

# Special Revenue and Other Funds Presentation

Committee of the Whole

May 2010

# Agenda

- Fund Accounting Summary
  - Description of Fund Types
- Special Funds
  - 2010 Revenue by Classification
  - 2010 Expenditures by Classification & Function
- Budgeting for Special Funds
  - Departments with General Fund and Special Fund Budgets
- 2011 Budget Challenges

# Fund Accounting Summary

- Government accounting uses system of fund accounting
  - Self-balancing set of accounts
  - Resources segregated for specific activities or objectives
    - Special regulations
    - Legal Restrictions/limitations
    - Accountability
- Fund Types
  - General Fund
  - Special Revenue
  - Capital Projects, Debt Service, Enterprise, Agency

# Special Revenue Funds

- Account for proceeds of *specific* revenue sources that are *legally restricted* to expenditures for specific purposes
  - Outside legal restrictions
    - GAAP (General Accepted Accounting Principle) requirement
    - State Statute
    - Grant or other contractual agreement
  - Self imposed restrictions
    - Board resolution (Kane County Financial Policies)
    - Allows for sound financial administration

# Special Revenue Funds

- Revenue primarily from:
  - Property taxes
  - Other local and state shared taxes (motor fuel, local option & RTA sales tax)
  - Fees
  - Federal and state grant funding and reimbursements
- County has over 60 Special Revenue Funds
  - Includes Highway and Health Departments, Riverboat, automation and grant funds

# Debt Service Funds

- Account for the accumulation of resources for and the payments of general obligation bond principal, interest, and related expenses
- Revenue primarily from:
  - Fund transfers from other County funds
  - Property tax
- County has 5 Debt Service Funds

# Capital Project Funds

- Account for financial resources used for all major County construction projects
- Revenue primarily from:
  - Bond/debt proceeds
  - General Fund transfers
  - Fees (impact fees)
- County has 19 Capital Projects Funds

# Enterprise and Agency Funds

- Enterprise Funds account for operations financed and operated in a manner similar to private sector
  - County set up 2 Enterprise Funds for operation of Settler's Hill and Woodland landfills
  - Revenue derived from landfill fees
  - Landfills now closed and County utilizes its interest collected and cash on hand to pay for current allowed expenses
- County has 48 Agency Funds, which are used to account for assets held solely in a custodial capacity

# Special Funds

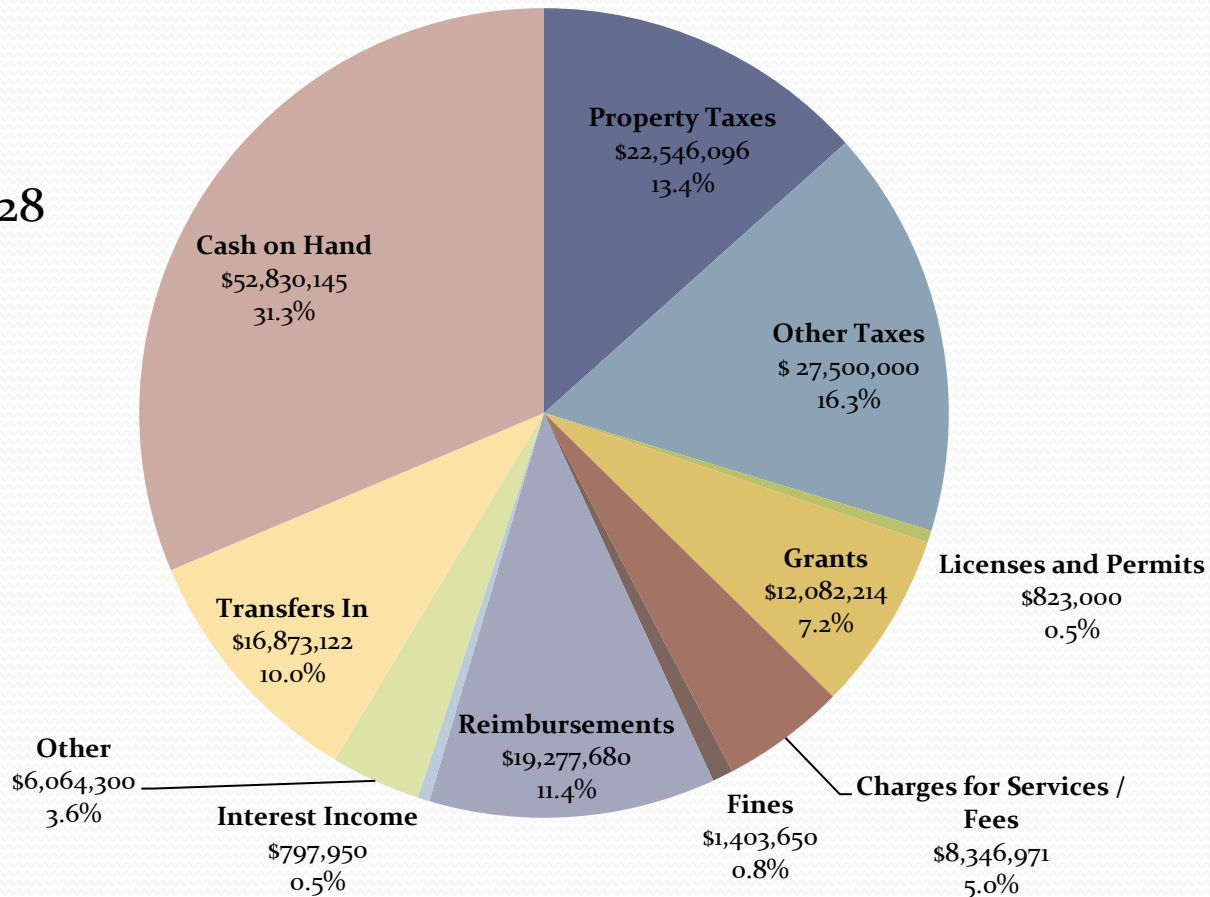
- County generally uses term “Special Funds” to describe all funds other than General Fund and Agency Funds
  - Special Revenue, Debt Service, Capital Project, and Enterprise Funds
- Handout A: Kane County Special Funds Report
- Please refer to the budget book for detailed information on fund revenue and expenditures
  - This presentation will be general in nature b/c of the number of funds

# Special Fund Revenue

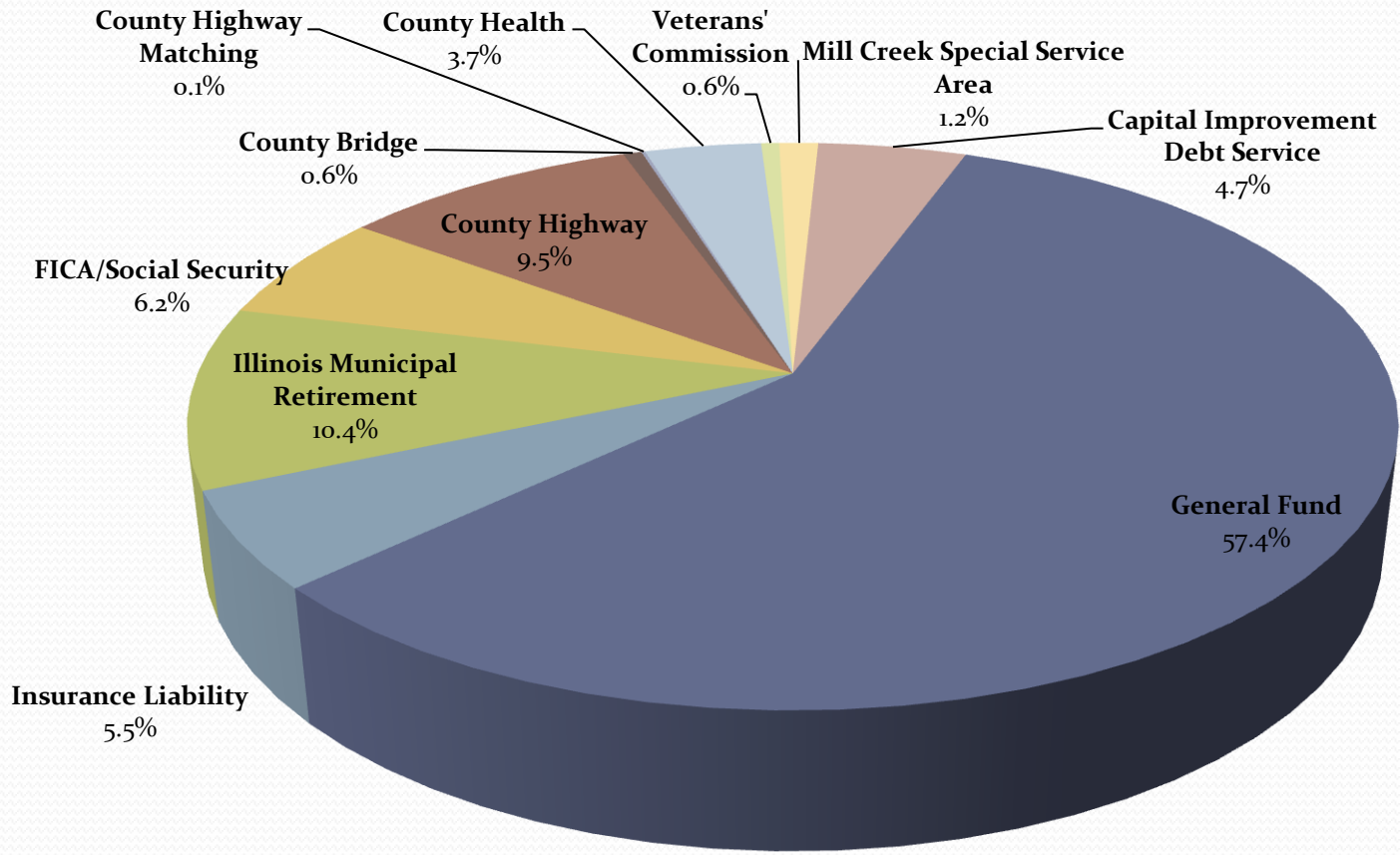
## 2010 Budget by Classification

(Handout B, page 13)

Total Revenue  
Budget = \$168,545,128



# Special Fund Revenue Property Tax

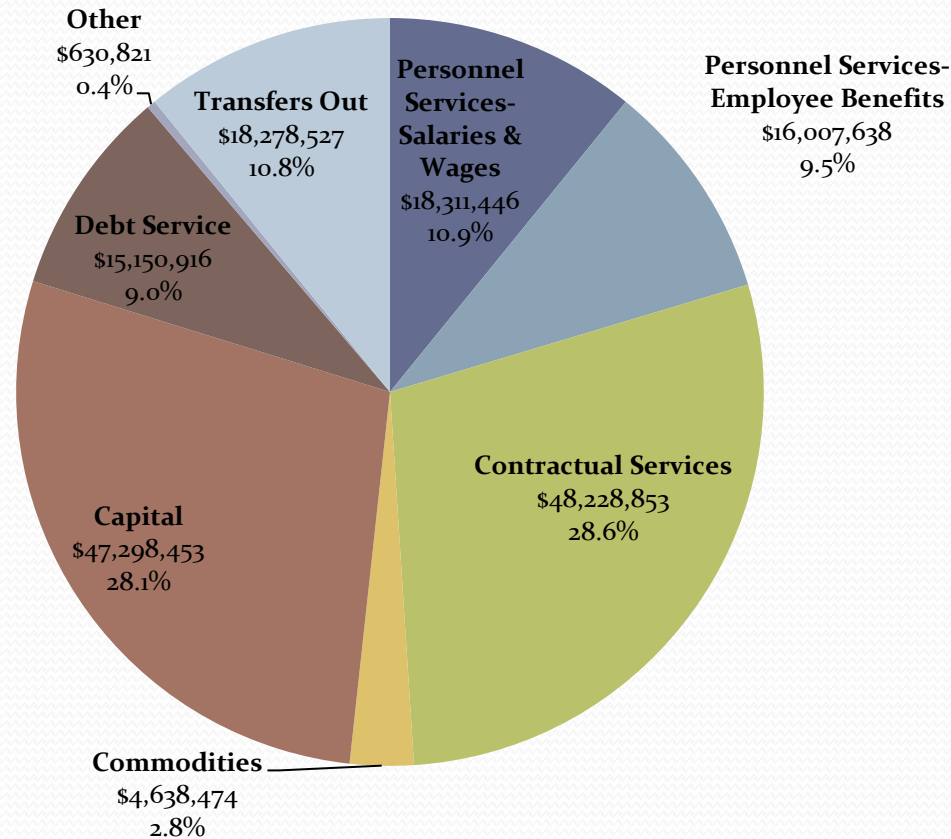


Total Budgeted Property Tax = \$53,013,500  
(2010 Budget, page 38)

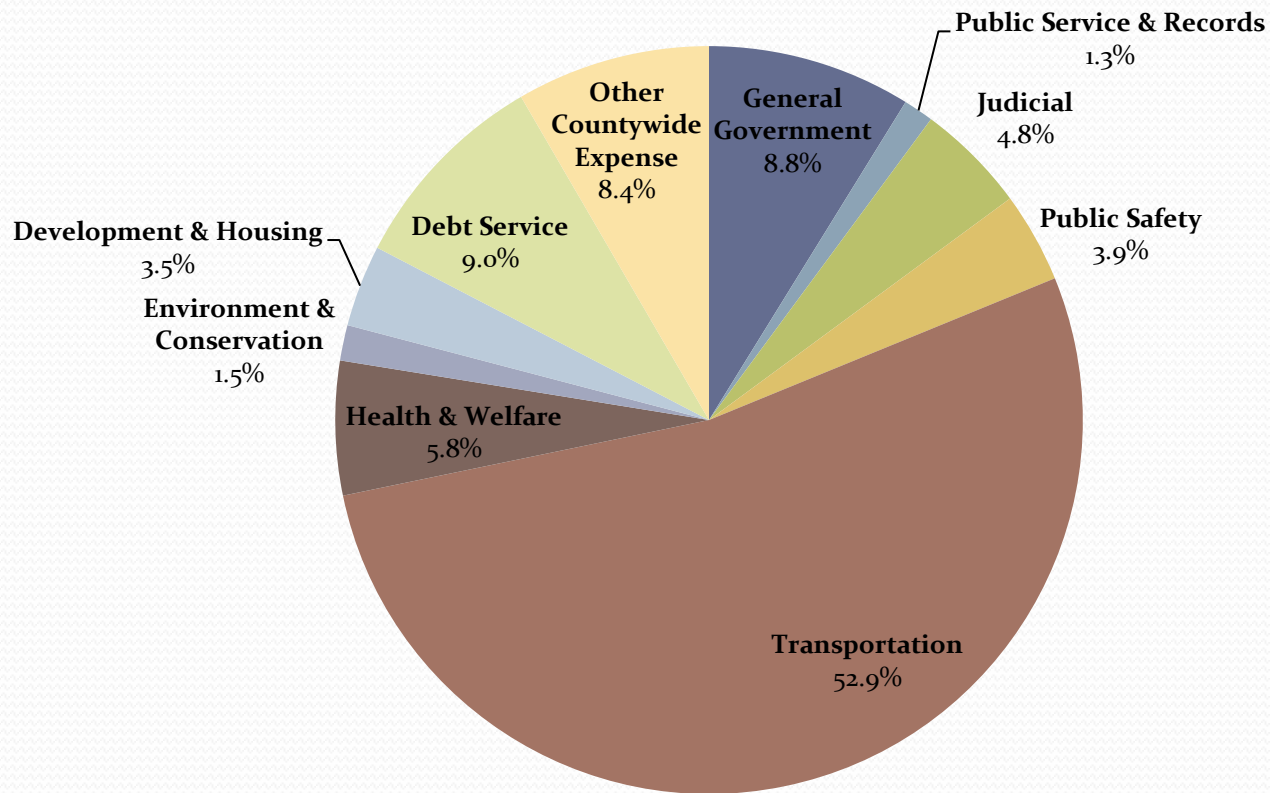
# Special Fund Expenditures 2010 Budget by Classification

(Handout C, page 18)

Total Expenditure  
Budget = \$168,545,128



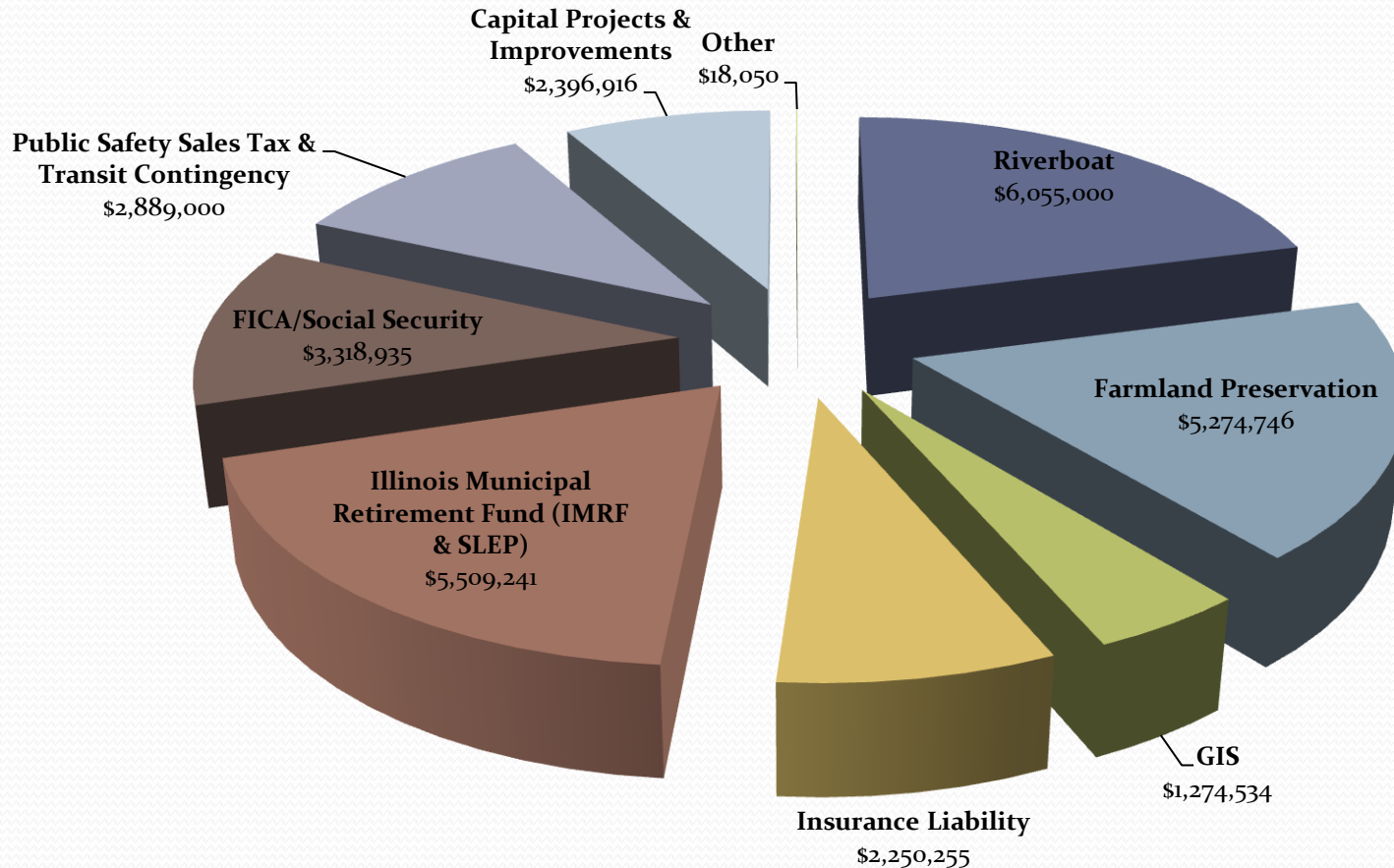
# Special Fund Expenditures 2010 Budget by Function



(2010 Budget, pages 58-66)

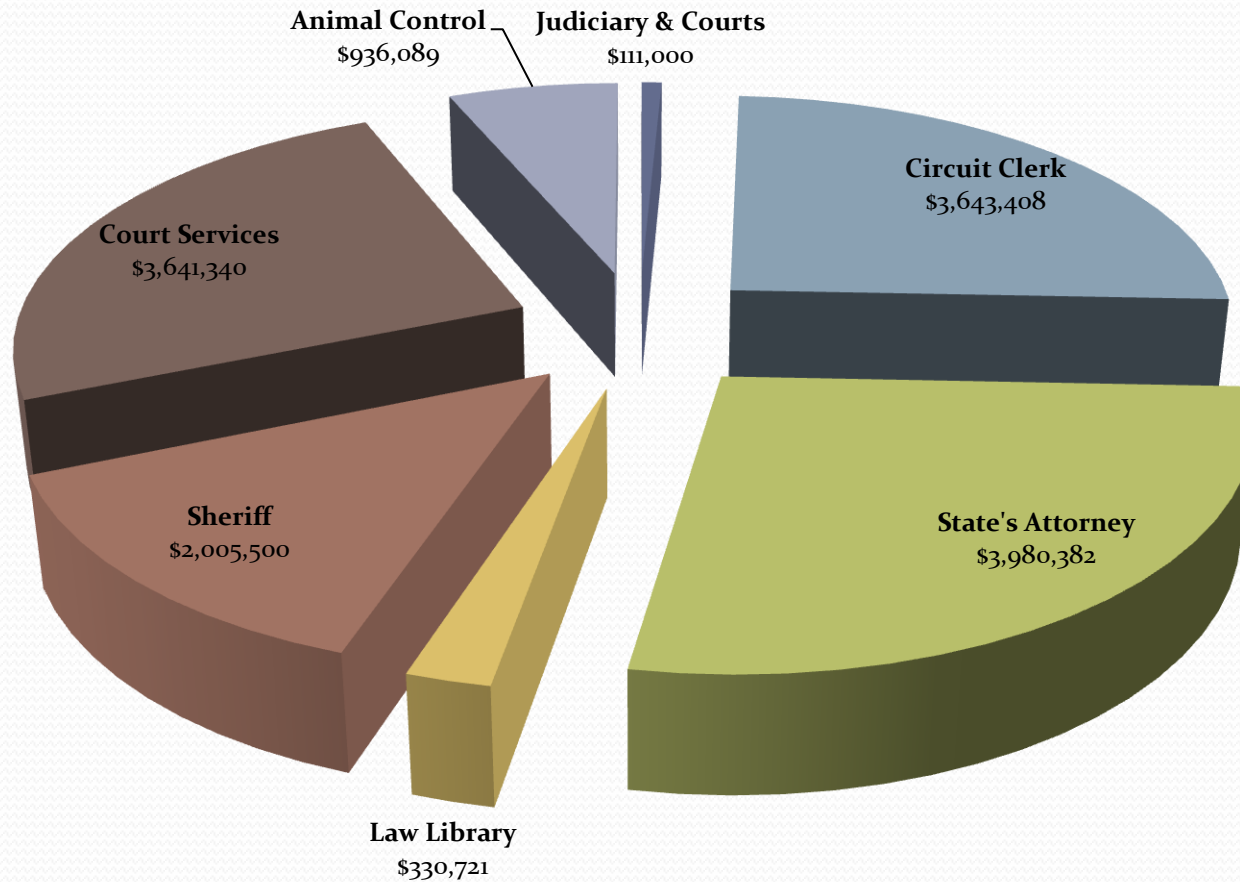
# Special Fund Expenditures

## 2010 Budget: General Government & Other Countywide Expense



# Special Fund Expenditures

## 2010 Budget: Judicial & Public Safety



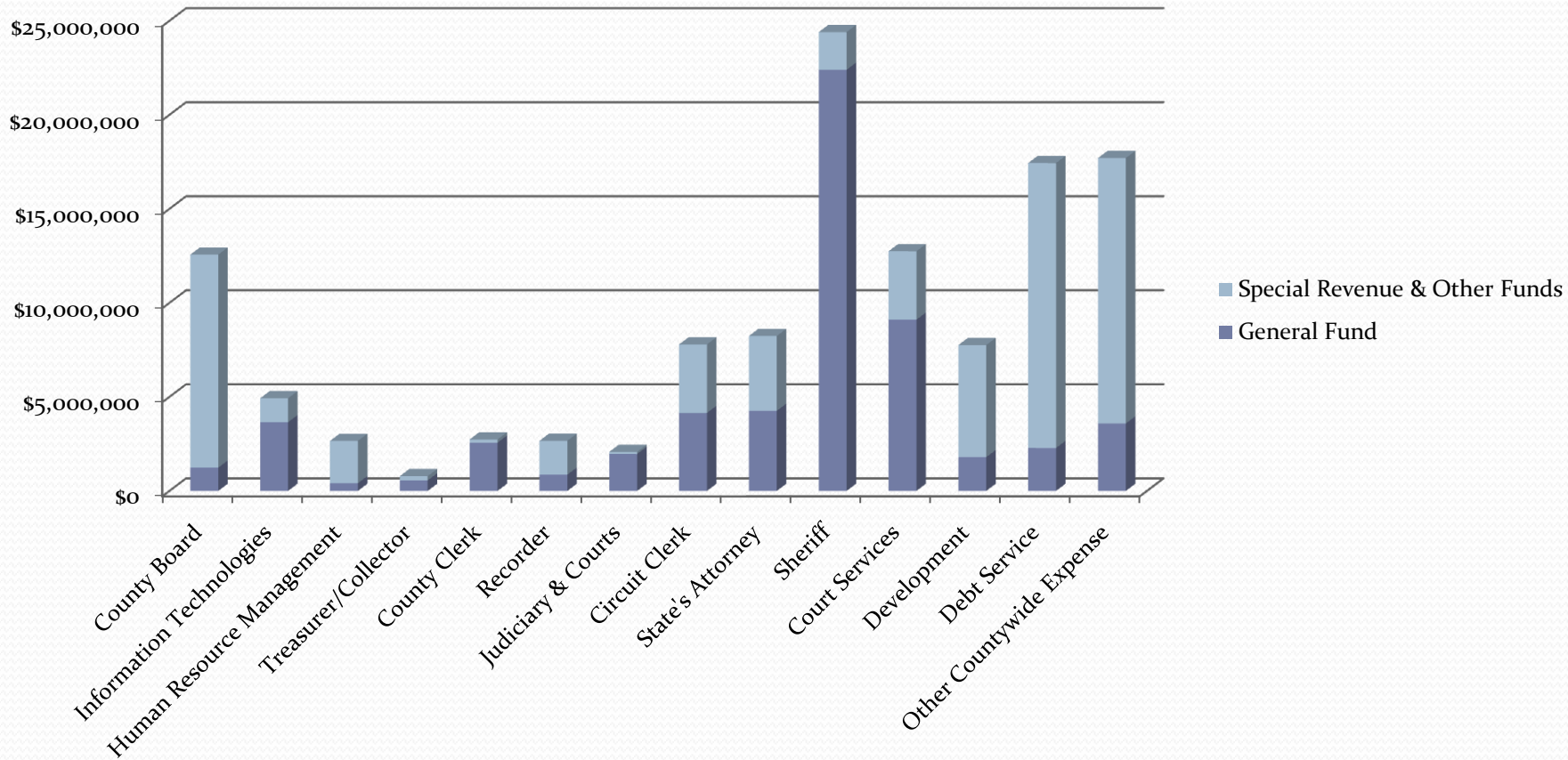
# Budgeting for Special Funds

- Revenue and expenditures budgeted similar to General Fund
  - Finance Director prepares revenue projections and expenditure requests for General Government and Other revenue and expenditures
  - Departments prepare revenue projections and expenditure requests for their own areas of responsibility
    - Reviewed by Finance Director
- Finance Director works with the department to ensure a balanced budget is presented
- Finance Director reviews cash balances to ensure money is available in funds to cover proposed budget

# Budgeting for Special Funds

- County Board has final authority to approve/not approve a Special Fund budget
  - Similar to the General Fund, departments cannot go over their budgeted expenditures
  - Departments cannot spend from Special Funds if no cash is available, even if expenditure is budgeted
- Important to remember most departments have both General Fund and Special Fund budgets

# Departments with General Fund & Special Fund Budgets



# 2011 Budget Challenges

## Revenue

- Property tax: Assessed valuation down, lack of new growth
- RTA Sales Tax decreased 9.32% in 2009; however, 2010 YTD up 0.17%
- Motor Fuel Tax down 10% YTD, Local Option down 5% YTD
- Many fees trending down (Court Security, Recording, GIS, Impact Fees)
  - Recording, GIS, and Impact fees due to weak real estate market
- 2010 Riverboat Proceeds = \$ 6.4 million
  - Decreased \$1.6 million, or 19%, from 2009
  - Decreased \$2.1 million, or 25%, from 2008
  - Many Special Fund operating budgets are funded or partially funded by Riverboat Proceeds
- State grants and reimbursements
  - Health Department has received no 2010 payments from State, owed \$1.3 million (@ 4/23/10)
  - Governor's 2011 Proposed Budget cuts \$150,000-\$200,000 in Health Department grant funding
- Interest income: Low interest rates

# 2011 Budget Challenges

## Expenditures

- 2011 IMRF increase 10%, SLEP increase 5.7%
  - Approx \$418K in IMRF Fund if salaries remain flat
    - Directly impacts General Fund
  - Approx \$165K in Special Funds if salaries remain flat
- *Initial* estimated healthcare increase 9%
  - Approx \$796K in General Fund
  - Approx \$316K in Special Funds
  - Assumes no change in employee contribution percentage or plan design
- General Fund cuts have led to increased costs in some Special Funds
  - Many departments relying more heavily on their Special Funds
  - Special Fund cash reserves are decreasing if expenses are greater than revenue



Questions???

**\*KANE COUNTY SPECIAL FUNDS REPORT  
COUNTY BOARD CONTROLLED FUNDS**

**HANDOUT A**

**Cash and Investment Balances DO NOT include budgeted or encumbered funds.  
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<u>Fund</u>	<u>Fund Name</u>	<u>Cash and Investments @ 4/30/10**</u>	<u>Restricted by:</u>	<u>Department(s)</u>	<u>Fund Financing Sources, Uses and Restrictions</u>
010	Insurance Liability	1,016,776	Statute	Entire County/ State's Attorney	100% separate property tax levy to be retained in a special fund "to pay the cost of settlements or judgments..., to pay the costs of protecting itself or its employees against liability, property damage or loss...." This includes the "cost of legal services and the wages and salaries of employees in connection with the defending or otherwise protecting itself against any liability or loss..." (Statute 745ILCS 10/9-107)
100	County Automation	16,768	Statute	Entire County	100% fee collected by Recorder for dissemination of electronic data in bulk or compiled from to be used to offset costs of such data. (Statute 55ILCS 5/3-5018)
101	GIS Technologies	1,812,377	Statute	Information Technologies	\$2 additional charge for filing every instrument, paper or notice for record in order to defray the cost of implementing or maintaining the County's Geographic Information System set aside in a special fund. (Statute 55 ILCS 5/3-5005.4).
110	IMRF	2,603,915	Statute	Entire County	100% property tax (Statute 40ILCS 5/7-102: need separate fund) used to pay IMRF/SLEP expense for General Fund departments.
111	FICA/SS	2,190,045	Statute	Entire County	100% property tax (Statute 40ILCS 5/21-109: need separate fund) used to pay FICA/SS expense for General Fund departments.
120	Riverboat	15,579,785	Contractual Agreement	Entire County	100% Grand Victoria riverboat proceeds. Per agreement with Grand Victoria, funds are restricted for economic development, education and environmental purposes.
125	Public Safety Sales Tax	1,316,180	State Public Act/Board Resolution	Public Safety	Pursuant to Public Act 95-0708, additional 1/4 cent sales tax (Mass Transit Sales Tax) to be used for costs of public safety and public transportation. Per financial policies (resolution 08-278) this fund accounts for 15% of Mass Transit Sales Tax collected and is to be used for capital projects relating to the promotion of public safety.
126	Transit Sales Tax Contingency	250,929	State Public Act/Board Resolution	Public Safety/ Transportation	Pursuant to Public Act 95-0708, additional 1/4 cent sales tax (Mass Transit Sales Tax) to be used for costs of public safety and public transportation. Per financial policies (resolution 08-278) this fund accounts for 3% of Mass Transit Sales Tax collected and is to be used for contingency.
290	Animal Control	381,619	Statute	Animal Control	100% fees and fines to be retained in a special fund to pay the costs of the Animal Control Program. (Statute 510 ILCS 5/7)
300	County Highway	7,996,122	Statute	Transportation	71% separate property tax levy, 29% fees, permits & other to be retained in a special fund for improving, maintaining, repairing, constructing and reconstructing county highways. Also to be used for road material, machinery and equipment and constructing and maintaining highway offices. (Statute 605ILCS 5/5-601)

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COUNTY BOARD CONTROLLED FUNDS**

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301	County Bridge	667,282	Statute	Transportation	69% service reimbursement, 31% separate property tax levy to be retained in a special fund for construction and repair of county bridges. (Statute 605ILCS 5/5-602) <i>Percentage of funding generally changes year to year.</i>
302	Motor Fuel Tax	3,914,954	Statute	Transportation	40% Motor Fuel Tax, 60% reimbursement & refund to be retained in a special fund "solely for the purpose of operating, constructing and improving public highways and waterways, and acquiring real property and right-of-ways for public highways and waterways within the county imposing the tax." (Statute 55ILCS 5/5-1035.1) <i>Percentage of funding generally changes year to year.</i>
303	County Highway Matching	646	Statute	Transportation	100% separate property tax levy to be retained in a special fund "for the purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocations and its proportionate share of construction or maintenance of highways..." (Statute 605ILCS 5/5-603)
304	Motor Fuel Local Option	14,044,562	Statute	Transportation	39% service reimbursements, 61% County Local Option Tax to be retained in a special fund for the purpose of the operation, construction and improvements of county highway facilities. (Statute 55ILCS 5/5-1035.1) <i>Percentage of funding generally changes year to year.</i>
305	Transportation Sales Tax	11,812,298	State Public Act/Board Resolution	Transportation	Pursuant to Public Act 95-0708, additional 1/4 cent sales tax (Mass Transit Sales Tax) to be used for costs of public safety and public transportation. Per financial policies (resolution 08-278) this fund accounts for 82% of Mass Transit Sales Tax collected and is to be used for transit and transportation capital projects designed to reduce congestion of improve mobility within the County, which projects may include support for local innovation, coordination and enhancement activities.
350	Kane County Health	1,579,303	Statute	Health Department	23% property tax levy, 48% grants, 29% fees and permits to be retained in a separate fund for the maintenance of the county health program. (Statute 55ILCS 5/5-25010) <i>Percentage of funding generally changes year to year.</i>
351	Kane Kares	269,697	Riverboat Contract Agreement	Health Department	38% grant and reimbursement funded, 62% Riverboat funded used for expenditures associated with providing a public health nurse home visitation program for first time mothers who have high risk factors. Percentage of funding generally changes year to year.
352	Youth Services	124,014	Riverboat Contract Agreement	Health Department	100% Riverboat funded (fund no longer active)

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COUNTY BOARD CONTROLLED FUNDS**

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380	Veterans Commission	472,652	Statute	Veterans Comm	100% separate property tax levy to be retained in a special fund for the "salaries of expenses of any officers or employees of the Veterans Assistance Commission or for any other expenses incident to the administration of such assistance." (Statute 55ILCS 5/5-2006
400	Economic Development	163,761	Riverboat Contract Agreement	Development	100% Riverboat funded used for expenditures promoting the County's economic development program.
401	Community Dev Block Program	(1,968)	Grant	Development	100% grant funded used for expenditures associated with CDBG grant.
402	HOME Program	18,128	Grant	Development	100% grant funded used for expenditures associated with HOME Program grant.
403	Unincorporated Stormwater Management	107,717	Board Resolution	Development	100% In Lieu of Site Runoff fee funded to be used for expenditures to plan, design, construct, and improve stormwater management systems (in accordance with County's Stormwater Management Ordinance)
404	Homeless Mgmt Info Systems	0	Grant	Development	100% grant funded used for expenditures associated with HUD grant.
405	Cost Share Drainage	210,993	Board Resolution	Development	100% funded from grants, voluntary contributions from residential property owners, matching funds from other public agencies, and contributions from outside private entities. Used for expenditures to provide technical assistance and financial aid in solving stormwater and drainage problem in the older residential areas of the County.
406	Recovery Act Programs	(13,182)	Grant	Development	100% grant funded used for expenditures associated with ARRA grant.
407	Long-Term Stormwater Maintenance	0	Board Resolution	Development	100% Stormwater Maintenance Fees funded to be used for expenditures to maintain and improve stormwater management systems (in accordance with County's Stormwater Management Ordinance)
408	Neighborhood Stabilization Program	(2,071)	Grant	Development	100% grant funded used for expenditures associated with Neighborhood Stabilization grant and Grant reimbursements.
420	Stormwater Management	1,204,592	Grant/Riverboat Contract Agreement	Environ Mgmt	39% grant funded, 28% Wetland Fee in Lieu fees funded, 33% Riverboat funded used for expenditures used in adopting countywide Stormwater Management Plan. <i>Percentage of funding generally changes year to year.</i>
430	Farmland Preservation	3,835,076	Grant/Riverboat Contract Agreement	County Board	34% grant funded, 66% Riverboat funded used to preserve farmland in Kane County. <i>Percentage of funding generally changes year to year.</i>
500	Capital Projects	5,926,845	Unrestricted	Entire County	Initially funded by excess General Fund reserve. Can be used for any County capital project.

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COUNTY BOARD CONTROLLED FUNDS**

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510	Capital Improvement Bond Construction	4,683,029	Bond Ordinance	Entire County	Restricted to pay for capital costs associated with the Series 2007 Limited Bonds. Amounts budgeted are for the 5-year Capital Improvement Program passed by the Board.
513	Transit Sales Tax Bond Construction	28,431,409	Bond Ordinance	Transportation	Restricted to pay for capital costs associated with the Series 2009A & 2009B General Obligation Alternate Revenue (RTA Sales Tax) Bonds.
520	Mill Creek SSA	654,639	Property Tax Law	Development	100% special service area levy to provide specials services to Mill Creek subdivision.
521	Bowes Creek SSA	1,170	Property Tax Law	Development	100% special service area levy to provide specials services to Bowes Creek subdivision.
540	Transportation Capital	12,872,579	Grant	Transportation	100% Federal, State and Local reimbursements for projects funded by the Transportation Bond Construction Fund (now closed).
550-560	Impact Fees	10,834,599	Board Resolution	Transportation	100% impact fees to support Road Improvement Impact Fee Program. Revenue within these funds are restricted for expenditures within the service areas they were collected from.
600	Juvenile Bonds Debt Service	1,833,475	Bond Ordinance	JJC	Restricted to pay the annual debt payments for the Juvenile Justice Center Alternate Revenue Bonds.
601	Public Building Commission	2,001,475	Statute	PBC	100% separate property tax levy to be retained in a special fund for the debt service payments of the County's capital leases. (Statute 50ILCS 20/18)
610	Capital Improvement Debt Service	181,407	Bond Ordinance	Entire County	Restricted to pay the annual debt payments for the Series 2007 Limited bonds.
620	Motor Fuel Tax Debt Service	3,518,133	Bond Ordinance	Transportation	Restricted to pay the annual debt payments for the Motor Fuel Tax Revenue Bonds.
621	Transit Sales Tax Debt Service	8,343,593	Bond Ordinance	Transportation	Restricted to pay the annual debt payments for the 2009A & 2009B General Obligation Alternate Revenue (RTA Sales Tax) Bonds.

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COUNTY BOARD CONTROLLED FUNDS**

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650	Enterprise Surcharge	10,204,503	Statute	Environ Mgmt	100% surcharge and hauling fees to be retained in a special fund for "solid waste management purposes, including long-term monitoring and maintenance of landfills, planning, implementation, enforcement and other activities consistent with the Solid Waste Management Act and the Local Solid Waste Disposal Act..." (Statute 415ILCS 5/22.15). Per financial policies (resolution 08-278) minimum fund balance shall be \$3 million. The landfill has closed and fees are no longer collected. This fund is used for expenditures of the Environmental Management Department and the State's Attorney Environmental Prosecution program. Because interest is the only revenue in this fund, per the financial policies, the County has begun to phase out the use of the Enterprise Surcharge Fund for environmental and environmental prosecution expenditures and look for alternative revenue sources. The County has attempted to use only interest to fund operating expenditures out of this fund.
651	Enterprise General	6,101,950	Unrestricted/ Board Resolution	Environ Mgmt	100% landfill contract fees to be retained in an enterprise fund. These funds are not restricted to solid waste management. Per financial policies (resolution 08-278), these funds shall be used for capital purposes only and the minimum fund balance shall be \$4 million. The landfill has closed and fees are no longer collected. Interest is the only revenue in this fund.
660	Working Cash	2,989,790	Statute	Entire County	Separate fund to enable the county to have in its treasury at all times sufficient money to meet demands for ordinary and necessary expenditures for general corporate purposes (Statute 55 ILLS 5/6-29002).

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TREASURER CONTROLLED FUNDS**

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150	Tax Sales Automation	343,688	Statute	Treasurer	100% delinquent tax fee to be retained by the Treasurer. "County Board shall make expenditures from the fund to pay any costs related to the automation of property tax collections and delinquent property tax ales, including the cost of hardware, software, R&D, and personnel related thereto." (Statute 35ILCS 205/207b)

**\*KANE COUNTY SPECIAL FUNDS REPORT  
COUNTY CLERK CONTROLLED FUNDS**

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160	Vital Records Automation	33,499	Statute	County Clerk	100% certification fees with a special fund to be used "solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining a document storage system." (Statute 55ILCS 5/4-4001

**\*KANE COUNTY SPECIAL FUNDS REPORT  
RECORDER CONTROLLED FUNDS**

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170	Recorder's Automation	1,564,261	Statute	Recorder	100% recording fees with a special fund to be used "solely for a document storage system to provide the equipment, materials and necessary incurred...." (Statute 55ILCS 5/3-5018)
171	Rental Housing Support Surcharge	40,868	Statute	Recorder	100% rental housing surcharge fees. Funds are to be used to pay costs related to the operations of the Rental Housing Support Program and any other lawful expenditures for the operations of the Recorder's Office. (Statute 55 ILCS 5/3-5018)

**\*KANE COUNTY SPECIAL FUNDS REPORT  
CHIEF JUDGE CONTROLLED FUNDS**

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195	Children's Waiting Room	146,986	Statute	Judiciary	100% of fee collected by Circuit Clerk to be used for operating a waiting room at the Judicial Center for children whose parents are in court.
250	Law Library	244,289	Statute	Law Library	100% filing fees retained in a special fund to establish and maintain a county law library. (Statute 55ILCS 5/5-39001)
260	Court Security	1,034,503	Statute	Court Services/ Sheriff	100% court service fee for court security expenses incurred by the Sheriff. These fees shall be deposited into the county general fund for court security costs (Statute 55ILCS 5/5-1104)
270	Probation Services	1,395,381	Statute	Court Services	100% probation fees retained in a special fund to be disbursed at the direction of the chief judge. department about not for personnel costs. "Interest earned...may be used by the county for its ordinary and contingent expenditures." (Statute 730ILCS 110/15.1)
271	Substance Abuse Screening	18,402	Statute	Court Services	100% substance abuse fees retained in a special fund to be used for the substance abuse screening program. Originally, a grant was received to set up a substance abuse program. Part of the original grant agreement was that these fees had to be separated.
272	Drug Court	545,129	Statute/Riverboat Contract Agreement	Court Services	100% Riverboat funded used for contractual and commodity costs associated with running the Drug Court program.
273	Drug Court Special Resources	265,516	Riverboat Contract Agreement	Court Services	51% drug court fees, 7% Riverboat funded, 42% Probation Services (270) funded used for personnel, contractual, and commodity costs associated with running the Drug Court program. <i>Beginning in 2010 this program will be mainly Riverboat funded.</i>
274	Specialized Probation	50	Grant	Court Services	100% grant funded (fund no longer active)
275	Juvenile Drug Court	112,438	Statute/Riverboat Contract Agreement	Court Services	43% drug court fees, 15% Riverboat funded, 42% Probation Services (270) funded used for contractual and commodity costs associated with running the Juvenile Drug Court program. <i>Percentage of funding generally changes year to year.</i>

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CIRCUIT CLERK CONTROLLED FUNDS**

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200	Court Automation	1,082,712	Statute	Circuit Clerk	100% filing fees retained in a special fund in which "...the board shall make expenditures from the fund in payment of any cost related to the automation of court records, including hardware, software, R&D costs and personnel related thereto, provided that the expenditure is approved by the clerk of the court and by the chief judge of the circuit court or his designate.) (Statute 705ILCS 105/27.3a)
201	Court Document Storage	947,469	Statute	Circuit Clerk	100% filing fees retained in a special fund in which "...the board shall make expenditures from the fund in payment of any costs relative to the storage of court records, including hardware, software, R&D costs, and related personnel, provided that the expenditure is approved by the clerk of the circuit court." (Statute 705ILCS 105/27.3c)
202	Child Support	343,148	Statute	Circuit Clerk	100% inspection fees retained in a special fund used to cover expenses of child support enforcement. (Statute 750ILCS 5/710)
203	Circuit Clerk Admin Services	280,598	Statute	Circuit Clerk	100% of fees collected by the Circuit Clerk to be used to administer the collection and disbursement of maintenance and child support payments (Statute 705ILCS 105/27.3d)

**\*KANE COUNTY SPECIAL FUNDS REPORT  
STATE'S ATTORNEY CONTROLLED FUNDS**

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220	Title IV-D	115,517	Grant	State's Attorney	98% grant funded, 2% Riverboat funded used for expenditures associated with the operation and administration of Child Support Legal Services. <i>Percentage of funding generally changes year to year.</i>
221	Drug Prosecution	389,729	Grant	State's Attorney	43% grant funded, 14% County Gen Fund match, 17% drug fines, 26% Riverboat funded used for expenditures associated with the implementation of a multi-jurisdictional drug prosecution program. <i>Percentage of funding generally changes year to year.</i>
222	Victim Coordinator Svcs	83,728	Grant	State's Attorney	54% grant funded, 9% County General Fund match, 37% Riverboat funded used for expenditures associated with the implementation of a multi-jurisdictional victim coordinator services program. <i>Percentage of funding generally changes year to year.</i>
223	Domestic Violence	203,400	Grant	State's Attorney	100% Riverboat funded used for expenditures associated with the domestic violence program.
224	Environmental Prosecution	173,667	Statute	State's Attorney	99.6% Enterprise Surcharge (650) funded, 0.4% fines to be used for environmental prosecution. <i>Percentage of funding generally changes year to year.</i>
225	Auto Theft Task Force	44,345	Grant	State's Attorney	81% grant funded, 19% Riverboat funded used for expenditures associated with the program made of a specialized auto theft unit and to address loss claims to the County. <i>Percentage of funding generally changes year to year.</i>
226	Weed and Seed	73,043	Grant	State's Attorney	100% grant funded used for expenditures made for projects aimed at reducing drug abuse and violent crimes.
230	Child Advocacy Center	184,512	Riverboat Contract Agreement	State's Attorney	8% grant funded, 8% fee and reimbursement funded, 84% Riverboat funded used for expenditures associated with the Child Advocacy program. <i>Percentage of funding generally changes year to year.</i>

**\*KANE COUNTY SPECIAL FUNDS REPORT  
SHERIFF CONTROLLED FUNDS**

**Cash and Investment Balances DO NOT include budgeted or encumbered funds.**

**Therefore, cash balances DO NOT reflect available funds. In most instances, available funds are less than cash balances.**

<b>Fund</b>	<b>Fund Name</b>	<b>Cash and Investments @ 4/30/10**</b>	<b>Restricted by:</b>	<b>Department(s)</b>	<b>Fund Financing Sources, Uses and Restrictions</b>
261	Justice Assistance	3,292	Grant	Sheriff	100% grant funded (fund no longer active)
262	Arrestee's Medical Cost	391	Board Resolution	Sheriff	100% of revenue collected from arrestees to help offset the costs of arrestees' medical care.

\* Special Funds include Special Revenue, Capital, Debt Service and Fiduciary Funds. Agency Funds are not included as they are funds the County holds on behalf of others (not County funds). Kane County Law Enforcement (Fund 490, \$36,126) and Tax Sale Purchase (Fund 491, \$80,480) are not included as they are treated as agency funds by County.

\*\* Report was ran on 05/03/10. Amounts may change if further entries are posted with a GL date 04/30/10 or earlier.

## Special Fund Revenue by Classification and Department as of April 30, 2010 (41.7% YTD)

## HANDOUT B

Classification/Department	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
<b>Property Taxes</b>								
Human Resource Mgmt & SAO	\$2,914,048.00	\$0.00	\$2,914,048.00	\$0.00	\$2,914,048.00	0%	\$0.00	\$2,433,226.12
Other Countywide Expense	\$8,793,176.00	\$0.00	\$8,793,176.00	\$0.00	\$8,793,176.00	0%	\$0.00	\$8,550,787.85
Transportation	\$5,388,729.00	\$0.00	\$5,388,729.00	\$0.00	\$5,388,729.00	0%	\$0.00	\$5,436,069.75
Health Department	\$1,972,455.00	\$0.00	\$1,972,455.00	\$0.00	\$1,972,455.00	0%	\$0.00	\$1,990,140.50
Veterans' Commission	\$304,905.00	\$0.00	\$304,905.00	\$0.00	\$304,905.00	0%	\$0.00	\$307,114.33
Development	\$659,283.00	\$0.00	\$659,283.00	\$0.00	\$659,283.00	0%	\$0.00	\$609,829.68
Debt Service	\$2,513,500.00	\$0.00	\$2,513,500.00	\$0.00	\$2,513,500.00	0%	\$0.00	\$2,525,443.76
<b>Total Property Taxes</b>	<b>\$22,546,096.00</b>	<b>\$0.00</b>	<b>\$22,546,096.00</b>	<b>\$0.00</b>	<b>\$22,546,096.00</b>	<b>0%</b>	<b>\$0.00</b>	<b>\$21,852,611.99</b>
<b>Other Taxes</b>								
Other Countywide Expense	\$2,286,000.00	\$0.00	\$2,286,000.00	\$612,951.50	\$1,673,048.50	27%	\$636,238.29	\$2,397,369.82
Transportation	\$25,214,000.00	\$0.00	\$25,214,000.00	\$6,184,169.66	\$19,029,830.34	25%	\$6,547,542.36	\$25,711,858.08
<b>Total Other Taxes</b>	<b>\$27,500,000.00</b>	<b>\$0.00</b>	<b>\$27,500,000.00</b>	<b>\$6,797,121.16</b>	<b>\$20,702,878.84</b>	<b>25%</b>	<b>\$7,183,780.65</b>	<b>\$28,109,227.90</b>
<b>Licenses and Permits</b>								
Transportation	\$235,000.00	\$0.00	\$235,000.00	\$44,705.00	\$190,295.00	19%	\$99,580.00	\$264,475.00
Health Department	\$588,000.00	\$0.00	\$588,000.00	\$422,314.60	\$165,685.40	72%	\$344,737.76	\$680,404.74
<b>Total Licenses and Permits</b>	<b>\$823,000.00</b>	<b>\$0.00</b>	<b>\$823,000.00</b>	<b>\$467,019.60</b>	<b>\$355,980.40</b>	<b>57%</b>	<b>\$444,317.76</b>	<b>\$944,879.74</b>
<b>Grants</b>								
Other Countywide Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$670,761.00	\$670,761.00
State's Attorney	\$1,311,093.00	\$0.00	\$1,311,093.00	\$406,836.88	\$904,256.12	31%	\$350,213.34	\$1,302,468.26
Court Services	\$27,000.00	\$0.00	\$27,000.00	\$1,100.00	\$25,900.00	4%	\$2,000.00	\$17,089.09
Health Department	\$4,799,502.00	\$832,912.00	\$5,632,414.00	\$1,120,303.19	\$4,512,110.81	20%	\$1,472,026.53	\$4,753,157.63
Development	\$4,139,619.00	\$705,217.00	\$4,844,836.00	\$1,124,858.17	\$3,719,977.83	23%	\$1,115,684.09	\$2,266,275.49
Environmental Management	\$5,000.00	\$0.00	\$5,000.00	\$885.00	\$4,115.00	18%	\$484,121.63	\$593,441.76
County Board	\$1,800,000.00	\$0.00	\$1,800,000.00	\$0.00	\$1,800,000.00	0%	\$1,045,496.06	\$2,386,586.58
<b>Total Grants</b>	<b>\$12,082,214.00</b>	<b>\$1,538,129.00</b>	<b>\$13,620,343.00</b>	<b>\$2,653,983.24</b>	<b>\$10,966,359.76</b>	<b>19%</b>	<b>\$5,140,302.65</b>	<b>\$11,989,779.81</b>

## Special Fund Revenue by Classification and Department as of April 30, 2010 (41.7% YTD)

Classification/Department	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
<b>Charges for Services</b>								
Human Resource Management/SAO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$20.00	\$1,198.00
Other Countywide Expense	\$3,000.00	\$0.00	\$3,000.00	\$1,151.75	\$1,848.25	38%	\$677.51	\$7,395.98
Information Technologies	\$892,744.00	\$0.00	\$892,744.00	\$311,662.00	\$581,082.00	35%	\$330,454.00	\$815,751.00
Treasurer/Collector	\$48,000.00	\$0.00	\$48,000.00	\$44.00	\$47,956.00	0%	\$454.00	\$90,733.42
County Clerk	\$145,000.00	\$0.00	\$145,000.00	\$58,256.00	\$86,744.00	40%	\$60,481.00	\$144,236.00
Recorder	\$408,891.00	\$0.00	\$408,891.00	\$160,042.50	\$248,848.50	39%	\$152,420.00	\$416,302.00
Judiciary	\$110,000.00	\$0.00	\$110,000.00	\$41,480.00	\$68,520.00	38%	\$49,175.00	\$125,450.00
Circuit Clerk	\$1,750,000.00	\$0.00	\$1,750,000.00	\$567,911.40	\$1,182,088.60	32%	\$733,536.80	\$1,743,299.18
State's Attorney	\$42,680.00	\$0.00	\$42,680.00	\$30,371.91	\$12,308.09	71%	\$20,840.17	\$72,411.11
Law Library	\$312,421.00	\$0.00	\$312,421.00	\$111,853.04	\$200,567.96	36%	\$130,792.89	\$334,231.58
Sheriff	\$2,000,000.00	\$0.00	\$2,000,000.00	\$617,131.97	\$1,382,868.03	31%	\$819,598.04	\$1,920,236.24
Court Services	\$930,015.00	\$0.00	\$930,015.00	\$294,819.16	\$635,195.84	32%	\$421,345.53	\$889,554.22
Animal Control	\$740,545.00	\$0.00	\$740,545.00	\$290,096.25	\$450,448.75	39%	\$258,023.00	\$759,812.59
Transportation	\$730,000.00	\$0.00	\$730,000.00	\$849,017.21	(\$119,017.21)	116%	\$451,223.55	\$1,221,209.72
Health Department	\$109,000.00	\$0.00	\$109,000.00	\$88,425.12	\$20,574.88	81%	\$94,610.30	\$168,447.07
Development	\$121,175.00	\$0.00	\$121,175.00	\$1,564.00	\$119,611.00	1%	\$2,381.50	\$46,923.35
Environmental Management	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	0%	\$3,550.00	\$3,550.00
<b>Total Charges for Services</b>	<b>\$8,346,971.00</b>	<b>\$0.00</b>	<b>\$8,346,971.00</b>	<b>\$3,423,826.31</b>	<b>\$4,923,144.69</b>	<b>41%</b>	<b>\$3,529,583.29</b>	<b>\$8,760,741.46</b>
<b>Fines</b>								
Circuit Clerk	\$1,350,000.00	\$0.00	\$1,350,000.00	\$408,978.65	\$941,021.35	30%	\$538,948.95	\$1,299,892.86
State's Attorney	\$38,100.00	\$0.00	\$38,100.00	\$15,648.58	\$22,451.42	41%	\$19,039.89	\$47,148.82
Law Library	\$50.00	\$0.00	\$50.00	\$58.00	(\$8.00)	116%	\$38.00	\$89.00
Animal Control	\$15,500.00	\$0.00	\$15,500.00	\$5,101.00	\$10,399.00	33%	\$1,831.00	\$9,815.00
<b>Total Fines</b>	<b>\$1,403,650.00</b>	<b>\$0.00</b>	<b>\$1,403,650.00</b>	<b>\$429,786.23</b>	<b>\$973,863.77</b>	<b>31%</b>	<b>\$559,857.84</b>	<b>\$1,356,945.68</b>
<b>Reimbursements</b>								
Human Resource Management/SAO	\$150,000.00	\$0.00	\$150,000.00	\$71,704.06	\$78,295.94	48%	\$9,015.43	\$365,652.34
Information Technologies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$5.00	\$5.00
Other Countywide Expense	\$0.00	\$0.00	\$0.00	\$2,688.32	(\$2,688.32)	***	\$533,250.00	\$790,383.97
Recorder	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$25.00	\$25.00
State's Attorney	\$35,000.00	\$0.00	\$35,000.00	\$8,749.97	\$26,250.03	25%	\$8,750.01	\$40,833.38
Law Library	\$15,550.00	\$0.00	\$15,550.00	\$517.29	\$15,032.71	3%	\$5,704.04	\$19,084.57

## Special Fund Revenue by Classification and Department as of April 30, 2010 (41.7% YTD)

Classification/Department	Budget			YTD Transactions	Budget - YTD	% Used/	Prior Year YTD	Prior Year Total
	Adopted Budget	Amendments	Amended Budget		Transactions	Rec'd		
Court Services	\$5,827.00	\$0.00	\$5,827.00	\$9,818.33	(\$3,991.33)	168%	\$4,150.00	\$6,708.33
Animal Control	\$38,000.00	\$0.00	\$38,000.00	\$19,103.75	\$18,896.25	50%	\$21,470.00	\$36,984.68
Transportation	\$17,632,703.00	\$0.00	\$17,632,703.00	\$6,336,899.87	\$11,295,803.13	36%	\$10,200,739.81	\$13,423,130.44
Health Department	\$1,335,000.00	\$0.00	\$1,335,000.00	\$311,356.09	\$1,023,643.91	23%	\$643,487.49	\$1,612,939.45
Veterans' Commission	\$0.00	\$0.00	\$0.00	\$28.00	(\$28.00)	***	\$0.00	\$0.00
Development	\$50,000.00	\$500,000.00	\$550,000.00	\$17,141.61	\$532,858.39	3%	\$3,725.00	\$34,590.72
Environmental Management	\$15,600.00	\$0.00	\$15,600.00	\$2,175,600.00	(\$2,160,000.00)	13946%	\$0.00	\$8,501.00
<b>Total Reimbursement</b>	<b>\$19,277,680.00</b>	<b>\$500,000.00</b>	<b>\$19,777,680.00</b>	<b>\$8,953,607.29</b>	<b>\$10,824,072.71</b>	<b>45%</b>	<b>\$11,430,321.78</b>	<b>\$16,338,838.88</b>
<b>Interest Revenue</b>								
Human Resource Management/SAO	\$12,000.00	\$0.00	\$12,000.00	\$2,803.37	\$9,196.63	23%	\$9,822.00	\$35,054.88
Other Countywide Expense	\$193,050.00	\$0.00	\$193,050.00	\$42,670.53	\$150,379.47	22%	\$196,118.95	\$541,335.21
Information Technologies	\$13,000.00	\$0.00	\$13,000.00	\$3,326.16	\$9,673.84	26%	\$11,066.34	\$30,719.50
County Board	\$75,000.00	\$0.00	\$75,000.00	\$23,155.78	\$51,844.22	31%	\$65,149.03	\$212,580.57
Treasurer/Collector	\$2,000.00	\$0.00	\$2,000.00	\$643.92	\$1,356.08	32%	\$1,616.07	\$5,149.94
County Clerk	\$500.00	\$0.00	\$500.00	\$96.82	\$403.18	19%	\$253.16	\$762.62
Recorder	\$30,000.00	\$0.00	\$30,000.00	\$3,145.02	\$26,854.98	10%	\$9,416.88	\$28,708.40
Judiciary	\$1,000.00	\$0.00	\$1,000.00	\$268.55	\$731.45	27%	\$591.81	\$1,893.56
Circuit Clerk	\$15,200.00	\$0.00	\$15,200.00	\$4,942.29	\$10,257.71	33%	\$10,903.00	\$35,991.11
State's Attorney	\$4,600.00	\$0.00	\$4,600.00	\$2,134.15	\$2,465.85	46%	\$4,534.13	\$9,938.15
Law Library	\$2,400.00	\$0.00	\$2,400.00	\$471.48	\$1,928.52	20%	\$1,049.55	\$3,558.20
Sheriff	\$5,500.00	\$0.00	\$5,500.00	\$1,916.13	\$3,583.87	35%	\$4,092.72	\$13,983.74
Court Services	\$1,500.00	\$0.00	\$1,500.00	\$2,364.52	(\$864.52)	158%	\$4,700.96	\$13,047.36
Animal Control	\$2,000.00	\$0.00	\$2,000.00	\$490.09	\$1,509.91	25%	\$1,633.17	\$5,779.65
Transportation	\$316,700.00	\$0.00	\$316,700.00	\$142,352.25	\$174,347.75	45%	\$248,232.10	\$893,690.38
Health Department	\$24,000.00	\$0.00	\$24,000.00	\$4,730.87	\$19,269.13	20%	\$18,023.86	\$42,562.18
Veterans' Commission	\$3,500.00	\$0.00	\$3,500.00	\$945.71	\$2,554.29	27%	\$2,802.12	\$8,557.50
Development	\$9,800.00	\$0.00	\$9,800.00	\$2,745.21	\$7,054.79	28%	\$7,874.16	\$21,018.50
Environmental Management	\$66,700.00	\$0.00	\$66,700.00	\$21,236.81	\$45,463.19	32%	\$52,790.86	\$150,918.19
Debt Service	\$4,500.00	\$0.00	\$4,500.00	\$34,952.61	(\$30,452.61)	777%	\$37,090.72	\$122,024.22
Contingency	\$15,000.00	\$0.00	\$15,000.00	\$5,456.23	\$9,543.77	36%	\$14,747.03	\$45,714.43
<b>Total Interest Revenue</b>	<b>\$797,950.00</b>	<b>\$0.00</b>	<b>\$797,950.00</b>	<b>\$300,848.50</b>	<b>\$497,101.50</b>	<b>38%</b>	<b>\$702,508.62</b>	<b>\$2,222,988.29</b>

Other

## Special Fund Revenue by Classification and Department as of April 30, 2010 (41.7% YTD)

Classification/Department	Budget			YTD Transactions	Budget - YTD	% Used/	Prior Year YTD	Prior Year Total
	Adopted Budget	Amendments	Amended Budget		Transactions	Rec'd		
Human Resource Management/SAO	\$50,000.00	\$0.00	\$50,000.00	\$4,936.62	\$45,063.38	10%	\$223,103.97	\$254,961.81
Other Countywide Expense	\$0.00	\$0.00	\$0.00	\$183,382.91	(\$183,382.91)	***	\$0.00	\$8,856.32
County Board	\$6,000,000.00	\$0.00	\$6,000,000.00	\$6,408,119.21	(\$408,119.21)	107%	\$7,982,047.09	\$7,982,147.09
Law Library	\$300.00	\$0.00	\$300.00	(\$859.08)	\$1,159.08	-286%	(\$353.89)	\$0.00
Animal Control	\$6,000.00	\$0.00	\$6,000.00	\$1,689.50	\$4,310.50	28%	\$2,028.32	\$4,175.79
Transportation	\$0.00	\$0.00	\$0.00	\$6,427.65	(\$6,427.65)	***	\$45,999.47	\$40,077,199.48
Health Department	\$0.00	\$0.00	\$0.00	\$2,224.16	(\$2,224.16)	***	\$2,115.00	\$2,115.00
Veterans' Commission	\$0.00	\$0.00	\$0.00	\$3,364.86	(\$3,364.86)	***	\$1,533.51	\$9,220.04
Development	\$8,000.00	\$0.00	\$8,000.00	\$17,561.00	(\$9,561.00)	220%	\$0.00	\$12,271.46
Environmental Management	\$0.00	\$0.00	\$0.00	\$3,363.00	(\$3,363.00)	***	\$4,485.00	\$12,161.25
<b>Total Other</b>	<b>\$6,064,300.00</b>	<b>\$0.00</b>	<b>\$6,064,300.00</b>	<b>\$6,630,209.83</b>	<b>(\$565,909.83)</b>	<b>109%</b>	<b>\$8,260,958.47</b>	<b>\$48,363,108.24</b>
<b>Transfers In</b>								
Human Resource Management/SAO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$3,589.00
Other Countywide Expense	\$93,458.00	\$795,993.00	\$889,451.00	\$795,993.00	\$93,458.00	89%	\$2,159,543.07	\$2,170,962.07
State's Attorney	\$1,670,016.00	\$0.00	\$1,670,016.00	\$979,301.00	\$690,715.00	59%	\$811,781.00	\$1,391,147.00
Court Services	\$798,124.00	\$0.00	\$798,124.00	\$503,400.00	\$294,724.00	63%	\$336,181.00	\$431,181.00
Transportation	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0%	\$7,081,143.19	\$7,190,640.42
Health Department	\$435,424.00	\$0.00	\$435,424.00	\$221,000.00	\$214,424.00	51%	\$215,000.00	\$429,424.00
Development	\$850,000.00	\$0.00	\$850,000.00	\$425,000.00	\$425,000.00	50%	\$115,000.00	\$225,000.00
Environmental Management	\$353,684.00	\$0.00	\$353,684.00	\$292,684.00	\$61,000.00	83%	\$216,859.00	\$295,859.00
Debt Service	\$12,637,416.00	\$0.00	\$12,637,416.00	\$12,552,014.25	\$85,401.75	99%	\$4,120,151.25	\$4,216,347.50
<b>Total Transfers In</b>	<b>\$16,873,122.00</b>	<b>\$795,993.00</b>	<b>\$17,669,115.00</b>	<b>\$15,769,392.25</b>	<b>\$1,899,722.75</b>	<b>89%</b>	<b>\$15,055,658.51</b>	<b>\$16,354,149.99</b>
<b>Cash on Hand</b>								
Information Technologies	\$368,790.00	\$0.00	\$368,790.00	\$0.00	\$368,790.00	0%	\$0.00	\$0.00
Other Countywide Expense	\$4,057,157.00	\$0.00	\$4,057,157.00	\$0.00	\$4,057,157.00	0%	\$0.00	\$0.00
Treasurer/Collector	\$178,371.00	\$0.00	\$178,371.00	\$0.00	\$178,371.00	0%	\$0.00	\$0.00
County Clerk	\$24,708.00	\$0.00	\$24,708.00	\$0.00	\$24,708.00	0%	\$0.00	\$0.00
Recorder	\$1,362,532.00	\$0.00	\$1,362,532.00	\$0.00	\$1,362,532.00	0%	\$0.00	\$0.00
Circuit Clerk	\$528,208.00	\$0.00	\$528,208.00	\$0.00	\$528,208.00	0%	\$0.00	\$0.00
State's Attorney	\$3,100.00	\$0.00	\$3,100.00	\$0.00	\$3,100.00	0%	\$0.00	\$0.00
Law Library	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	0%	\$0.00	\$0.00
Court Services	\$1,878,874.00	\$0.00	\$1,878,874.00	\$0.00	\$1,878,874.00	0%	\$0.00	\$0.00

## Special Fund Revenue by Classification and Department as of April 30, 2010 (41.7% YTD)

Classification/Department	Budget		YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
	Adopted Budget	Amendments					
Animal Control	\$134,044.00	\$0.00	\$134,044.00	\$0.00	0%	\$0.00	\$0.00
Transportation	\$39,687,052.00	\$0.00	\$39,687,052.00	\$0.00	0%	\$0.00	\$0.00
Health Department	\$155,545.00	(\$6,017.00)	\$149,528.00	\$0.00	0%	\$0.00	\$0.00
Veterans' Commission	\$39,015.00	\$0.00	\$39,015.00	\$0.00	0%	\$0.00	\$0.00
Development	\$124,079.00	\$0.00	\$124,079.00	\$0.00	0%	\$0.00	\$0.00
Environmental Management	\$833,924.00	\$61,338.00	\$895,262.00	\$0.00	0%	\$0.00	\$0.00
County Board	\$3,454,746.00	\$0.00	\$3,454,746.00	\$0.00	0%	\$0.00	\$0.00
<b>Total Cash on Hand</b>	<b>\$52,830,145.00</b>	<b>\$105,321.00</b>	<b>\$52,935,466.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Special Funds Revenue</b>	<b>\$168,545,128.00</b>	<b>\$2,939,443.00</b>	<b>\$171,484,571.00</b>	<b>\$45,425,794.41</b>	<b>26%</b>	<b>\$52,307,289.57</b>	<b>\$156,293,271.98</b>

## Special Fund Expenditure by Classification and Department as of April 30, 2010 (41.7% YTD, 38.5% Salaries)

# HANDOUT C

Classification/Department	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
<b>Personnel Services-Salaries &amp; Wages</b>									
Information Technologies	\$439,631.00	\$0.00	\$439,631.00	\$0.00	\$160,399.05	\$279,231.95	36%	\$133,206.18	\$390,940.40
Human Resource Management	\$107,736.00	\$0.00	\$107,736.00	\$0.00	\$37,262.60	\$70,473.40	35%	\$38,293.36	\$98,286.15
County Board	\$56,000.00	\$0.00	\$56,000.00	\$0.00	\$15,230.80	\$40,769.20	27%	\$15,230.80	\$39,371.62
Treasurer/Collector	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$36,014.70	\$53,985.30	40%	\$5,417.53	\$41,786.18
County Clerk	\$60,574.00	\$0.00	\$60,574.00	\$0.00	\$17,051.56	\$43,522.44	28%	\$16,698.21	\$43,581.88
Recorder	\$225,632.00	\$0.00	\$225,632.00	\$0.00	\$98,742.91	\$126,889.09	44%	\$42,917.09	\$161,015.04
Circuit Clerk	\$1,322,644.00	\$0.00	\$1,322,644.00	\$0.00	\$469,004.73	\$853,639.27	35%	\$398,771.70	\$1,144,392.77
State's Attorney	\$2,441,226.00	\$0.00	\$2,441,226.00	\$0.00	\$953,471.28	\$1,487,754.72	39%	\$937,489.94	\$2,510,631.48
Law Library	\$105,935.00	\$0.00	\$105,935.00	\$0.00	\$38,636.88	\$67,298.12	36%	\$38,975.00	\$101,901.52
Sheriff	\$1,276,596.00	\$0.00	\$1,276,596.00	\$0.00	\$448,917.53	\$827,678.47	35%	\$462,993.84	\$1,205,105.73
Court Services	\$480,917.00	\$0.00	\$480,917.00	\$0.00	\$208,200.91	\$272,716.09	43%	\$47,763.85	\$127,278.47
Animal Control	\$455,903.00	\$0.00	\$455,903.00	\$0.00	\$154,143.66	\$301,759.34	34%	\$170,944.38	\$439,363.20
Transportation	\$4,617,404.00	\$0.00	\$4,617,404.00	\$0.00	\$1,768,912.93	\$2,848,491.07	38%	\$1,872,601.79	\$4,243,732.89
Health Department	\$5,612,806.00	\$182,073.00	\$5,794,879.00	\$0.00	\$2,182,600.02	\$3,612,278.98	38%	\$2,113,636.44	\$5,396,016.82
Veterans' Commission	\$176,771.00	\$0.00	\$176,771.00	\$0.00	\$68,675.13	\$108,095.87	39%	\$69,665.13	\$179,867.18
Development	\$523,819.00	\$34,500.00	\$558,319.00	\$0.00	\$138,176.81	\$420,142.19	25%	\$153,325.60	\$421,896.17
Environmental Management	\$317,852.00	\$0.00	\$317,852.00	\$0.00	\$103,302.13	\$214,549.87	33%	\$132,955.17	\$322,702.10
<b>Total Personnel Services- Salaries &amp; Wages</b>	<b>\$18,311,446.00</b>	<b>\$216,573.00</b>	<b>\$18,528,019.00</b>	<b>\$0.00</b>	<b>\$6,898,743.63</b>	<b>\$11,629,275.37</b>	<b>37%</b>	<b>\$6,650,886.01</b>	<b>\$16,867,869.60</b>
<b>Personnel Services- Employee Benefits</b>									
Information Technologies	\$181,562.00	\$0.00	\$181,562.00	\$0.00	\$55,807.71	\$125,754.29	31%	\$45,795.67	\$128,021.47
Human Resource Management	\$30,974.00	\$0.00	\$30,974.00	\$0.00	\$11,724.02	\$19,249.98	38%	\$10,839.78	\$28,277.22
Other Countywide Expense	\$8,828,176.00	\$0.00	\$8,828,176.00	\$0.00	\$3,400,409.36	\$5,427,766.64	39%	\$3,193,707.55	\$8,089,542.14
County Board	\$167,868.00	\$0.00	\$167,868.00	\$0.00	\$28,999.82	\$138,868.18	17%	\$58,989.55	\$117,555.71
Treasurer/Collector	\$25,704.00	\$0.00	\$25,704.00	\$0.00	\$7,825.82	\$17,878.18	30%	\$1,060.11	\$7,887.96
County Clerk	\$12,430.00	\$0.00	\$12,430.00	\$0.00	\$3,654.06	\$8,775.94	29%	\$3,511.49	\$8,991.13
Recorder	\$131,087.00	\$0.00	\$131,087.00	\$0.00	\$34,939.84	\$96,147.16	27%	\$10,889.28	\$49,662.57
Circuit Clerk	\$508,249.00	\$0.00	\$508,249.00	\$0.00	\$181,556.73	\$326,692.27	36%	\$144,386.78	\$413,938.67
State's Attorney	\$959,238.00	\$0.00	\$959,238.00	\$0.00	\$346,559.38	\$612,678.62	36%	\$336,409.33	\$862,327.90
Law Library	\$29,443.00	\$0.00	\$29,443.00	\$0.00	\$10,421.61	\$19,021.39	35%	\$10,230.36	\$25,857.50
Sheriff	\$528,705.00	\$0.00	\$528,705.00	\$0.00	\$172,680.72	\$356,024.28	33%	\$189,863.84	\$462,070.14
Court Services	\$137,350.00	\$0.00	\$137,350.00	\$0.00	\$75,920.70	\$61,429.30	55%	\$20,051.64	\$50,196.79
Animal Control	\$166,431.00	\$0.00	\$166,431.00	\$0.00	\$48,620.68	\$117,810.32	29%	\$58,313.06	\$140,198.64
Transportation	\$1,694,305.00	\$0.00	\$1,694,305.00	\$0.00	\$567,202.63	\$1,127,102.37	33%	\$573,061.16	\$1,346,937.79
Health Department	\$2,234,117.00	\$66,948.00	\$2,301,065.00	\$0.00	\$807,597.85	\$1,493,467.15	35%	\$833,229.37	\$2,006,979.80

## Special Fund Expenditure by Classification and Department as of April 30, 2010 (41.7% YTD, 38.5% Salaries)

Classification/Department	Adopted Budget	Budget		YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
		Amendments	Amended Budget						
Veterans' Commission	\$69,983.00	\$0.00	\$69,983.00	\$0.00	\$25,842.20	\$44,140.80	37%	\$26,395.94	\$64,927.92
Development	\$168,742.00	\$16,314.00	\$185,056.00	\$0.00	\$43,054.32	\$142,001.68	23%	\$41,347.62	\$102,819.89
Environmental Management	\$133,274.00	\$0.00	\$133,274.00	\$0.00	\$32,936.48	\$100,337.52	25%	\$44,492.14	\$111,371.12
<b>Total Personnel Services- Employee Benefits</b>	<b>\$16,007,638.00</b>	<b>\$83,262.00</b>	<b>\$16,090,900.00</b>	<b>\$0.00</b>	<b>\$5,855,753.93</b>	<b>\$10,235,146.07</b>	<b>36%</b>	<b>\$5,602,574.67</b>	<b>\$14,017,564.36</b>
<b>Contractual Services</b>									
Information Technologies	\$496,803.00	\$0.00	\$496,803.00	\$71,492.97	\$13,786.35	\$411,523.68	17%	\$70,218.04	\$337,318.38
Human Resource Management	\$2,110,445.00	\$0.00	\$2,110,445.00	\$0.00	\$1,699,906.74	\$410,538.26	81%	\$1,761,162.40	\$2,234,689.38
County Board	\$1,782,106.00	\$0.00	\$1,782,106.00	\$0.00	\$254,890.81	\$1,527,215.19	14%	\$292,842.94	\$914,778.89
Other Countywide Expenses	\$2,532,298.00	\$795,993.00	\$3,328,291.00	\$1,333.30	\$1,702,448.77	\$1,624,508.93	51%	\$130,612.17	\$609,677.28
Treasurer/Collector	\$49,667.00	\$0.00	\$49,667.00	\$0.00	\$0.00	\$49,667.00	0%	\$5,217.50	\$7,692.50
County Clerk	\$58,186.00	\$0.00	\$58,186.00	\$0.00	\$17,881.23	\$40,304.77	31%	\$13,578.84	\$45,648.63
Recorder	\$457,704.00	\$0.00	\$457,704.00	\$0.00	\$94,528.79	\$363,175.21	21%	\$107,496.20	\$244,344.01
Judiciary	\$95,100.00	\$0.00	\$95,100.00	\$0.00	\$37,747.96	\$57,352.04	40%	\$40,936.68	\$93,381.09
Circuit Clerk	\$1,224,710.00	\$0.00	\$1,224,710.00	\$0.00	\$257,955.46	\$966,754.54	21%	\$212,660.99	\$720,519.72
State's Attorney	\$541,743.00	\$0.00	\$541,743.00	\$0.00	\$121,416.02	\$420,326.98	22%	\$153,111.53	\$602,802.45
Law Library	\$34,367.00	\$0.00	\$34,367.00	\$0.00	\$5,226.71	\$29,140.29	15%	\$1,195.37	\$18,749.17
Sheriff	\$123,911.00	\$0.00	\$123,911.00	\$0.00	\$11,589.52	\$112,321.48	9%	\$15,654.93	\$97,924.59
Court Services	\$1,427,470.00	\$0.00	\$1,427,470.00	\$0.00	\$243,680.47	\$1,183,789.53	17%	\$245,581.45	\$1,085,879.12
Animal Control	\$86,997.00	\$0.00	\$86,997.00	\$14,304.45	\$18,218.31	\$54,474.24	37%	\$37,661.08	\$103,780.92
Transportation	\$31,772,884.00	\$0.00	\$31,772,884.00	\$26,198,460.79	\$2,752,597.74	\$2,821,825.47	91%	\$2,432,612.67	\$16,782,603.08
Health Department	\$1,140,075.00	\$530,492.00	\$1,670,567.00	\$329,614.26	\$453,710.76	\$887,241.98	47%	\$593,562.33	\$1,888,738.50
Veterans' Commission	\$88,736.00	\$0.00	\$88,736.00	\$0.00	\$21,968.61	\$66,767.39	25%	\$44,506.05	\$114,488.51
Development	\$3,847,935.00	\$1,126,599.00	\$4,974,534.00	\$174,676.50	\$1,173,614.55	\$3,626,242.95	27%	\$1,190,996.83	\$2,952,011.30
Environmental Management	\$355,716.00	\$61,338.00	\$417,054.00	\$58,814.58	\$99,328.01	\$258,911.41	38%	\$50,074.88	\$667,623.31
Debt Service	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$175.00	\$1,825.00	9%	\$175.00	\$885.00
<b>Total Contractual Services</b>	<b>\$48,228,853.00</b>	<b>\$2,514,422.00</b>	<b>\$50,743,275.00</b>	<b>\$26,848,696.85</b>	<b>\$8,980,671.81</b>	<b>\$14,913,906.34</b>	<b>71%</b>	<b>\$7,399,857.88</b>	<b>\$29,523,535.83</b>
<b>Commodities</b>									
Information Technologies	\$31,200.00	\$0.00	\$31,200.00	\$0.00	\$8,570.89	\$22,629.11	27%	\$7,620.67	\$17,420.84
Human Resource Management	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$106.62	\$993.38	10%	\$777.75	\$1,002.88
Treasurer/Collector	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,290.17	\$2,959.62
County Clerk	\$3,250.00	\$0.00	\$3,250.00	\$989.12	\$10,427.23	(\$8,166.35)	351%	\$5,751.21	\$12,490.20
Recorder	\$297,000.00	\$0.00	\$297,000.00	\$0.00	\$74,912.96	\$222,087.04	25%	\$5,239.67	\$60,889.67
Circuit Clerk	\$247,760.00	\$0.00	\$247,760.00	\$0.00	\$26,807.90	\$220,952.10	11%	\$48,392.87	\$95,151.71
State's Attorney	\$18,820.00	\$0.00	\$18,820.00	\$0.00	\$6,723.09	\$12,096.91	36%	\$3,958.76	\$15,435.02

## Special Fund Expenditure by Classification and Department as of April 30, 2010 (41.7% YTD, 38.5% Salaries)

Classification/Department	Adopted Budget	Budget		YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
		Amendments	Amended Budget						
Law Library	\$125,876.00	\$0.00	\$125,876.00	\$0.00	\$48,229.82	\$77,646.18	38%	\$56,133.26	\$170,141.89
Sheriff	\$12,600.00	\$0.00	\$12,600.00	\$0.00	\$1,697.25	\$10,902.75	13%	\$2,471.80	\$9,094.21
Court Services	\$123,592.00	\$0.00	\$123,592.00	\$17.09	\$5,016.84	\$118,558.07	4%	\$4,309.00	\$71,705.52
Animal Control	\$73,485.00	\$0.00	\$73,485.00	\$711.45	\$24,634.09	\$48,139.46	34%	\$21,047.22	\$61,451.32
Transportation	\$3,251,173.00	\$0.00	\$3,251,173.00	\$1,010,979.35	\$1,491,547.96	\$748,645.69	77%	\$1,417,164.87	\$2,152,185.70
Health Department	\$360,928.00	\$50,411.00	\$411,339.00	\$36,055.41	\$147,842.47	\$227,441.12	45%	\$71,597.68	\$411,983.81
Veterans' Commission	\$11,930.00	\$0.00	\$11,930.00	\$0.00	\$2,298.16	\$9,631.84	19%	\$2,150.93	\$7,909.04
Development	\$62,700.00	\$0.00	\$62,700.00	\$0.00	\$37,961.17	\$24,738.83	61%	\$28,276.09	\$45,851.11
Other Countywide Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,229.00	\$1,229.00
Environmental Management	\$15,060.00	\$0.00	\$15,060.00	\$47.44	\$3,452.83	\$11,559.73	23%	\$2,507.12	\$11,775.09
<b>Total Commodities</b>	<b>\$4,638,474.00</b>	<b>\$50,411.00</b>	<b>\$4,688,885.00</b>	<b>\$1,048,799.86</b>	<b>\$1,890,229.28</b>	<b>\$1,749,855.86</b>	<b>63%</b>	<b>\$1,679,918.07</b>	<b>\$3,148,676.63</b>
<b>Capital</b>									
Information Technologies	\$125,338.00	\$0.00	\$125,338.00	\$0.00	\$10,300.00	\$115,038.00	8%	\$4,245.75	\$107,195.69
Other Countywide Expenses	\$2,568,734.00	\$0.00	\$2,568,734.00	\$90,042.49	\$7,129,974.12	(\$4,651,282.61)	281%	\$2,123,363.28	\$3,956,262.81
Treasurer/Collector	\$61,000.00	\$0.00	\$61,000.00	\$0.00	\$0.00	\$61,000.00	0%	\$5,552.00	\$12,572.00
County Clerk	\$35,768.00	\$0.00	\$35,768.00	\$0.00	\$11,860.22	\$23,907.78	33%	\$12,116.00	\$24,232.00
Recorder	\$690,000.00	\$0.00	\$690,000.00	\$0.00	\$23,571.32	\$666,428.68	3%	\$0.00	\$23,296.00
Circuit Clerk	\$340,045.00	\$0.00	\$340,045.00	\$0.00	\$47,335.12	\$292,709.88	14%	\$31,259.14	\$88,906.58
State's Attorney	\$19,355.00	\$0.00	\$19,355.00	\$0.00	\$0.00	\$19,355.00	0%	\$15,000.00	\$20,000.00
Law Library	\$35,100.00	\$50,000.00	\$85,100.00	\$0.00	\$900.00	\$84,200.00	1%	\$0.00	\$6,454.00
Sheriff	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$89.97	\$9,910.03	1%	\$3,415.00	\$22,616.73
Court Services	\$1,029,842.00	\$0.00	\$1,029,842.00	\$0.00	\$0.00	\$1,029,842.00	0%	\$3,437.00	\$3,437.00
Transportation	\$36,050,100.00	\$0.00	\$36,050,100.00	\$13,688,648.21	\$3,151,675.31	\$19,209,776.48	47%	\$10,177,086.24	\$23,050,939.22
Health Department	\$10,000.00	\$9,005.00	\$19,005.00	\$0.00	\$858.00	\$18,147.00	5%	\$24,820.17	\$102,600.29
Development	\$1,289,160.00	\$27,804.00	\$1,316,964.00	\$41,960.00	\$87,082.40	\$1,187,921.60	10%	\$0.00	\$0.00
Environmental Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$268.00	\$268.00
County Board	\$5,034,011.00	\$0.00	\$5,034,011.00	\$0.00	\$0.00	\$5,034,011.00	0%	\$0.00	\$2,881,504.93
<b>Total Capital</b>	<b>\$47,298,453.00</b>	<b>\$86,809.00</b>	<b>\$47,385,262.00</b>	<b>\$13,820,650.70</b>	<b>\$10,463,646.46</b>	<b>\$23,100,964.84</b>	<b>51%</b>	<b>\$12,400,562.58</b>	<b>\$30,300,285.25</b>
<b>Debt Service</b>									
Transportation	\$11,820,818.00	\$0.00	\$11,820,818.00	\$0.00	\$2,699,235.00	\$9,121,583.00	23%	\$2,665,665.00	\$3,654,713.45
Court Services	\$816,598.00	\$0.00	\$816,598.00	\$0.00	\$731,196.25	\$85,401.75	90%	\$726,116.25	\$822,312.50
Other Countywide Expenses	\$2,513,500.00	\$0.00	\$2,513,500.00	\$0.00	\$2,381,437.50	\$132,062.50	95%	\$2,342,125.00	\$2,473,562.50
<b>Total Debt Service</b>	<b>\$15,150,916.00</b>	<b>\$0.00</b>	<b>\$15,150,916.00</b>	<b>\$0.00</b>	<b>\$5,811,868.75</b>	<b>\$9,339,047.25</b>	<b>38%</b>	<b>\$5,733,906.25</b>	<b>\$6,950,588.45</b>

## Special Fund Expenditure by Classification and Department as of April 30, 2010 (41.7% YTD, 38.5% Salaries)

Classification/Department	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD	Prior Year Total
<b>Contingency and Other</b>									
Other Countywide Expenses	\$496,633.00	\$0.00	\$496,633.00	\$0.00	\$0.00	\$496,633.00	0%	\$0.00	\$0.00
Judiciary	\$15,900.00	\$0.00	\$15,900.00	\$0.00	\$0.00	\$15,900.00	0%	\$0.00	\$0.00
Sheriff	\$53,688.00	\$0.00	\$53,688.00	\$0.00	\$0.00	\$53,688.00	0%	\$0.00	\$0.00
Development	\$49,600.00	\$0.00	\$49,600.00	\$0.00	\$0.00	\$49,600.00	0%	\$0.00	\$0.00
Contingency	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00	\$0.00
<b>Total Contingency and Other</b>	<b>\$630,821.00</b>	<b>\$0.00</b>	<b>\$630,821.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$630,821.00</b>	<b>0%</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transfers Out</b>									
County Board	\$4,289,761.00	\$0.00	\$4,289,761.00	\$0.00	\$2,421,178.15	\$1,868,582.85	56%	\$1,867,818.25	\$3,182,974.50
Other Countywide Expenses	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	100%	\$9,304,621.26	\$9,304,621.26
Court Services	\$442,169.00	\$0.00	\$442,169.00	\$0.00	\$442,169.00	\$0.00	100%	\$201,181.00	\$201,181.00
Animal Control	\$153,273.00	\$0.00	\$153,273.00	\$0.00	\$0.00	\$153,273.00	0%	\$0.00	\$0.00
Transportation	\$11,855,818.00	\$0.00	\$11,855,818.00	\$0.00	\$11,820,818.00	\$35,000.00	100%	\$3,394,035.00	\$3,503,532.23
Health Department	\$61,000.00	\$0.00	\$61,000.00	\$0.00	\$61,000.00	\$0.00	100%	\$0.00	\$0.00
Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	100%	\$15,000.00	\$39,273.00
Environmental Management	\$456,506.00	\$0.00	\$456,506.00	\$0.00	\$456,506.00	\$0.00	100%	\$288,859.00	\$396,689.00
<b>Total Transfers Out</b>	<b>\$18,278,527.00</b>	<b>\$0.00</b>	<b>\$18,278,527.00</b>	<b>\$0.00</b>	<b>\$16,221,671.15</b>	<b>\$2,056,855.85</b>	<b>89%</b>	<b>\$15,071,514.51</b>	<b>\$16,628,270.99</b>
<b>Total Special Funds Expenditures</b>	<b>\$168,545,128.00</b>	<b>\$2,951,477.00</b>	<b>\$171,496,605.00</b>	<b>\$41,718,147.41</b>	<b>\$56,122,585.01</b>	<b>\$73,655,872.58</b>	<b>57%</b>	<b>\$54,539,219.97</b>	<b>\$117,436,791.11</b>