives	-	-	-	85.0	85.0	
Transfers Out	-	-	-	-	-	0.0%
Total Health & Human Services	\$ 35,573.4	\$ 37,320.1	\$ 45,552.7	\$ 43,643.0	\$ (1,909.7)	-4.2%
Education						
Personnel	\$ 620.5	\$ 631.2	\$ 636.5	\$ 617.9	\$ (18.6)	-2.9%
Commodities	7.2	9.1	7.6	4.8	(2.8)	-36.9%
Contractual	170.4	205.1	200.5	203.5	3.0	1.5%
Capital Outlay	-	-	-	-	-	0.0%
Bond & Debt	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Education	\$ 798.1	\$ 845.4	\$ 844.5	\$ 826.1	\$ (18.4)	-2.2%
General Government						
Personnel	\$ 8,143.6	\$ 8,425.6	\$ 8,796.8	\$ 9,089.0	\$ 292.2	3.3%
Commodities	253.2	200.9	324.5	368.4	43.9	13.5%
Contractual	4,556.6	5,123.3	4,429.4	4,456.6	27.2	0.6%
Capital Outlay	9.7	-	-	-	-	0.0%
Bond & Debt	2,387.8	3,611.8	3,611.8	3,612.4	0.6	0.0%
Initiatives	-	-	-	-	-	
Transfers Out	-	-	-	-	-	0.0%
Total General Government	\$ 15,351.0	\$ 17,361.7	\$ 17,162.6	\$ 17,526.4	\$ 363.8	2.1%
Agency Support^{1,2}						
Personnel	\$ 67,061.1	\$ 69,284.3	\$ 72,417.4	\$ 74,729.6	\$ 2,312.2	3.2%
Commodities	2,582.5	2,843.6	2,686.3	2,795.0	108.6	4.0%
Contractual	14,338.6	13,662.4	20,486.8	23,113.8	2,627.1	12.8%
Capital Outlay	4,665.5	9,377.6	14,690.0	14,707.7	17.7	0.1%
Bond & Debt	-	-	-	-	-	0.0%
Initiatives	-	-	-	114.0	114.0	
Transfers Out	12,753.8	15,655.3	17,699.6	13,701.7	(3,998.0)	-22.6%
Total Agency Support	\$ 101,401.6	\$ 110,823.2	\$ 127,980.1	\$ 129,161.8	\$ 1,181.7	0.9%
All Funds						
Personnel	\$ 195,932.3	\$ 197,486.4	\$ 204,510.4	\$ 207,965.3	\$ 3,454.9	1.7%
Commodities	17,492.9	16,392.2	19,012.6	17,756.1	(1,256.5)	-6.6%
Contractual	70,872.4	59,771.2	77,174.9	82,218.7	5,043.8	6.5%
Capital Outlay	24,056.1	27,252.2	94,432.6	86,862.1	(7,570.5)	-8.0%
Bond & Debt	17,716.0	18,259.8	18,642.7	18,528.7	(114.1)	-0.6%
Initiatives	-	-	-	399.0	399.0	
Transfers Out	20,100.8	23,004.8	25,063.5	21,065.5	(3,998.0)	-16.0%
Total All Funds	\$ 346,170.591	\$ 342,166.644	\$ 438,836.7	\$ 434,795.4	\$ (4,041.3)	-0.9%

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

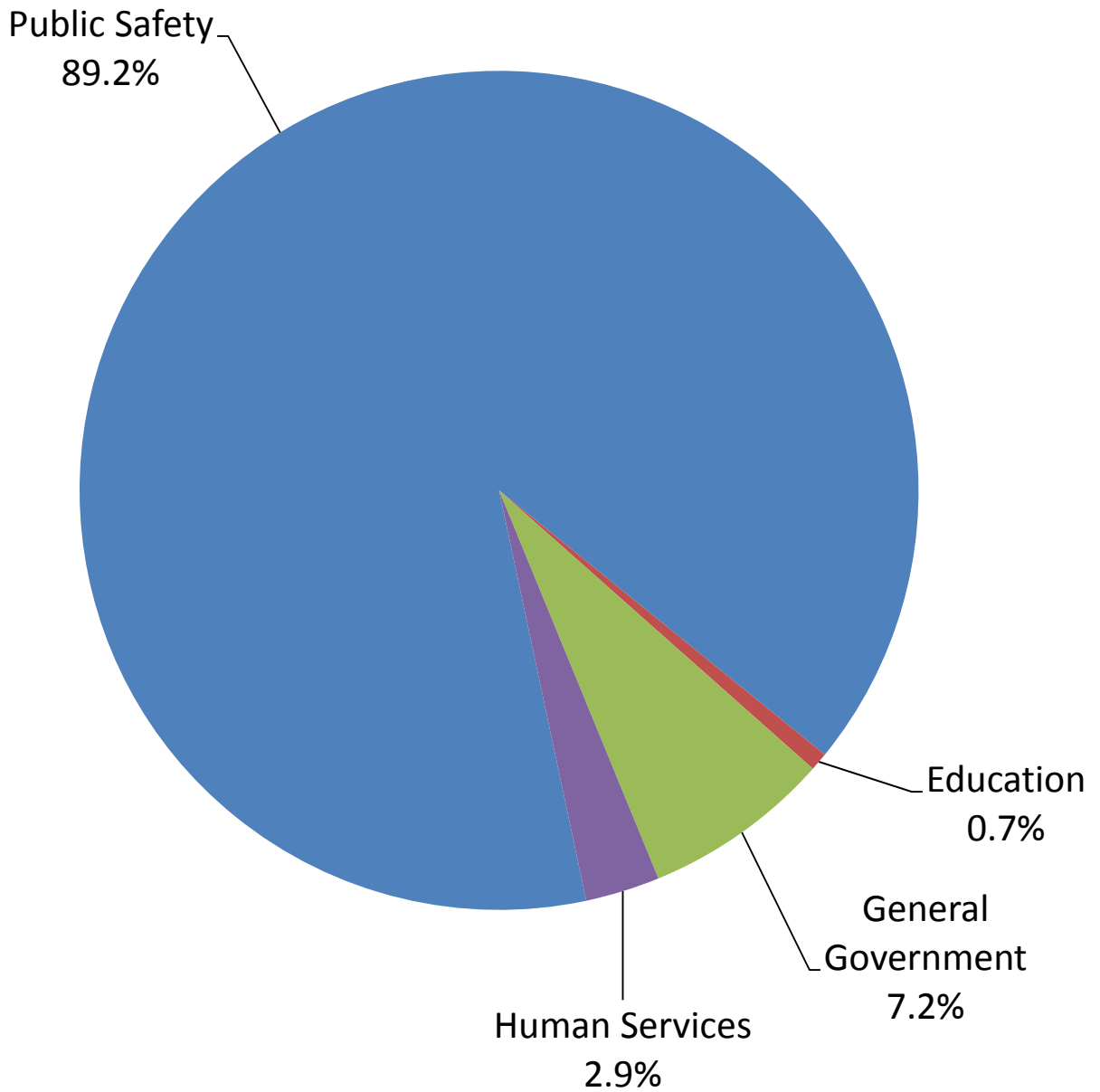
**FY2014 Approved Budget by Function
Excludes Grants, Health Department
and Special Service Areas
(Dollars in Millions)**

Total Budget = \$434.8



Agency Support includes IMRF, Social Security and Employee Health Insurance totaling \$45.1 million.

FY2014 General Fund Indirect Cost Allocation By Function



Based on FY2012 indirect costs.

Allocates support agencies to all departments.

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2011 Actual - FY2014 Approved

	FY2011 Actual	FY2012 Actual	FY2013 Current Budget as of 11/30/13	FY2014 Approved Budget
100 County Board				
Appropriation	\$ 1,689,844	\$ 1,700,760	\$ 1,955,969	\$ 2,044,810
IMRF	417,471	422,711	456,529	465,659
Social Security	120,637	114,581	116,872	119,210
Facilities Management ²	108,365	101,614	101,614	101,614
Other Indirects	<u>784,480</u>	<u>775,726</u>	<u>775,726</u>	<u>775,726</u>
Total County Board	\$ 3,120,797	\$ 3,115,392	\$ 3,406,710	\$ 3,507,020
210 Drainage				
Appropriation	\$ 355,837	\$ 396,084	\$ 500,000	\$ 550,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	<u>9,820</u>	<u>8,460</u>	<u>8,460</u>	<u>8,460</u>
Total Drainage	\$ 365,657	\$ 404,544	\$ 508,460	\$ 558,460
340 Clerk of the Circuit Court				
Appropriation	\$ 8,438,907	\$ 8,402,170	\$ 8,386,109	\$ 8,363,629
IMRF	861,418	984,083	1,062,810	1,084,066
Social Security	580,253	580,692	592,306	604,152
Facilities Management ²	704,125	663,080	663,080	663,080
Other Indirects	<u>2,940,459</u>	<u>3,101,839</u>	<u>3,101,839</u>	<u>3,101,839</u>
Total Clerk of the Circuit Court	\$ 13,525,162	\$ 13,731,864	\$ 13,806,144	\$ 13,816,767
350 Circuit Court				
Appropriation	\$ 2,043,754	\$ 2,010,943	\$ 1,992,533	\$ 2,060,004
IMRF	134,828	146,913	158,667	161,841
Social Security	97,570	92,148	93,991	95,871
Facilities Management ²	1,440,145	1,358,658	1,358,658	1,358,658
Other Indirects	<u>1,476,541</u>	<u>1,583,958</u>	<u>1,583,958</u>	<u>1,583,958</u>
Total Circuit Court	\$ 5,192,838	\$ 5,192,620	\$ 5,187,807	\$ 5,260,331
360 Public Defender				
Appropriation	\$ 2,713,821	\$ 2,708,964	\$ 2,762,783	\$ 2,784,117
IMRF	275,955	308,243	332,904	339,562
Social Security	197,784	193,541	197,412	201,360
Facilities Management ²	161,437	184,769	184,769	184,769
Other Indirects	<u>700,127</u>	<u>763,329</u>	<u>763,329</u>	<u>763,329</u>
Total Public Defender	\$ 4,049,124	\$ 4,158,847	\$ 4,241,197	\$ 4,273,138
390 Jury Commission				
Appropriation	\$ 544,841	\$ 561,543	\$ 595,323	\$ 607,186
IMRF	18,391	20,184	21,800	22,236
Social Security	13,635	13,161	13,424	13,693
Facilities Management ²	99,352	91,000	91,000	91,000
Other Indirects	<u>180,589</u>	<u>177,954</u>	<u>177,954</u>	<u>177,954</u>
Total Jury Commission	\$ 856,808	\$ 863,842	\$ 899,501	\$ 912,068
400 County Sheriff				
Appropriation	\$ 40,007,675	\$ 41,240,996	\$ 40,425,420	\$ 40,146,093
IMRF	8,309,823	8,800,434	9,504,470	9,694,560
Social Security	2,804,565	2,808,345	2,864,512	2,921,802
Facilities Management ²	5,164,641	4,993,945	4,993,945	4,993,945
Other Indirects	<u>12,176,541</u>	<u>12,404,538</u>	<u>12,404,538</u>	<u>12,404,538</u>
Total County Sheriff	\$ 68,463,245	\$ 70,248,258	\$ 70,192,885	\$ 70,160,937
410 Merit Commission				
Appropriation	\$ 39,870	\$ 54,019	\$ 72,928	\$ 78,865
IMRF	664	1,729	1,868	1,906
Social Security	1,653	2,101	2,143	2,186

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2011 Actual - FY2014 Approved

	FY2011 Actual	FY2012 Actual	FY2013 Current Budget as of 11/30/13	FY2014 Approved Budget
Facilities Management ²	-	-	-	-
Other Indirects	-	-	-	-
Total Merit Commission	\$ 42,187	\$ 57,849	\$ 76,940	\$ 82,957
420 States Attorney				
Appropriation	\$ 9,475,917	\$ 9,411,688	\$ 9,502,703	\$ 9,787,024
IMRF	979,377	1,136,461	1,227,379	1,325,571
Social Security	674,174	662,495	675,745	689,260
Facilities Management ²	984,868	931,523	931,523	931,523
Other Indirects	3,421,876	3,225,933	3,225,933	3,225,933
Total States Attorney	\$ 15,536,212	\$ 15,368,101	\$ 15,563,284	\$ 15,959,311
422 Children's Center				
Appropriation	\$ 546,876	\$ 613,127	\$ 613,802	\$ 643,664
IMRF	72,071	83,909	90,623	97,873
Social Security	52,529	54,476	55,565	56,676
Facilities Management ²	69,906	56,495	56,495	56,495
Other Indirects	227,953	503,563	503,563	503,563
Total Children's Center	\$ 969,335	\$ 1,311,569	\$ 1,320,047	\$ 1,358,271
430 County Coroner				
Appropriation	\$ 1,277,050	\$ 1,294,043	\$ 1,403,008	\$ 1,297,876
IMRF	159,415	179,834	194,222	209,761
Social Security	77,660	77,013	78,554	80,125
Facilities Management ²	174,831	179,488	179,488	179,488
Other Indirects	351,928	359,269	359,269	359,269
Total County Coroner	\$ 2,040,884	\$ 2,089,648	\$ 2,214,541	\$ 2,126,519
460 Office of Homeland Security & Emergency Management				
Appropriation	\$ 832,067	\$ 852,050	\$ 833,383	\$ 837,688
IMRF	70,584	86,718	93,657	101,150
Social Security	51,445	56,134	57,257	58,402
Facilities Management ²	231,425	276,522	276,522	276,522
Other Indirects	447,063	456,824	456,824	456,824
Total OEM	\$ 1,632,584	\$ 1,728,248	\$ 1,717,642	\$ 1,730,586
470 Probation				
Appropriation	\$ 9,023,428	\$ 9,076,713	\$ 9,206,809	\$ 9,275,751
IMRF	860,004	999,375	1,079,326	1,165,674
Social Security	622,520	634,056	646,737	659,672
Facilities Management ²	425,163	379,960	379,960	379,960
Other Indirects	3,722,394	3,339,124	3,339,124	3,339,124
Total Probation	\$ 14,653,509	\$ 14,429,228	\$ 14,651,956	\$ 14,820,180
473 DUI Monitoring				
Appropriation	\$ 650,937	\$ 560,837	\$ 671,292	\$ 669,060
IMRF	63,715	45,872	49,542	53,507
Social Security	45,872	39,530	40,321	41,127
Facilities Management ²	-	-	-	-
Other Indirects	175,073	153,623	153,623	153,623
Total DUI Monitoring	\$ 935,597	\$ 799,862	\$ 914,778	\$ 917,317
540 Regional Office of Education				
Appropriation	\$ 798,076	\$ 845,439	\$ 844,525	\$ 826,139
IMRF	43,579	48,441	52,318	56,504
Social Security	37,370	36,430	37,159	37,902
Facilities Management ²	134,741	93,775	93,775	93,775
Other Indirects	234,848	240,844	240,844	240,844
Total Regional Office of Education	\$ 1,248,614	\$ 1,264,929	\$ 1,268,620	\$ 1,255,164

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2011 Actual - FY2014 Approved

	FY2011 Actual	FY2012 Actual	FY2013 Current Budget as of 11/30/13	FY2014 Approved Budget
580 Supervisor of Assessments				
Appropriation	\$ 1,118,745	\$ 1,026,156	\$ 1,057,247	\$ 1,099,402
IMRF	76,715	91,370	98,681	106,577
Social Security	55,072	57,443	58,592	59,763
Facilities Management ²	65,980	61,282	61,282	61,282
Other Indirects	<u>628,283</u>	<u>479,970</u>	<u>479,970</u>	<u>479,970</u>
Total Supervisor of Assessments	\$ 1,944,795	\$ 1,716,221	\$ 1,755,772	\$ 1,806,994
582 Board of Tax Review				
Appropriation	\$ 140,904	\$ 170,000	\$ 171,884	\$ 171,884
IMRF	12,973	14,801	15,986	17,266
Social Security	9,720	11,716	11,951	12,190
Facilities Management ²	5,998	5,570	5,570	5,570
Other Indirects	<u>33,389</u>	<u>30,785</u>	<u>30,785</u>	<u>30,785</u>
Total Board of Tax Review	\$ 202,984	\$ 232,872	\$ 236,175	\$ 237,694
620 Recorder of Deeds				
Appropriation	\$ 1,283,440	\$ 1,310,983	\$ 1,373,406	\$ 1,420,874
IMRF	163,386	188,278	203,341	219,609
Social Security	84,484	86,305	88,031	89,792
Facilities Management ²	111,567	100,275	100,275	100,275
Other Indirects	<u>1,149,998</u>	<u>787,141</u>	<u>787,141</u>	<u>787,141</u>
Total Recorder of Deeds	\$ 2,792,875	\$ 2,472,982	\$ 2,552,194	\$ 2,617,691
630 Liquor Control Commission				
Appropriation	\$ 12,032	\$ 12,291	\$ 14,179	\$ 12,577
IMRF	-	-	-	-
Social Security	990	936	954	973
Facilities Management ²	-	-	-	-
Other Indirects	<u>1,793</u>	<u>1,419</u>	<u>1,419</u>	<u>1,419</u>
Total Liquor Control Commission	\$ 14,815	\$ 14,646	\$ 16,553	\$ 14,970
680 Human Services				
Appropriation	\$ 2,150,576	\$ 2,064,539	\$ 2,187,619	\$ 2,240,740
IMRF	108,462	129,966	140,364	151,595
Social Security	155,180	187,871	191,629	195,461
Facilities Management ²	98,896	83,844	83,844	83,844
Other Indirects	<u>481,266</u>	<u>669,645</u>	<u>669,645</u>	<u>669,645</u>
Total Human Services	\$ 2,994,380	\$ 3,135,866	\$ 3,273,102	\$ 3,341,286
685 Veteran's Assistance Commission				
Appropriation	\$ 366,970	\$ 382,821	\$ 381,501	\$ 379,547
IMRF	14,390	16,321	17,627	19,039
Social Security	9,889	10,562	10,773	10,988
Facilities Management ²	24,148	8,666	8,666	8,666
Other Indirects	<u>44,310</u>	<u>48,185</u>	<u>48,185</u>	<u>48,185</u>
Total VAC	\$ 459,707	\$ 466,554	\$ 466,752	\$ 466,425
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	<u>5,278</u>	<u>4,712</u>	<u>4,712</u>	<u>4,712</u>
Total Outside Agency Support	\$ 1,005,278	\$ 1,004,712	\$ 1,004,712	\$ 1,004,712
687 Subsidized Taxi Fund				
Appropriation	\$ 33,127	\$ 30,922	\$ 27,225	\$ 25,000
IMRF	-	-	-	-

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2011 Actual - FY2014 Approved

	FY2011 Actual	FY2012 Actual	FY2013 Current Budget as of 11/30/13	FY2014 Approved Budget
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	3,079	3,690	3,690	3,690
Total Subsidized Taxi Fund	\$ 36,206	\$ 34,612	\$ 30,915	\$ 28,690
755 Credit Union				
Appropriation	\$ 144,551	\$ 147,137	\$ 156,026	\$ 156,522
IMRF	15,021	17,524	18,927	20,442
Social Security	10,519	11,090	11,312	11,538
Facilities Management ²	11,665	10,834	10,834	10,834
Other Indirects	3,667	-	-	-
Total Credit Union	\$ 185,423	\$ 186,585	\$ 197,099	\$ 199,336
910 Psychological Services				
Appropriation	\$ 884,516	\$ 885,507	\$ 911,732	\$ 984,709
IMRF	81,622	92,335	99,722	107,701
Social Security	59,265	59,460	60,649	61,862
Facilities Management ²	50,747	46,480	46,480	46,480
Other Indirects	224,770	240,472	240,472	240,472
Total Psychological Services	\$ 1,300,920	\$ 1,324,253	\$ 1,359,055	\$ 1,441,224
920 Family Center				
Appropriation	\$ 186,644	\$ 193,218	\$ 228,536	\$ 236,503
IMRF	11,551	16,416	17,731	19,150
Social Security	13,803	13,291	13,557	13,828
Facilities Management ²	14,429	14,013	14,013	14,013
Other Indirects	71,164	66,060	66,060	66,060
Total Family Center	\$ 297,591	\$ 302,999	\$ 339,897	\$ 349,555
930 Election Commission				
Appropriation	\$ 4,617,550	\$ 5,381,530	\$ 4,339,916	\$ 4,211,582
IMRF	139,877	155,345	167,773	181,196
Social Security	118,585	135,385	138,093	140,854
Facilities Management ²	186,775	173,531	173,531	173,531
Other Indirects	512,660	474,791	474,791	474,791
Total Election Commission	\$ 5,575,447	\$ 6,320,581	\$ 5,294,103	\$ 5,181,954
Total General Fund				
Appropriation	\$ 90,377,955	\$ 92,334,480	\$ 91,615,858	\$ 91,911,246
IMRF	12,891,292	13,987,264	15,106,269	15,622,444
Social Security	5,895,174	5,938,762	6,057,538	6,178,688
Facilities Management ²	10,269,204	9,815,324	9,815,324	9,815,324
Other Indirects	30,009,349	29,901,854	29,901,854	29,901,854
Grand Total	\$ 149,442,974	\$ 151,977,684	\$ 152,496,842	\$ 153,429,556

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 FY2012 Cost Allocation Plan. For 2013, IMRF increased 8%. In 2014, while the IMRF rate remains virtually unchanged, amounts have been increased to reflect an anticipated 2% salary adjustment. The Social Security has also been adjusted by 2% in 2013 and 2014. Other indirects were left flat.

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

DuPage County, Illinois
FY2014 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 FY2014 Approved Budgeted vs. FY2013 Current Budgeted
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2013	Fiscal Year 2014	
	Full - Time	Full - Time	Full - Time	Full - Time	Full - Time	Full - Time
GENERAL FUND						
01-100 County Board	30	30	30	30	30	-
103 Ethics Commission	-	-	-	-	-	-
210 Public Works Drainage	-	-	-	-	-	-
340 Circuit Clerk	186	182	179	179	179	-
350 Circuit Court	26	25	26	26	26	-
351 Drug Court	-	-	-	-	-	-
360 Public Defender	44	44	44	44	44	-
390 Jury Commission	4	4	4	4	4	-
400 County Sheriff	538	538	530	530	530	-
410 Sheriff's Merit Commission	-	-	-	-	-	-
420 State's Attorney	149	151	151	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	11	11	11	11	11	-
470 Probation	168	168	167	167	167	-
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	19	19	19	19	19	-
610 County Treasurer	22	17	17	18	18	-
619 Recorder-Rental Housing Support	-	-	-	-	-	-
620 Recorder of Deeds	24	24	24	24	24	-
630 Liquor Commission	-	-	-	-	-	-
680 Human Services	24	24	24	24	24	-
685 Veteran's Assistance Com	3	3	3	3	3	-
700 Facilities Management	92	92	93	93	93	-
730 Information Technology	40	39	41	41	41	-
750 Human Resources	15	15	15	15	15	-
751 Security	14	14	14	4	4	-
755 Credit Union	3	3	3	3	3	-
760 Finance ⁴	30	30	30	30	31	1
910 Psychological Services	16	16	16	16	16	-
920 Family Center	3	3	3	3	3	-
<i>Subtotal General Fund</i>	1,544	1,535	1,527	1,518	1,519	1

DuPage County, Illinois
FY2014 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 FY2014 Approved Budgeted vs. FY2013 Current Budgeted
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2013	Fiscal Year 2014	
	<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	-	-	-	-	-
04-205 Stormwater Management ¹	15	29	29	30	31	1
07-797 Liability Insurance	3	3	3	3	3	-
15-650 Economic Develop & Planning ²	32	30	26	26	25	(1)
17-490 Youth Home	29	4	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	375	375	-
31-213 Public Works	93	93	96	96	96	-
33-480 Animal Control	19	19	19	19	19	-
34-370 Law Library	4	3	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	109	109	111	111	111	-
103-602 Clerk Document & Storage	-	-	-	-	-	-
108-622 Recorder GIS Fund	2	2	2	2	2	-
109-623 Geographic Info Systems	12	12	12	12	12	-
109-624 GIS - Stormwater	1	1	1	1	1	-
151-353 Neutral Site Custody Exchange	1	1	1	2	2	-
153-629 Recorder-Rental Housing Support	1	1	1	1	1	-
157-431 Coroner's Fee Fund	-	1	1	1	1	-
<i>Subtotal Other Funds</i>	726	699	700	703	703	-
TOTAL GENERAL & OTHER FUNDS³	2,270	2,234	2,227	2,221	2,222	1
GRANTS-INFORMATIONAL ONLY ⁵	144	136	136	140	140	-

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 Health Department, ETSS or any Grants. Election Commission headcount is not approved by County Board.

¹Stormwater Management is increasing its full-time headcount by one (1) position from Fund 15-650 - Economic Development & Planning.

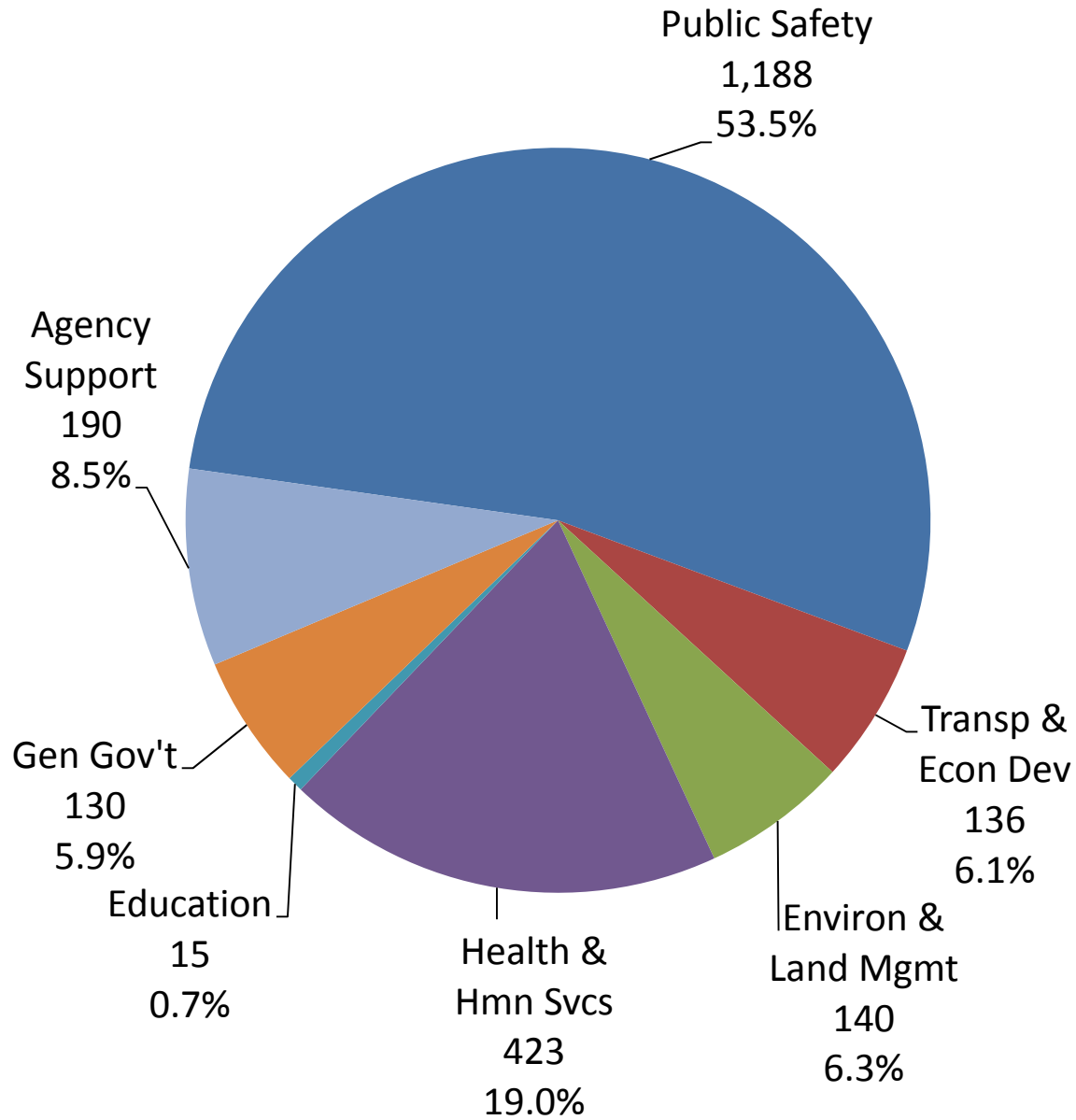
²Economic Development & Planning is reducing its full-time headcount by one (1) position by moving that position to Fund 04-205 - Stormwater Management.

³Total headcount does not include grants which average between 130 and 140 full-time employees.

⁴Finance is increasing its full-time headcount by one (1) position and reducing two (2) part-time positions.

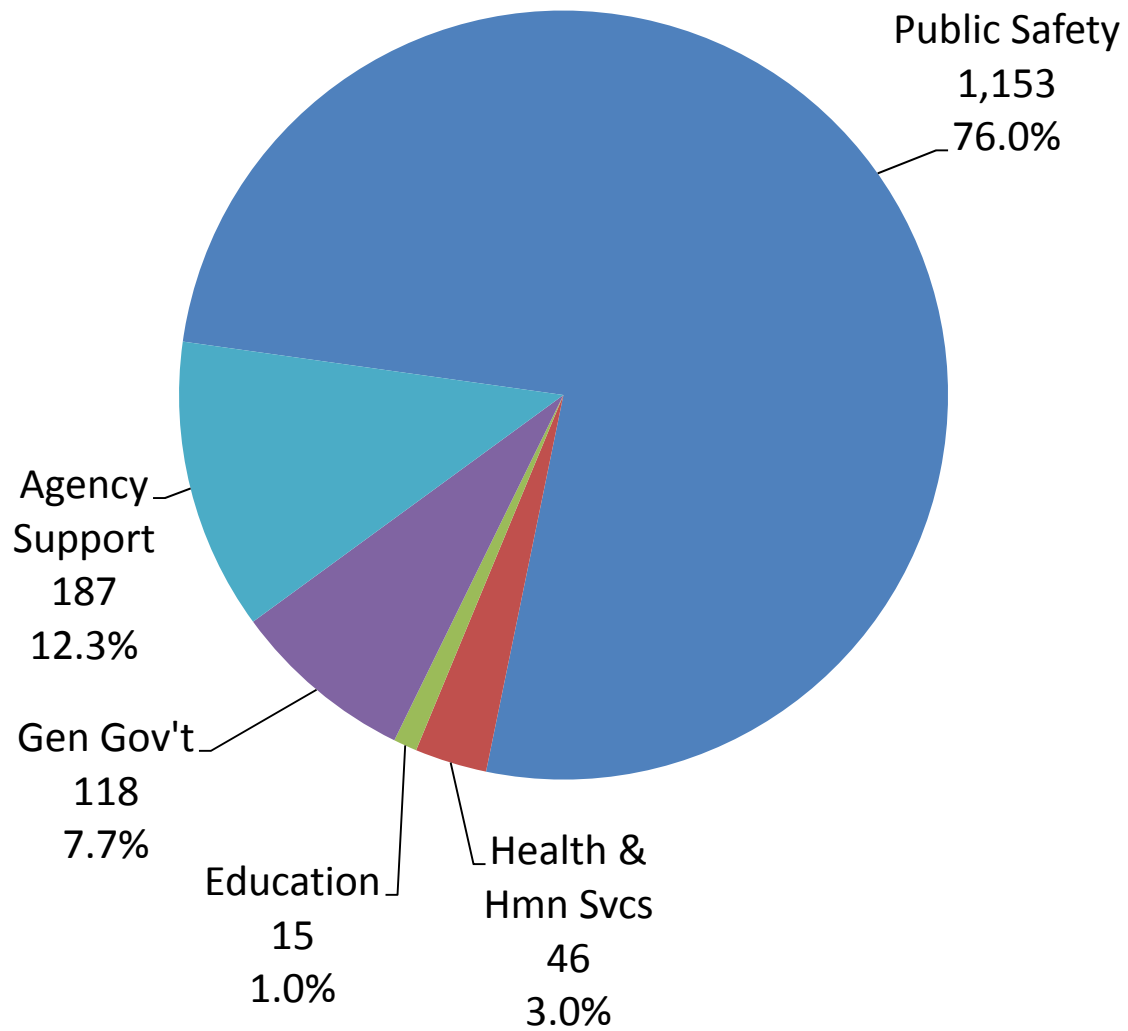
⁵The Approved FY2013 Grants total is as of the 11/27/13 payroll.

FY2014 Headcount By Function All Funds



Does not include grant-funded headcount.

FY2014 Headcount By Function General Fund



Does not include grant-funded headcount.

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