



JO DAVIESS COUNTY, ILLINOIS

FY2019

ANNUAL BUDGET

TAX LEVY ORDINANCE

**APPROPRIATIONS
ORDINANCE**

Approved November 27, 2018



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
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DATE: November 27, 2018

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2019 Jo Daviess County Annual Budget

The proposed FY2019 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2018 and ending on the 30th day of November 2019 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 27th day of November 2018.

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available for public inspection for at least 15 days prior to final action by the County Board. The proposed FY2019 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 26, 2018. As a result of a Public Hearing for Special Service Area Number Six on November 7, 2018 information for the proposed FY2019 Jo Daviess County Budget was updated and reposted to the Jo Daviess County website on November 9, 2018.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2019 Annual Budget and Appropriations Ordinance consist of the General Corporate Fund (General Fund) budget and fifty-nine (59) Special Revenue Fund (Special Revenue) budgets. Special Revenue Fund budgets are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The General Fund is the County's primary operating fund and includes twenty-eight (28) individual budgets. This fund accounts for all financial resources of the general government, except for, revenue sources and programs which are required to be accounted for in another fund. The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, Information Technology, Planning & Development, County Board and County Administrator. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and Motor Fuel Tax (MFT) Fund), the Health Department (Public Health and Animal Control), the Convention & Visitors Bureau and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

Generally each fund is an independent accounting entity with appropriations budgeted from each fund based on the sum of estimated net revenues and appropriated fund balances. Several funds derive a portion of their revenue from inter-fund transfers which reflect the cost of specific improvements and/or services provided. Minimum fiscal year end fund balance policies were established for major operational funds. The purpose of the minimum fiscal year end fund balance policies is to ensure that individual operational funds retain sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against fluctuations in revenue receipts and to provide funding for unforeseen emergencies.

FY2019 Budget Preparation Process

The Jo Daviess County FY2019 budget was prepared using a fifteen (15) step target based budgeting



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process. Over the years target based budgeting has proven to simplify the budget preparation process, ensures the budget process remains organized, reduces interdepartmental conflict, and has assisted the County in providing essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Preparation of the FY2019 Jo Daviess County budget began in May of 2018 with Round 1 revenue estimates and will conclude on November 27, 2018 with a budget hearing and presentation of the FY2019 budget to the Jo Daviess County Board. All budgets, General Fund budgets and Special Fund budgets were presented by Department Heads and/or agency representatives and reviewed by the Finance, Tax, & Budgets Committee and the responsible parent Committee during one of four joint committee meetings held in August and September of 2018. All budgets were again reviewed by the County Board and moved forward to the comprehensive draft budget document during one of three budget workshop meetings which were held on October 3rd, October 11th, and October 17th.

The proposed FY2019 Jo Daviess County Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Summary Review of the FY2019 Budget Process

The following is a summary of the budget steps, and some of the information, recommendations, guidelines and decisions that were made, considered and/or completed during the FY2019 budget process.

Step 1

- On May 31, 2018 the Finance, Tax & Budgets Committee reviewed and approved the FY2019 Jo Daviess County budget preparation schedule.

Step 2

- On June 6, 2018 the County Administrator's office distributed FY2019 Round 1 Revenue estimate packets to all Jo Daviess County Departments.
- June 12, 2018 the County Board approved the Joint Committee Budget Review Schedule.
- June 15, 2018 Round 1 revenue estimates were due.

Step 3

- The County Administrator's office reviewed revenue estimates from fifty-eight (58) special funds and the General Fund, evaluated projections/changes, and prepared a report for the Finance, Tax & Budgets Committee.

Step 4

- On June 28, 2018 the Jo Daviess County Finance, Tax, & Budgets Committee:
 - Reviewed FY2019 Round 1 Revenue estimates
 - Established initial distribution of the 2018 property tax levy (payable 2019)
 - Determined initial allocation of County (1%) sales tax
 - Established guidelines for development of FY2019 expense budgets
 - Set initial target funding amounts for departments and agencies



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- During the week of July 2nd, the County Administrator's office, using target budget guidelines established by the Finance, Tax & Budgets Committee, prepared FY2019 expense budget documents and memos for County Departments and Agencies.

Step 5

- On July 12, 2018 the County Administrator's office began the process of distributing preliminary expense estimate packets to Department Heads and Agencies. Packets included a memo, budget guidelines, instructions, budget expense forms, and descriptions relevant to each department or agency.

Step 6

- Department Heads and Agencies were asked to assemble preliminary expense estimates based on approved target budget guidelines. Department expense budgets were due in the County Administrator's office Friday, August 3rd and Agency budgets were due Wednesday, August 8th.
- On July 26, 2018 the Finance, Tax, & Budgets Committee reviewed Round 1 revenue estimates and reviewed and approved initial FY2019 General Fund target expense budget amounts including any new mandatory and/or necessary expense requests.

Step 7

- In early August, the County Administrator's office reviewed General Fund and Special Fund budgets, worked with Department Heads and agencies to accurately record and organize budget information, evaluated projections/changes; assembled a preliminary FY2019 budget document, and prepared summary reports for the Joint Committee budget review meetings.

Step 8

- Joint Committee budget meetings - four (4) Joint Committee Budget meetings were held on the following dates - August 20, 22, 29, and September 5th.
- All Jo Daviess County budgets, twenty-seven (27) General Fund budgets and fifty-eight (58) Special Fund budgets, were presented by Department Heads and/or agency representatives and reviewed by the Finance, Tax, & Budgets Committee and the responsible parent Committee and moved forward to the draft budget document.
- Round 2 revenue estimates were due August 24th. They were processed, organized and reviewed with the Finance, Tax & Budgets Committee on August 30th.

Step 9

- In September the County Administrator's office organized budget information, reviewed actions taken by the Committees at the Joint Committee budget review meetings and incorporated these decisions into the budget documents, evaluated projections/changes, prepared summary reports and assembled budget guides and supplemental information for the County Board Budget Workshops.
- Round 3 revenue estimates were due September 27th. They were reviewed, processed, and incorporated into the summary reports for the County Board Budget Workshops.

Step 10

- Budget Workshop Wednesday, October 3, 2018
 - Step 1: County Board reviewed and moved forward to the comprehensive budget document the proposed 2018 Property Tax Levy and distribution amounts (payable 2019).



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- Step 2: County Board reviewed, approved and moved forward to the comprehensive budget document Round 3 General Fund revenue estimates.
- Step 3: County Board reviewed, approved and moved forward to the comprehensive budget document a majority of the Special Fund budgets; approved a non-recurring unfunded request in the amount of \$35,000 from Northwest Illinois Economic Development (NWILED) to be paid from the Economic Development Investment Fund (018) for staffing purposes; adopted a Resolution to establish the Veterans Assistance Program Fund (083), associated fund description and initial FY2019 budget of \$22,368.

Step 11

- Budget Workshop Thursday, October 11, 2018
 - Step 4: County Board reviewed, approved and moved forward to the comprehensive budget document General Fund operational budgets; reviewed and established the amount of General Fund reserve fund balance to be allocated for unfunded activities/requests; reviewed only the list of unfunded activities/requests. The County Board decided that \$200,000 would be allocated from the General Fund, in the FY2019 budget, for unfunded activities/requests/contingency.

Step 12

- Budget Workshop Wednesday, October 17, 2018
 - Step 3 “continued”: Reviewed, approved and moved forward to the comprehensive budget document any outstanding Special Fund budgets.
 - Step 5: Reviewed the unfunded activities/requests/contingency list; approved in whole or in part eight (8) unfunded requests totaling \$200,000 (\$58,211 San Virtual Server Refresh Project (two year commitment), \$8,000 Network Backbone Equipment, \$3,231 Board of Review salary increase, \$10,000 Office and security improvements Treasurer’s Office, \$1,500 paint/supplies to paint interior County Clerk and Recorder’s offices, \$30,000 repair and paint Courthouse/PSB fascia soffit, \$39,058 reserves to remodel two second floor Courthouse bathrooms to meet ADA compliance, \$50,000 transfer to Contingency Fund.
 - Scheduled the FY2019 Budget Hearing meeting for Tuesday, November 27, 2018 @ 6:00 pm to review and adopt the FY2019 Jo Daviess County Annual Budget & Appropriations Ordinance. Scheduled Truth in Taxation Hearing (if needed) for Tuesday, November 27, 2018 @ 6:30 pm. Scheduled Special County Board meeting to consider the adoption of the Jo Daviess County 2018 (payable 2019) Annual Tax Levy Ordinance for Tuesday, November 27, 2018 @ 7:00 pm.

Step 13

- County Administrator’s Office reviewed actions taken by the County Board at the Budget Workshops and organized budget information. Posted the proposed FY2018 Jo Daviess County budget on the Jo Daviess County website on October 26, 2018, prepared recommended budget for distribution to the County Board.

Step 14

- Publish Truth in Taxation notice (if applicable). The County Board determined that a Truth in Taxation Hearing will be required. The proposed 2018 Jo Daviess County aggregate property tax levy extension (payable 2019) is estimated to be 106.9% greater than the aggregate taxes extended in 2017, and exceeds the Truth in Taxation Law threshold of 105%.



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Step 15

- Budget Hearing, November 27, 2018. Presentation of the FY2019 Jo Daviess County Budget. County Board considers adoption of the Combined Annual Budget and Appropriations Ordinance for Jo Daviess County for the fiscal year commencing December 1, 2018 and ending November 30, 2019 and considers adoption of the 2018 Annual Tax Levy Ordinance (2018 Tax Levy/Payable 2019).

GUIDELINES FOR ESTABLISHING FY2019 EXPENSE BUDGETS

On June 28, 2018 the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2019 General Fund and Special Fund expense budgets and agency funding amounts.

1. The target-based budgeting process shall be used to establish the twenty-eight (28) General Fund expense budgets and a modified target-based process shall be used to establish the fifty-nine (59) Special Revenue Fund expense budgets.
2. Personnel related expense line items shall be considered mandatory expenses for all County budgets (General Fund and Special Funds) and shall include salaries and wages, employee fringe benefits and shall be calculated as follows:
 - Employer retirement contribution rate – IMRF **8.51%**, SLEP **19.20%**
 - Health Insurance – **9.8%** rate increase
 - Salaries/wages - compensation increase per position classification/compensation plan; comparable average increase of 2.7% for probation officers; per collective bargaining agreements for union employees (budgets to be finalized during Budget Workshops); per resolution for elected officials; 2.7% increase for employees of the Health Department.
 - S.S./Medicare – increase/decrease proportionally to payroll estimates.
 - Postage is no longer considered a mandatory expense.
3. The County Administrator's office shall calculate mandated line item expenses for General Fund expense budgets prior to packet distribution and shall assist in the calculation of mandated expenses for operational Special Fund budgets.
4. The initial FY2019 target amount for each General Fund expense budget, after allocating increases/decreases for allowable mandated expenses, shall be set at the same baseline level (zero increase) as the final FY2018 target amount less any non-recurring expenses added during the FY2018 budget process including any approved unfunded requests.
5. **All Interfund Transfers** scheduled in FY2018 shall be maintained unless otherwise instructed. Any request to change, revise, or add an interfund transfer shall be submitted to the County Administrators Office along with a letter or memo explaining the purpose of the change, revision, or addition. Requests will be submitted to the Finance, Tax & Budgets Committee for review and approval.
6. Any **new mandated expense** or any new expenses which will increase per an existing contract or agreement shall be allowed to increase the target amount accordingly, with review and approval by the Finance, Tax & Budgets Committee.



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7. Any **new necessary expense** that causes the target amount to be exceeded shall be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an unfunded activity.
8. Any **new General Fund request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount(s), the requesting Department Head(s) shall submit as an unfunded activity on an unfunded expense estimate form. These forms will be used to rank unfunded activities and be used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.
9. **Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments.** Any significant increase or decrease in expense line item estimates that deviate from the previous three year period, or any anticipated appropriation of fund balance are to be explained in a detailed memorandum.
10. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund, shall be set at the same level of funding as appropriated in the FY2018 budget.

AGENCY FUNDING AMOUNTS

	FY2019	FY2018	FY2017	FY2016
AGENCY	Budget	Budget	Budget	Budget
NICAA Golden Meals Grant	\$8,133	\$8,133	\$8,133	\$8,133
Senior Resource Center	\$8,170	\$8,170	\$8,170	\$8,170
Soil & Water Conservation District	\$8,000	\$8,000	\$8,000	\$8,000
Jo Daviess/Carroll Solid Waste Agency	\$7,000	\$7,000	\$7,000	\$7,000
American Legion Veterans' Grave Markers	\$2,000	\$2,000	\$2,000	\$2,000



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SUMMARY OF FY2019 REVENUE AND EXPENDITURES
ALL FUNDS
(General Corporate Fund and Special Funds)

REVENUE

FY2019 All Funds revenue is projected to be **\$18,069,345**; this is an **increase of \$303,894 or 1.7%** more than the FY2018 budget amount of \$17,765,451.

Five (5) funds are projecting a **revenue increase of \$50,000 or more:**

- \$243,929 Special Service Area #6 Fund
- \$108,674 Jo Daviess County Transit Fund
- \$79,073 General Capital Investment Fund
- \$71,415 County Highway Fund
- \$50,100 Contingency Fund

Four (4) funds are projecting a **revenue decrease of \$50,000 or more:**

- \$224,388 Public Health Fund
- \$71,642 County Aid to Bridges Fund
- \$58,327 Animal Control Fund
- \$58,050 Public Health Capital Investment Fund

EXPENDITURES

FY2019 All Funds expenditures are projected to be **\$21,585,893**; this is a **decrease of \$190,188 or 0.9%** less than the FY2018 budget amount of \$21,776,081.

Six (6) funds are projecting an **expenditure decrease of \$50,000 or more:**

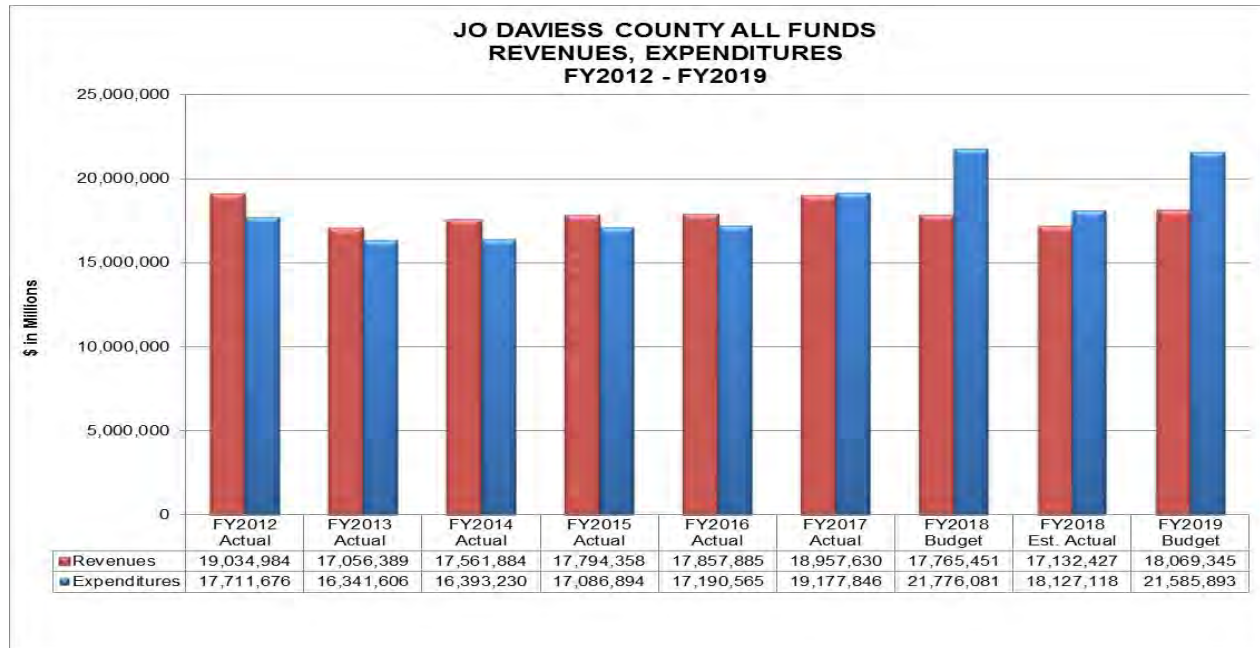
- \$260,000 County Aid to Bridges Fund
- \$179,984 Public Health Fund
- \$92,128 Tourism Capital Development Fund
- \$55,685 Public Health Capital Investment Fund
- \$53,971 IMRF Fund
- \$50,000 Sheriff Vehicle Fund

Two (2) funds are projecting an **expenditure increase of \$50,000 or more:**

- \$95,287 General Corporate Fund
- \$90,000 Treasurer Sale in Error Fund



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All County Funds	FY2017 Budget	FY2018 Budget	FY2019 Budget	\$ Change 18-19	% Change 18-19
Revenues	\$19,190,723	\$17,765,451	\$18,069,345	\$303,894	1.7%
Expenditures	\$23,477,952	\$21,776,081	\$21,585,893	(\$190,188)	-0.9%

PROJECTED FY2019 BUDGET DEFICIT

The difference between estimated all fund revenue of \$18,069,345 and projected all fund expenditures of \$21,585,893 is a **deficit of \$3,516,548**. For the purpose of balancing the General Fund budget and several Special Fund budgets available fund balance is scheduled for appropriation. The appropriation of fund balance is historically scheduled to balance budgets on an as needed basis for purposes such as capital improvements, economic development loans and unforeseen emergencies (contingency). A majority of the overall projected FY2019 deficit is anticipated to occur within ten (10) funds, all are estimating a deficit of \$100,000 or more. See table below.

Fund	Estimated Deficit
Public Health Capital Investment Fund	\$759,700
General Corporate Fund	\$614,121
Economic Development Investment Fund	\$611,815
Catastrophic Public Health Emergency Fund	\$334,137
Federal Aid Matching Fund	\$288,320
Contingency Fund	\$249,400
Highway Capital Investment Fund	\$187,000
General Capital Investment Fund	\$140,693
Public Health Fund	\$130,083
County Highway Fund	\$103,176
Total	\$3,418,445



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INTERFUND TRANSFERS

Several funds (General Fund and Special Funds) derive a portion of their revenue and expenditures as a result of scheduled interfund transfers. Interfund transfers reflect the cost of specific improvements and/or goods and services provided from one fund to another fund.

For purposes of consistency and transparency in presenting the Jo Daviess County budget, **transfers in** are considered to be revenue and **transfers out** are considered to be an expense. Interfund activity is included in the entity-wide consolidated budget totals. Accounting standards require items to be recorded in separate funds, but for reporting purposes interfund activity is eliminated from government-wide financial statements. The FY2019 Interfund Policy Schedule and a summary of Interfund Transfers is included in the FY2019 Jo Daviess County budget document. The table below is a summary of scheduled interfund transfers for the period FY2015 to FY2019.

Scheduled Interfund Activity	FY2015	FY2016	FY2017	FY2018	FY2019
Transfers into General Fund	\$1,281,120	\$1,200,651	\$1,265,110	\$1,189,121	\$1,152,627
Transfers out of General Fund	\$619,244	\$481,509	\$246,645	\$245,190	\$466,617
Total of all scheduled Interfund Transfers	\$2,538,369	\$2,859,629	\$4,105,912	\$2,182,480	\$2,568,340

SUMMARY OF SPECIAL FUNDS

REVENUE – Estimated FY2019 Special Funds revenue is projected to be **\$10,456,595**; this is an **increase of \$269,731 or 2.5%** more than the FY2018 budget amount of \$10,186,864.

Eight (8) Special funds are projecting a **revenue increase in FY2019 of \$25,000 or more:**

- \$243,929 Special Service Area #6 Fund
- \$108,674 Jo Daviess County Transit Fund
- \$79,073 General Capital Investment Fund
- \$71,415 County Highway Fund
- \$50,100 Contingency Fund
- \$41,622 General Capital Equipment Replacement Fund
- \$31,355 GIS Automation Fund
- \$27,396 IMRF Fund

Four (4) Special Funds are projecting a **revenue decrease in FY2019 of \$25,000 or more:**

- \$224,388 Public Health Fund
- \$71,642 County Aid to Bridges Fund
- \$58,327 Animal Control Fund
- \$58,050 Public Health Capital Investment Fund

EXPENDITURES - Estimated FY2019 Special Funds expenditures are projected to be **\$13,359,022**; this is a **decrease of \$285,475 or 2.1%** less than the FY2018 budget amount of \$13,644,497.

Nine (9) Special Funds are projecting an **expenditure decrease in FY2019 of \$25,000 or more:**



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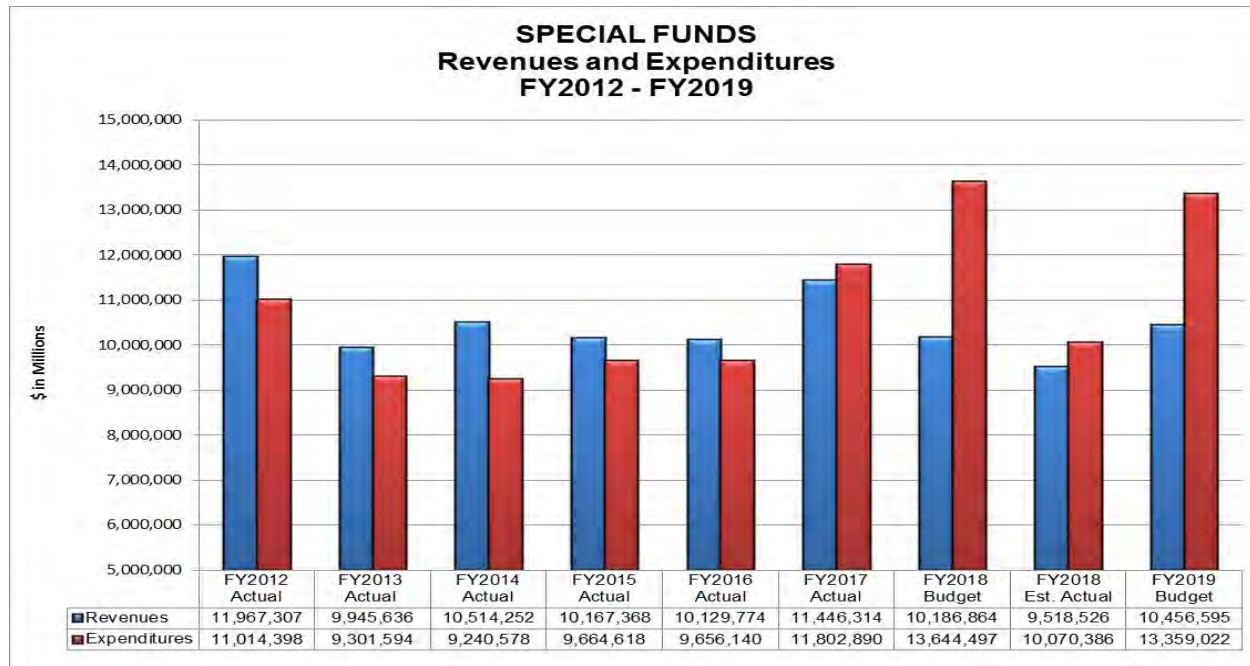
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- \$260,000 County Aid to Bridges Fund
- \$179,984 Public Health Fund
- \$92,128 Tourism Capital Development Fund
- \$55,685 Public Health Capital Investment Fund
- \$53,971 IMRF Fund
- \$50,000 Sheriff Vehicle Fund
- \$33,918 General Capital Equipment Replacement Fund
- \$33,500 JDC Sheriff DUI Fund
- \$25,000 Contingency Fund

Ten (10) Special Funds are projecting an **expenditure increase in FY2019 of \$25,000 or more:**

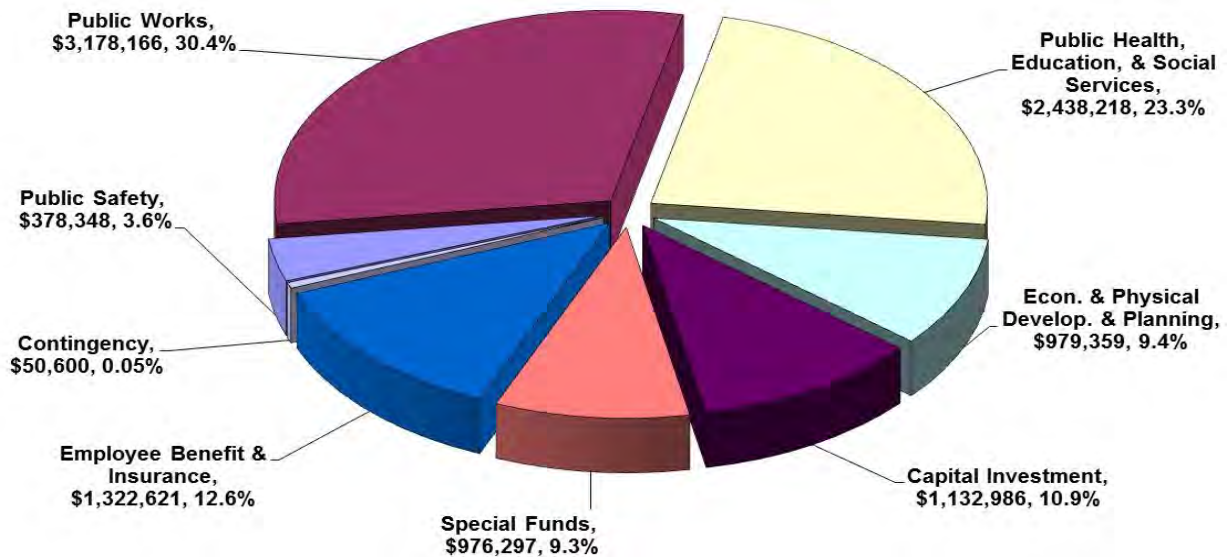
- \$95,287 General Corporate Fund
- \$90,000 Treasurer Sale in Error Fund
- \$82,434 County Highway Fund
- \$40,500 Highway Capital Investment Fund
- \$40,000 JDC Natural Hazard Mitigation Fund
- \$35,097 Economic Development Investment Fund
- \$35,036 General Capital Investment Fund
- \$35,000 Court Document Storage Fund
- \$31,565 Insurance Fund
- \$29,447 GIS Automation Fund
- \$25,200 Probation Services Fund



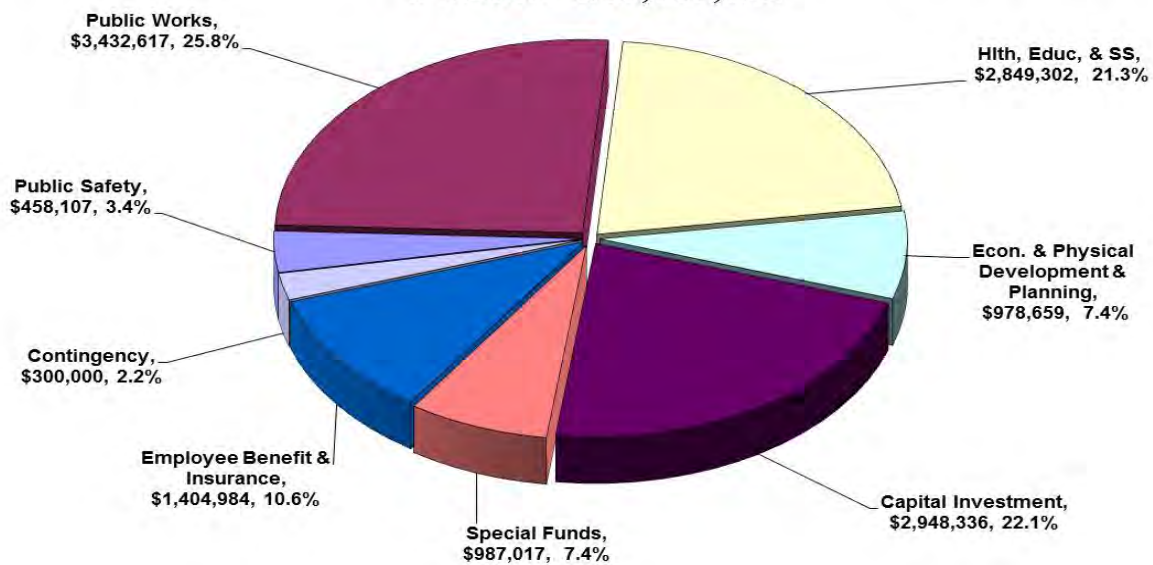


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**Jo Daviess County
Special Fund Revenues as projected
FY2019 - \$10,456,595**



**Jo Daviess County
Special Fund Expenditures as projected
FY2019 - \$13,359,022**





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SUMMARY OF ALL OPERATING FUNDS

All operating funds include seven (7) funds; the General Corporate Fund and six (6) special revenue funds, County Highway Fund, Motor Fuel Tax Fund, Public Health Fund, Tourism Promotion Fund, GIS Automation Fund and the Animal Control Fund. The Animal Control Fund was added to operating funds for the first time beginning with the FY2016 budget. Previously Animal Control operational expenses were paid for from a budget in the General Fund. The Home Health Care Fund was closed in FY2017.

OPERATIONAL FUND REVENUE

FY2019 revenue estimates for the **seven (7) active** Jo Daviess County operational funds indicate **an overall decrease of \$315,421 or 2.6%** from prior year (see table below).

FY2019 REVENUE ESTIMATES - OPERATIONAL FUNDS					
Fund	FY18 Budget	FY18 Est. Actual	FY19 Budget	Budget \$ Change	Budget % Change
General Fund	7,578,587	7,613,901	7,612,750	34,163	0.5%
Highway	1,552,456	1,567,878	1,623,871	71,415	4.6%
Motor Fuel Tax	525,000	515,000	515,000	(10,000)	-1.9%
Public Health	999,021	701,195	774,633	(224,386)	-22.5%
Tourism Promotion	979,659	958,005	979,359	(300)	0.0%
GIS Automation	168,330	189,115	199,685	31,355	18.6%
Animal Control	162,902	103,075	104,575	(58,327)	-35.8%
Total	11,965,955	11,648,169	11,809,873	(156,082)	-1.3%

Three (3) of seven (7) operational funds are projecting revenue increases as follows:

- **County Highway Fund** is indicating a revenue **increase of \$71,415 or 4.6%**.
- **General Corporate Fund** is indicating a revenue **increase of \$34,163 or 0.5%**.
- **GIS Automation Fund** is indicating a revenue **increase of \$31,355 or 18.6%**.

Four (4) of seven (7) operational funds are projecting revenue decreases as follows:

- **Tourism Promotion Fund** is indicating a revenue **decrease of \$300**.
- **Motor Fuel Tax Fund** is indicating a revenue **decrease of \$10,000 or 1.9%**.
- **Animal Control Fund** is indicating a revenue **decrease of \$58,327 or 35.8%**.
- **Public Health Fund** is indicating a revenue **decrease of \$224,386 or 22.5%**. Revenue sources anticipated to decrease - Transfer in from PH Capital Investment Fund (\$100,000) and Dental Program Fees (\$150,000). Dental Program Fees were decreased from \$300,000 to \$150,000 due to the revised timeline for completion of the new Dental Clinic in Elizabeth.



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OPERATIONAL FUND EXPENDITURES

FY2019 expense estimates for the **seven (7)** active Jo Daviess County operational funds indicate an **overall increase of \$19,276, or 0.2% from prior year.**

FY2019 <u>EXPENSE</u> ESTIMATES - OPERATIONAL FUNDS					
Fund	FY18 Budget	FY18 Est. Actual	FY19 Budget	Budget \$ Change	Budget % Change
General Fund	8,131,584	8,056,732	8,226,871	95,287	1.2%
Highway	1,644,613	1,553,426	1,727,047	82,434	5.0%
Motor Fuel Tax	524,780	524,397	525,570	790	0.2%
Public Health	1,084,700	721,915	904,716	(179,984)	-16.6%
Tourism Promotion	978,659	978,784	978,659	(0)	0.0%
GIS Automation	171,118	171,400	200,565	29,447	17.2%
Animal Control	158,223	139,252	149,975	(8,248)	-5.2%
Total	12,693,677	12,145,909	12,713,403	19,276	0.2%

Four (4) of seven (7) operational funds are projecting expenditure increases as follows:

- **General Corporate Fund** is indicating an expenditure **increase of \$34,163 or 0.5%.**
- **County Highway Fund** is indicating an expenditure **increase of \$71,415 or 4.6%.**
- **GIS Automation Fund** is indicating an expenditure **increase of \$29,447 or 17.2%.**
- **Motor Fuel Tax Fund** is indicating an expenditure **increase of \$790 or 0.2%.**

Two (2) of seven (7) operational fund budgets are projecting an expenditure decrease as follows:

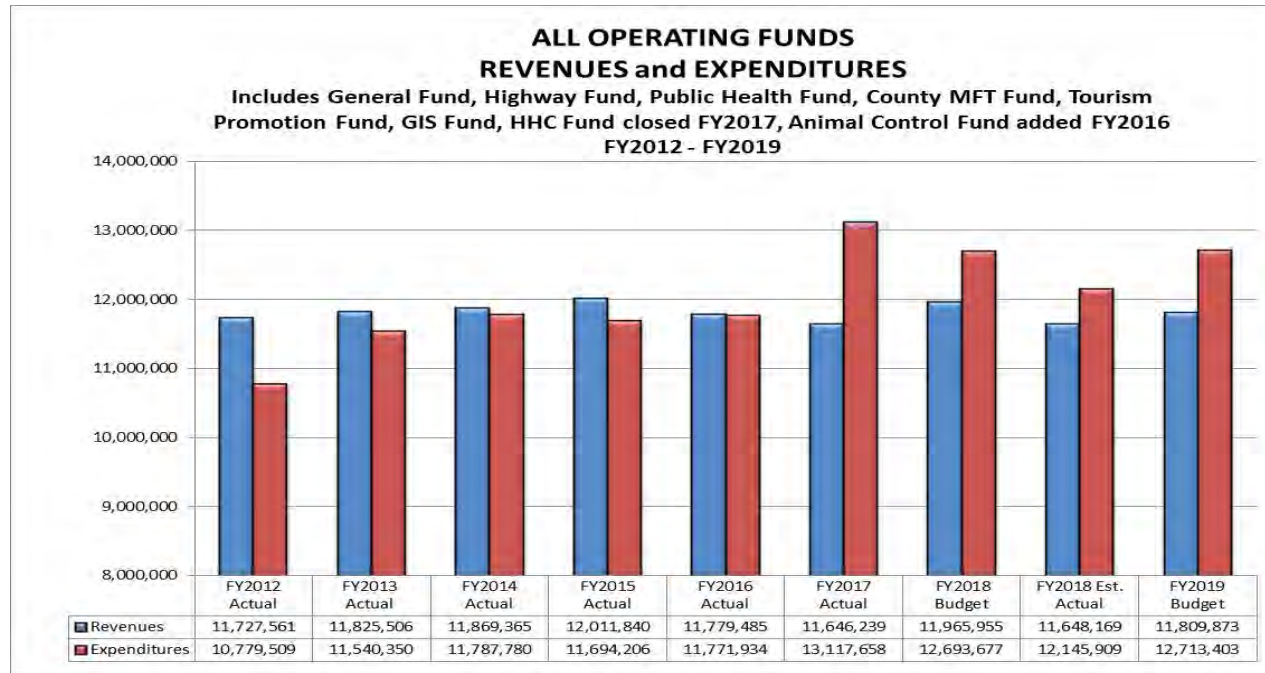
- **Public Health Fund** is indicating an expenditure **decrease of \$179,984 or 16.6%**
- **Animal Control Fund** is indicating an expenditure **decrease of \$8,248 or 3.4%.**

One (1) operational fund is projecting expenditures to remain the same.

- **Tourism Promotion Fund** is indicating no change.



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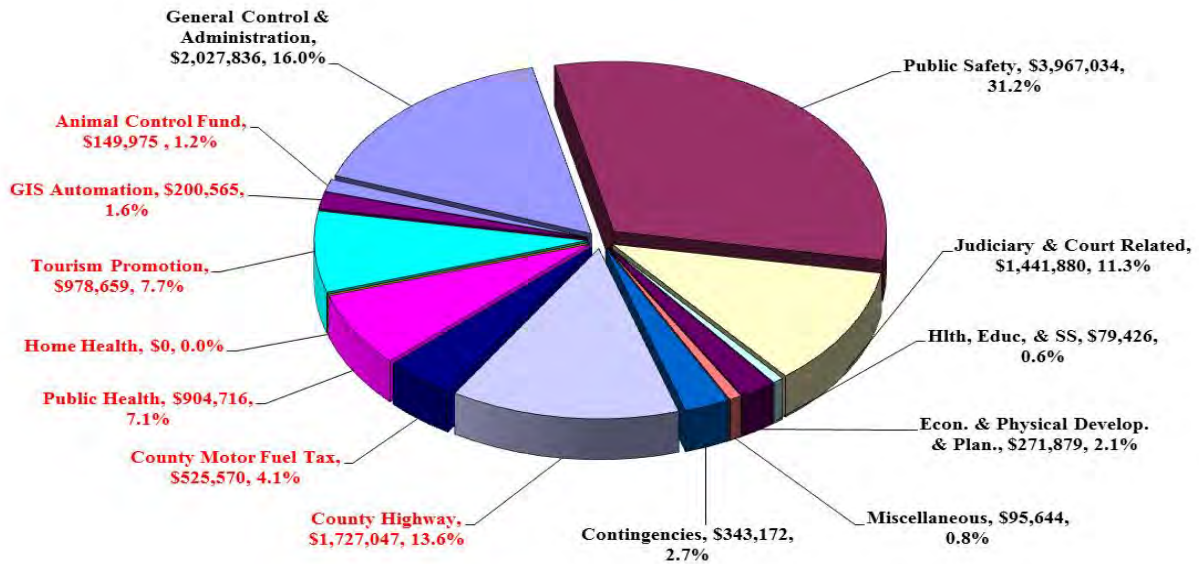
<u>FY2019 FINAL BUDGET REVENUE & EXPENSE ESTIMATES – OPERATIONAL FUNDS</u> November 27, 2018				
Fund	Revenue	Expense	Surplus/Deficit	% Surplus/Deficit
General Fund	7,612,750	8,226,871	(614,121)	-7.5%
County Highway Fund	1,623,871	1,727,047	(103,176)	-6.0%
Motor Fuel Tax Fund	515,000	525,570	(10,570)	-2.1%
Public Health Fund	774,633	904,716	(130,083)	-16.8%
Tourism Promotion Fund	979,359	978,659	700	0.1%
GIS Automation Fund	199,685	200,565	(880)	-0.4%
Animal Control Fund	104,575	149,975	(45,400)	-43.4%
Total	11,809,873	12,713,403	(903,530)	-7.1%

<u>FY2018 FINAL BUDGET REVENUE & EXPENSE ESTIMATES – OPERATIONAL FUNDS</u> FY2018 Budget Approved November 20, 2017				
Fund	Revenue	Expense	Surplus/Deficit	% Surplus/Deficit
General Fund	7,578,587	8,131,584	(552,997)	-6.8%
County Highway Fund	1,552,456	1,644,613	(92,157)	-5.6%
Motor Fuel Tax Fund	525,000	524,780	220	0.0%
Public Health Fund	999,021	1,084,700	(85,679)	-7.9%
Tourism Promotion Fund	979,659	978,659	1,000	0.1%
GIS Automation Fund	168,330	171,118	(2,788)	-1.6%
Animal Control Fund	162,902	158,223	4,679	3.0%
Total	11,965,955	12,693,677	(727,722)	-5.7%

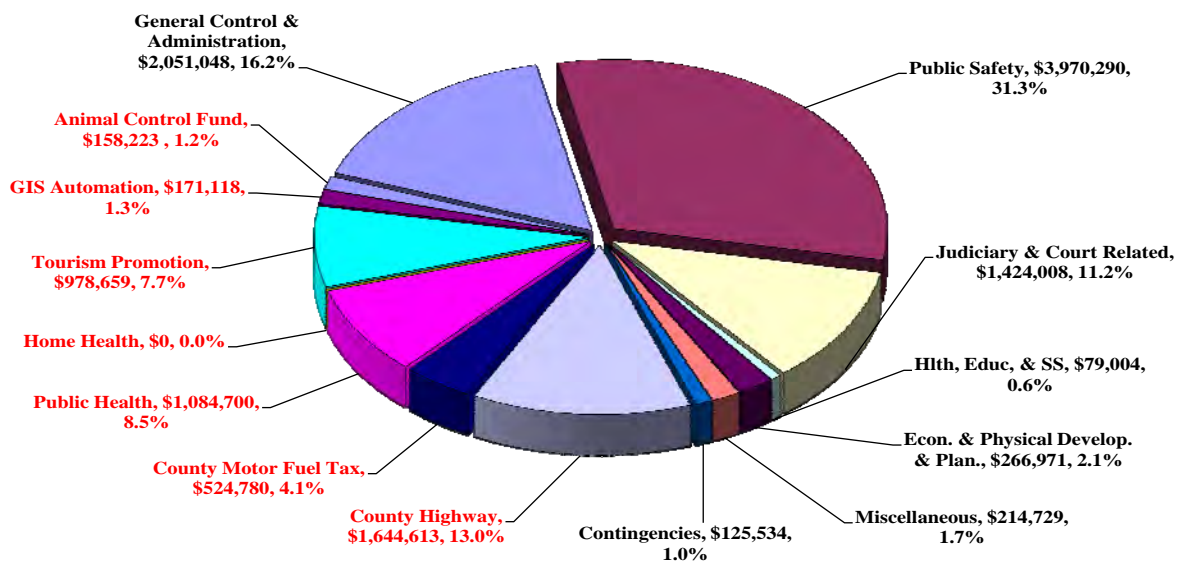


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Jo Daviess County
FY2019 BUDGET - All Operating Fund Expenditures - \$12,713,403
 (Includes GF and **Operational Special Funds**)



Jo Daviess County
FY2018 BUDGET - All Operating Fund Expenditures - \$12,693,677
 (Includes GF and **Operational Special Funds**)





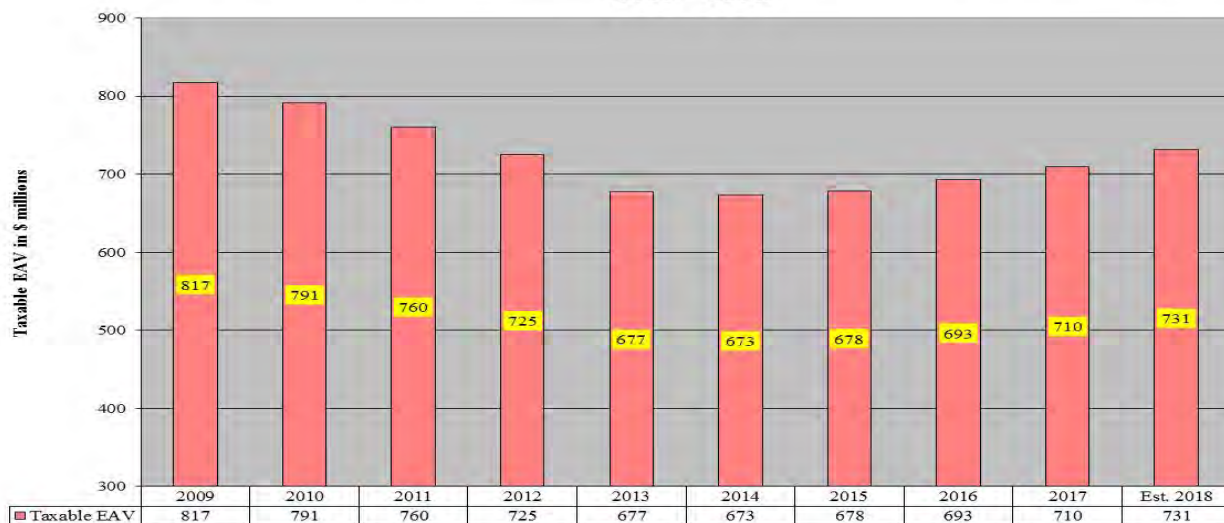
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Proposed 2018 (Payable 2019) Jo Daviess County Property Tax Extension (Levy)

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 2.1% was utilized in administering the 2018 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2018 (payable 2019) is \$209,908. To determine this amount several variables were considered. The County Assessor's Office estimated the 2018 gross assessed valuation of Jo Daviess County to be \$799,000,000; this compares to a gross assessed value of \$783,312,690 in 2017 and \$761,137,644 in 2016. This total includes an estimated \$9,200,000 in new property/construction. Using a formula of total estimated EAV plus state assessed EAV minus exemptions minus TIF and minus Enterprise Zone the County Clerk's Office estimated the 2018 taxable EAV for Jo Daviess County to be \$731,359,173.

**Jo Daviess County Taxable Equalized Assessed Value (EAV)
2009 - 2018**



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2018 to be **\$6,382,374**. This amount represents an increase of **\$209,908** or 3.4% more than the 2017 PTELL certified levy extension of **\$6,172,466**. Approximately \$129,622 or 61.8% of the proposed 2018 property tax levy increase (payable 2019) is the result of a 2.1% inflationary CPI increase on existing property, approximately \$80,286 or 38.2% is the result of an estimated \$9.2 million increase in EAV associated with new property/construction.



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Jo Daviess County Total Levy 2009-2018



The following table compares the estimated 2018 property tax extension increase with the actual 2008 thru 2017 property tax extension increases and the associated variables that were used to determine the property tax extension increase.

Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	TIF/EZ Recovery	Increase per TIF/EZ
Est. 2018	\$209,908	2.1%	\$129,622	\$9.2 million	\$80,286	\$0	\$0
2017	\$223,240	2.1%	\$124,935	\$11.0 million	\$95,880	\$0.28 million	\$2,424
2016	\$120,591	0.7%	\$40,800	\$9.3 million	\$79,791	\$0	\$0
2015	\$107,464	0.8%	\$45,770	\$7.1 million	\$61,694	\$0	\$0
2014	\$138,645	1.5%	\$83,737	\$6.4 million	\$54,908	\$0	\$0
2013	\$165,593	1.7%	\$92,088	\$9.1 million	\$73,505	\$0	\$0
2012	\$195,963	3.0%	\$156,629	\$5.2 million	\$39,334	\$0	\$0
2011	\$120,852	1.5%	\$76,502	\$6.2 million	\$44,350	\$0	\$0
2010	\$176,584	2.7%	\$133,142	\$6.7 million	\$43,442	\$0	\$0
2009	\$71,211	0.1%	\$4,852	\$11.0 million	\$66,359	\$0	\$0
2008	\$416,770	4.1%	\$181,858	\$23.8 million	\$143,937	\$14.9 million	\$90,975

The following table compares PTELL CPI with the overall percent increase which includes new property.

Levy Year	Inc. Prior Year	% Inc.	CPI	Levy Year	Inc. Prior Year	% Inc.	CPI
Est. 2018	\$209,908	3.4%	2.1%	2007	\$236,868	5.6%	2.5%
2017	\$223,240	3.8%	2.1%	2006	\$273,141	7.0%	3.4%
2016	\$120,591	2.1%	0.7%	2005	\$238,036	6.5%	3.3%
2015	\$107,464	1.9%	0.8%	2004	\$169,883	4.8%	1.9%
2014	\$138,645	2.5%	1.5%	2003	\$162,794	4.9%	2.4%
2013	\$165,593	3.1%	1.7%	2002	\$136,269	4.2%	1.6%
2012	\$195,963	3.8%	3.0%	2001	\$177,179	5.8%	3.4%
2011	\$120,852	2.4%	1.5%	2000	\$77,243	2.6%	2.7%
2010	\$176,584	3.6%	2.7%	1999	\$76,155	2.6%	1.6%
2009	\$71,211	1.5%	0.1%	1998	\$120,239	4.3%	1.7%
2008	\$416,770	9.4%	4.1%				



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The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include:

- General Corporate
- County Highway
- Federal Aid Matching
- County Bridge
- Public Health
- Mental Health
- IMRF
- Social Security
- Extension Education
- Insurance

In addition the County is currently responsible for four (4) Special Service Area (SSA) levies, SSA #1 Warren Ambulance, SSA #2 & #4 Elizabeth Ambulance, SSA #5 Hanover Ambulance, and SSA #6 Galena Ambulance.

Final distribution amounts were determined and set by the County Board at the October 3, 2018, County Board Budget Workshop as follows:

- The levy amount for the **IMRF, Social Security and Insurance Funds** were set at levels that meet or exceed the minimum requirements of the year end reserve fund balance policy of each respective fund (IMRF Fund increase \$30,000, SS Fund no change, Insurance Fund no change).
- The levy amount for the **Federal Aid Matching Fund and the County Aid to Bridge Fund** were set at levels equal to the statutory maximum extension levy rate of 0.05/hundred dollars of estimated EAV for each respective fund (increased \$10,284 from the 2017 (payable 2018) certified PTELL levy amount for each fund).
- The levy amount for the **Public Health Fund, Mental Health Fund and Extension Education Fund** were set at levels equal to the 2017 (payable 2018) certified PTELL levy amount for each fund.
- The levy amount for the **General Corporate Fund and County Highway Fund** were set at levels equal to the 2017 (payable 2018) certified PTELL levy amount for each fund **plus** an additional increase of 4.57% for the General Corporate Fund and 4.57% for the County Highway Fund.

Jo Daviess County Tax Levy Extensions							
2014 - 2018							
					Proposed	\$ Change	% Change
	2014	2015	2016	2017	2018	17 to 18	17 to 18
General Fund	2,158,381	2,159,501	2,238,578	2,359,161	2,466,932	\$107,771	4.57%
Highway Fund	1,039,790	1,039,790	1,071,049	1,128,820	1,180,388	\$51,568	4.57%
Federal Aid Matching	336,611	336,612	341,663	355,396	365,680	\$10,284	2.89%
County Aid to Bridges	336,611	336,612	341,663	355,396	365,680	\$10,284	2.89%
Public Health	216,912	323,257	323,309	340,750	340,750	\$0	0.00%
Mental Health	348,796	348,794	348,797	348,784	348,784	\$0	0.00%
IMRF	541,674	541,671	541,689	566,685	596,685	\$30,000	5.29%
Social Security	258,786	258,786	295,051	312,029	312,029	\$0	0.00%
Ext. Education	81,157	81,157	81,174	81,226	81,189	\$0	0.00%
Insurance (PC & WC)	402,452	402,453	366,251	324,257	324,257	\$0	0.00%
County Totals	\$5,721,169	\$5,828,633	\$5,949,224	\$6,172,465	\$6,382,374	\$209,908	3.40%



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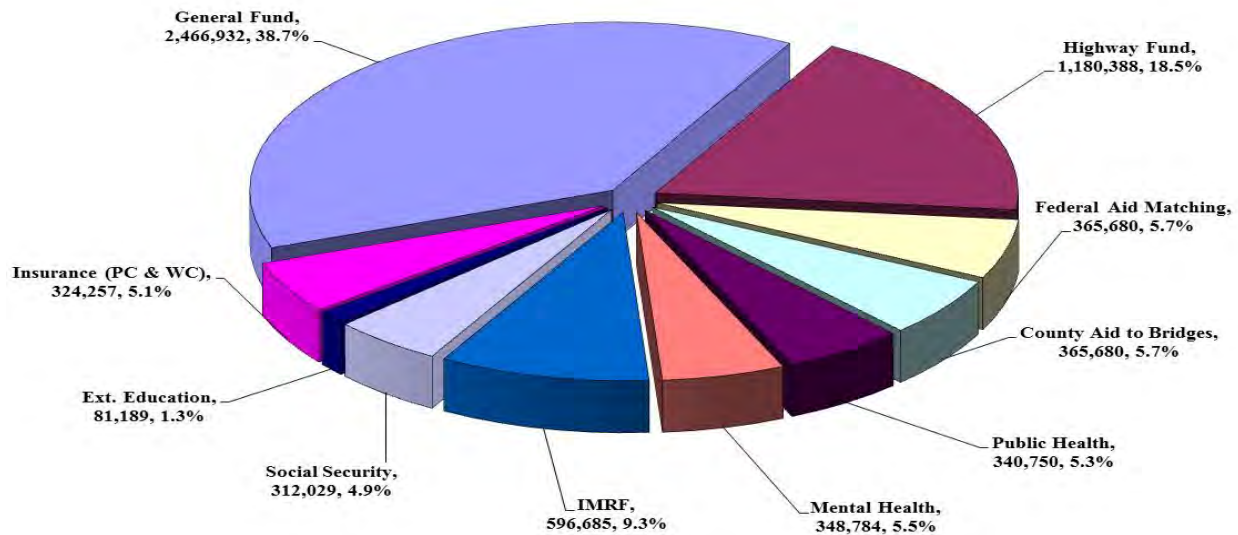
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The proposed 2018 Jo Daviess County property tax levy (payable 2019) (Less Special Service Areas) of \$6,382,374 represents **35.3%** of the County's aggregate FY2019 all fund revenue estimate of \$18,069,345. The proposed General Corporate property tax levy of \$2,466,932 represents **32.4%** of the General Corporate Fund's FY2019 estimated revenue amount of \$7,612,750.

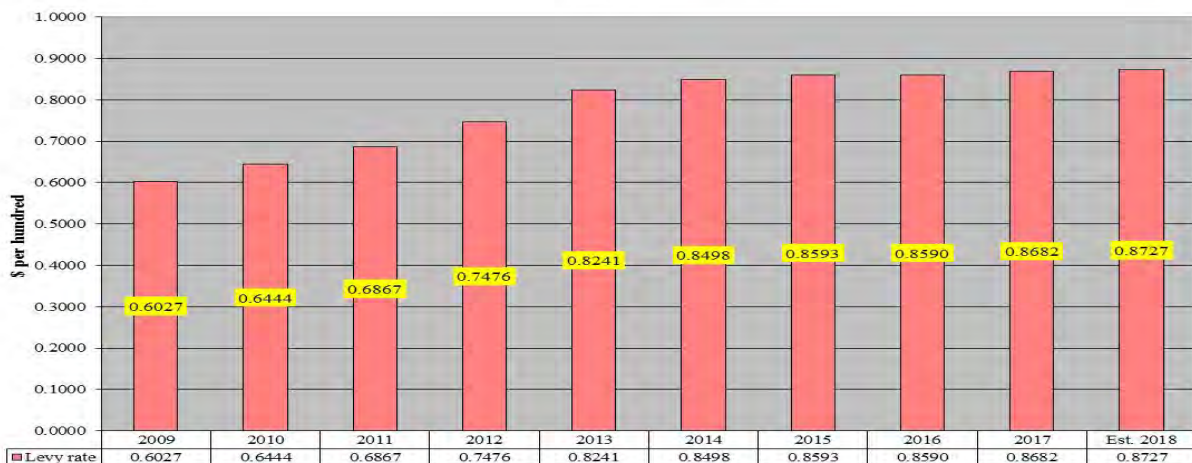
Jo Daviess County 2018 Property Tax Levy (Payable FY2019) (Less Special Service Areas) - \$6,382,374



Estimated 2018 Property Tax Extension Rate

The estimated 2018 JDC property tax rate is 0.8727/hundred dollars of assessed value. This is an increase of 0.0045/hundred dollars of assessed value or 0.5% more than the 2017 rate of 0.8682. In general, property tax levy rates for most taxing districts in Jo Daviess County have leveled off in recent years. This is primarily due to the fact that equalized assessed value of property in several Jo Daviess County taxing districts has increased in recent years.

Jo Daviess County Levy Rates 2009-2018





JO DAVIESS COUNTY

Office of the County Administrator

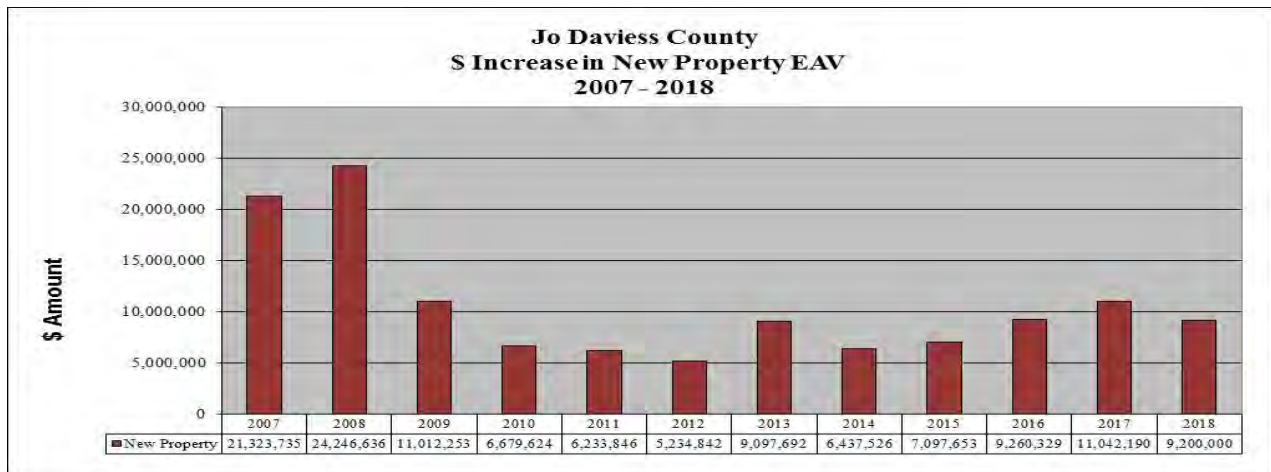
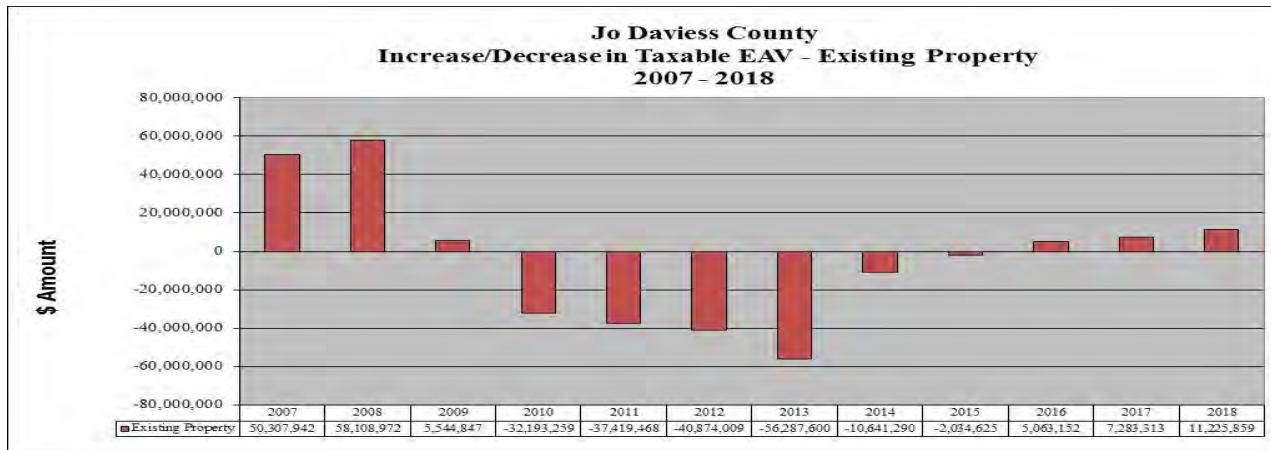
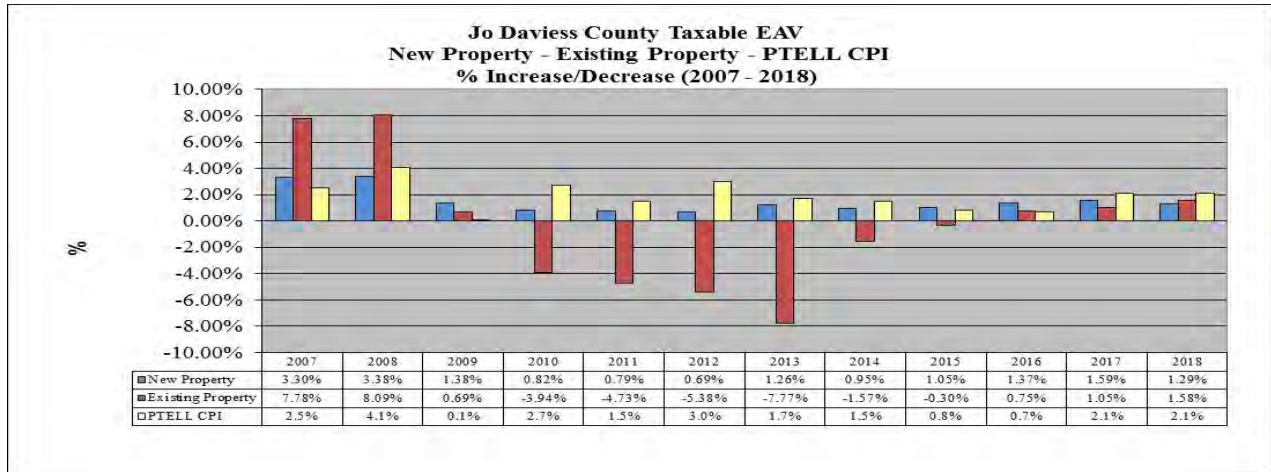
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Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed value decreases. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts experienced significant decreases in assessed valuation between 2010 and 2015.





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Proposed 2018 Special Service Area Property Tax Extension (Levy)

Special Service Areas (SSA) are exempt from PTELL and are not included in the County's total aggregate property tax levy. SSA are subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board. SSA do fall under the Truth in Taxation Law and are included in the County's calculations for this purpose. The maximum property tax levy rates for individual SSA in Jo Daviess County are as follows: SSA #1 Warren Ambulance \$0.100/hundred dollars of assessed value, SSA #2 & #4 Elizabeth Ambulance – \$0.100/hundred dollars of assessed value, SSA #5 Hanover Ambulance – \$0.110/hundred dollars of assessed value, and SSA #6 Galena Ambulance - \$0.035/hundred dollars of assessed value.

On March 26, 2018, the Galena Area Emergency Medical Service District submitted a request to the Jo Daviess County Board to increase the maximum property tax rate for Special Service Area #6 (SSA #6) from \$0.035 per \$100 of assessed valuation to \$0.100 per \$100 assessed valuation. A public hearing regarding a tax levy rate increase for SSA #6 was held on Wednesday, November 7, 2018 at 6:30 p.m. As a result of the public hearing the County Board voted to adopt an Ordinance to Amend Jo Daviess County Ordinance 2015-5 and to **increase the maximum property tax rate for SSA #6 from \$0.035 per \$100 of assessed valuation to \$0.100 per \$100 assessed valuation.**

The proposed combined 2018 total property tax levy (payable 2019) for the four SSA is \$548,098. This represents an increase of \$249,175 or 83.4% over the actual 2017 combined SSA certified property tax levy amount of \$298,923. SSA #1 has a proposed levy of \$81,000, which is \$2,000 more than their 2017 levy request of \$79,000 and \$2,000 or 2.5% more than their 2017 actual levy amount of \$79,000; SSA #2 & #4 has a proposed levy of \$61,700 which is \$2,100 more than their 2017 levy request of \$56,000 and \$2,094 or 3.5% more than their 2017 actual levy amount of \$56,006; SSA #5 has a proposed levy of \$28,419 which is the same amount as their 2017 levy request and \$45 less than their 2017 actual levy amount of \$28,374; SSA #6 has a proposed levy of \$376,979 which is \$243,929 more than their 2017 request of \$133,050 and \$245,036 or 185.7% more than their 2017 actual levy amount of \$131,943.

Jo Daviess County Special Service Areas						
Requested 2018 (Payable 2019) Tax Extensions						
11/27/2017						
	Certified	2017 Rate	Max.			
Special Service Area	4/20/2018	Setting EAV	Rate	Levy Request	\$ Change	% Increase
Special Service Area #1	79,000	90,523,984	0.100	81,000	2,000	2.5%
Special Service Area #2 & #4	59,606	61,703,649	0.100	61,700	2,094	3.5%
Special Service Area #5	28,374	25,794,879	0.110	28,419	45	0.2%
Special Service Area #6	131,943	376,978,937	0.100	376,979	245,036	185.7%
Total	298,923			548,098	249,175	83.4%



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Truth in Taxation Hearing

Jo Daviess County is subject to the Truth in Taxation Law, pursuant to 35 ILCS 200/Article 18-55 through 100 of the property tax code. This law applies to all units of local government and school districts which levy taxes based upon the value of real property.

35 ILCS 200/18-56. Legislative Purpose. The purpose of this law is to require taxing districts to disclose by publication and to hold a public hearing on their intention to adopt an aggregate levy in amounts more than 105% (increase of more than 5%) of the amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the final aggregate levy of the preceding year.

At the public hearing, the taxing district must explain the reasons for its levy and proposed increase. Anyone who wants to present testimony must be given the opportunity to do so. After the hearing, the taxing district may adopt the tax levy.

The proposed Jo Daviess County 2017 levy (payable 2018) for the corporate, special purpose, and special service area property taxes extended or abated were \$6,514,673 (\$6,172,465 County, \$298,923, SSA, \$43,284 abated). The proposed corporate, special purpose and special service area property taxes extended or abated for 2018 (payable 2019) are \$6,964,525 (\$6,382,374 County, \$548,098 SSA, \$34,053 abated). This represents an increase of \$449,852 or 6.9% over the previous year. Because the proposed 2018 combined Jo Daviess County aggregate property tax levy extension is estimated to be 106.9% greater than the aggregate taxes extended in 2017, which is above the Truth in Taxation Law threshold of 105%, a Truth in Taxation Hearing will be held on November 27, 2018 at 6:30 pm, prior to the County Board adopting the 2018 Jo Daviess County property tax levy (payable 2019).

Proposed 2018 Jo Daviess County Property Taxes				
Corporate, special purpose, and special service area property taxes extended or abated				
Purpose	2017 Amount	2018 Amount	\$ Increase	% Increase
Corporate Levy	\$6,172,465.20	\$6,382,374.00	\$209,908	3.4%
Special Service Areas	\$298,923.00	\$548,098.00	\$245,036	83.4%
Enterprise Zone Tax Abated	\$43,284.29	\$34,053.00	(\$9,231)	-21.3%
Debt Service	\$0.00	\$0.00	\$0	0.0%
Total Levy	\$6,514,672.49	\$6,964,525.00	\$449,852	6.9%

Please note: Subsequent to publication of the Truth in Taxation Hearing Notice it was determined that enterprise zone abatements are not required to be included in abatement calculations. If enterprise zone abatements are removed from the above calculation the proposed 2018 (payable 2019) aggregate Jo Daviess County property tax levy increase is \$459,083 or 7.09%.

Effect of the Truth in Taxation Law

(35 ILCS 200/18-95) Section 18-95. Effect of Truth in Taxation Law. Nothing contained in Sections 18-55 through 18-90 shall serve to extend or authorize any tax rate in excess of the maximum permitted by law nor prevent the reduction of any tax rate.



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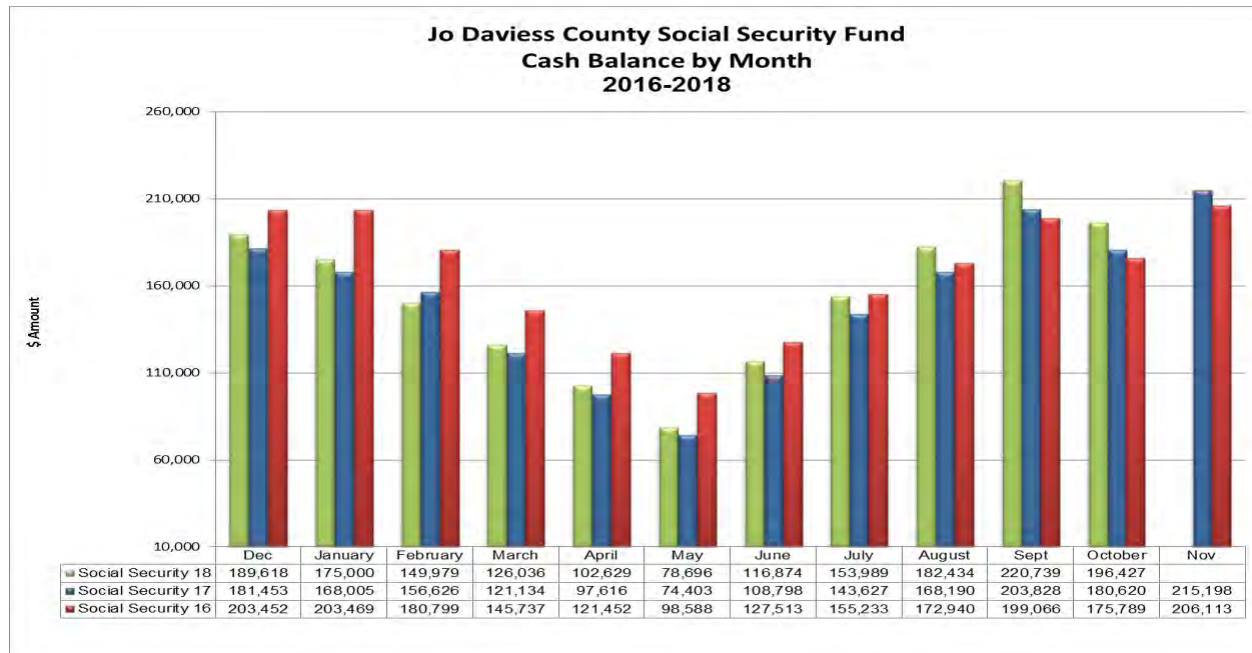
Consideration of Minimum Fiscal Year End Fund Balance Policies

The purpose of minimum fiscal year end fund balance policies is to ensure that the certain funds retain sufficient revenue to meet cash flow timing needs, to ensure against revenue short falls and fluctuations in revenue receipts, to provide funding for unforeseen emergencies, and to account for specific purpose fund balance that per GASB 54 is classified into one of the following categories: nonspendable, restricted, committed, or assigned.

The General Corporate Fund and several Special Fund budgets are dependent on the property tax levy as a major source of revenue and each has an established minimum fiscal year-end fund balance policy.

Social Security Fund

The estimated 11/30/2019 fund balance for the Social Security Fund is \$192,391 or 55.4% of total eligible expenses for the period. **This amount is \$15,872 less than the upper level (60%) minimum fiscal year-end fund balance policy requirement of \$208,263 of total eligible expenses for the period and exceeds by \$18,838 the lower level (50%) minimum fiscal year-end fund balance policy requirement of \$173,552.** Estimated FY2019 property tax revenue of \$312,029 represents 92.5% of total revenue for this fund.





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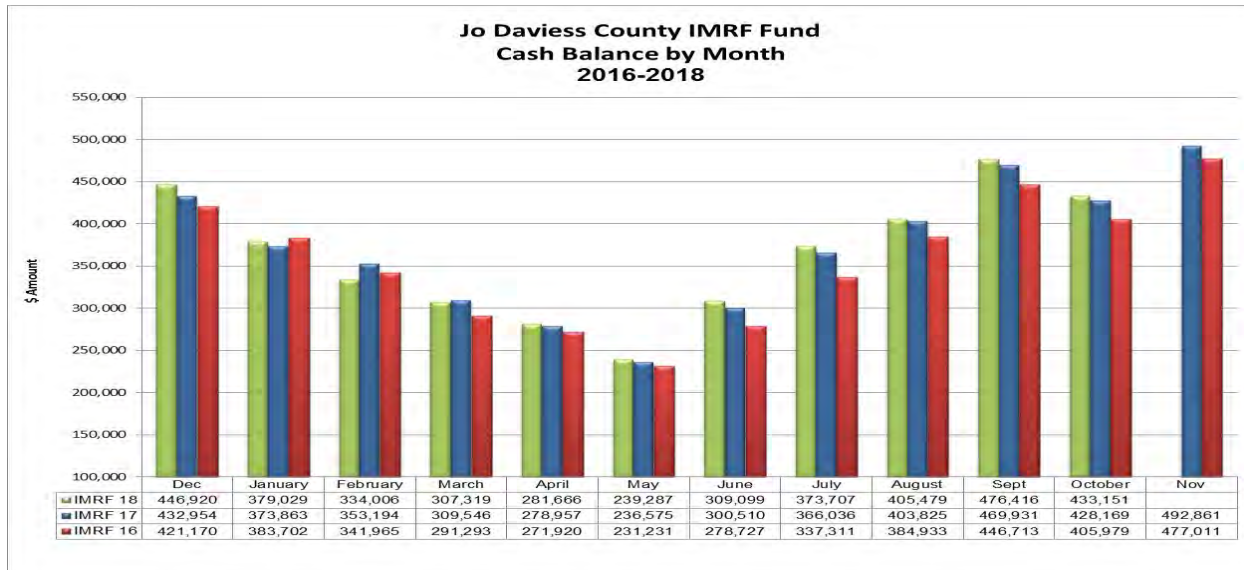
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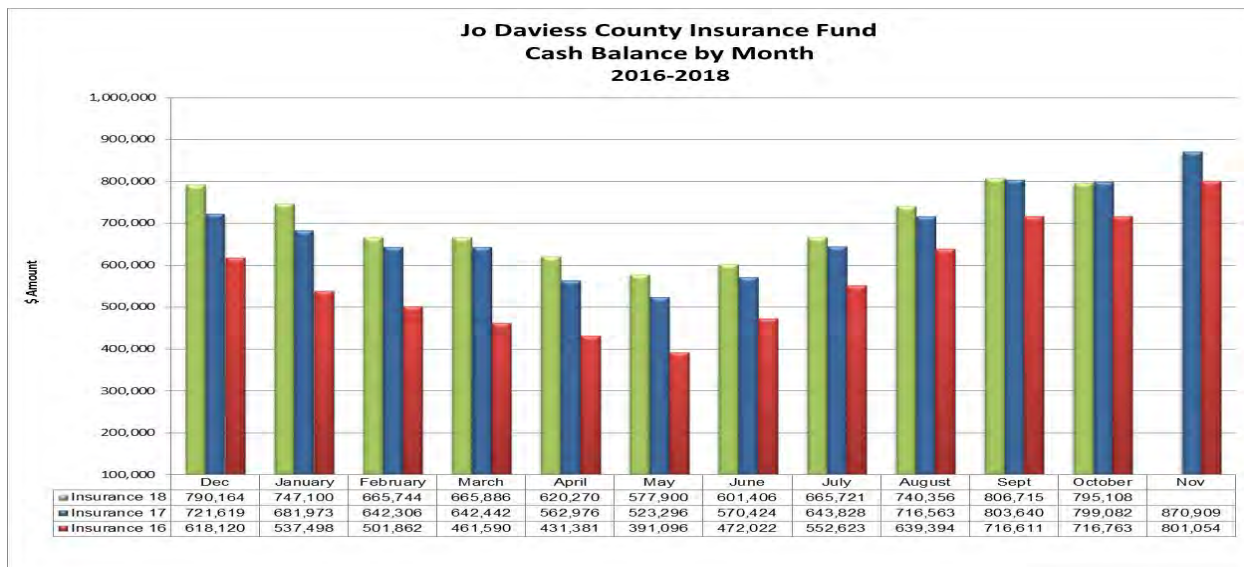
IMRF Fund

The estimated 11/30/2019 fund balance for the IMRF Fund is \$431,306 or 69.4% of total eligible expenses for the period and exceeds by \$58,256 the **minimum fiscal year-end fund balance policy requirement of \$373,050 or 60% of total eligible expenses for the period.** Estimated FY2019 property tax revenue of \$596,685 represents 92.9% of total revenue for this fund.



Insurance Fund

The estimated 11/30/2019 fund balance for the Insurance Fund is \$716,939 or 164.4% of total eligible expenses for the period and exceeds by \$237,197 the **minimum fiscal year-end fund balance policy requirement of \$479,742 or 110% of the total amount appropriated for the period.** Estimated FY2019 property tax revenue of \$324,257 represents 94.5% of total revenue for this fund.





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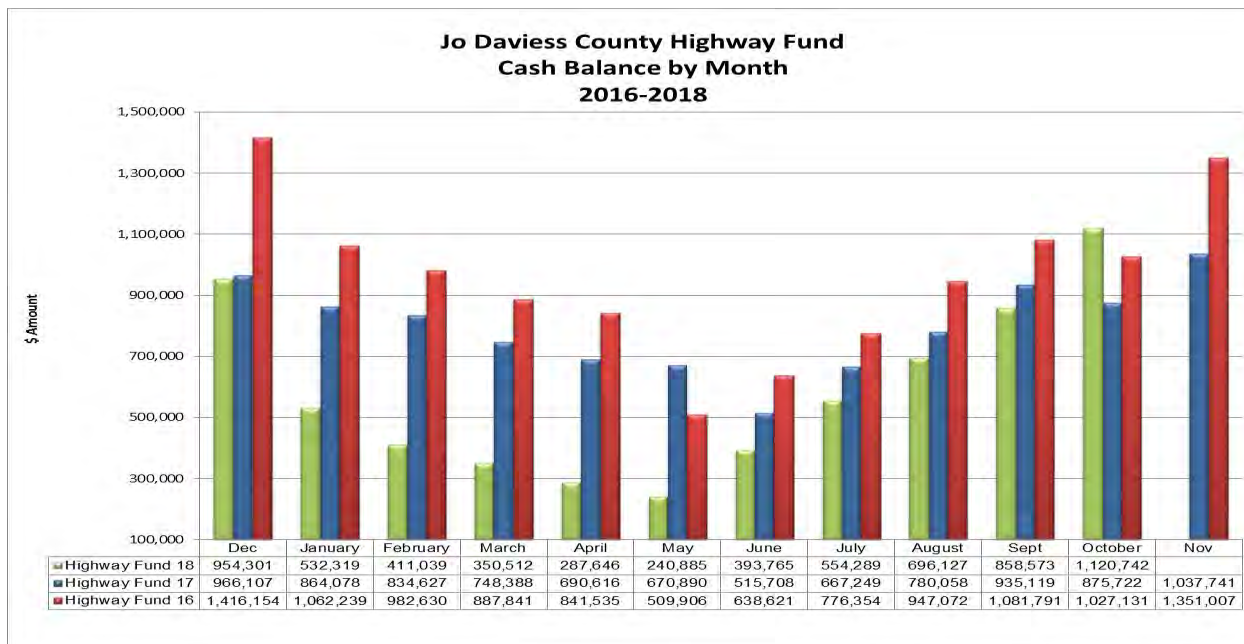
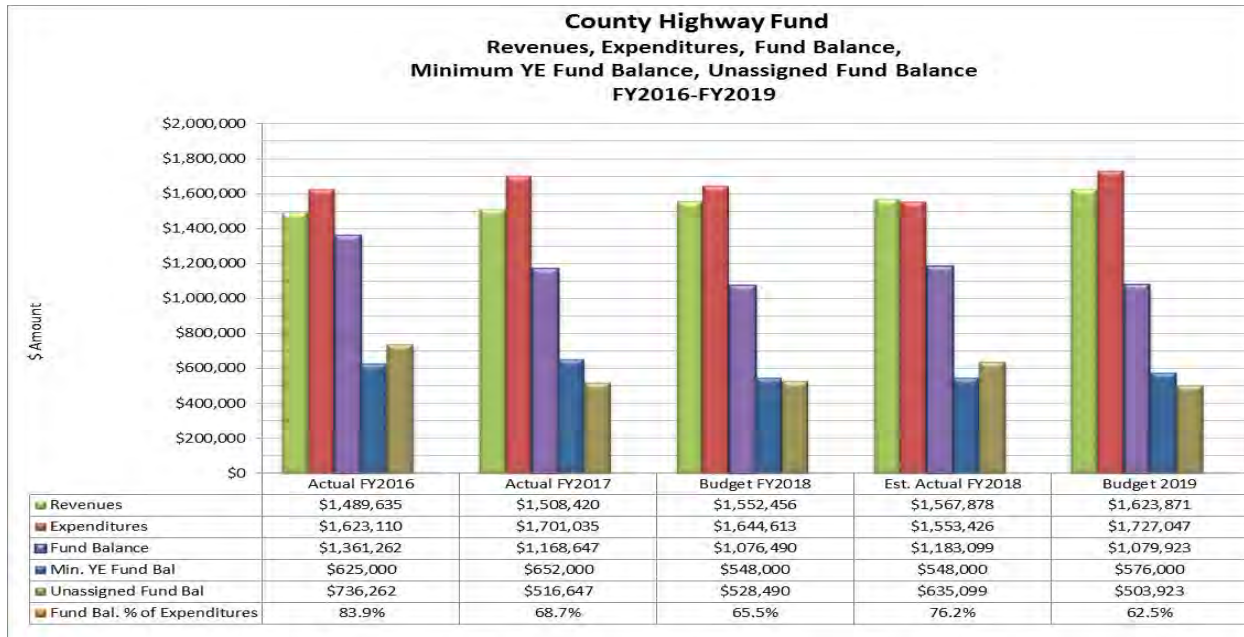
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Highway Fund

The estimated 11/30/2019 fund balance for the Highway Fund is \$1,079,923 and exceeds by \$503,923 or 87.5% the estimated FY2019 **minimum fiscal year-end fund balance policy requirement of \$576,000 or 4 months of operating expense**. Estimated FY2019 property tax revenue of \$1,180,388 represents 72.7% of total revenue for this fund.





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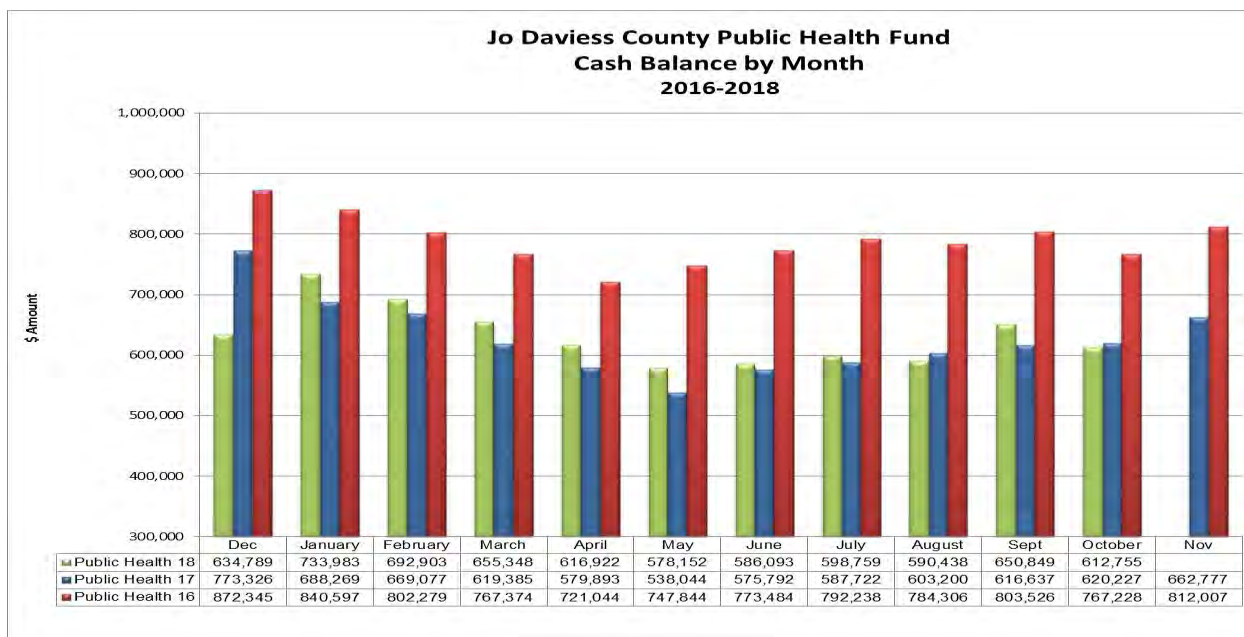
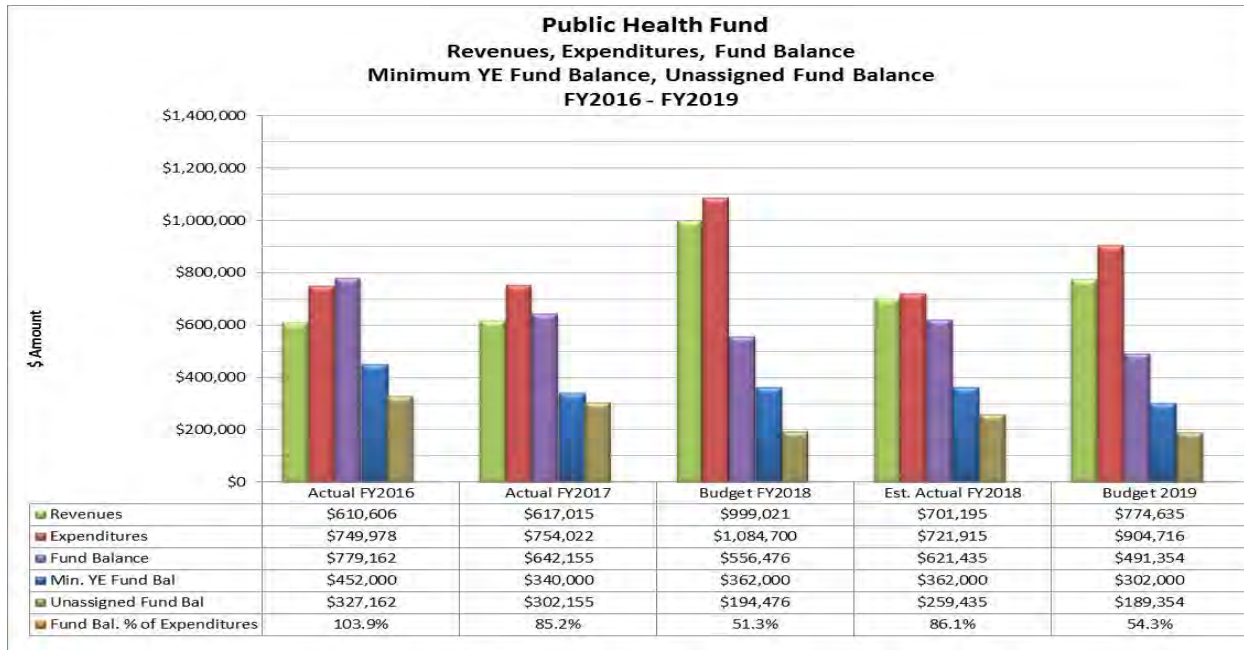
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Public Health Fund

The estimated 11/30/2019 fund balance for the Public Health Fund is \$491,354 and exceeds by \$189,354 or 62.7% the estimated FY2019 minimum fiscal year-end fund balance policy requirement of \$302,000 or 4 months of operating expense. Estimated FY2019 property tax revenue of \$340,750 represents 44.0% of total revenue for this fund.





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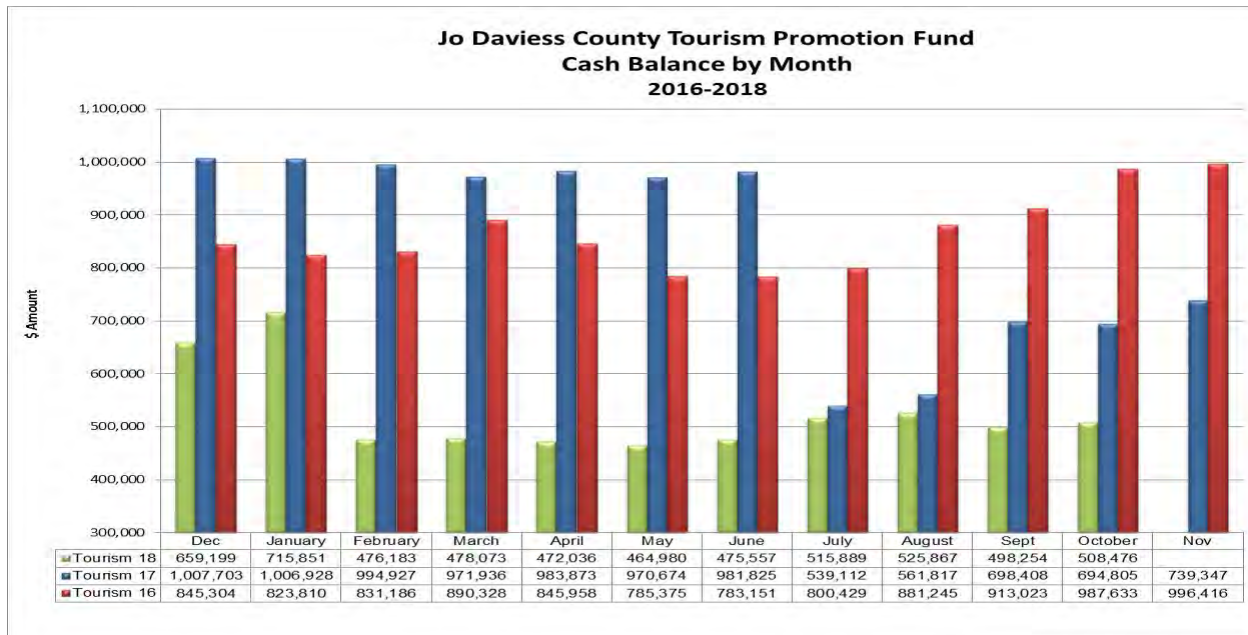
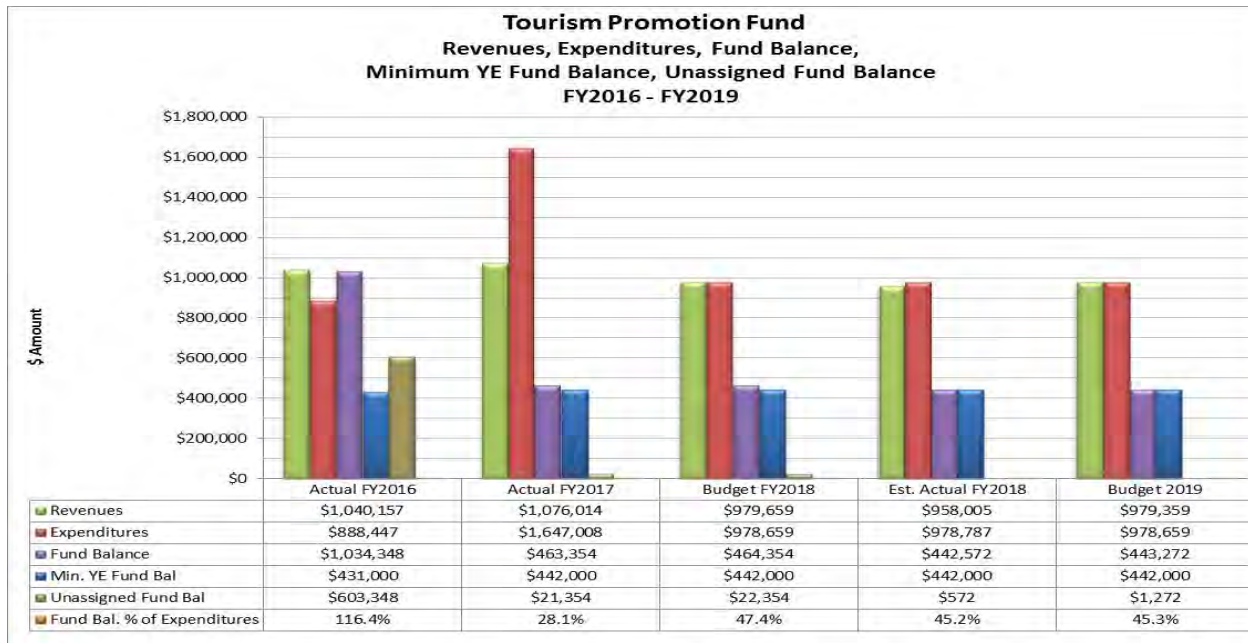
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Tourism Promotion Fund

The estimated 11/30/2019 fund balance for the Tourism Promotion Fund is \$443,272 and exceeds by \$1,272 the minimum fiscal year-end fund balance policy requirement of \$442,000 or 4 months of operating expense.





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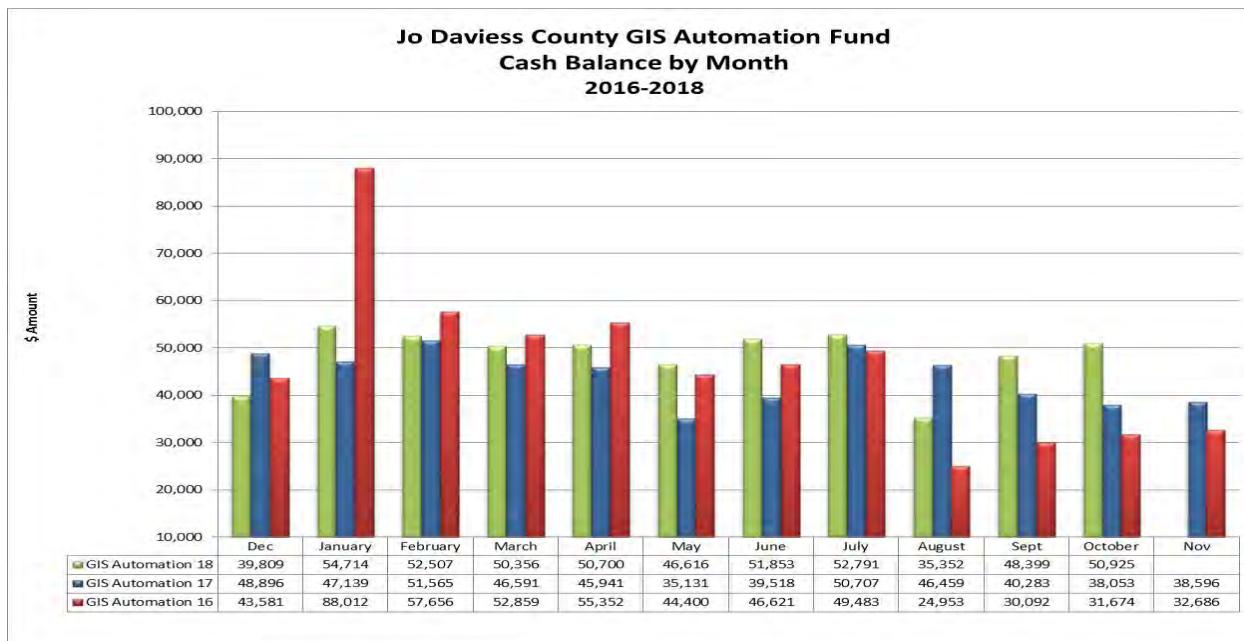
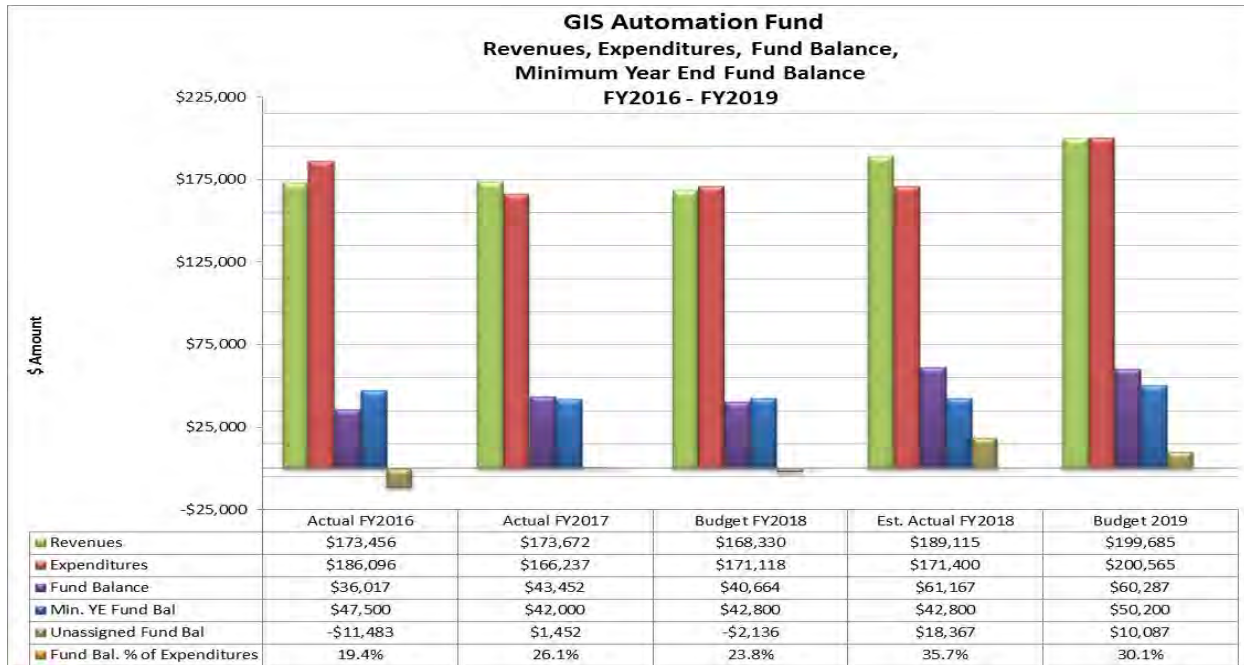
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GIS Automation Fund

The estimated 11/30/2019 fund balance for the GIS Automation Fund is \$60,287 and exceeds by \$10,087 or 20.1% the FY2019 minimum fiscal year-end fund balance policy requirement of \$50,200 or 3 months of operating expense.





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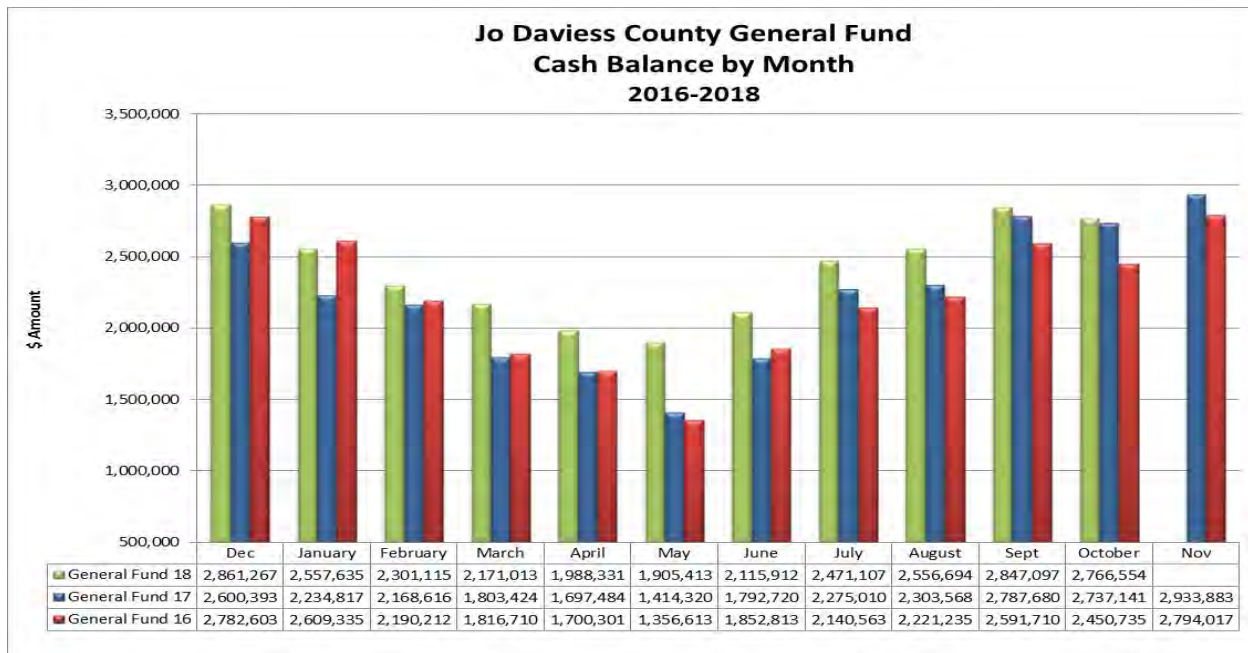
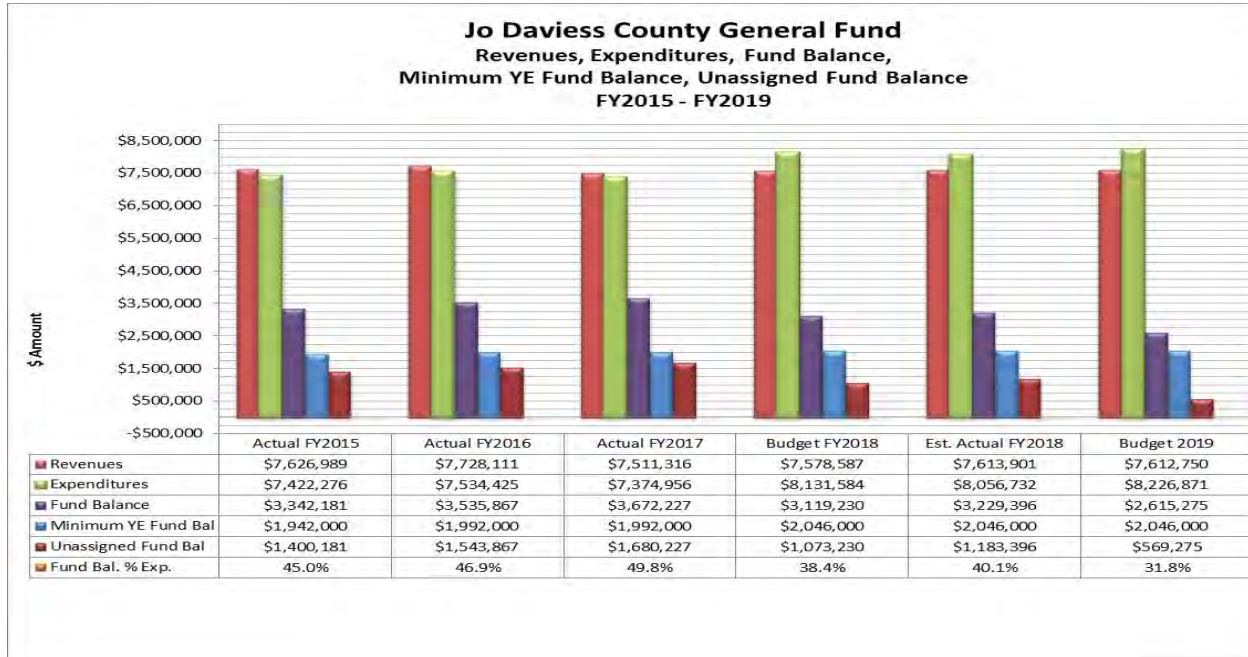
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General Fund

The estimated 11/30/2019 fund balance for the General Fund (as of 10/02/2018) is \$2,743,872 (for comparison purposes the amount in the FY2018 Budget Workbook was \$2,719,871) and exceeds by \$697,872 or 34.1% the estimated **FY2018 minimum fiscal year-end fund balance policy requirement of \$2,046,000 or 3 months of operating expense.**





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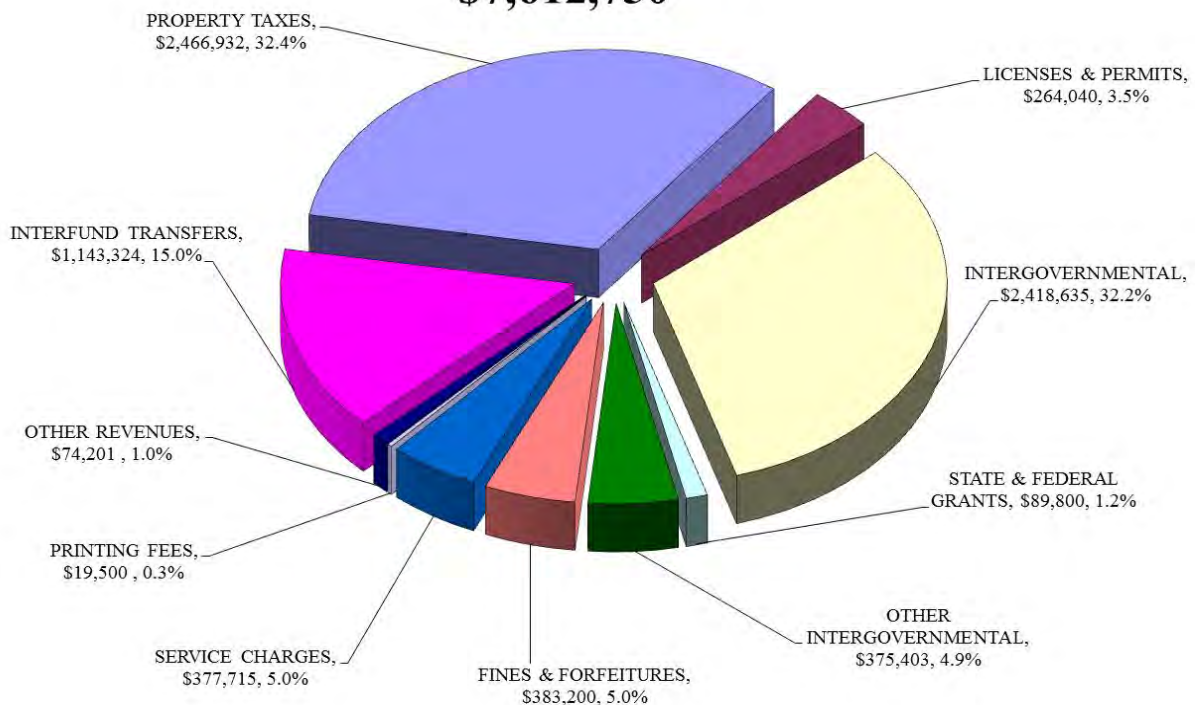
Summary of FY2019 General Corporate Fund Revenue Estimates

FY2019 General Fund (GF) revenue is projected to be \$7,612,750; **this is an increase of \$34,163 or 0.5 % more than the FY2018 revenue budget amount of \$7,578,587.** Total **GF available revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to **increase** \$206,215 or 2.8%. Total **GF core revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to **increase** \$269,940 or 4.4%.

GF Revenue	FY17 Actual	FY18 Budget	FY18 Est. Actual	FY19 Budget	Budget \$ Change	% Change
Total Revenue	\$7,511,316	\$7,578,587	\$7,613,901	\$7,612,750	\$34,163	0.5%
Total Available Rev.	\$7,257,221	\$7,316,735	\$7,383,306	\$7,522,950	\$206,215	2.8%
Total Core Revenue	\$6,078,738	\$6,109,686	\$6,224,637	\$6,379,626	\$269,940	4.4%

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred (100) individual revenue line items. Twenty-four (24) revenue line items indicate an increase, twenty-four (24) indicate a decrease, and fifty-two (52) indicate no change from prior year budget.

Estimated FY2019 General Fund Revenue \$7,612,750





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Revenue Increases – FY2019 General Fund revenue increases are anticipated to occur (compared to FY2018 budget) in **four (4) categories**: Intergovernmental \$135,177, Property Taxes \$106,541, Licenses & Permits \$3,175 and Fines & Forfeitures \$1,000. Significant line item revenue **increases** (\$5,000 or more) are projected for:

- \$106,541 Property Taxes
- \$85,241 State Income Tax
- \$24,280 County Clerk's Earnings
- \$23,955 Local Use Tax
- \$18,000 GGMI Service Contract (New line item for H/M Tax Administration)
- \$15,857 County (1%) Sales Tax
- \$13,063 County Supplemental (0.25%) Sales Tax
- \$8,160 Interfund Transfers for IT Support
- \$6,037 Interfund Transfers from Social Security Fund
- \$5,000 Criminal Fines
- \$5,000 Penalties on Tax Collections

Revenue Decreases – FY2019 General Fund revenue decreases are anticipated to occur (compared to FY2018 budget) in **six (6) categories**: Service Charges (\$78,810), Interfund Transfers (\$63,725), Federal & State Grants (\$52,967), Other Intergovernmental (\$14,060), Printing Fees (\$1,500), and Other Revenues (\$668). Significant line item revenue **decreases** (\$5,000 or more) are projected for:

- \$119,085 State Portion Revenue Stamps (County no longer sells revenue stamps)
- \$59,519 Interfund Transfers – from IMRF Fund
- \$40,150 Holiday Patrol Grant (Sheriff withdrew from program))
- \$18,000 Transfer in from Tourism (H/M Tax Administration moved to Service Charges)
- \$14,446 Salary Reimbursements (Probation reimbursement less than FY2018)
- \$10,000 Court Costs, Fines & Fees
- \$7,900 Federal Control Land Lease

FY2018 Estimated Actual General Fund Revenue Compared to FY2018 Budget

FY2018 estimated actual revenue is projected to be \$7,613,901; this amount **represents an increase of \$35,314 or 0.5% more** than the budget amount of \$7,578,587.

Revenue increases – five (5) revenue categories are anticipated to exceed budget in FY2018:

- \$94,424 Intergovernmental
- \$16,846 Service Charges
- \$3,133 Fines & Forfeitures
- \$1,694 Other Intergovernmental
- \$388 Printing Fees

Revenue shortfalls – five (5) revenue categories are anticipated to fall short of budget in FY2018:

- \$48,380 Interfund Transfers
- \$31,257 Federal Grants
- \$1,230 Property Taxes
- \$300 Licenses & Permits
- \$4 Other Revenues



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Significant line item revenue **increases** (\$10,000 or more) are projected for:

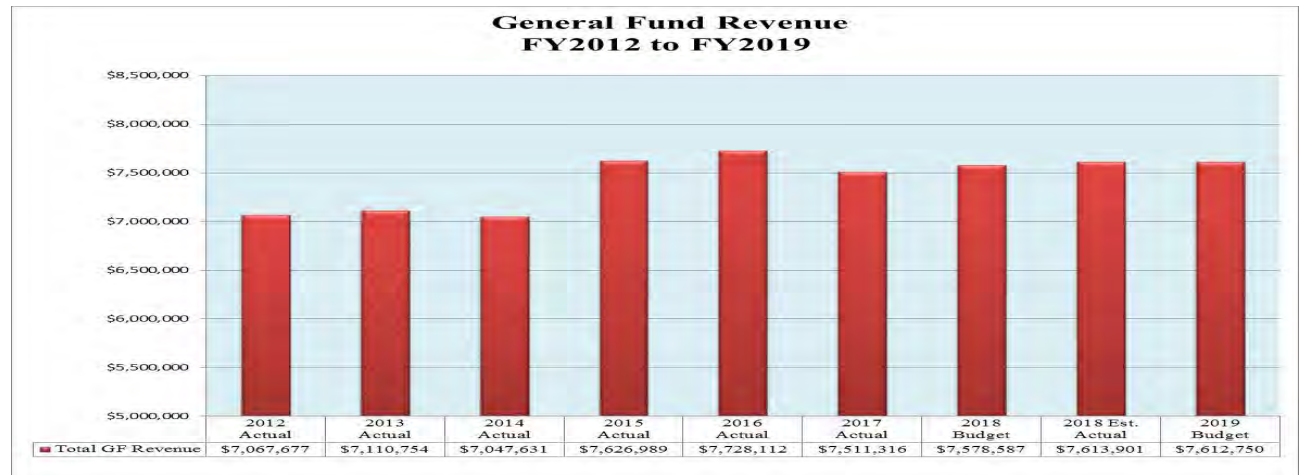
- \$50,127 State Income Tax
- \$20,801 Local Use Tax
- \$18,000 GGMI Service Contract (New line item for H/M Tax Administration)
- \$15,857 County Sales Tax (1%)
- \$13,063 County Supplemental Sales Tax (0.25%)

Significant line item revenue **decreases** (\$10,000 or more) are projected for:

- \$22,114 Holiday Patrol Grant
- \$19,385 Interfund Transfer from IMRF Fund
- \$18,000 Transfer in from Tourism (H/M Tax Administration moved to Service Charges)

The chart below compares FY2019 General Fund revenue estimates with FY2018 General Fund revenue budget estimates and FY2017 actual amounts.

GF Revenue by Category	FY2017 Actual	FY2018 Budget	FY2019 Budget	Budget \$Change	% Change
Property Taxes	2,240,459	2,360,391	2,466,932	106,541	4.5%
Licenses & Permits	266,996	260,865	264,040	3,175	1.2%
Intergovernmental	2,343,231	2,283,458	2,418,635	135,177	5.9%
State Grants	0	0	0	0	0.0%
Federal Grants	126,395	142,767	89,800	(52,967)	-37.1%
Other Intergovernmental	353,459	389,463	375,403	(14,060)	-3.6%
Fines & Forfeitures	433,033	382,200	383,200	1,000	0.3%
Service Charges	464,725	456,525	377,715	(78,810)	-17.3%
Printing Fees	25,447	21,000	19,500	(1,500)	-7.1%
Other Revenues	79,087	74,869	74,201	(668)	-0.9%
Inter-fund Transfers	1,178,484	1,207,049	1,143,324	(63,725)	-5.3%
TOTAL GF REVENUE	\$7,511,316	\$7,578,587	\$7,612,750	\$34,163	0.5%
TOTAL GF CORE REVENUE (Less Grants, State Rev Stamp & IFT's)	\$6,078,738	\$6,109,686	\$6,379,626	\$269,940	4.4%





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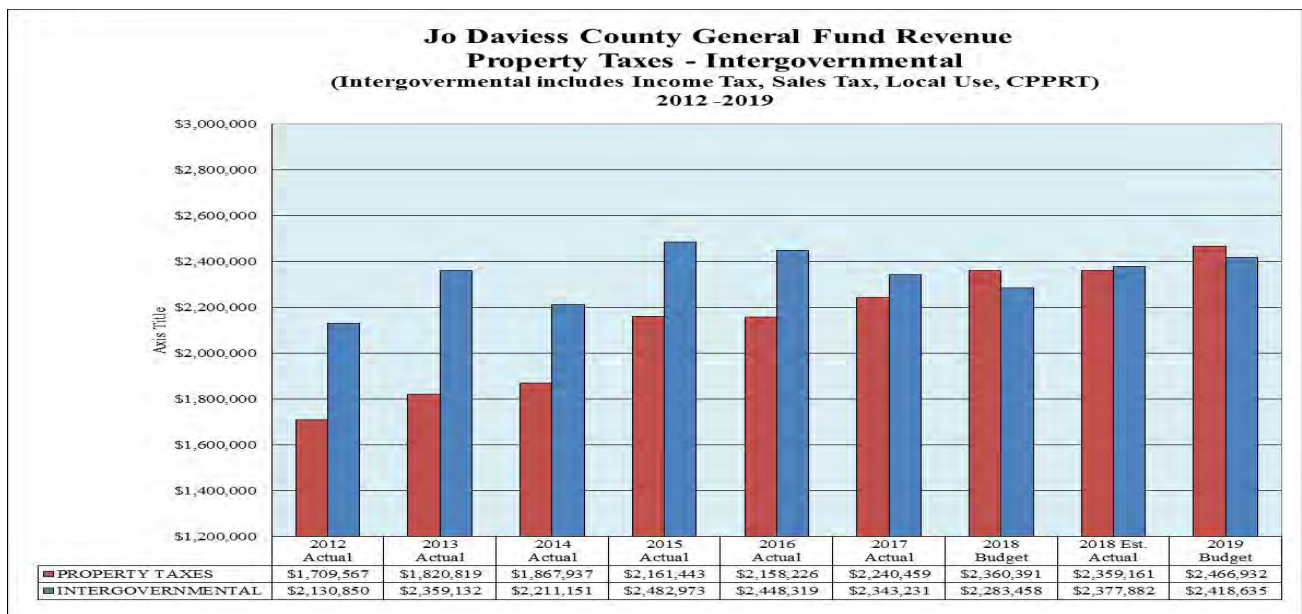
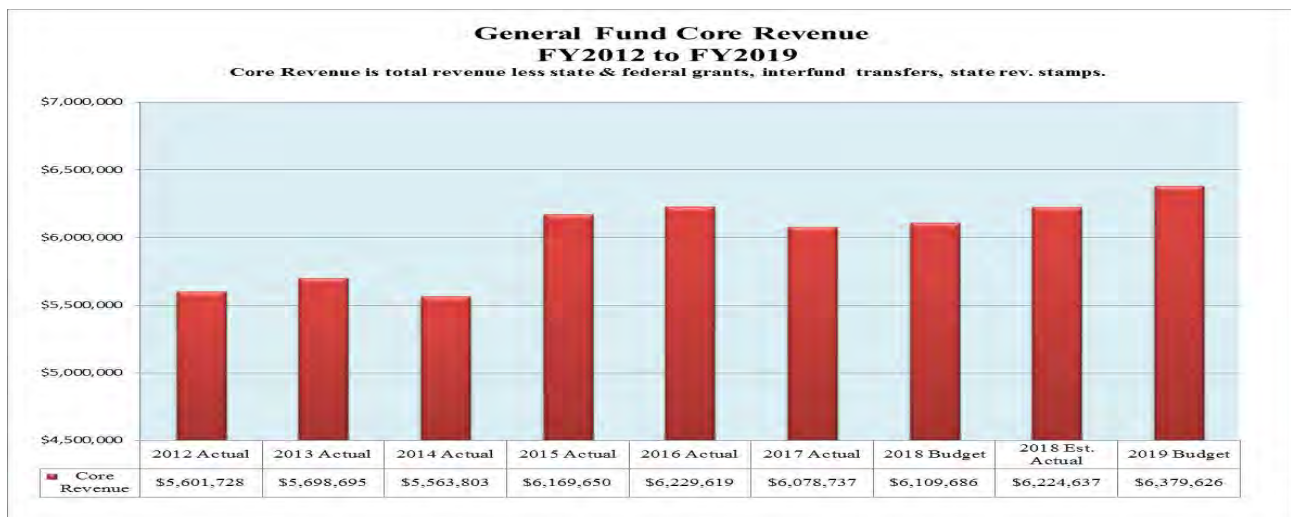
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FY2018 General Fund Core Revenue

Core Revenue is total revenue less state & federal grants, state revenue stamps and interfund transfers. Core revenue provides a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of growth in General Fund revenue especially from core revenue sources.

General Fund core revenue for FY2019 is estimated to be \$6,379,626; this amount is \$269,940 or 4.4% more than the FY2018 budget amount of \$6,109,686. This increase is primarily due to anticipated increases in two revenue categories: Property Tax \$135,177 and Intergovernmental \$106,541. The most significant line item revenue increases are anticipated to occur in Property Taxes \$106,541, State Income Tax \$85,241, County Clerk's Earnings \$24,280, Local Use Tax \$23,955, and County (1%) Sales Tax (1%) \$15,857, and County Supplemental (0.25%) Sales Tax \$13,063.





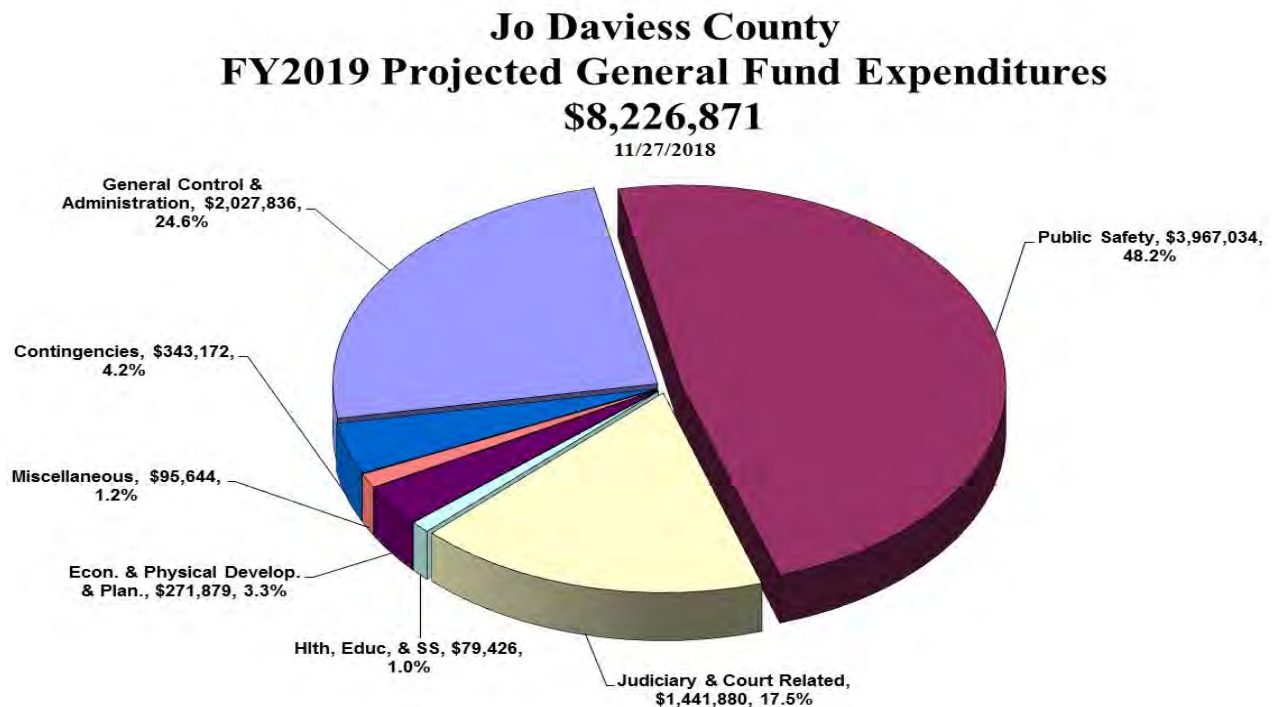
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SUMMARY OF FY2019 GENERAL FUND EXPENSE ESTIMATES

Total General Fund (GF) target expense estimates are projected at \$8,226,871; this is **an increase of \$95,287 or 1.2%** more than the final approved FY2018 target amount of \$8,131,584.

General Fund Target Expenses FY2015 to FY2019							
	FY2015	FY2016	FY2017	FY2018	FY2019	\$Change	%Change
General Fund	Budget	Budget	Budget	Budget	Budget	18 to 19	18 to 19
GF Target Expenses	\$7,781,720	\$7,810,737	\$7,820,336	\$8,131,584	\$8,226,871	\$95,287	1.2%

The three largest projected FY2019 General Fund expense categories are: Public Safety \$3,967,034 (48.2%), General Control & Administration \$2,027,836 (24.6%) and Judiciary & Court Related \$1,441,880 (17.5%).



Four (4) General Fund expense categories are projected to increase in FY2019 and three (3) categories are projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category.

Categories projecting an **increase** include: Contingencies \$217,638 (173.4%), Judiciary & Court Related \$17,496 (1.3%), Economic and Physical Development & Planning \$4,908 (1.8%) and Health, Education, & Social Services \$422 (0.5%). Interfund transfers from General Fund contingency line items total \$343,172 and include \$117,200 annual debt payment on installment contract for the public safety communication system, and \$22,368 for the new Veteran Affairs Program Fund.

Categories projecting a **decrease** include: Miscellaneous \$119,085 (55.5%) (County no longer sells revenue



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stamps, revenue offsets expense), General Control & Administration \$23,212 (1.1%), and Public Safety \$3,256 (0.1%)

GF Expenditures by Budget Category	Budget FY2017	Budget FY2018	Budget FY2019	\$ Change 18-19	Percent Change
General Control & Administration	1,854,039	2,051,048	2,027,836	(23,212)	-1.1%
Miscellaneous	254,729	214,729	95,644	(119,085)	-55.5%
Public Safety	3,831,805	3,970,290	3,967,034	(3,256)	-0.1%
Judiciary & Court Related	1,409,220	1,424,008	1,441,880	17,872	1.3%
Health, Education & Social Services	78,189	79,004	79,426	422	0.5%
Econ. & Physical Dev. & Planning	266,820	266,971	271,879	4,908	1.8%
Contingencies	125,534	125,534	343,172	217,638	173.4%
TOTAL EXPENDITURES	\$7,820,336	\$8,131,584	\$,8022,871	\$95,287	1.2%

SUMMARY OF FY2019 GENERAL FUND TARGET ADJUSTMENTS

The following is a summary of the General Fund target increases/decreases that occurred during the FY2019 budget process.

- ✓ \$164,463 decrease – seven (7) initial target amounts were **decreased** a total of \$164,463 from the final FY2018 target amounts for *non-recurring* mandatory/necessary or unfunded operational expenses.
 - a) \$40,150 decrease - Sheriff's target decreased Holiday Patrol grant.
 - b) \$1,917 decrease - Emergency Management target decreased Commodity Flow Study Phase II/HEMP Grant.
 - c) \$17,096 decrease – Information & Communications target decreased purchase/extend support coverage on SAN/host servers.
 - d) \$70,000 decrease – Four (4) General Fund Sheriff's target amounts decreased legal services and other expenses associated with union negotiations.
 - e) \$5,000 decrease – Sheriff's target decreased, unfunded request for 50% cost of drone, balance to be paid by DRA grant.
 - f) \$20,000 decrease – Sheriff's target decreased, unfunded request for body cameras.
 - g) \$10,300 decrease – CCAO target decreased, unfunded request for Devnet web program.
- ✓ \$49,881 decrease - Election budget. The elections budget increases one year and decreases the next based on the number of elections: FY2018-increase \$54,881, FY2017-decrease \$49,881, FY2016-increase \$49,881, FY15-decrease \$49,881



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- ✓ \$40,150 increase – 7/26/2018 Sheriff's target increased for approved Holiday Patrol grant (NON-RECURRING).
- ✓ \$3,900 increase – 7/26/2018 CCAO target increased per annual maintenance agreement associated with Devnet web program (RECURRING).
- ✓ \$1,915 increase – 7/26/2018 Communications target increased for mandatory increase in FY2019 Comelec Services maintenance agreement for radio communication system (RECURRING).
- ✓ \$6,656 increase – 7/26/2018 Courthouse target increased per revised split of wages/benefits for the BGM Custodian position from 64% Courthouse, 18% Hwy, 18% PH to 80% Courthouse, 20% Hwy (RECURRING).
- ✓ \$40,150 decrease – 8/20/2018 Sheriff's target decreased Sheriff Turner decided to withdraw from STEP Holiday Patrol grant program (NON-RECURRING).
- ✓ \$5,000 increase – 8/20/2018 Courthouse target increased for annual carpet cleaning in Courthouse (RECURRING).
- ✓ \$6,000 increase – 8/22/2018 Courthouse target increased to pay utility and maintenance expenses at Waterworks Building (RECURRING).
- ✓ \$2,786 increase – 8/29/2018 County Clerk/Recorder target increased for additional fulltime hours for Local Registrar duties (RECURRING).
- ✓ \$119,085 decrease – 8/29/2018 Miscellaneous target decreased, County Clerk/Recorder no longer purchases/sells State revenue stamps, now handled electronically (RECURRING).
- ✓ \$270 increase – 8/29/2018 Information & Communications target increased to cover mileage for onsite IT support at new HD dental clinic in Elizabeth (RECURRING).
- ✓ \$422 increase – 9/05/2018 ROE target increased for Jo Daviess County share of FY2019 ROE budgeted expenses (RECURRING).
- ✓ \$22,368 increase – 10/03/2018 General Fund target increased to provide initial funding for the new Veterans Assistance Program Fund (083) (RECURRING- amount may vary year to year).
- ✓ \$200,000 increase – 10/17/2018 Eight (8) Unfunded Requests approved by County Board as follows:
 - a) \$4,000 increase - Sheriff's target increased for Police & Command Training for Chief Deputy Sheriff (NON-RECURRING).
 - b) \$3,231 increase – Board of Review target increased for \$1,000 annual salary increase for 3 members of Board of Review (RECURRING).
 - c) \$1,500 increase – County Clerk/Recorder target increased for paint and supplies to paint County Clerk/Recorder Offices (NON-RECURRING)



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- d) \$58,211 increase – Interfund Transfer to the General Capital Equipment Fund for San Virtual Server Refresh Project – 2 Year commitment (RECURRING in FY2020 only).
- e) \$8,000 increase – Interfund Transfer to the General Capital Equipment Fund for Network Backbone Equipment (NON-RECURRING).
- f) \$10,000 increase – Interfund Transfer to the General Capital Investment Fund for Office and Security Improvements in Treasurer’s Office (NON-RECURRING).
- g) \$39,058 increase – Interfund Transfer to the General Capital Investment Fund for future remodel of Courthouse bathrooms ADA compliance (NON-RECURRING).
- h) \$30,000 increase – Interfund Transfer to the General Capital Investment Fund to repair/paint exterior soffit and fascia Courthouse (NON-RECURRING).
- i) \$50,000 increase – Interfund Transfer to the Contingency Fund (NON-RRECURRING)

GENERAL FUND ACCOUNT CATEGORY EXPENSES

Three (3) General Fund account categories are projected to increase in FY2019 and three (3) account categories are projected to decrease in FY2019. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. Account categories projecting an increase include: Personnel (salaries & benefits, automobile mileage, and uniform allowance) \$152,943 or 2.4%, Other (includes interfund transfers) \$95,287 or 1.2% and Training & Professional Development \$5,835 or 10.4%. Account categories projecting a decrease include: Contractual Services \$114,182 or 10.7%, Commodities \$19,941 or 9.2%, Capital Outlay \$25,900 or 76.9%.

Account Title (category)	FY2018	% of Total	FY2019	% of Total	% Change 18-19	Percent Change
Personnel (includes mileage, uniforms)	\$6,316,202	77.7%	\$6,469,145	78.6%	\$152,943	2.4%
Training & Professional Dev.	\$56,007	0.7%	\$61,842	0.8%	\$5,835	10.4%
Commodities	\$217,778	2.7%	\$197,837	2.4%	(\$19,941)	-9.2%
Contractual Services	\$1,050,677	12.9%	\$936,495	11.4%	(\$114,182)	-10.7%
Capital Outlay	\$33,700	0.4%	\$7,800	0.1%	(\$25,900)	-76.9%
Other (includes interfund transfers)	\$457,055	5.6%	\$553,751	6.7%	\$96,696	21.2%
Total	\$8,131,584	100%	\$8,226,671	100%	\$95,287	1.2%



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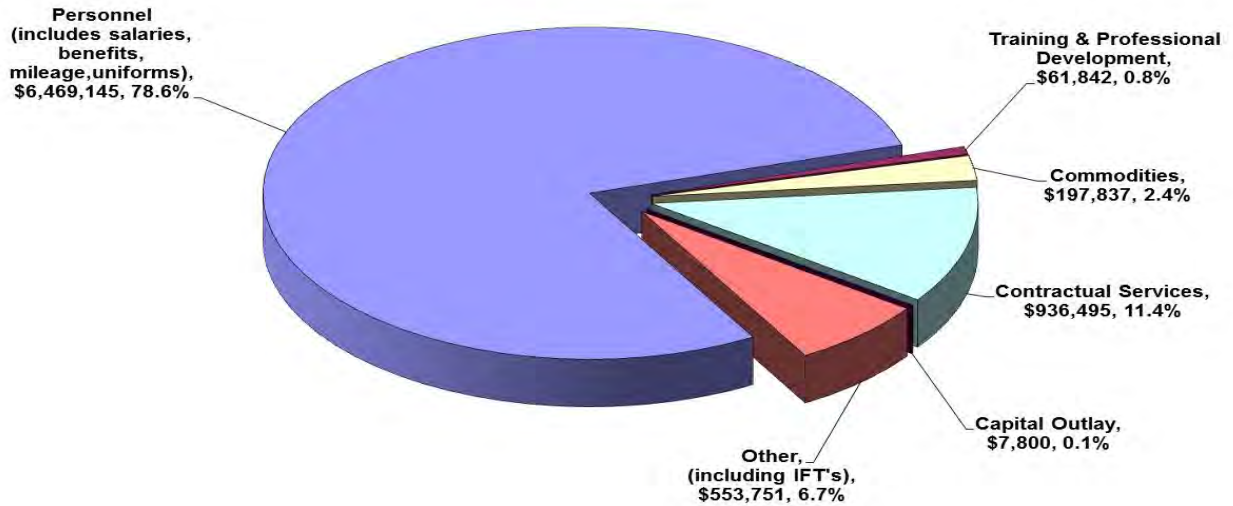
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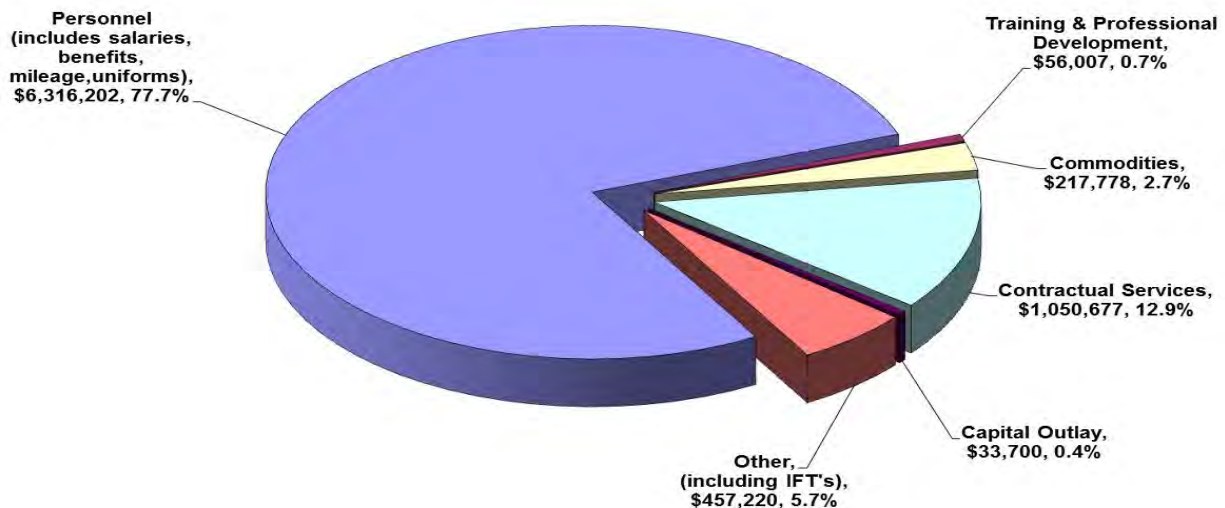
FY2019 Projected General Fund Expenditures By Category \$8,226,871

11/27/2018



FY2018 General Fund Budget Expenditures By Category \$8,131,584

11/14/2017





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General Fund Personnel Expenses

General Fund target estimates for personnel costs (salaries & benefits, automobile mileage, and uniform allowance) total \$6,469,145 and represent **78.6%** of the total FY2019 General Fund expense budget of \$8,226,871. **Salaries and benefits** total \$6,422,980 and represent **78.1%** of total General Fund expenses; **mileage** \$36,163 represents 0.44% and **uniforms** \$10,000 represents 0.12% of total General Fund expenses.

Salaries/Wages/Employee Benefits General Fund Expenditures (FY2015-FY2019)

	FY2015	FY2016	FY2017	FY2018	FY2019	\$Change	%Change
Description	Budget	Budget	Budget	Budget	Budget	18 to 19	18 to 19
Salaries- Full-time	3,579,111	3,674,605	3,762,909	3,858,138	3,990,931	132,793	3.4%
Salaries- Per diem	62,780	62,780	72,660	72,160	72,160	0	0.0%
Salaries- Part-time	186,771	206,265	203,530	210,379	199,431	(10,948)	-5.2%
Salaries- Overtime	168,545	190,491	216,805	222,822	200,489	(22,333)	-10.0%
Health Insurance	802,352	808,482	891,230	948,901	1,048,942	100,041	10.5%
Social Security	248,815	256,141	264,540	270,265	277,556	7,291	2.7%
Medicare	58,183	59,897	61,861	63,199	64,903	1,704	2.7%
Pension (IMRF/SLEP)	558,235	570,972	606,936	622,062	568,569	(53,493)	-8.6%
Total General Fund Personnel Costs	\$5,664,792	\$5,829,633	\$6,080,471	\$6,267,925	\$6,422,980	\$155,055	2.5%

All Operational Funds Combined – Salaries/Wages/Employee Benefits General Fund and Special Funds (FY2015-FY2019)

Description	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	\$ Change 18 to 19	% Change 18 to 19
Salaries/Wages (Total)	5,620,390	5,880,392	5,764,326	5,841,860	5,864,954	23,094	0.4%
Health Insurance	1,138,100	1,149,554	1,175,685	1,251,812	1,315,467	63,655	5.1%
Social Security	349,015	363,216	357,569	361,770	363,120	1,350	0.4%
Medicare	81,784	85,157	83,626	84,601	84,914	313	0.4%
Unemployment	5,000	5,000	6,000	6,000	6,000	0	0.0%
Pension (IMRF/SLEP)	730,273	751,169	749,687	779,188	683,311	(95,877)	-12.3%
Total	\$7,924,560	\$8,234,613	\$8,136,893	\$8,325,230	\$8,320,765	(\$4,465)	-0.05%

OPERATIONAL FUNDS – Total Salaries/Wages/Benefits (FY2015-FY2019)

Fund	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	\$ Change 18 to 19	%Change 18 to 19
General Fund	5,664,792	5,829,633	6,080,471	6,267,929	6,422,980	155,055	2.5%
County Highway Fund	766,767	780,277	802,893	830,747	870,485	39,738	4.8%
Motor Fuel Tax Fund	112,491	116,206	106,135	109,779	110,570	790	0.7%
Public Health Fund	537,300	609,000	663,300	876,312	671,010	(205,302)	-23.4%
GIS Automation Fund	130,523	135,070	134,117	139,023	143,508	4,485	3.2%
Animal Control Fund	0	70,778	73,746	66,712	68,259	1,547	2.3%
JDC Transit/PCOM	0	18,301	18,718	37,725	33,953	-3,775	-10.0%
HHC Fund	398,454	382,659	0	0	0	0	0.0%
Tourism Promotion Fund	314,231	292,689	254,513	0	0	0	0.0%
Total	\$7,924,560	\$8,234,613	\$8,136,893	\$8,325,230	\$8,320,765	(\$4,465)	-0.05%



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The FY2019 Jo Daviess County budget includes 110 full-time positions and 6 regular part-time positions. In addition several departments have budgeted funds for temporary and seasonal part-time positions.

Jo Daviess County, Illinois <u>Full-Time and Regular Part-Time Employees</u> by County Department (FY2018-FY2019)					
Department	Fund	FY2019 # F-Time	FY2019 # P-Time	FY2018 # F-Time	FY2018 # P-Time
Sheriff's Department	General	38.8	0	38	0
Health Department	Special	12	1	13	1
Highway	Special	12.2	0	12	0
County Clerk/Recorder	General	7	0	7	0
Circuit Clerk	General	6	0	6	0
Probation	General	6	0	6	0
States Attorney	General	5	0	5	0
County Assessor	General	5	0	4	2
Treasurer	General	4	0	4	0
Planning & Development	General	3	1	3	1
County Administrator	General	3	0	3	0
Information & Technology	General	2.9	0	2.9	0
GIS	Special	2.1	0	2.1	0
Animal Control	Special	1	1	1	1
Coroner	General	1	0	1	0
Public Defender	General	0	2	0	2
Emergency Management	General	0	1	0	1
PCOM (JDC Transit)	Special	0.5	0	0.5	0
Grants Administrator	General	0.5	0	0.5	0
Tourism CVB	Special	0	0	0	0
Home Health Care	Special	0	0	0	0
Total - County		110	6	109	8
Total - General Fund		82.2	4	80.4	6
Total - Special Fund		27.8	2	28.6	2

Staffing Changes FY2018 Budget and/or FY2019 Budget

- 1) Two (2) PT Deputy Clerk positions in County Assessor Office were combined into one FT position, implemented FY2018.
- 2) Health Department - dental program not implemented in FY2018 as planned, FY2019 budget includes addition of Dental Coordinator, two Dental Hygienists, PH Clerk-PT and contract Dentist.
- 3) Safety Coordinator position moved from County Administrator budget to County Clerk budget.
- 4) PT Carpenter position in Highway Department approved full-time, implemented FY2018.
- 5) PT Administrative Asst. position in County Admin Office approved full-time, implemented FY2018.
- 6) FT Highway Maintenance position added, PT staff reduced, Staff Engineer position placed on hold.
- 7) PT PCOM position combined with new Grants Administrator position, resulting in one new full-time position, implemented FY2018
- 8) FT Buildings/Grounds/Maintenance Custodian I position added (80% Courthouse, 20% Highway).



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

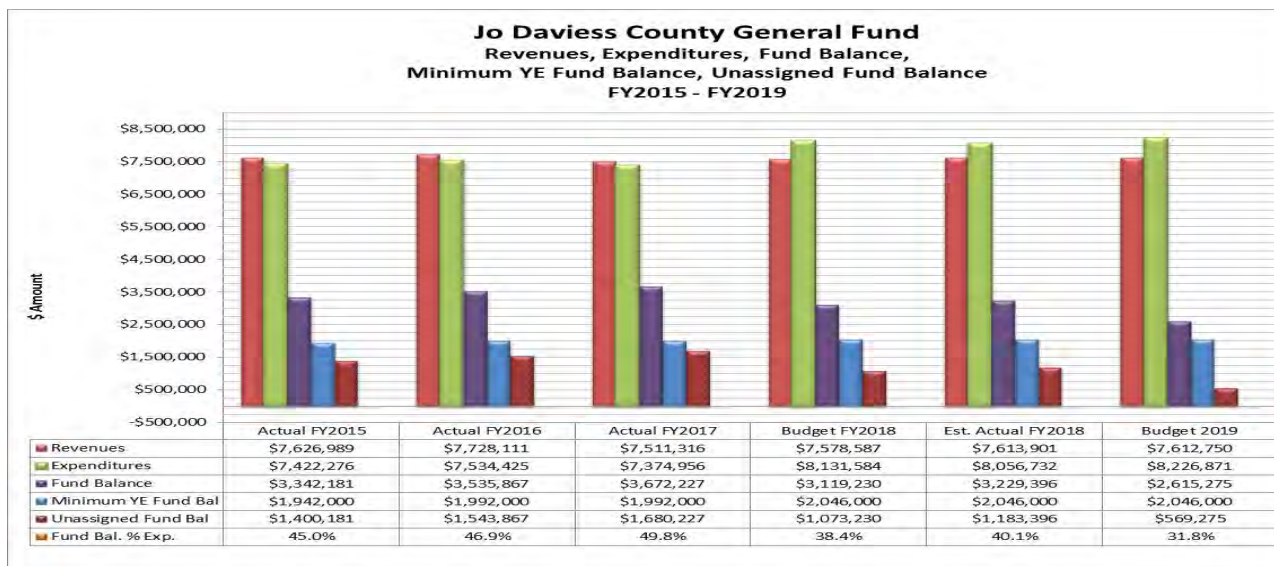
Galena, IL 61036

Tele: 815-777-6557 Fax: 815-777-2285

E-mail: countyadministrator@jodaviess.org

General Fund Year End Fund Balance

The proposed FY2019 General Corporate Fund budget is a deficit budget in the amount of \$614,121 (the difference between revenues and expenses). To balance the FY2019 General Corporate Fund budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/2018) fund balance is estimated at \$3,229,397. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expenses, for FY2019 the County Board approved the amount of \$2,046,000 to be designated and retained in this fund. The estimated year end (11/30/2019) fund balance for the General Corporate Fund is \$2,615,275. The estimated year end (11/30/2019) unassigned fund balance for the General Corporate Fund is \$569,275; this amount is a decrease of \$1,110,952 or 66.1% less than the FY2017 actual year end unassigned fund balance of \$1,680,227.



Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned fund balance from the General Fund and/or the General Capital Equipment Replacement Fund or the General Capital Investment Fund for Unfunded Requests/Activities. On 10/11/2018, the County Board determined that \$200,000 would be allocated from the General Fund.

During final budget deliberations on 10/17/2018 the County Board approved the following unfunded requests/activities totaling \$200,000 to be paid from the General Fund: \$4,000 for Police and Command Training for the Chief Deputy Sheriff (non-recurring), \$3,231 for a \$1,000 annual salary increase for the three members of the Board of Review (recurring), \$1,500 for paint and supplies to paint the County Clerk/Recorder offices (non-recurring), \$58,211 for San Server Refresh Project-2 year commitment (recurring in FY2020 only), \$8,000 for Network Backbone equipment (non-recurring), \$10,000 for Office and Security Improvements in Treasurer's Office (non-recurring), \$39,058 for future remodel of Courthouse bathrooms to address ADA compliance (non-recurring), \$30,000 to repair/paint Courthouse exterior soffit fascia, \$50,000 transfer to the Contingency Fund.



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Major Projects/Programs

FY2018 - Several major projects and/or programs were completed or implemented in fiscal year 2018: The Highway Department completed Stagecoach Trail Culverts over Clear Creek and a Tributary of Clear Creek, completed the Council Hill Road Bridge Repair Project, completed the Fiedler Road over Apple River Bridge Project, substantial progress was made on construction of the Galena Salt/Storage Building, replaced windows in south and part of east wall, completed copy room and framed and dry walled other offices in the Highway Building in Hanover, started construction and structure set on Rush Township-Rush Town Road Bridge Project, and started plans on Willow Road-Culvert over Muddy Plum River Project.

The County implemented the Comprehensive Cost/Fee Study, completed the Courthouse Third Floor Window Replacement Project and continued to address critical maintenance issues associated with the Courthouse, awarded a contract to American Environmental to update the JDC Multi-Jurisdictional All Hazard Mitigation Plan; approved an amendment to the lease agreement with the City of Galena for use of the Waterworks Building, participated with Stephenson County, City of Freeport, Village of Hanover, Village of Lena, and City of East Dubuque in application for an Enterprise Zone, appointed members to the Ad-hoc Committee on Jo Daviess County EMS Sustainability and appointed members to an Ad-Hoc Economic Development Committee. The County completed an update of the Jo Daviess County Employee Handbook, adopted new policies including Policy against Discrimination, Harassment, and Sexual Misconduct, Fraud, Waste and Abuse Policy, Whistleblower Policy, and Information Technology Acceptable Use Policy, amended the Jo Daviess County Ethics Policy/Ordinance and established an Ethics Commission. The Grant Administration and Oversight Committee oversaw the hiring process for the new Grants Administrator/PCOM and continued to develop policies and procedures that comply with GATA.

The Sheriff continued to implement the new Spillman Public Safety software system including records management system (RMS), completed replacement of the third floor Courthouse windows, continued to update the flooring in the Public Safety Building/Jail, updated plumbing as needed in the Public Safety Building, purchased a drone (partially paid by a grant), purchased and implemented body cameras, closed the Bench Street entrance, added more cameras and improved security at the Courthouse.

Emergency Management completed the second phase of the Commodity Flow Study, a consultant was selected to update the Jo Daviess County All Hazards Mitigation Plan, completed accreditation for the Jo Daviess County Emergency Management Agency, continued to work with schools, churches, nursing homes and hospitals to create and update Emergency Operation Plans and conduct drills, trained church members on AED use, worked with the Highway Engineer to develop plans to construct a new Emergency Operations Center (EOC) at the Highway Building in Hanover, secured a grant to purchase EOC equipment.

The GIS/IT Department provided project management for a new phone system and service at the Courthouse/Public Safety Building, replaced eighteen laptops in the Sheriff's Office, replaced nine workstations in the Clerk & Recorder's Office, completed a GIS website upgrade project, and continued development of GIS data layers for use in the Next Generation 911 phone system and Spillman public safety software used by the Sheriff's office.

The Planning & Development Office reviewed the Small Wireless Facilities mandate from the State resulting in adoption of County Code update to the Wireless Telecommunications Facilities section, facilitated zoning application process leading to approval of four (4) commercial solar farm sites in Jo Daviess County, began process to convert County wide address database from paper to digital, continued to provide administrative assistance to NWLED (TCEDA).



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The Health Department implemented new environmental health software and purchased laptops, implemented a new Health Department compensation plan, implemented lab draw program and updated the Environmental Health Ordinance.

The County Clerk & Recorder's Office installed Fidlar's AVID recording system, which allowed them to start recording real estate declarations and purchasing State Revenue Stamps electronically, purchased new Computers for both offices, implemented a new ballot printer which allowed for the in-house printing of early voting ballots, eliminating the need for a third party vendor, the new JDC Employee Handbook was completed, and a new liquor license classification was created and approved for FY2019.

The Circuit Clerk's office became fully integrated with civil e-filing, now paperless in the courtrooms and purchased and installed a new AS400 system to improve the speed in obtaining records. The Treasurer's Office implemented online escrow payment system for property tax payments throughout the year and continued to collect and track hotel/motel tax.

The Assessment Office completed the transition from eleven (11) assessment districts to nine (9) assessment districts, finalized intergovernmental agreements with all Townships that have laptop computers assigned to their Township Assessors, implemented an Online Property Inquiry Program (wEdge) with Devnet, Inc., assessment information is free, also implemented a subscription based service, closed out the 2017 assessment year and rolled the 2017 assessments to 2018 in February 2018, published the 2018 real estate assessments in October 2018, combined two part time deputy clerk positions into one full time position and hired a new employee for that position, implemented the MyDec system in the assessment office for handling transfer declarations.

FY2019 – Some of the projects planned for fiscal year 2019: The Highway Department plans to complete the Galena Salt/Storage Building, complete the Willow Road-Culvert over Muddy Plum River Project, complete the Rush Township-Rush Town Road Bridge Project, complete the Nora Township-Greenvale Road Culvert Project, complete the Emergency Operations Center, Conference Room, offices and replace more windows in the Highway Building in Hanover, and start plans on the Massbach Road-Scrub Creek Bridge Project.

The Sheriff plans to continue to implement the new Spillman Public Safety software system, repair and paint the exterior Courthouse soffit and fascia, collaborate with Emergency Management to construct a new radio communication tower in Hanover, continue to improve security at the Courthouse, work with ETSB to implement a Next Generation phone system. The Jo Daviess County ETSB/911 entered into an agreement with nine other Counties in northwest Illinois (NINGA) to purchase and implement a Next Generation phone system (NG9-1-1); the Next Generation (NG9-1-1) is an Internet Protocol (IP) based system that allows digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders.

Emergency Management plans to implement the new Emergency Operations Center in Hanover, collaborate with the Sheriff and Highway Engineer to construction a new radio communication tower in Hanover, review and update the Jo Daviess County Continuity of Operations plan, continue to work with schools, churches, and long term care facilities to ensure emergency plans are updated and viable, facilitate NIMS training for County Board members, recruit private businesses to assist and provide aid during an incident and update the Jo Daviess County Emergency Operations Plan.



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The County plans to begin the process of updating the JDC Multi-Jurisdictional All Hazard Mitigation Plan. The County Clerk & Recorder's Office plans to start the process of scanning plats to preserve and store electronically, which will make for easier public access, the Chief Deputy County Clerk will attend various human resource training programs, which will benefit all County employees, all remaining Clerk & Recorder offices will be painted, a new voter registration program will be implemented, which is an upgrade from current software and will not be an additional expense.

The County Administrator's Office plans to purchase equipment and software to implement the inventoried asset portion of the Fixed Asset Management Policy. The Grant Administration and Oversight Committee plans to develop and recommend a simplified Grants Policy. The Grants Administrator/PCOM plans to continue to research GATA compliance requirements and recommend additional policies and procedures as needed, develop procedures for tracking and monitoring all County grants, attend training and implement new automated IDOT systems and work with the Jo Daviess County Transit to replace mobile monitors with new tablet monitors and replace the roof on the original Transit Facility.

The Health Department plans to renovate property in the Village of Elizabeth, implement a new dental program, attain Health department accreditation, and implement strategic planning, rebranding, and workforce development plan.

The Planning & Development Department plans to complete digital conversion of County wide address database; continue to review Building Code updates; monitor implementation in other jurisdictions for conflicts and compile potential amendments or exceptions for consideration and recommendation, continue to provide administrative assistance to NWILED.

The Assessment Office plans to purchase five (5) new computers for the assessment office, continue to work with the Township Assessors and educate them on the CAMA program, publish 2019 real estate assessments in October, and continue to work with Devnet on the wEdge assessment website. The Treasurer plans to implement office and security improvements with the addition of private office space.

The Circuit Clerk plans to implement the PC JIMS scrolling lobby docket. The scrolling lobby docket will be installed on the second floor of the courthouse and will display the court schedules for both courtrooms.

The GIS/IT Department plans to replace twelve network backbone switches, work with the EMA Coordinator to plan and implement a new Continuity of Operations Plan (COOP), assist with implantation of the Next Generation 911 phone system, plan for future SAN/virtual server upgrades in FY2020, and continued development of GIS data layers for use in the Next Generation 911 phone system and Spillman public safety software used by the Sheriff's office.

Acknowledgements

Preparation of the FY2019 Jo Daviess County budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, Department Heads, County staff and agencies, the Finance, Tax, & Budgets Committee, County Board committees, and the County Board.

Thank you to the members of the Jo Daviess County Board and members of the Finance, Tax, & Budgets Committee for your participation and dedicated commitment in developing the FY2019 Jo Daviess County budget. Thank you to County Treasurer Melisa Hammer, Chief County Assessment Officer Donna Berlage, and County Clerk Angie Kaiser and members of your respective staff for providing timely financial



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information throughout the FY2019 budget process. Thank you to all County Department Heads, for your participation and cooperation over several months of budget planning and preparation. I would also like to thank Mary Althof and Michelle Bennett for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2019 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator

FY2019 JDC Budget Preparation Schedule

Approved by the Finance, Tax, and Budgets Committee May 31, 2018 (Date for STEP 15 Revised October 17, 2018)

Budget Phase	Responsibility	Starting	Ending
1. Approve FY2019 Budget Preparation Schedule	Finance Committee	5/31/18	5/31/18
2. Distribute Round 1 revenue estimate documents and forms week of June 4 th ; Round 2 types; revenue estimates due June 15 th	Department Heads County Administrator	6/04/18	6/15/18
3. Assemble master sheet of all revenue projections and evaluate changes (include comparative data); prepare report for Finance Committee	County Administrator	6/18/18	6/27/18
4. Review revenue estimates, establish budget guidelines, determine preliminary tax levy distribution, set initial target funding levels for departments & agencies, prepare expense budget document/forms	Finance Committee County Administrator	6/28/18	7/06/18
5. Distribute budget guidelines & expense budget documents and forms to Department Heads and agencies week of July 9 th	County Administrator	7/09/18	7/13/18
6. Department Heads and agencies develop expense estimates, budget due August 3 rd .	Department Heads Agencies Committees	7/16/18	8/03/18
7. Develop preliminary budget; departments review budget proposals with administrator, organize & summarize, prepare for joint committee meetings.	County Administrator	8/06/18	8/17/18
8. Joint committee meetings; Finance Committee and parent committees meet to review department and agency budgets, and approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/20/18	9/07/18
9. Prepare Budget Revision Guidelines; prepare draft budget documents	County Administrator	9/10/18	10/02/18
10. Budget Workshop – Step 1: Review and approve tax levy; Step 2: Review unfunded revenue estimates; Step 3: Review and approve Special Fund budgets	County Board County Administrator	10/03/18	10/03/18
11. Budget Workshop – Step 4: Review and approve General Fund expenditure requests, review only of unfunded requests	County Board County Administrator	10/11/18	10/11/18
12. Budget Workshop – Step 5: Approval of unfunded requests; any other required decisions to complete comprehensive budget process.	County Board County Administrator	10/17/18	10/17/18
13. Prepare recommended budget for distribution to County Board	County Administrator	10/18/18	11/02/18
14. Publish Truth in Taxation notice (if applicable) & notice of availability of budget and hold Truth in Taxation hearing.	County Board County Administrator County Clerk	11/05/18	11/05/18
15. Presentation of FY2019 budget - Adopt Budget, Appropriation Ordinance	County Board County Administrator	11/27/18	11/27/18

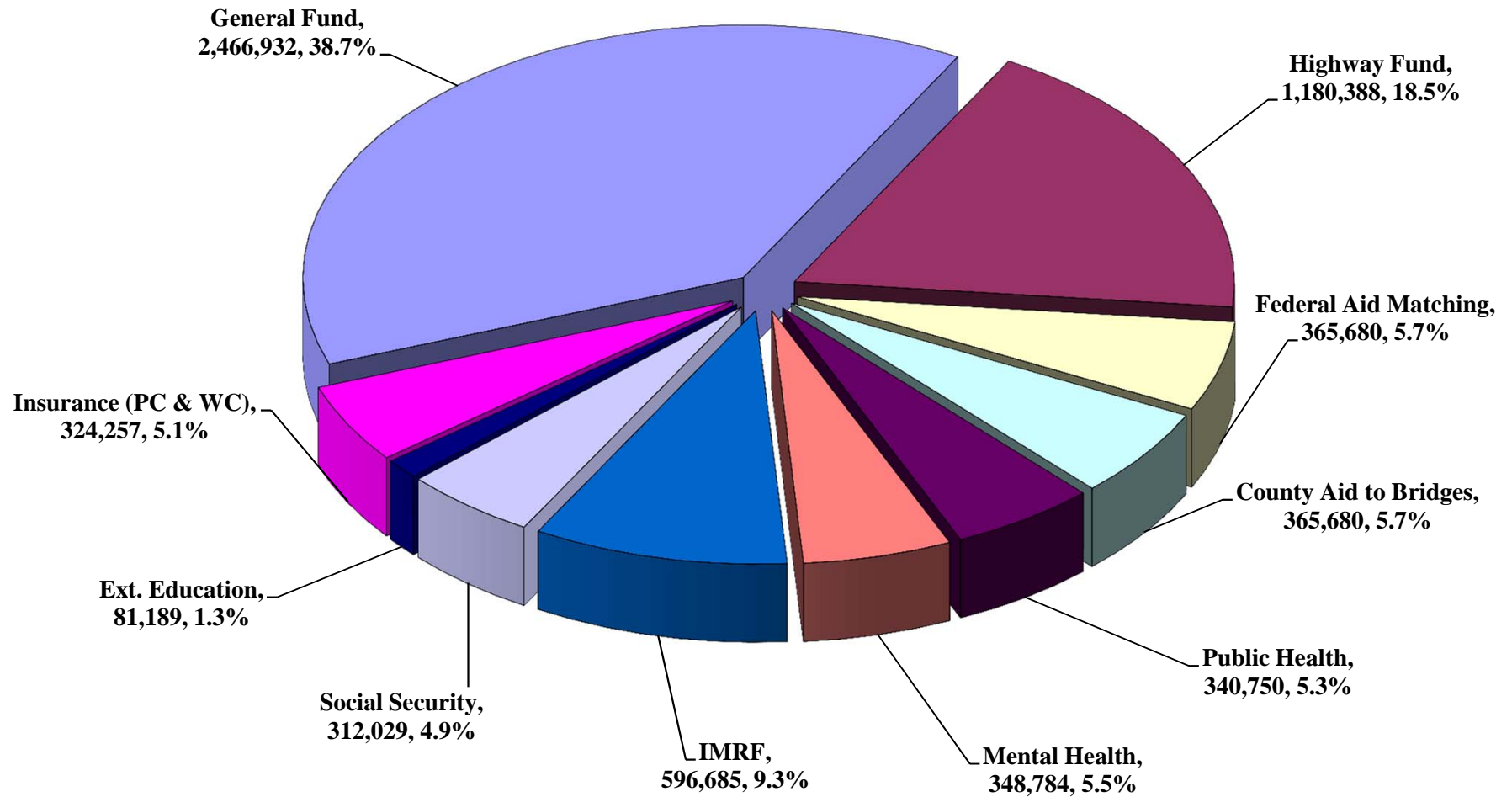
2018	
May 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	June 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
July 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	August 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
September 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	October 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
November 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<i>The dates outlined in black are the regular, scheduled Finance Committee meeting dates.</i>

Jo Daviess County, Illinois
Tax Rates and Extensions
Proposed 2018 (payable 2019)
November 27, 2018

j

	2015				2016				2017				2018			
	Tax Levy				Tax Levy				Tax Levy				PROPOSED - Tax Levy			
	ACTUAL				ACTUAL				ACTUAL				ESTIMATED			
Assessed valuation	\$678,284,330				\$692,607,811				\$710,933,314				\$731,359,173			
\$ Increase	\$5,063,028				\$14,323,481				\$18,325,503				\$20,425,859			
% Increase	0.8%				2.1%				2.6%				2.9%			
		Actual		%		Actual		%		Actual		%		Actual		%
County Levy (max. rate)	Rate	Levy	+ / (-)	Change	Rate	Levy	+ / (-)	Change	Rate	Levy	+ / (-)	Change	Rate	Levy	+ / (-)	Change
General County (as needed)	0.31838	\$2,159,501	\$1,120	0.05%	0.32321	\$2,238,578	\$79,076	3.66%	0.33184	\$2,359,161	\$120,583	5.39%	0.33731	\$2,466,932	\$107,771	4.57%
County Highway (.200)	0.15330	\$1,039,790	\$0	0.00%	0.15464	\$1,071,049	\$31,259	3.01%	0.15878	\$1,128,820	\$57,771	5.39%	0.16140	\$1,180,388	\$51,568	4.57%
Federal Aid Matching (.050)	0.04963	\$336,612	\$2	0.00%	0.04933	\$341,663	\$5,051	1.50%	0.04999	\$355,396	\$13,732	4.02%	0.05000	\$365,680	\$10,284	2.89%
County Aid to Bridges (.050)	0.04963	\$336,612	\$2	0.00%	0.04933	\$341,663	\$5,051	1.50%	0.04999	\$355,396	\$13,732	4.02%	0.05000	\$365,680	\$10,284	2.89%
Public Health (.120)	0.04766	\$323,257	\$106,345	49.03%	0.04668	\$323,309	\$53	0.02%	0.04793	\$340,750	\$17,441	5.39%	0.04659	\$340,750	\$0	0.00%
Mental Health (.150)	0.05142	\$348,794	-\$2	0.00%	0.05036	\$348,797	\$3	0.00%	0.04906	\$348,784	-\$13	0.00%	0.04769	\$348,784	\$0	0.00%
IMRF (as needed)	0.07986	\$541,671	-\$3	0.00%	0.07821	\$541,689	\$17	0.00%	0.07971	\$566,685	\$24,996	4.61%	0.08159	\$596,685	\$30,000	5.29%
Social Security Tax (as needed)	0.03815	\$258,786	\$0	0.00%	0.04260	\$295,051	\$36,265	14.01%	0.04389	\$312,029	\$16,978	5.75%	0.04266	\$312,029	\$0	0.00%
Extension Education (.050)	0.01196	\$81,157	\$0	0.00%	0.01172	\$81,174	\$17	0.02%	0.01142	\$81,189	\$15	0.02%	0.01110	\$81,189	\$0	0.00%
Insurance (as needed)	0.05933	\$402,453	\$2	0.00%	0.05288	\$366,251	-\$36,202	-9.00%	0.04561	\$324,257	-\$41,994	-11.47%	0.04434	\$324,257	\$0	0.00%
COUNTY TOTALS	0.85932	\$5,828,633	\$107,464	1.88%	0.85896	\$5,949,224	\$120,591	2.07%	0.86822	\$6,172,465	\$223,241	3.75%	0.87267	\$6,382,374	\$209,908	3.40%
Dollar change from previous year		\$107,464				\$120,591				\$223,241				\$209,908		
% change from previous year		1.88%				2.07%				3.75%				3.40%		
Special Service Area #1		\$73,001	\$1,816	2.55%		\$77,969	\$4,968	6.81%		\$79,000	\$1,031	1.32%		\$81,000	\$2,000	2.53%
Special Service Area #2 & 4		\$58,006	-\$149	-0.26%		\$56,001	-\$2,004	-3.46%		\$59,606	\$3,604	6.44%		\$61,700	\$2,094	3.51%
Special Service Area #3		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%
Special Service Area #5		\$28,182	\$177	0.63%		\$28,419	\$236	0.84%		\$28,374	-\$44	-0.16%		\$28,419	\$45	0.16%
Special Service Area #6		\$130,842	\$130,842			\$131,529	\$687	0.53%		\$131,943	\$414	0.31%		\$376,979	\$245,036	185.71%
SSA TOTALS		\$290,031	\$132,686	84.33%		\$293,918	\$3,887	1.34%		\$298,923	\$5,005	1.70%		\$548,098	\$249,175	83.36%
Dollar change from previous year		\$132,686				\$3,887				\$5,005				\$249,175		
% change from previous year		84.3%				1.3%				1.7%				83.4%		
TOTAL OVERALL LEVY		\$6,118,664	\$240,150	4.09%		\$6,243,142	\$124,479	2.03%		\$6,471,388	\$228,246	3.66%		\$6,930,472	\$459,083	7.09%
Dollar change from previous year		\$240,150				\$124,479				\$228,246				\$459,083		
% change from previous year		4.09%				2.03%				3.66%				7.09%		

Jo Daviess County
2018 Property Tax Levy (Payable FY2019)
(Less Special Service Areas) - \$6,382,374



Fund Description

General Fund (fund number 001). This Fund is used to operate many of the departments and offices of the County, including the Offices of the County Clerk/Recorder, County Treasurer, Supervisor of Assessments, States Attorney, Circuit Clerk, County Administrator, and County Board, Sheriff's Department, and Circuit Court. The revenues of this Fund are derived from: the General Corporate Tax Levy (55 ILCS 5/5-1024); local share of the state sales tax income tax (30 ILCS 1151,2,3), local use tax, and a variety of other taxes, fees, and fines. Each department head authorizes expenditures within departmental budgetary approval, subject to County Board approval.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the minimum fiscal year end fund balance for this operational fund is to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue short falls and fluctuations in revenue receipts, to provide funding for unforeseen emergencies, and to account for specific purpose fund balance that per GASB 54 is classified into one of the following categories: nonspendable, restricted, committed, or assigned.

For FY2018, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore \$2,046,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

General Fund FY2019 Budget Summary										
REVENUES										
11/27/2018										
	Fund Balance ending FY2018:		\$ 3,229,396							
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount		
		Nov. 30	Nov. 31	Nov. 31	Nov. 30		Nov. 30	Budget		%
		2015	2016	2017	2018		2019	Change		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2018	Proposed 2019	18 to '19	18 to '19
	TAXES	2,161,443	2,158,226	2,240,459	2,360,391	1,884,190	2,359,161	2,466,932	106,541	4.5%
	LICENSES & PERMITS	312,751	263,614	266,996	260,865	247,158	260,565	264,040	3,175	1.2%
	INTERGOVERNMENTAL	2,482,973	2,448,319	2,343,231	2,283,458	2,071,855	2,377,882	2,418,635	135,177	5.9%
	STATE GRANTS	0	0	0	0	0	0	0	0	#DIV/0!
	FEDERAL GRANTS	101,013	195,101	126,395	142,767	54,407	111,510	89,800	(52,967)	-37.1%
	OTHER INTERGOVERNMENTAL	370,982	480,278	353,459	389,463	339,865	391,157	375,403	(14,060)	-3.6%
	FINES & FORFEITURES	391,096	426,011	433,033	382,200	250,756	385,333	383,200	1,000	0.3%
	SERVICE CHARGES	451,548	452,187	464,725	456,525	317,939	473,371	377,715	(78,810)	-17.3%
	PRINTING FEES	30,630	29,154	25,447	21,000	17,599	21,388	19,500	(1,500)	-7.1%
	OTHER REVENUES	87,311	79,691	79,087	74,869	55,781	74,865	74,201	(668)	-0.9%
	INTERFUND TRANSFERS	1,237,242	1,195,531	1,178,484	1,207,049	873,747	1,158,669	1,143,324	(63,725)	-5.3%
	Total	7,626,989	7,728,111	7,511,316	7,578,587	6,113,297	7,613,901	7,612,750	34,163	0.5%
	Total less Grants & State Rev. Stamps	7,406,891	7,425,148	7,257,221	7,316,735	6,052,046	7,383,306	7,522,950	206,215	2.8%
	Total less Grants, IFT's, State Rev. Stamps	6,169,650	6,229,618	6,078,738	6,109,686	5,178,299	6,224,637	6,379,626	269,940	4.4%
Detail of above totals										
	TAXES									
31110	Property Taxes	2,161,443	2,158,226	2,240,459	2,360,391	1,884,190	2,359,161	2,466,932	106,541	4.5%
	LICENSES & PERMITS									
32110	Liquor Licenses	29,268	28,450	30,275	29,900	30,750	30,400	30,000	100	0.3%
32210	Marriage Licenses	18,990	17,280	17,820	18,990	14,090	18,990	18,990	0	0.0%
32310	Guest Accommodations Fees	158,850	159,350	158,925	158,000	160,700	161,100	162,500	4,500	2.8%
32510	Annual Billboard Fees	2,775	2,775	2,775	2,775	2,775	2,775	1,850	(925)	-33.3%
32610	Building Permits	100,418	55,409	56,501	50,500	36,543	45,000	50,000	(500)	-1.0%
32710	Communications Tower Fees	2,450	350	700	700	2,300	2,300	700	0	0.0%
32810	Wind Energy Fees	0	0	0	0	0	0	0	0	#DIV/0!
	INTERGOVERNMENTAL									
34110	State Income Tax	1,227,787	1,123,253	1,059,847	1,030,161	960,067	1,080,288	1,115,402	85,241	8.3%
34210	Corporate Personal Property Rplc. Tax	168,666	141,289	150,662	130,774	123,083	125,185	127,785	(2,989)	-2.3%
34220	County Supplemental Sales Tax (1/4%)	644,224	699,030	651,608	653,137	563,879	666,200	666,200	13,063	2.0%
34410	County Sales Tax (1%)	189,270	187,882	180,893	174,081	165,579	189,938	189,938	15,857	9.1%
34510	Local Use Tax	252,352	296,091	299,533	294,655	258,432	315,456	318,610	23,955	8.1%
34520	Inheritance Tax	0	0	0	0	0	0	0	0	#DIV/0!
34705	Live Scan Programs Grant	0	0	0	0	0	0	0	0	#DIV/0!
34730	Death Certificate Surcharge	675	774	689	650	815	815	700	50	7.7%
	STATE GRANTS									
34734	Illinois Emergency Alarms Systems Grant	0	0	0	0	0	0	0	0	#DIV/0!

General Fund FY2019 Budget Summary										
REVENUES										
11/27/2018										
	Fund Balance ending FY2018:		\$ 3,229,396							
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount		
		Nov. 30	Nov. 31	Nov. 31	Nov. 30		Nov. 30	Budget	%	
		2015	2016	2017	2018		2019	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2018	Proposed 2019	18 to '19	18 to '19
	<u>FEDERAL GRANTS</u>									
34820	Victim Assistance Grant	18,065	19,100	19,100	19,100	15,917	19,100	19,100	0	0.0%
34821	IL Law Enforcement Alarm System	1,948	3,757	4,195	3,000	255	255	0	(3,000)	-100.0%
34825	USDOJ Bulletproof Vest Partner Grant	0	5,505	0	0	0	0	0	0	#DIV/0!
34830	Federal Entitlement Land (PLIT payments)	18,441	18,779	19,198	19,000	19,599	19,599	19,600	600	3.2%
34835	USDOJ-COPS	0	0	0	0	0	0	0	0	#DIV/0!
34840	Federal Control Land Lease	59,012	118,000	51,073	59,000	0	51,100	51,100	(7,900)	-13.4%
34845	USDOJ-SCAAP	3,548	2,610	0	600	0	0	0	(600)	-100.0%
34865	Holiday Patrol Grant	0	24,131	32,829	40,150	18,036	18,036	0	(40,150)	-100.0%
34875	Hemp Grant Revenue	0	3,220	0	1,917	600	3,420	0	(1,917)	-100.0%
	<u>OTHER INTERGOVERNMENTAL</u>									
34920	Election Reimbursement	15,639	10,980	4,635	15,000	16,694	16,694	15,000	0	0.0%
34930	Fish/Wildlife Refuge Act JDC 80%	5,236	5,505	6,266	5,000	5,078	5,078	5,000	0	0.0%
34931	Fish/Wildlife Refuge Act RR SCH 20%	1,309	1,376	1,567	1,300	1,269	1,269	1,300	0	0.0%
34940	Salary Reimbursement (State)	336,473	449,412	326,125	338,021	298,390	338,021	323,575	(14,446)	-4.3%
34708	ITTF Grant - UCP	3,904	0	0	0	588	0	0	0	#DIV/0!
34951	Code Red Program	0	4,410	7,685	7,685	7,685	7,685	7,685	0	0.0%
34952	Spillman CAD Intergovernmental Agreements	0	0	3,502	3,710	3,708	3,708	3,708	(2)	-0.1%
34953	Spillman IT Support Intergovernmental Agreeen	0	0	274	135	45	90	135	0	0.0%
34985	Emergency Mgmt. Assistance Grant Program	8,421	8,595	3,406	18,612	6,408	18,612	19,000	388	2.1%
34990	Sheriff's I.L.E.T.S.B. Reimb	0	0	0	0	0	0	0	0	#DIV/0!
	<u>FINES & FORFEITURES</u>									
35110	Court Costs, Fines, & Fees	233,740	272,845	291,307	270,000	226,984	266,000	260,000	(10,000)	-3.7%
35210	Criminal Fines	44,192	38,040	37,427	17,000	21,514	22,000	22,000	5,000	29.4%
35410	Penalties on Tax Collection	106,209	108,555	103,723	95,000	0	95,000	100,000	5,000	5.3%
35510	Law Library Fees	5,630	5,890	0	0	0	0	0	0	#DIV/0!
35710	NSF Replacement	275	214	275	200	175	250	200	0	0.0%
35810	Zoning Violations	1,050	466	300	0	2,084	2,083	1,000	1,000	#DIV/0!
	<u>SERVICE CHARGES</u>									
36110	Sheriff's Fees	35,160	42,422	39,863	33,000	36,626	34,000	33,000	0	0.0%
36210	Housing of Prisoners	25,120	23,301	12,061	20,000	19,204	18,000	20,000	0	0.0%
36215	States Attorney's Fees	7,203	7,713	8,277	8,330	6,301	7,600	7,600	(730)	-8.8%
36310	Public Defender Fees	3,014	3,463	3,715	4,000	2,026	1,860	2,000	(2,000)	-50.0%
36315	Hearing Fees	7,110	6,500	6,775	7,500	8,250	9,425	7,500	0	0.0%
36700	Revenue Stamps (County Portion)	59,542	53,931	63,850	59,542	55,397	59,542	59,542	0	0.0%
36702	Zoning Booklets	96	25	0	50	5	5	25	(25)	-50.0%

General Fund FY2019 Budget Summary

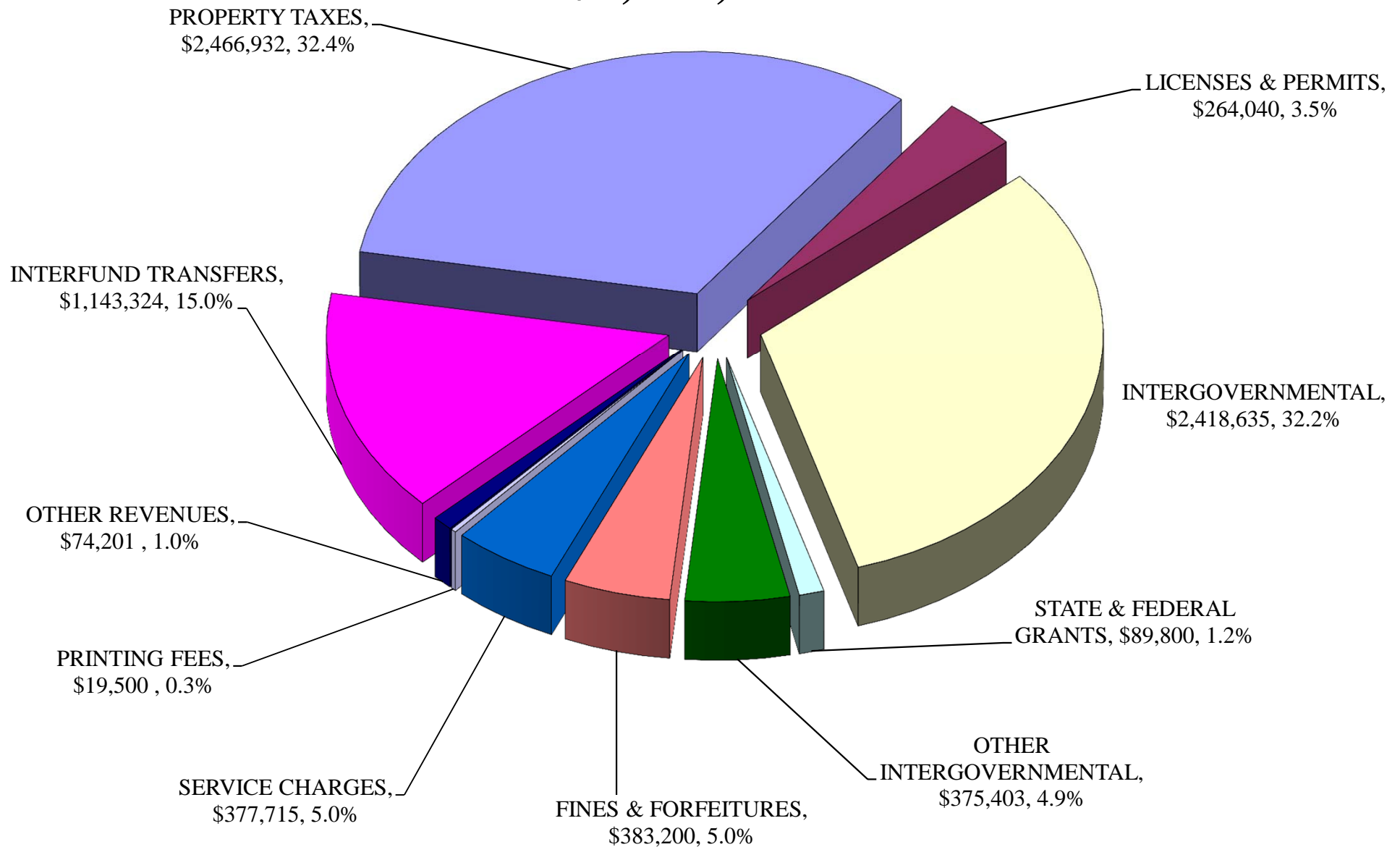
REVENUES

11/27/2018

	Fund Balance ending FY2018:		\$ 3,229,396							
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount		
		Nov. 30	Nov. 31	Nov. 31	Nov. 30		Nov. 30	Budget	%	
		2015	2016	2017	2018		2019	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2018	Proposed 2019	18 to '19	18 to '19
36706	County Clerk's Earnings	152,300	154,182	147,781	158,518	125,468	158,518	182,798	24,280	15.3%
36709	Zoning Certificate Fees	12,305	14,425	14,515	10,500	9,100	10,500	9,750	(750)	-7.1%
36711	Indemnity Fees	4,880	5,500	5,040	3,500	0	3,500	3,500	0	0.0%
36712	Zoning Administration Fees	550	800	200	500	625	625	500	0	0.0%
36713	State Portion Revenue Stamps	119,085	107,861	127,700	119,085	6,844	119,085	0	(119,085)	-100.0%
36715	Service Contract (GGMI)	0		0	0	18,000	18,000	18,000	18,000	#DIV/0!
36717	Devnet User Fee- Townships	0	0	289	0	711	711	1,500	1,500	#DIV/0!
36803	Court Security Fees	25,183	32,064	34,660	32,000	29,383	32,000	32,000	0	0.0%
	PRINTING FEES									
37110	Delinquent Publications	5,048	7,050	4,310	3,500	0	3,500	4,000	500	14.3%
37410	Assessor Copy/Fax Fees	14,692	14,124	14,492	13,000	12,536	13,000	12,000	(1,000)	-7.7%
37411	Planning & Dev. Copy/Fax Fees	0	0	0	0	688	688	0	0	#DIV/0!
37610	Duplicate Tax Bills	10,891	7,980	6,644	4,500	4,375	4,200	3,500	(1,000)	-22.2%
	OTHER REVENUES									
38110	Interest	13,747	13,286	14,124	13,000	15,966	17,000	14,000	1,000	7.7%
38112	CD Interest	5,000	4,066	3,749	3,500	3,123	3,500	4,000	500	14.3%
38114	I.P.T.I.P. Interest	9	14	0	0	0	0	0	0	#DIV/0!
38115	Emergency Planning Interest	1	1	1	1	1	1	1	0	0.0%
38120	Collector Account Interest	1,141	1,058	0	1,000	0	1,100	1,200	200	20.0%
38135	Franchise Fees	41,519	42,432	43,062	41,000	25,278	41,000	41,000	0	0.0%
38136	Purchasing Card Rebate	485	580	1,102	400	0	400	500	100	25.0%
38140	Donations	0	0	0	0	0	0	0	0	#DIV/0!
38157	Workers Comp Proceeds	0	0	127	0	209	209	0	0	#DIV/0!
38155	Additional Recorder Fee- County	2,211	2,189	2,158	2,068	1,398	0	0	(2,068)	-100.0%
38160	Additional Recorder Fee- Rec Auto	0	0	0	0	0	0	0	0	#DIV/0!
38861	Walmart Giving Grant	0	2,400	0	0	0	0	0	0	#DIV/0!
38905	Dues & Meeting Reimbursement from UCCI	2,850	1,725	3,650	3,000	2,475	3,000	3,000	0	0.0%
38906	ICRMT Reimbursement	5,696	0	0	0	0	0	0	0	#DIV/0!
38910	Miscellaneous	1,551	2,884	212	500	2,424	2,155	500	0	0.0%
38911	Sheriff's Dept. Miscellaneous	9,100	5,217	7,462	8,000	2,988	4,500	8,000	0	0.0%
38930	Addressing Fees	4,000	3,840	3,440	2,400	1,920	2,000	2,000	(400)	-16.7%
	INTERFUND TRANSFERS									
39910	Transfer in from Highway Audit Fees	8,642	9,016	0	0	0	0	0	0	#DIV/0!
39911	Transfer in from Public Health - Audit Fees	2,092	2,939	0	0	0	0	0	0	#DIV/0!
39912	Transfer in from HHC - Audit Fees	1,541	1,331	0	0	0	0	0	0	#DIV/0!
39913	Transfer in from ETSB (911) - Audit Fees	1,066	893	0	0	0	0	0	0	#DIV/0!
39914	Transfer in from Tourism - H/M Tax Administ	68,275	68,275	35,142	18,000	0	0	0	(18,000)	-100.0%
39915	Transfer in from HHC - Payroll/AP Claims	4,666	4,666	0	0	0	0	0	0	#DIV/0!

General Fund FY2019 Budget Summary										
REVENUES										
11/27/2018										
	Fund Balance ending FY2018:		\$ 3,229,396							
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount		
		Nov. 30	Nov. 31	Nov. 31	Nov. 30		Nov. 30	Budget		%
		2015	2016	2017	2018		2019	Change		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2018	Proposed 2019	18 to '19	18 to '19
39916	Transfer in from Rabies Fund	84,957	0	0	0	0	0	0	0	#DIV/0!
39936	Transfer in Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0.0%
39937	Transfer in Probation Services Fund	0	0	0	0	0	0	0	0	#DIV/0!
39938	Transfer in SS Fund (For SS & Medicare)	296,321	304,872	310,279	336,192	261,386	326,200	342,229	6,037	1.8%
39939	Transfer in IMRF Fund (For IMRF & SLEP)	550,865	575,389	565,767	628,088	467,910	608,700	568,569	(59,519)	-9.5%
39950	Transfer in from PH - Payroll/AP Claims	11,983	11,983	11,983	11,983	9,986	11,983	11,983	0	0.0%
39957	Transfer in Transit Fund/Admin. Expenses	13,828	13,005	5,088	6,000	0	5,000	5,000	(1,000)	-16.7%
39958	Transfer in from Gen. Capital Eq. Fund	0	0	41,600	0	0	0	0	0	#DIV/0!
39960	Transfer in ETSB (911)	120,416	120,416	120,416	120,416	61,280	120,416	120,416	0	0.0%
39961	Transfer in from Tourism Audit Fees	3,231	2,860	0	0	0	0	0	0	#DIV/0!
39962	Transfer in from Econ. Dev. & Investment Fund	0	14,641	14,928	15,410	15,410	15,410	15,507	97	0.6%
39964	Transfer in from Working Cash Fund	0	0	0	0	0	0	0	0	#DIV/0!
39965	Transfer in from Treasurer Auto Fund	0	0	0	0	0	0	0	0	#DIV/0!
39966	Transfer in for Information & Communications	58,359	54,744	62,780	60,460	47,275	60,460	68,620	8,160	13.5%
39967	Transfer in from Mental Health Fund	1,000	500	500	500	500	500	1,000	500	100.0%
39968	Misc. Interfund Transfer	0	0	0	0	0	0	0	0	#DIV/0!
		7,626,989	7,728,111	7,511,316	7,578,587	6,113,297	7,613,901	7,612,750	34,163	0.5%
	Total Expenditures	7,422,276	7,534,425	7,374,956	8,131,584	6,246,079	8,056,732	8,226,871	95,287	1.2%
	Net Revenues over Expenditures	204,713	193,685	136,359	(552,997)	(132,782)	(442,831)	(614,121)	(61,124)	11.1%
	Fund Balance, beginning of year	3,137,468	3,342,182	3,535,867	3,672,227	3,672,227	3,672,227	3,229,396	(442,831)	-12.1%
	Fund Balance, end of year	3,342,182	3,535,867	3,672,227	3,119,230	3,539,444	3,229,396	2,615,275	(503,955)	-16.2%

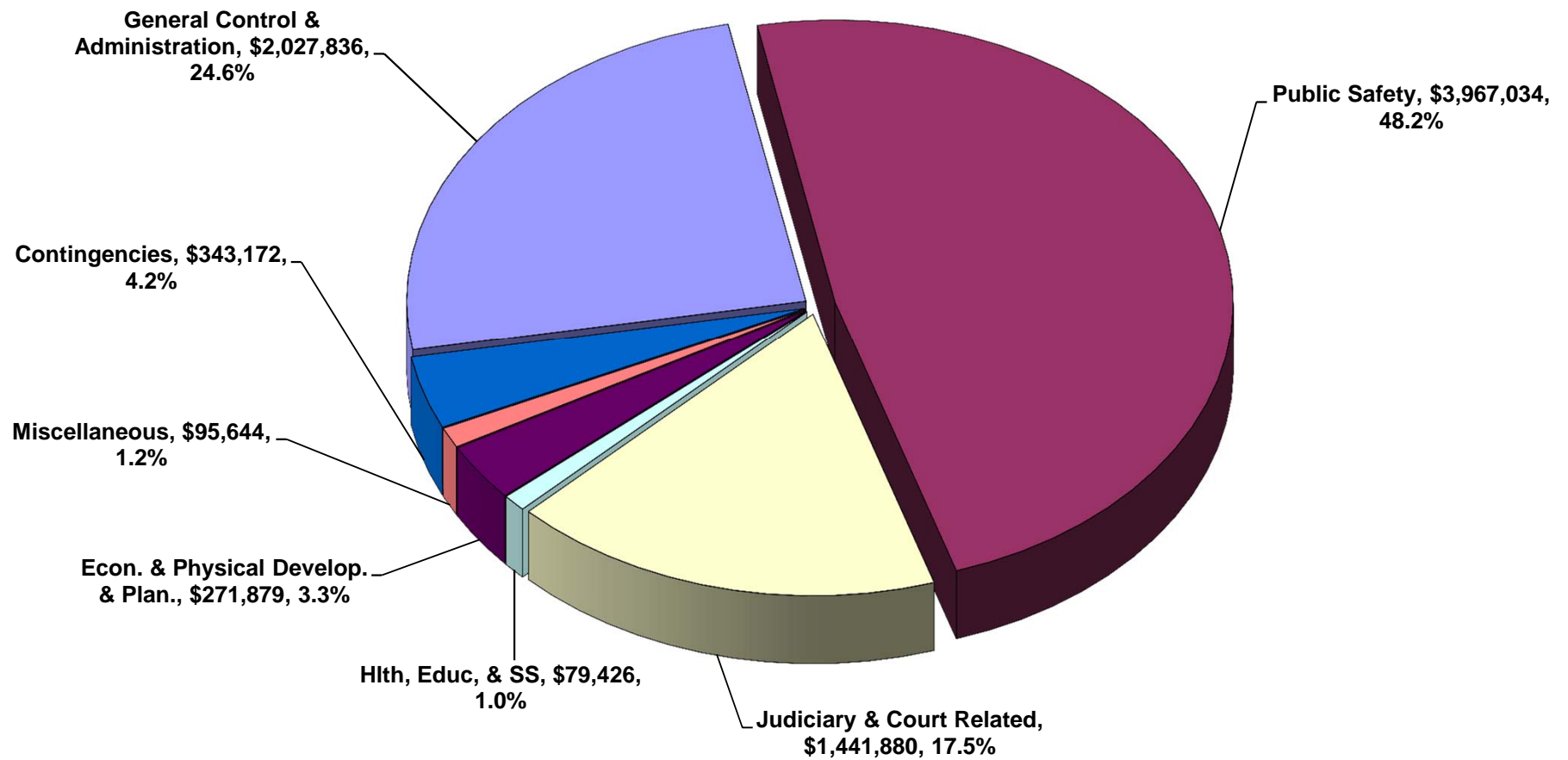
Round Estimated FY2019 General Fund Revenue \$7,612,750



General Fund FY2019 Budget Summary												
EXPENDITURES												
11/27/2018												
		Year Ended	Year Ended			Year Ended			Year Ended		\$ Amount	%
		Nov. 33	Nov. 30		Variance	Nov. 30			Nov. 30	Variance	Budget	Budget
		2016	2017		Budget to	2018			2019	18 Budget to	Change	Change
Acct. No.	Account Title	ACTUAL	Budget	ACTUAL	Actual	Budget	10-mo Actual	Est. Actual	Budget	18 Est. Actual	18 to '19	18 to '19
	General Control & Administration	1,724,900	1,854,039	1,727,517	(126,522)	2,051,048	1,565,255	2,044,249	2,027,836	(6,799)	(23,212)	-1.1%
	Miscellaneous	189,842	254,729	189,699	(65,030)	214,729	48,907	212,198	95,644	(2,531)	(119,085)	-55.5%
	Public Safety	3,589,072	3,831,805	3,704,668	(127,137)	3,970,290	3,140,711	3,926,199	3,967,034	(44,091)	(3,256)	-0.1%
	Judiciary & Court Related	1,342,040	1,409,220	1,320,501	(88,719)	1,424,008	1,108,489	1,406,512	1,441,880	(17,496)	17,872	1.3%
	Hlth, Educ, & SS	79,631	78,189	77,322	(867)	79,004	58,352	79,004	79,426	0	422	0.5%
	Econ. & Physical Develop. & Planning	241,802	266,820	229,715	(37,105)	266,971	198,831	263,036	271,879	(3,935)	4,908	1.8%
	Contingencies	367,138	125,534	125,534	0	125,534	125,534	125,534	343,172	0	217,638	173.4%
	Total	7,534,425	7,820,336	7,374,956	(445,380)	8,131,584	6,246,079	8,056,732	8,226,871	(74,852)	95,287	1.2%
<i>Detail of above totals</i>												
General Control & Administration												
40101	Courthouse	109,113	126,924	91,271	(35,653)	126,945	86,202	126,945	144,601	0	17,656	13.9%
40102	County Board	86,259	122,474	107,766	(14,708)	120,476	75,942	117,214	120,476	(3,262)	(0)	0.0%
40103	County Administrator	183,793	195,783	193,925	(1,858)	218,140	168,035	212,135	217,201	(6,005)	(939)	-0.4%
40104	County Treasurer	242,335	263,780	251,365	(12,415)	279,950	225,764	279,750	286,284	(200)	6,334	2.3%
40105	Tax Extension & Collection	16,969	19,700	15,441	(4,259)	19,700	11,645	17,700	19,700	(2,000)	0	0.0%
40106	County Clerk/Recorder	416,479	441,331	425,060	(16,271)	467,754	373,926	467,754	479,919	0	12,165	2.6%
40107	Elections	144,021	97,109	86,118	(10,991)	151,990	104,536	151,990	102,109	0	(49,881)	-32.8%
40108	Supervisor of Assessments	293,922	324,622	300,133	(24,489)	342,955	251,097	342,955	342,084	0	(871)	-0.3%
40109	Board of Review	12,393	14,636	10,054	(4,582)	14,636	10,224	14,636	17,867	0	3,231	22.1%
40110	Information & Cmpt. Tech.	219,615	247,680	246,385	(1,295)	272,479	233,608	277,147	260,643	4,668	(11,836)	-4.3%
40113	Grants Administrator	0	0	0	0	36,023	24,277	36,023	36,952	0	929	2.6%
Miscellaneous												
40112	Miscellaneous	189,842	254,729	189,699	(65,030)	214,729	48,907	212,198	95,644	(2,531)	(119,085)	-55.5%
Public Safety												
41121	County Sheriff	1,808,135	1,888,135	1,873,077	(15,058)	1,975,332	1,576,927	1,943,805	1,956,231	(31,527)	(19,101)	-1.0%
41122	Safety Building	663,634	717,071	710,588	(6,483)	735,267	623,337	735,267	751,208	0	15,941	2.2%
41123	Communications	891,357	881,956	877,970	(3,986)	910,984	720,439	910,984	899,770	0	(11,214)	-1.2%
41124	Court Security	134,771	204,168	142,945	(61,223)	212,864	131,332	212,864	224,380	0	11,516	5.4%
41125	Emergency Management	36,984	73,537	57,210	(16,327)	73,725	50,191	73,670	72,652	(55)	(1,073)	-1.5%
41126	Merit Commission	1,089	4,000	3,396	(604)	4,000	2,230	4,000	4,000	0	0	0.0%
41127	County Coroner	53,102	62,938	39,482	(23,456)	58,118	36,256	45,609	58,793	(12,509)	675	1.2%
Judiciary & Court Related												
42131	Courts	172,333	186,555	162,409	(24,146)	190,496	137,076	177,172	191,343	(13,324)	847	0.4%
42132	Probation Department	418,109	411,977	397,292	(14,685)	426,678	340,345	425,877	429,544	(801)	2,866	0.7%
42133	Circuit Clerk	294,685	319,163	302,087	(17,076)	335,198	263,903	335,198	345,596	0	10,398	3.1%
42134	States Attorney	456,914	491,525	458,713	(32,812)	471,636	367,164	468,265	475,398	(3,371)	3,762	0.8%
											Page 55	

		Year Ended	Year Ended			Year Ended			Year Ended		\$ Amount	%
		Nov. 33	Nov. 30		Variance	Nov. 30			Nov. 30	Variance	Budget	Budget
		2016	2017		Budget to	2018			2019	18 Budget to	Change	Change
Acct. No.	Account Title	ACTUAL	Budget	ACTUAL	Actual	Budget	10-mo Actual	Est. Actual	Budget	18 Est. Actual	18 to '19	18 to '19
Health, Education & Social Services												
44153	Animal Control	0	0	0	0	0	0	0	0	0	0	0.0%
44157	Social & Enviornmental Serv.	33,303	33,303	33,303	0	33,303	26,303	33,303	33,303	0	0	0.0%
44159	Regional Supt. of Schools	46,328	44,886	44,019	(867)	45,701	32,049	45,701	46,123	0	422	0.9%
Econ. & Physical Development & Planning												
45162	Economic Development/Planning	13,708	14,928	13,918	(1,010)	15,410	11,914	15,410	15,507	0	97	0.6%
45163	Planning & Development	228,094	251,892	215,797	(36,095)	251,561	186,916	247,626	256,372	(3,935)	4,811	1.9%
Contingency												
49197	Transfer Out-Contingency Fund	14,604	0	0	0	0	0	0	50,000	0	50,000	0.0%
49197	Transfer Out-Social Security Fund	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out-IMRF	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Election Equipment	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Economic Dev. Investment	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Mental Health	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Insurance	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Veteran Assistance Program	0	0	0	0	0	0	0	22,368	0	22,368	0.0%
49197	Transfers Out - Capital Investment	182,000	0	0	0	0	0	0	79,058	0	79,058	0.0%
49197	Transfers Out - Capital Equipment	45,000	0	0	0	0	0	0	66,211	0	66,211	0.0%
49197	Transfer Out - Debt Service to ESC Fund	125,534	125,534	125,534	0	125,534	125,534	125,534	125,534	0	0	0.0%
	Total Contingency	367,138	125,534	125,534	0	125,534	125,534	125,534	343,172	0	217,638	173.4%
	Total General Fund Expenditures	7,534,425	7,820,336	7,374,956	(445,380)	8,131,584	6,246,079	8,056,732	8,226,871	(74,852)	95,287	1.2%
					0							
	Total General Fund Revenues	7,728,111	7,582,653	7,511,316	(71,337)	7,578,587	6,113,297	7,613,901	7,612,750	35,314	34,163	0.5%
	Net Revenues over Expenditures	193,686	(237,683)	136,359	374,042	(552,997)	(132,782)	(442,831)	(614,121)	110,166	(61,124)	11.1%
	Fund Balance, beginning of year	3,342,182	3,535,868	3,535,868	0	3,672,227	3,672,227	3,672,227	3,229,397	0	(442,831)	-12.1%
	Fund Balance, end of year	3,535,868	3,298,185	3,672,227	374,042	3,119,230	3,539,445	3,229,397	2,615,275	110,166	(503,955)	-16.2%

Jo Daviess County
FY2019 Projected General Fund Expenditures
\$8,226,871
11/27/2018



Jo Daviess County, IL
Annual Budget
FY2019

001-40101 Courthouse									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	789	20,670	26,694	34,070	33,281
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	2,711	2,906	5,235	3,001	2,464	3,001	3,001	0
	CONTRACTUAL SERVICES	108,928	106,207	86,036	123,155	63,068	97,250	107,530	(15,625)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	46	0	0	0	0	0	0	0
	TOTALS	111,685	109,113	91,271	126,945	86,202	126,945	144,601	17,656
	PERSONNEL								
401	Salaries - Full-time	0	0	0	0	14,585	17,796	22,898	22,898
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime	0	0	0	733	110	733	733	0
411	Health Insurance	0	0	0	0	3,424	4,875	6,684	6,684
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	45	857	1,103	1,465	1,420
422	Medicare Contribution	0	0	0	11	200	258	343	332
431	Retirement Contribution (IMRF)	0	0	0	0	1,493	1,929	1,949	1,949
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	466	999	145	1,000	1,305	1,000	1,000	0
602	Janitorial Supplies	2,246	1,908	5,090	2,001	1,159	2,001	2,001	0
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	52,884	53,583	53,230	54,975	18,746	28,970	33,350	(21,625)
702	Professional Service	0	1,015	83	0	27	100	0	0
703	Postage								
704	Telephone	260	407	0	0	0	0	0	0
705	Publishing								
706	Printing								
708	Utilities/Maintenance Waterworks Bdg	0	0	0	0	0	0	6,000	6,000
711	Utilities	55,784	51,202	32,723	68,180	44,295	68,180	68,180	0
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	46	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	111,685	109,113	91,271	126,945	86,202	126,945	144,601	17,656

Jo Daviess County, IL
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001-40102 County Board									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	78,799	71,856	93,985	100,973	64,795	100,973	100,973	0
	TRAINING & PROFESSIONAL DEV.	2,268	1,778	2,045	5,022	2,268	3,491	5,022	0
	COMMODITIES	3,192	986	904	1,888	802	1,600	1,888	0
	CONTRACTUAL SERVICES	1,922	2,843	6,512	5,943	4,137	5,700	6,443	500
	CAPITAL OUTLAY	0	6,602	265	3,200	1,830	2,500	2,200	(1,000)
	OTHER	2,185	2,195	4,055	3,450	2,110	2,950	3,950	500
	TOTALS	88,366	86,259	107,766	120,476	75,942	117,214	120,476	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem	52,440	49,350	64,250	69,160	46,550	69,160	69,160	0
403	Salaries - Part-time & Temporary	6,300	6,300	9,200	9,200	2,850	9,200	9,200	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	3,642	3,450	4,567	4,858	3,001	4,858	4,858	0
422	Medicare Contribution	852	807	1,068	1,136	702	1,136	1,136	0
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	15,565	11,949	14,899	16,618	11,692	16,618	16,618	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	539	240	150	2,510	450	1,000	2,510	0
502	Travel Expense	0	263	166	762	89	762	762	0
503	Dues	1,729	1,275	1,729	1,750	1,729	1,729	1,750	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	193	277	389	588	39	300	588	0
605	Office Supplies	2,999	710	515	1,300	762	1,300	1,300	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	997	1,561	500	852	1,200	1,500	1,000
702	Professional Service	0	0	875	2,033	0	500	1,033	(1,000)
703	Postage	227	241	174	1,000	119	500	500	(500)
704	Telephone & Electronic Communications	1,695	1,503	3,560	1,410	3,050	3,000	2,910	1,500
705	Publishing	0	16	343	1,000	116	500	500	(500)
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	85	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	265	3,200	1,830	2,500	2,200	(1,000)
815	Furniture	0	6,602	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	185	195	315	1,450	110	950	950	(500)
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	2,000	3,740	2,000	2,000	2,000	3,000	1,000
	TOTAL EXPENDITURES	88,366	86,259	107,766	120,476	75,942	117,214	120,476	0

Jo Daviess County, IL
Annual Budget
FY2019

001-40103 County Administrator									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	169,949	177,730	188,532	211,029	163,220	204,875	210,090	(939)
	TRAINING & PROFESSIONAL DEV.	1,655	1,260	1,522	2,606	1,226	2,526	2,406	(200)
	COMMODITIES	2,198	901	1,007	1,210	830	1,239	1,210	0
	CONTRACTUAL SERVICES	949	1,959	1,863	2,295	1,759	2,495	2,495	200
	CAPITAL OUTLAY	0	943	0	0	0	0	0	0
	OTHER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTALS	175,751	183,793	193,925	218,140	168,035	212,135	217,201	(939)
	PERSONNEL								
401	Salaries - Full-time	122,452	126,050	129,584	150,080	121,399	150,080	155,350	5,270
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	8,352	10,486	15,029	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance	15,478	16,689	18,448	32,800	19,707	26,645	29,235	(3,565)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	8,002	8,334	8,824	9,305	7,432	9,305	9,632	327
422	Medicare Contribution	1,872	1,948	2,064	2,176	1,738	2,176	2,253	77
431	Retirement Contribution (IMRF/SLEP)	13,572	13,902	14,584	16,269	12,943	16,269	13,220	(3,049)
441	Uniform Allowance								
451	Automobile Mileage	222	321	0	400	0	400	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	200	85	320	881	0	800	681	(200)
502	Travel Expense	296	0	0	500	0	500	500	0
503	Dues	1,159	1,175	1,202	1,225	1,226	1,226	1,225	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	0	29	29	0	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	226	232	511	250	30	250	250	0
605	Office Supplies	1,972	670	495	760	771	760	760	0
606	Minor Equipment & Small Tools	0	0	0	200	0	200	200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	832	559	600	607	800	800	200
702	Professional Service	0	0	25	100	27	100	100	0
703	Postage	0	0	0	175	0	175	175	0
704	Telephone & Electronic Communications	828	1,127	1,280	1,320	1,025	1,320	1,320	0
705	Publishing	121	0	0	100	100	100	100	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	943	0	0	0	0	0	0
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	175,751	183,793	193,925	218,140	168,035	212,135	217,201	(939)

Jo Daviess County, IL
Annual Budget
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001-40104 County Treasurer									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	218,694	217,182	225,119	252,025	199,986	252,025	258,359	6,334
	TRAINING & PROFESSIONAL DEV.	1,252	1,264	1,083	1,650	1,236	1,550	1,650	0
	COMMODITIES	1,631	1,102	1,418	1,700	1,492	1,700	1,700	0
	CONTRACTUAL SERVICES	21,188	21,037	21,996	22,575	21,050	22,475	22,575	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,000	1,750	1,750	2,000	2,000	2,000	2,000	0
	TOTALS	244,765	242,335	251,365	279,950	225,764	279,750	286,284	6,334
	PERSONNEL								
401	Salaries - Full-time	156,159	153,185	158,970	164,865	137,397	164,865	169,738	4,873
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	4,361	2,716	1,310	9,995	351	9,995	10,265	270
405	Salaries - Overtime								
411	Health Insurance	29,585	31,841	36,180	44,215	36,818	44,215	48,590	4,375
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,816	9,802	9,830	11,244	8,531	11,244	11,563	319
422	Medicare Contribution	2,296	2,292	2,299	2,630	1,995	2,630	2,704	74
431	Retirement Contribution (IMRF)	16,477	16,905	15,827	18,576	14,806	18,576	14,998	(3,578)
441	Uniform Allowance								
451	Automobile Mileage	0	442	704	500	88	500	500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	629	448	452	600	75	500	600	0
502	Travel Expense	623	666	331	750	861	750	750	0
503	Dues	0	150	300	300	300	300	300	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	253	35	70	200	70	200	200	0
605	Office Supplies	1,278	1,067	1,348	1,500	1,422	1,500	1,500	0
606	Minor Equipment & Small Tools	100	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,176	1,083	1,809	1,500	1,290	1,500	1,500	0
702	Professional Service	17,087	17,872	17,874	18,500	18,038	18,500	18,500	0
703	Postage	344	227	444	975	480	975	975	0
704	Telephone & Electronic Communications	1,581	1,855	1,869	1,600	1,242	1,500	1,600	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	1,750	1,750	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	244,765	242,335	251,365	279,950	225,764	279,750	286,284	6,334

Jo Daviess County, IL
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001-40105 Tax Extension									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	171	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	451	0	0	0	0	0	0	0
	COMMODITIES	3,150	1,936	861	5,000	361	3,000	3,000	(2,000)
	CONTRACTUAL SERVICES	13,613	13,340	14,580	14,700	11,283	14,700	16,700	2,000
	CAPITAL OUTLAY	0	1,522	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	17,214	16,969	15,441	19,700	11,645	17,700	19,700	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per Diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	0	171	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	451	0	0	0	0	0	0	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	2,955	1,936	185	4,000	112	2,000	2,000	(2,000)
606	Minor Equipment & Small Tools	195	0	677	1,000	249	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service		145	705	12,000	10,689	12,000	14,000	2,000
703	Postage	12,000	11,604	12,758	1,000	407	1,000	1,000	0
704	Telephone & Electronic Communications								
705	Publishing	1,233	1,272	526	1,400	187	1,400	1,200	(200)
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	380	320	590	300	0	300	500	200
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	1,522	0	0	0			0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	17,214	16,969	15,441	19,700	11,645	17,700	19,700	0

Jo Daviess County, IL
Annual Budget
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001-40106 County Clerk & Recorder									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	360,144	379,116	384,968	417,241	335,015	417,241	427,356	10,115
	TRAINING & PROFESSIONAL DEV.	460	220	320	1,656	124	1,656	2,206	550
	COMMODITIES	7,203	6,060	8,236	7,390	8,832	7,390	9,736	2,346
	CONTRACTUAL SERVICES	27,359	28,583	29,035	38,967	27,455	38,967	38,121	(846)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
	TOTALS	397,666	416,479	425,060	467,754	373,926	467,754	479,919	12,165
	PERSONNEL								
401	Salaries - Full-time	249,505	253,917	255,020	267,288	224,786	267,288	274,031	6,743
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	5,326	6,410	7,596	6,142	7,596	7,801	205
405	Salaries - Overtime								
411	Health Insurance	67,229	77,122	83,152	89,325	65,066	89,325	98,315	8,990
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	14,499	14,495	14,376	17,570	13,273	17,570	18,001	431
422	Medicare Contribution	3,391	3,391	3,362	4,109	3,104	4,109	4,210	101
431	Retirement Contribution (IMRF)	25,520	24,864	22,649	29,678	22,443	29,678	23,873	(5,805)
441	Uniform Allowance								
451	Automobile Mileage	0	0	0	1,675	202	1,675	1,125	(550)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	1,100	1,100
502	Travel Expense	460	220	320	1,656	124	1,656	1,106	(550)
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	0	0	0	1,500	1,500
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	7,203	6,060	8,236	7,390	8,832	7,390	8,236	846
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated Revenue Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0					
702	Professional Service	18,680	19,291	19,989	25,412	20,373	25,412	25,412	0
703	Postage	5,457	5,470	5,250	8,555	4,144	8,555	8,000	(555)
704	Telephone & Electronic Communications	3,222	3,822	3,795	5,000	2,939	5,000	4,709	(291)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
	TOTAL EXPENDITURES	397,666	416,479	425,060	467,754	373,926	467,754	479,919	12,165

Jo Daviess County, IL
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001-40107 Elections									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	16,926	41,976	17,334	42,272	17,546	42,272	21,281	(20,991)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	8,937	30,762	11,239	32,000	24,327	32,000	16,307	(15,693)
	CONTRACTUAL SERVICES	48,152	71,283	57,545	77,718	62,663	77,718	64,521	(13,197)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	74,015	144,021	86,118	151,990	104,536	151,990	102,109	(49,881)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	14,618	35,684	14,969	36,310	14,990	36,310	18,155	(18,155)
405	Salaries - Overtime	894	3,229	1,005	2,500	1,182	2,500	1,400	(1,100)
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	55	310	75	155	73	155	87	(68)
422	Medicare Contribution	13	72	18	36	17	36	20	(16)
431	Retirement Contribution (IMRF)	97	351	121	271	128	271	119	(152)
441	Uniform Allowance								0
451	Automobile Milage	1,249	2,330	1,146	3,000	1,156	3,000	1,500	(1,500)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	8,937	30,762	11,239	32,000	24,327	32,000	16,307	(15,693)
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	29,554	29,870	30,283	30,000	30,672	30,000	30,283	283
702	Professional Service	9,610	33,932	15,101	38,000	26,606	38,000	20,738	(17,262)
703	Postage	6,889	2,700	6,743	3,718	1,654	3,718	7,500	3,782
704	Telephone & Electronic Communications								
705	Publishing	2,099	4,781	5,417	6,000	3,732	6,000	6,000	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	74,015	144,021	86,118	151,990	104,536	151,990	102,109	(49,881)

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001-40108 Chief County Assessment Officer									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	240,711	249,008	253,643	275,747	207,542	275,748	281,277	5,530
	TRAINING & PROFESSIONAL DEV.	5,122	6,118	5,883	5,826	5,010	5,826	5,826	0
	COMMODITIES	2,819	3,063	3,135	4,803	1,998	4,803	4,803	0
	CONTRACTUAL SERVICES	47,079	32,656	33,397	53,502	33,471	53,502	47,102	(6,400)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	3,076	3,076	4,079	3,076	3,076	3,076	3,076	0
	TOTALS	298,807	293,922	300,136	342,954	251,097	342,955	342,084	(870)
	PERSONNEL								
401	Salaries - Full-time	169,697	174,065	177,701	187,011	144,082	187,011	183,993	(3,018)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	812	783	559	1,702	485	1,702	1,748	46
405	Salaries - Overtime	0	0	0	930	0	930	955	25
411	Health Insurance	40,692	43,993	47,921	50,370	43,771	50,370	63,775	13,405
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,795	10,023	10,205	11,944	8,186	11,944	11,761	(183)
422	Medicare Contribution	2,291	2,344	2,387	2,793	1,914	2,793	2,751	(42)
431	Retirement Contribution (IMRF)	17,163	17,502	14,688	20,698	8,814	20,698	15,994	(4,704)
441	Uniform Allowance								
451	Automobile Milage	261	299	181	300	290	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,301	2,443	1,510	1,400	1,700	1,400	1,400	0
502	Travel Expense	3,338	3,153	3,890	3,700	2,827	3,700	3,700	0
503	Dues	425	465	425	470	425	470	470	0
504	Publications	58	58	58	256	58	256	256	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	620	748	1,272	1,723	354	1,723	1,723	0
605	Office Supplies	2,199	2,315	1,863	3,080	1,644	3,080	3,080	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,115	966	841	2,050	882	2,050	2,050	0
702	Professional Service	13,636	15,782	15,692	27,832	25,761	27,832	21,432	(6,400)
703	Postage	12,044	6,369	6,829	8,443	3,611	8,443	8,443	0
704	Telephone & Electronic Communications	2,542	2,813	3,111	3,400	2,528	3,400	3,400	0
705	Publishing	17,259	6,366	6,695	11,277	689	11,277	11,277	0
706	Printing	483	360	228	500	0	500	500	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	3,076	3,076	4,079	3,076	3,076	3,076	3,076	0
	TOTAL EXPENDITURES	298,807	293,922	300,136	342,954	251,097	342,955	342,084	(870)

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001-40109 Board of Review									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	10,033	9,944	9,939	11,089	9,975	11,089	14,319	3,230
	TRAINING & PROFESSIONAL DEV.	0	0	0	1,647	0	1,647	1,647	0
	COMMODITIES	488	2,140	0	0	101	0	0	0
	CONTRACTUAL SERVICES	190	309	116	1,900	148	1,900	1,900	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	10,711	12,393	10,054	14,636	10,224	14,636	17,867	3,231
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	9,000	9,000	9,000	9,000	9,000	9,000	12,000	3,000
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	558	558	558	558	558	558	744	186
422	Medicare Contribution	131	131	131	131	131	131	174	43
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	345	255	250	1,400	287	1,400	1,400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	850	0	850	850	0
502	Travel Expense	0	0	0	797	0	797	797	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	488	2,140	0	0	101			0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage	190	249	116	800	148	800	800	0
704	Telephone & Electronic Communications								
705	Publishing	0	0	0	900	0	900	900	0
706	Printing	0	60	0	200	0	200	200	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	10,711	12,393	10,054	14,636	10,224	14,636	17,867	3,231

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001-40110 Information & Communications Technology									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	149,434	198,798	225,826	234,108	198,187	238,783	239,368	5,260
	TRAINING & PROFESSIONAL DEV.	998	1,372	1,242	1,250	467	1,318	1,250	0
	COMMODITIES	2,233	1,783	1,941	1,750	4,069	1,750	1,750	0
	CONTRACTUAL SERVICES	6,794	8,780	9,444	25,986	24,902	25,911	9,100	(16,886)
	CAPITAL OUTLAY	2,094	1,381	1,932	2,000	1,732	2,000	2,000	0
	OTHER	8,550	7,500	6,000	7,385	4,250	7,385	7,175	(210)
	TOTALS	170,102	219,615	246,385	272,479	233,608	277,147	260,643	(11,836)
	PERSONNEL								
401	Salaries - Full-time	112,382	149,571	170,411	174,719	148,624	178,663	180,353	5,634
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	15,443	20,652	24,658	25,884	21,551	25,884	28,400	2,516
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	6,915	9,201	10,487	10,833	9,108	11,078	11,182	349
422	Medicare Contribution	1,617	2,152	2,453	2,533	2,130	2,590	2,615	82
431	Retirement Contribution (IMRF)	12,168	16,146	16,981	18,940	15,865	19,368	15,348	(3,592)
441	Uniform Allowance								
451	Automobile Mileage	908	1,077	835	1,200	910	1,200	1,470	270
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	998	1,300	1,046	1,000	149	1,000	1,000	0
502	Travel Expense	0	72	196	250	318	318	250	0
503	Dues								
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	2,127	1,577	1,744	1,500	3,989	1,500	1,500	0
605	Office Supplies	106	207	197	250	80	250	250	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	4,357	4,769	5,486	21,946	21,576	21,946	5,000	(16,946)
703	Postage	0	0	0	100	33	25	100	0
704	Telephone & Electronic Communications	2,437	3,796	3,959	3,940	3,294	3,940	4,000	60
705	Publishing	0	215	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	2,094	1,381	1,932	2,000	1,732	2,000	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	250	0	250	250	0
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	8,550	7,500	6,000	7,135	4,250	7,135	6,925	(210)
	TOTAL EXPENDITURES	170,102	219,615	246,385	272,479	233,608	277,147	260,643	(11,836)

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001-40112 Miscellaneous									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	37,186	8,000	0	0	0	0	0	0
	CONTRACTUAL SERVICES	75,014	72,185	65,521	92,794	47,533	90,794	92,794	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	119,449	109,657	124,179	121,935	1,373	121,404	2,850	(119,085)
	TOTALS	231,649	189,842	189,699	214,729	48,907	212,198	95,644	(119,085)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	37,186	8,000	0	0	0	0	0	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated State Rev Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	69,353	67,164	60,679	87,259	38,613	85,259	87,259	0
703	Postage	5,402	4,614	4,842	5,535	8,921	5,535	5,535	0
704	Telephone & Electronic Communications	260	407	0	0	0	0	0	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
903	R R SCH #210 Fish/Wildlife R Act 20%	1,309	1,376	1,567	1,800	1,269	1,269	1,800	0
905	Miscellaneous (State Rev.Stamps, SO Reg)	118,140	108,281	122,612	120,135	104	120,135	1,050	(119,085)
909	Pharmaceutical Drug Pick-Up	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	231,649	189,842	189,699	214,729	48,907	212,198	95,644	(119,085)

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Miscellaneous Budget Detail							
FY2013 - FY2019							
	FY14	FY15	FY16	FY17	FY18	FY19	Change 18 to 19
702 Professional Services							
Auditing Services	70,000	71,400	78,200	78,200	72,900	78,200	5,300
Codification Services	5,139	5,139	5,139	5,139	5,139	5,139	0
Weed Inspector	1,500	1,500	0	0	0	0	0
Cobra Admin	775	775	775	775	425	425	0
Cafeteria (Flex Spending) Plan Administration	875	1,150	1,150	1,150	1,500	1,500	0
Purchasing Card Annual Fee	0	0	0	95	95	95	0
Market Analysis Update-JDC Comp Plan	0	9,500	0	0	0	0	0
Implementation of salary plan survey	0	0	0	0	0	0	0
CVB annual meeting	3,000	3,000	3,000	0	0	0	0
Comprehensive cost/fee study	0	0	0	40,000	0	0	0
GASB 45/75 Actuarial Study	5,000	0	5,200	0	5,300	0	(5,300)
Illinois State Police Livescan Fees	2,300	2,300	1,900	1,900	1,900	1,900	0
Total - 702	\$88,589	\$94,764	\$95,364	\$127,259	\$87,259	\$87,259	0
604 Computer Supplies							
Civic (Clarity) Financial Software Update	0	43,650	22,300	0	0	0	0
703 Postage							
Postage machine rental/maintenance	3,520	5,535	5,535	5,535	5,535	5,535	0
704 Telephone & Electronic Comm							
Postage machine local phone line	240	240	240	0	0	0	0
903 R R SCH #210 Fish/Wildlife R Act 20%							
20% portion of Fish/Wildlife Refuge Act payment	1,800	1,800	1,800	1,800	1,800	1,800	0
905 Miscellaneous							
State Portion Revenue Stamps	116,000	106,000	106,000	119,085	119,085	0	(119,085)
State Portion Sex Offender Registration Fees	1,050	1,050	1,050	1,050	1,050	1,050	0
Total - 905	\$117,050	\$107,050	\$107,050	\$120,135	\$120,135	\$1,050	(119,085)
Total - Miscellaneous Budget Target Amount	\$211,199	\$253,039	\$232,289	\$254,729	\$214,729	\$95,644	(119,085)

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001-40113 Grants Administrator									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	33,273	24,204	33,273	34,202	929
	TRAINING & PROFESSIONAL DEV.	0	0	0	750	0	750	750	0
	COMMODITIES	0	0	0	500	46	500	900	400
	CONTRACTUAL SERVICES	0	0	0	500	27	800	800	300
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	1,000	0	700	300	(700)
	TOTALS	0	0	0	36,023	24,277	36,023	36,952	929
	PERSONNEL								
401	Salaries - Full-time	0	0	0	22,058	18,241	22,058	22,693	635
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	0	0	6,886	3,249	6,886	7,593	707
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	1,368	1,047	1,368	1,407	39
422	Medicare Contribution	0	0	0	320	245	320	329	9
431	Retirement Contribution (IMRF)	0	0	0	2,391	1,422	2,391	1,931	(460)
441	Uniform Allowance								
451	Automobile Mileage	0	0	0	250	0	250	250	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	500	0	500	500	0
502	Travel Expense	0	0	0	250	0	250	250	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	250	0	250	450	200
605	Office Supplies	0	0	0	250	46	250	450	200
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	27	300	300	300
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications	0	0	0	500	0	500	500	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	0	0	1,000	0	700	300	(700)
910	Intergovernmental Agreement								
990	Interfund Transfer to Economic Development Fund								
	TOTAL EXPENDITURES	0	0	0	36,023	24,277	36,023	36,952	929

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001-41121 Sheriff									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	1,532,632	1,609,972	1,662,831	1,675,481	1,342,928	1,643,954	1,712,380	36,899
	TRAINING & PROFESSIONAL DEV.	11,918	7,375	11,524	13,800	12,095	13,800	17,800	4,000
	COMMODITIES	90,759	64,482	65,176	91,769	71,689	91,769	91,769	0
	CONTRACTUAL SERVICES	47,144	42,306	49,545	85,282	40,636	85,282	50,282	(35,000)
	CAPITAL OUTLAY	0	0	0	25,000	25,578	25,000	0	(25,000)
	OTHER	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTALS	1,766,454	1,808,135	1,873,077	1,975,332	1,576,927	1,943,805	1,956,231	(19,101)
	PERSONNEL								
401	Salaries - Full-time	943,578	956,926	981,364	992,558	779,690	992,558	1,034,327	41,769
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	6,426	7,131	8,314	36,265	5,617	36,265	37,244	979
405	Salaries - Overtime	121,764	166,636	163,650	77,067	150,173	77,067	81,285	4,218
405	Salaries - Overtime - Holiday Patrol Grant	0	0	0	31,527	0	0	0	(31,527)
488	Salaries - River Patrol								
407	Deputy Sheriff Holiday								
411	Health Insurance	178,032	187,764	202,536	224,240	168,085	224,240	247,280	23,040
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	63,793	67,752	68,504	70,923	55,112	70,923	71,880	957
422	Medicare Contribution	14,919	15,845	16,021	16,587	12,889	16,587	16,811	224
431	Retirement Contribution (IMRF/SLEP)	187,904	199,737	214,374	218,314	162,847	218,314	215,553	(2,761)
441	Uniform Allowance	16,216	8,180	8,068	8,000	8,514	8,000	8,000	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	4,112	3,283	4,609	7,500	5,353	7,500	11,500	4,000
502	Travel Expense	5,173	2,055	4,597	4,000	4,652	4,000	4,000	0
503	Dues	1,880	1,612	2,115	1,300	1,635	1,300	1,300	0
504	Publications	752	425	204	1,000	455	1,000	1,000	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	10,272	8,187	9,681	10,369	7,104	10,369	10,369	0
604	Computer Supplies	1,286	4,969	1,119	3,900	2,653	3,900	3,900	0
605	Office Supplies								
606	Minor Equipment & Small Tools	507	1,558	1,890	2,500	1,908	2,500	2,500	0
611	Automotive Fuel/Oil	78,694	49,767	52,486	75,000	60,025	75,000	75,000	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	36,376	37,777	35,180	35,082	25,996	35,082	35,082	0
702	Professional Service	1,225	775	2,588	3,000	0	3,000	3,000	0
703	Postage	1,401	1,807	2,050	2,400	1,154	2,400	2,400	0
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing	1,542	1,820	1,829	2,300	2,174	2,300	2,300	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	6,600	128	7,898	42,500	11,313	42,500	7,500	(35,000)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	25,000	25,578	25,000	0	(25,000)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTAL EXPENDITURES	1,766,454	1,808,135	1,873,077	1,975,332	1,576,927	1,943,805	1,956,231	(19,101)

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001-41122 Safety Building									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	487,235	507,283	531,846	539,963	460,749	539,963	565,237	25,274
	TRAINING & PROFESSIONAL DEV.	1,369	1,110	885	2,135	1,174	2,135	2,135	0
	COMMODITIES	15,744	18,584	11,120	16,200	21,644	16,200	16,200	0
	CONTRACTUAL SERVICES	134,189	136,658	166,736	176,969	139,769	176,969	167,636	(9,333)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	638,537	663,634	710,588	735,267	623,337	735,267	751,208	15,941
	PERSONNEL								
401	Salaries - Full-time	293,171	307,474	315,415	315,734	255,029	315,734	324,594	8,860
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	15,990	12,107	19,535	3,427	14,889	3,427	3,520	93
405	Salaries - Overtime	30,087	36,667	36,024	42,736	50,122	42,736	45,076	2,340
411	Health Insurance	69,771	70,947	74,967	89,320	65,211	89,320	104,675	15,355
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	19,977	21,207	21,987	22,438	18,683	22,438	23,138	700
422	Medicare Contribution	4,672	4,959	5,142	5,248	4,369	5,248	5,411	163
431	Retirement Contribution (IMRF/SLEP)	49,699	52,707	56,926	59,560	50,035	59,560	57,323	(2,237)
441	Uniform Allowance	3,868	1,214	1,850	1,500	2,411	1,500	1,500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,199	1,060	885	2,000	1,174	2,000	2,000	0
502	Travel Expense								
503	Dues	170	50	0	135	0	135	135	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	168	514	0	2,000	589	2,000	2,000	0
602	Janitorial Supplies	2,740	5,346	1,945	3,000	2,966	3,000	3,000	0
603	Operating Supplies	8,746	6,480	4,452	5,000	3,431	5,000	5,000	0
604	Computer Supplies	0	0	0	0	9,374	0	0	0
605	Office Supplies	2,955	3,194	3,167	3,000	2,609	3,000	3,000	0
606	Minor Equipment & Small Tools	1,135	3,050	1,556	3,200	2,676	3,200	3,200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	13,420	8,880	13,573	10,600	5,431	10,600	10,600	0
702	Professional Service	21,893	23,673	30,481	22,000	25,861	22,000	22,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities	43,982	47,617	48,861	63,941	39,836	63,941	63,941	0
712	Garbage Disposal	1,318	1,471	1,554	1,100	987	1,100	1,100	0
719	Other Service Charges	45,388	50,061	66,333	60,800	61,607	60,800	60,800	0
721	Liability Insurance								
722	General Insurance	6,576	4,967	4,967	7,200	4,757	7,200	7,200	0
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Fees	1,612	(11)	968	11,328	1,290	11,328	1,995	(9,333)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	638,537	663,634	710,588	735,267	623,337	735,267	751,208	15,941

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001-41123 Communications									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	735,867	790,253	777,128	759,328	627,525	759,328	767,199	7,871
	TRAINING & PROFESSIONAL DEV.	468	229	294	500	250	500	500	0
	COMMODITIES	10,556	5,800	28,789	1,000	26,111	1,000	1,000	0
	CONTRACTUAL SERVICES	78,582	95,074	71,759	150,156	66,553	150,156	126,071	(24,085)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	5,000	5,000
	TOTALS	825,473	891,357	877,970	910,984	720,439	910,984	899,770	(11,214)
	PERSONNEL								
401	Salaries - Full-time	441,266	444,680	460,789	444,407	377,935	444,407	447,235	2,828
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	1,173	2,597	11,847	9,140	6,652	9,140	9,387	247
405	Salaries - Overtime	81,851	110,168	75,367	62,025	59,311	62,025	65,420	3,395
411	Health Insurance	75,275	79,647	87,833	108,250	71,631	108,250	116,330	8,080
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	31,885	33,971	32,738	31,965	26,970	31,965	32,367	402
422	Medicare Contribution	7,457	7,945	7,656	7,476	6,308	7,476	7,570	94
431	Retirement Contribution (IMRF/SLEP)	96,961	111,246	100,897	96,065	78,720	96,065	88,890	(7,175)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	468	229	294	500	250	500	500	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	10,556	5,800	28,789	1,000	26,111	1,000	1,000	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	33,863	36,189	37,961	45,038	35,711	45,038	46,953	1,915
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications	29,381	31,914	32,754	69,618	28,809	69,618	64,618	(5,000)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	11,738	26,996	0	10,000	618	10,000	10,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	3,600	(24)	1,044	25,500	1,415	25,500	4,500	(21,000)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer							5,000	
	TOTAL EXPENDITURES	825,473	891,357	877,970	910,984	720,439	910,984	899,770	(11,214)

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001-41124 Court Security								
EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017	2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
	PERSONNEL	131,930	133,917	140,851	191,701	130,055	191,701	207,884
	TRAINING & PROFESSIONAL DEV.	0	0	0	500	0	500	500
	COMMODITIES	736	860	1,601	1,000	632	1,000	1,000
	CONTRACTUAL SERVICES	826	(5)	484	8,672	645	8,672	4,005
	CAPITAL OUTLAY	17,421	0	9	1,000	0	1,000	1,000
	OTHER	0	0	0	9,991	0	9,991	9,991
	TOTALS	150,912	134,771	142,945	212,864	131,332	212,864	224,380
	PERSONNEL							
401	Salaries - Full-time	76,537	70,982	76,663	107,245	68,939	107,245	116,584
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary	2,733	6,058	4,754	2,224	4,444	2,224	2,284
405	Salaries - Overtime	7,190	9,558	7,360	3,000	4,383	3,000	3,164
411	Health Insurance	23,437	28,749	31,986	48,410	33,644	48,410	53,025
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution	4,890	4,547	4,566	6,973	4,056	6,973	7,566
422	Medicare Contribution	1,144	1,063	1,068	1,631	949	1,631	1,769
431	Retirement Contribution (IMRF/SLEP)	14,336	12,369	13,989	21,718	11,868	21,718	22,992
441	Uniform Allowance	1,663	592	466	500	1,773	500	500
451	Automobile Mileage							
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training	0	0	0	500	0	500	500
502	Travel Expense							
503	Dues							
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies							
604	Computer Supplies							
605	Office Supplies							
606	Minor Equipment & Small Tools	736	860	1,601	1,000	632	1,000	1,000
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service	0	0	0	3,000	0	3,000	3,000
702	Professional Service							
703	Postage							
704	Telephone & Electronic Communications							
705	Publishing							
706	Printing							
711	Utilities							
712	Garbage Disposal							
719	Other Service Charges							
721	Liability Insurance							
722	General Insurance							
723	Risk Management Contribution							
724	Rentals							
725	Union Legal Services	826	(5)	484	5,672	645	5,672	1,005
	CAPITAL OUTLAY							
801	Land							
805	Buildings							
810	Equipment	17,421	0	9	1,000	0	1,000	1,000
815	Furniture							
890	Other Improvements							
	OTHER							
901	Contingency							
905	Miscellaneous Expense	0	0	0	9,991	0	9,991	9,991
910	Intergovernmental Agreement							
990	Interfund Transfer							
	TOTAL EXPENDITURES	150,912	134,771	142,945	212,864	131,332	212,864	224,380

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001-41125 Emergency Management									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	21,806	20,851	24,056	27,888	20,037	27,888	28,732	844
	TRAINING & PROFESSIONAL DEV.	833	938	708	1,850	352	1,850	1,850	0
	COMMODITIES	5,988	5,300	6,743	10,740	1,931	10,740	10,740	0
	CONTRACTUAL SERVICES	8,470	8,208	24,411	30,747	27,372	30,692	28,830	(1,917)
	CAPITAL OUTLAY	0	0	791	0	0	0	0	0
	OTHER	1,690	1,687	500	2,500	500	2,500	2,500	0
	TOTALS	38,786	36,984	57,209	73,725	50,191	73,670	72,652	(1,073)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	19,648	19,369	22,347	22,829	18,613	22,829	23,463	634
405	Salaries - Overtime	609	0	0	2,522	0	2,522	2,660	138
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,256	1,201	1,385	1,572	1,154	1,572	1,620	48
422	Medicare Contribution	294	281	324	368	270	368	379	11
431	Retirement Contribution (IMRF)	0	0	0	497	0	497	511	14
441	Uniform Allowance	0	0	0	0	0			0
451	Automobile Mileage	0	0	0	100	0	100	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	125	125	125	650	0	650	650	0
502	Travel Expense	708	813	583	1,200	352	1,200	1,200	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	4,114	3,907	103	3,000	54	3,000	3,000	0
602	Janitorial Supplies								
603	Operating Supplies	219	81	303	2,000	0	2,000	1,700	(300)
604	Computer Supplies	246	230	4,175	1,000	655	1,000	1,000	0
605	Office Supplies	80	31	0	540	81	540	840	300
606	Minor Equipment & Small Tools	0	0	0	2,000	0	2,000	2,000	0
611	Automotive Fuel/Oil	1,328	1,051	2,162	2,200	1,140	2,200	2,200	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,908	0	1,829	4,000	2,390	4,000	4,000	0
702	Professional Service	51	1,596	931	2,022	3,875	1,967	105	(1,917)
703	Postage	0	0	4	25	0	25	25	0
704	Telephone & Electronic Communications	381	1,192	1,229	1,500	650	1,500	1,500	0
705	Publishing	0	0	0	0	316	0	0	0
706	Printing								
711	Utilities	2,196	1,292	1,367	2,200	1,772	2,200	2,200	0
712	Garbage Disposal								
719	Other Service Charges	0	0	15,000	15,000	15,000	15,000	15,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	3,934	4,128	4,051	6,000	3,370	6,000	6,000	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	791	0	0	0	0	0
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
920	Unbudgeted Grant Expense	1,690	1,687	0	2,000	0	2,000	2,000	0
990	Interfund Transfer	0	0	500	500	500	500	500	0
	TOTAL EXPENDITURES	38,786	36,984	57,209	73,725	50,191	73,670	72,652	(1,073)

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001-41126 Merit Commission									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	432	250	750	0	750	750	0
	COMMODITIES	0	49	0	250	0	250	250	0
	CONTRACTUAL SERVICES	1,700	608	3,146	3,000	2,230	3,000	3,000	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	1,700	1,089	3,396	4,000	2,230	4,000	4,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	0	182	0	500	0	500	500	0
503	Dues	0	250	250	250	0	250	250	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	0	49	0	250	0	250	250	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	1,700	266	3,146	2,000	2,053	2,000	2,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing	0	342	0	1,000	177	1,000	1,000	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	1,700	1,089	3,396	4,000	2,230	4,000	4,000	0

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001-41127 County Coroner								
EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017	2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								18 to '19
	PERSONNEL	31,080	35,419	27,005	36,275	24,631	29,159	36,950
	TRAINING & PROFESSIONAL DEV.	955	300	2,018	2,745	300	2,300	4,650
	COMMODITIES	246	241	174	458	0	450	553
	CONTRACTUAL SERVICES	12,999	15,012	8,285	16,640	9,325	11,700	16,640
	CAPITAL OUTLAY	0	0	0	0	0	0	0
	OTHER	2,190	2,130	2,000	2,000	2,000	2,000	0
	TOTALS	47,470	53,102	39,482	58,118	36,256	45,609	58,793
								675
	PERSONNEL							
401	Salaries - Full-time	17,340	17,727	18,000	18,360	15,888	18,360	18,722
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary	2,260	3,321	2,150	3,477	2,415	3,477	3,571
405	Salaries - Overtime							
411	Health Insurance	6,191	9,569	1,375	7,615	1,500	1,500	8,355
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution	1,478	1,135	1,604	1,724	1,481	1,724	1,747
422	Medicare Contribution	346	265	375	403	346	403	409
431	Retirement Contribution (IMRF)	2,601	1,992	2,329	2,695	2,565	2,695	2,146
441	Uniform Allowance							
451	Automobile Mileage	864	1,409	1,172	2,000	435	1,000	2,000
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training	655	0	1,240	1,395	0	1,200	2,800
502	Travel Expense	0	0	478	1,000	0	800	1,500
503	Dues	300	300	300	350	300	300	350
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies	0	0	0	0	0	0	0
604	Computer Supplies							
605	Office Supplies	246	241	174	458	0	450	553
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service							
702	Professional Service	11,461	13,072	7,660	14,440	8,475	10,500	14,440
703	Postage	78	47	0	0	0	0	0
704	Telephone & Electronic Communications	459	742	0	0	0	0	0
705	Publishing							
706	Printing							
711	Utilities							
712	Garbage Disposal							
719	Other Service Charges	0	0	0	0	0	0	0
721	Liability Insurance							
722	General Insurance							
723	Risk Management Contribution							
724	Rentals Morgue Facility	1,000	1,152	625	2,200	850	1,200	2,200
	CAPITAL OUTLAY							
801	Land							
805	Buildings							
810	Equipment							
815	Furniture							
830	Highways							
890	Other Improvements							
	OTHER							
901	Contingency							
905	Miscellaneous	190	130	0	0	0	0	0
910	Intergovernmental Agreement							
990	Interfund Transfer	2,000	2,000	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	47,470	53,102	39,482	58,118	36,256	45,609	58,793
								675

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001-42131 Courts									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	114,903	118,010	119,983	124,371	107,571	124,372	125,218	847
	TRAINING & PROFESSIONAL DEV.	1,115	1,195	1,195	6,500	1,499	2,200	6,000	(500)
	COMMODITIES	5,094	7,193	5,562	13,125	5,000	6,600	9,500	(3,625)
	CONTRACTUAL SERVICES	31,452	43,930	32,236	42,500	21,662	41,600	46,625	4,125
	CAPITAL OUTLAY	23	70	1,499	2,000	445	500	2,000	0
	OTHER	1,935	1,935	1,934	2,000	900	1,900	2,000	0
	TOTALS	154,522	172,333	162,409	190,496	137,076	177,172	191,343	847
	PERSONNEL								
401	Salaries - Full-time	58,424	60,001	61,621	63,285	54,766	63,285	64,994	1,709
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	38,478	39,561	40,303	41,679	36,076	41,679	42,804	1,125
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	6,008	6,173	6,319	6,508	5,632	6,508	6,683	175
422	Medicare Contribution	1,405	1,443	1,478	1,522	1,317	1,522	1,563	41
431	Retirement Contribution (IMRF)	10,587	10,832	10,261	11,378	9,780	11,378	9,174	(2,204)
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	3,500	299	800	3,500	0
502	Travel Expense	0	0	0	1,000	0	200	1,000	0
503	Dues	1,115	1,195	1,195	2,000	1,200	1,200	1,500	(500)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	652	444	1,000	70	800	1,000	0
605	Office Supplies	591	82	432	1,500	786	800	1,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	4,504	6,459	4,686	10,625	4,144	5,000	7,000	(3,625)
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	15,347	25,856	11,756	24,000	6,317	24,000	26,500	2,500
703	Postage	255	137	194	500	89	200	500	0
704	Telephone & Electronic Communications	3,247	3,729	3,963	4,000	2,436	3,400	4,000	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	12,603	14,209	16,323	14,000	12,820	14,000	15,625	1,625
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	23	70	1,499	2,000	445	500	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	1,935	1,935	1,934	2,000	900	1,900	2,000	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	154,522	172,333	162,409	190,496	137,076	177,172	191,343	847

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001-42132 Probation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	402,782	401,857	383,179	407,778	329,517	407,777	410,644	2,866
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	4,274	4,750	4,971	5,000	3,477	5,000	5,000	0
	CONTRACTUAL SERVICES	10,951	11,502	9,142	13,900	7,351	13,100	13,900	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	418,008	418,109	397,292	426,678	340,345	425,877	429,544	2,866
	PERSONNEL								
401	Salaries - Full-time	290,766	283,286	269,974	277,342	229,279	277,342	284,890	7,548
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	56,170	57,835	64,239	73,655	56,205	73,655	74,215	560
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	16,818	16,195	15,234	17,195	12,950	17,195	17,663	468
422	Medicare Contribution	3,934	3,787	3,563	4,021	3,029	4,021	4,131	110
431	Retirement Contribution (IMRF)	29,596	35,254	24,669	30,064	22,554	30,064	24,244	(5,820)
441	Uniform Allowance								
451	Automobile Mileage	5,500	5,500	5,500	5,500	5,500	5,500	5,500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	4,274	4,750	4,971	5,000	3,477	5,000	5,000	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage	174	152	130	1,000	123	200	1,000	0
704	Telephone & Electronic Communications	2,235	2,580	2,222	2,900	1,813	2,900	2,900	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	8,542	8,770	6,790	10,000	5,415	10,000	10,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	418,008	418,109	397,292	426,678	340,345	425,877	429,544	2,866

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001-42133 Circuit Clerk									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	248,599	278,167	284,699	314,844	253,339	314,844	325,242	10,398
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	6,289	6,730	6,734	6,762	4,416	6,762	6,762	0
	CONTRACTUAL SERVICES	7,671	9,789	10,654	13,592	6,148	13,592	13,592	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	262,559	294,685	302,087	335,198	263,903	335,198	345,596	10,398
	PERSONNEL								
401	Salaries - Full-time	174,699	199,372	206,071	214,530	183,324	214,530	222,875	8,345
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	40,142	43,938	48,719	59,445	42,626	59,445	65,300	5,855
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	11,275	12,535	12,811	13,704	11,382	13,704	14,221	517
422	Medicare Contribution	2,637	2,931	2,996	3,205	2,662	3,205	3,326	121
431	Retirement Contribution (IMRF)	19,846	19,390	14,102	23,960	13,345	23,960	19,520	(4,440)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	6,289	6,730	6,734	6,762	4,416	6,762	6,762	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	252	2,195	2,557	4,000	2,019	4,000	4,000	0
703	Postage	5,420	5,324	4,723	6,393	1,861	6,393	6,393	0
704	Telephone & Electronic Communications	1,998	2,269	3,374	3,199	2,268	3,199	3,199	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	262,559	294,685	302,087	335,198	263,903	335,198	345,596	10,398

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001-42134 States Attorney									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	403,231	424,408	418,640	428,845	335,819	426,475	432,607	3,762
	TRAINING & PROFESSIONAL DEV.	1,723	1,311	3,508	4,800	2,875	4,778	4,800	0
	COMMODITIES	3,644	3,843	4,976	4,500	2,536	4,500	3,741	(759)
	CONTRACTUAL SERVICES	16,956	23,627	26,588	28,491	21,687	27,512	29,250	759
	CAPITAL OUTLAY	0	225	0	0	0	0	0	0
	OTHER	3,500	3,500	5,000	5,000	4,248	5,000	5,000	0
	TOTALS	429,055	456,914	458,713	471,636	367,164	468,265	475,398	3,762
	PERSONNEL								
401	Salaries - Full-time	302,428	292,239	290,577	284,392	234,711	284,392	288,962	4,570
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	5,097	11,696	12,257	13,000	5,693	10,000	13,351	351
405	Salaries - Overtime								
406	Salaries - Grants (Victim Witness Coordinator)	0	19,247	19,100	19,100	16,067	19,100	19,100	0
411	Health Insurance	43,965	47,463	45,420	54,185	35,602	54,815	59,605	5,420
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	17,329	18,324	18,304	19,496	14,920	19,496	19,801	305
422	Medicare Contribution	4,101	4,322	4,309	4,559	3,489	4,559	4,629	70
431	Retirement Contribution (IMRF)	30,311	31,117	28,674	34,113	25,335	34,113	27,158	(6,955)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	450	350	1,077	2,000	257	2,000	2,000	0
502	Travel Expense	509	197	1,661	2,000	1,839	2,000	2,000	0
503	Dues	764	764	770	800	778	778	800	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	600	422	1,280	1,000	0	1,000	500	(500)
605	Office Supplies	2,734	2,489	3,070	2,500	2,094	2,500	2,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	310	932	626	1,000	442	1,000	741	(259)
	CONTRACTUAL SERVICES								
701	Maintenance Service	704	607	872	800	807	862	1,000	200
702	Professional Service	7,000	7,000	7,250	7,000	7,000	7,000	7,000	0
703	Postage	605	740	681	700	516	650	700	0
704	Telephone & Electronic Communications	4,934	5,500	5,703	5,500	4,333	5,000	5,500	0
705	Publishing								
706	Printing	25	0	0	50	0	0	50	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	3,688	9,779	12,082	14,441	9,031	14,000	15,000	559
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	225	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	3,500	3,500	5,000	5,000	4,248	5,000	5,000	0
	TOTAL EXPENDITURES	429,055	456,914	458,713	471,636	367,164	468,265	475,398	3,762

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001-44153 Animal Control									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	38,472	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	469	0	0	0	0	0	0	0
	COMMODITIES	4,480	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	22,977	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,000	0	0	0	0	0	0	0
	TOTALS	68,397	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time	30,105	0	0	0	0	0	0	0
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime	36	0	0	0	0	0	0	0
411	Health Insurance	2,183	0	0	0	0	0	0	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,943	0	0	0	0	0	0	0
422	Medicare Contribution	454	0	0	0	0	0	0	0
431	Retirement Contribution (IMRF)	3,417	0	0	0	0	0	0	0
441	Uniform Allowance	133	0	0	0	0	0	0	0
451	Automobile Mileage	201	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	469	0	0	0	0	0	0	0
502	Travel Expense								
503	Dues	0	0	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	500	0	0	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies	326	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	1,128	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil	2,526	0	0	0	0	0	0	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	189	0	0	0	0	0	0	0
702	Professional Service	427	0	0	0	0	0	0	0
703	Postage	4,799	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	1,086	0	0	0	0	0	0	0
705	Publishing	236	0	0	0	0	0	0	0
706	Printing	838	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	15,402	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	68,397	0	0	0	0	0	0	0

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001-44157 Social & Environmental									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	32,803	33,303	33,303	33,303	26,303	33,303	33,303	0
	TOTALS	32,803	33,303	33,303	33,303	26,303	33,303	33,303	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	32,803	33,303	33,303	33,303	26,303	33,303	33,303	0
908	Transportation Grant Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer to JDC Transit Fund								
	TOTAL EXPENDITURES	32,803	33,303	33,303	33,303	26,303	33,303	33,303	0

Jo Daviess County, IL
Annual Budget
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Social & Environmental Budget Detail Sheet							
Activity		FY19	FY18	FY18	FY17	FY16	FY15
Code	905 Miscellaneous	Budget	Budget	Budget	Budget	Budget	Budget
20	NICAA Golden Meals	8,133	8,133	8,133	8,133	8,133	8,133
21	Senior Resource Center	8,170	8,170	8,170	8,170	8,170	8,170
25	Soil & Water Conservation District	8,000	8,000	8,000	8,000	8,000	8,000
26	Jo Daviess/Carroll Solid Waste Agency	7,000	7,000	7,000	7,000	7,000	7,000
27	Veterans' Grave markers	2,000	2,000	2,000	2,000	2,000	2,000
	Total	\$33,303	\$33,303	\$33,303	\$33,303	\$33,303	\$33,303

Jo Daviess County, IL
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001-44159 Regional Superintendent of Schools									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2015	2016	2017	2018		2019	Amount of	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change
									18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	5,602	5,557	5,500	5,600	4,666	5,600	5,633	33
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	39,856	40,771	38,519	40,101	27,383	40,101	40,490	389
	TOTALS	45,458	46,328	44,019	45,701	32,049	45,701	46,123	422
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	5,602	5,557	5,500	5,600	4,666	5,600	5,633	33
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	39,856	40,771	38,519	40,101	27,383	40,101	40,490	389
990	Interfund Transfer								
	TOTAL EXPENDITURES	45,458	46,328	44,019	45,701	32,049	45,701	46,123	422

Jo Daviess County, IL

Annual Budget

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FY2019 Regional Superintendent of Schools - Budget Detail

	General Fund	General Fund	IMRF Fund	SS Fund	Insurance Fund	2014	2015	2016	2017	2018	2019
	Line item 910	Line item 724	Line item 910	Line item 910	Line item 910	Budget	Budget	Budget	Budget	Budget	Budget
Support Staff	36,755										
Supplies	0										
Postage	503										
Mileage & Dues	2,098										
Phone/Internet Support	1,133										
Equipment	0										
General Fund - Operational						39,650	39,899	39,826	39,386	40,101	40,490
IMRF			2,308			3,228	2,982	2,650	2,587	2,633	2,308
Social Security				2,518		2,112	2,187	2,238	2,277	2,318	2,518
Insurance					4,843	4,837	4,817	4,778	4,729	4,814	4,843
Rent		5,633				5,627	5,602	5,558	5,500	5,600	5,633
Total Budget	40,490	5,633	2,308	2,518	4,843	55,453	55,487	55,050	54,477	55,466	55,792
\$ Difference from prior yr.						-2,153	34	-437	-573	989	326
% Change						-3.7%	0.1%	-0.8%	-1.0%	1.8%	0.6%
Total General Fund						45,276	45,501	45,384	44,886	45,701	46,123
\$ Difference from prior yr.						-1,777	225	-117	-498	815	422
% Change						-3.8%	0.5%	-0.3%	-1.1%	1.8%	0.9%

Jo Daviess County, IL
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FY2019

001-45162 Economic Development/Planning									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	13,708	13,918	15,410	11,914	15,410	15,507	97
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	0	13,708	13,918	15,410	11,914	15,410	15,507	97
	PERSONNEL								
401	Salaries - Full-time	0	11,755	12,041	12,373	10,225	12,373	12,704	331
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	750	750	750	750	750	750	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	403	395	767	316	767	788	21
422	Medicare Contribution	0	94	92	179	74	179	184	5
431	Retirement Contribution (IMRF)	0	706	640	1,341	550	1,341	1,081	(260)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer to Economic Development Fund								
	TOTAL EXPENDITURES	0	13,708	13,918	15,410	11,914	15,410	15,507	97

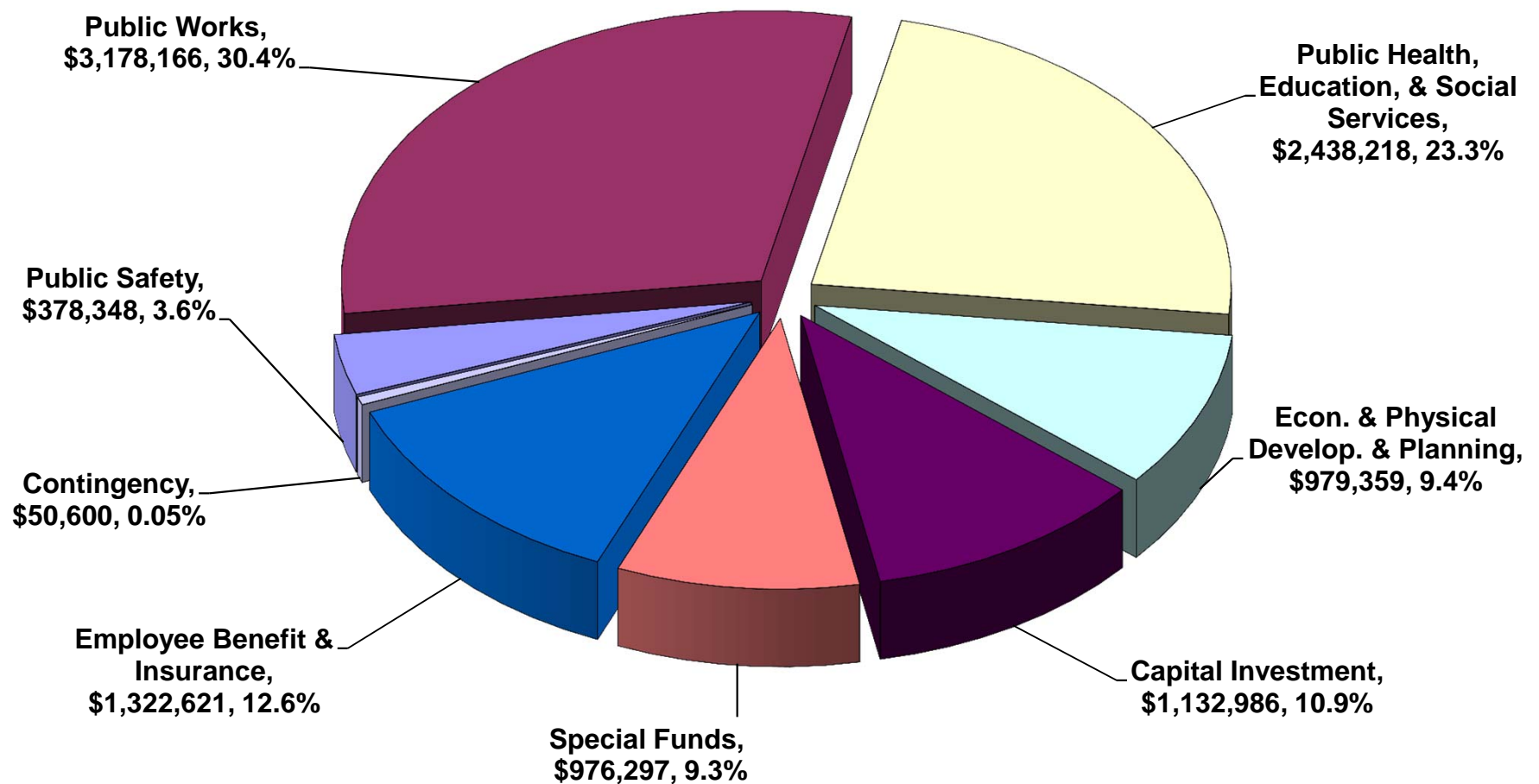
Jo Daviess County, IL
Annual Budget
FY2019

001-45163 Planning & Development									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	190,903	203,680	188,257	215,771	159,994	214,640	220,250	4,479
	TRAINING & PROFESSIONAL DEV.	380	839	1,074	2,020	2,059	1,900	2,100	80
	COMMODITIES	7,570	3,308	3,864	7,732	3,801	6,278	7,027	(705)
	CONTRACTUAL SERVICES	12,183	11,249	11,762	15,093	10,617	13,863	15,950	857
	CAPITAL OUTLAY	1,758	1,972	396	500	0	500	600	100
	OTHER	7,045	7,045	10,445	10,445	10,445	10,445	10,445	0
	TOTALS	219,839	228,094	215,797	251,561	186,916	247,626	256,372	4,811
	PERSONNEL								
401	Salaries - Full-time	137,836	146,436	137,174	142,791	115,935	142,791	146,888	4,097
402	Salaries - Per diem	2,500	1,950	2,213	3,000	1,950	2,600	3,000	0
403	Salaries - Part-time & Temporary	0	0	0	3,802	0	3,802	3,905	103
405	Salaries - Overtime	0	0	0	515	0	515	529	14
411	Health Insurance	22,471	23,869	18,645	33,550	16,799	33,550	36,815	3,265
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	8,280	9,346	8,674	9,122	7,120	9,122	9,382	260
422	Medicare Contribution	1,936	2,186	2,029	2,126	1,665	2,126	2,186	60
431	Retirement Contribution (IMRF)	14,577	16,400	14,056	15,534	12,397	15,534	12,545	(2,989)
441	Uniform Allowance								0
451	Automobile Mileage	3,302	3,493	5,465	5,332	4,127	4,600	5,000	(332)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	90	644	475	750	800	750	850	100
502	Travel Expense	0	0	334	850	994	850	950	100
503	Dues	290	195	265	420	265	300	300	(120)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	2,095	0	906	1,000	1,127	1,228	1,200	200
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	687	272	0	700	314	700	700	0
605	Office Supplies	1,494	1,097	933	2,082	740	1,000	1,500	(582)
606	Minor Equipment & Small Tools	250	0	0	700	0	700	700	0
611	Automotive Fuel/Oil	2,556	1,939	1,504	1,750	1,618	1,900	2,077	327
621	Print Materials	488	0	521	1,500	0	750	850	(650)
	CONTRACTUAL SERVICES								
701	Maintenance Service	4,471	3,692	4,249	4,925	3,460	4,400	4,550	(375)
702	Professional Service	61	0	0					
703	Postage	2,025	2,345	2,194	3,200	1,897	2,400	3,100	(100)
704	Telephone & Electronic Communications	3,367	3,315	2,992	3,300	3,350	4,063	5,000	1,700
705	Publishing	1,441	1,310	1,579	2,000	1,346	1,800	2,100	100
706	Printing	321	0	294	500	0	500	600	100
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	497	587	453	1,168	564	700	600	(568)
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,758	1,590	0	0	0	0	0	0
815	Furniture	0	382	396	500	0	500	600	100
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	7,045	7,045	10,445	10,445	10,445	10,445	10,445	0
	TOTAL EXPENDITURES	219,839	228,094	215,797	251,561	186,916	247,626	256,372	4,811

SUMMARY OF SPECIAL FUNDS											
REVENUES											
PROPOSED ANNUAL BUDGET											
FY2019											
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2019	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2015	2016	2017	2018			2019	from	12/1/2018	11/30/2019
Acct. No.	Account Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
	Public Safety	348,972	409,235	406,488	386,655	315,835	385,651	378,348	(8,307)	741,993	702,234
	Public Works	3,096,334	2,992,815	3,403,134	3,181,940	2,185,096	3,269,749	3,178,166	(3,774)	3,647,654	3,393,203
	Hlth, Educ, & SS	3,050,628	2,300,344	2,256,283	2,620,234	1,789,271	2,208,722	2,438,218	(182,016)	2,081,955	1,670,871
	Econ. & Physical Develop. & Plan.	1,114,162	1,177,102	1,227,812	979,659	605,606	958,005	979,359	(300)	442,574	443,274
	Capital Investment	566,570	1,276,804	2,065,238	1,058,409	686,855	712,469	1,132,986	74,577	3,176,172	1,748,074
	Special Funds	471,410	661,541	663,402	667,926	547,373	691,742	976,297	308,371	877,498	869,506
	Employee Benefit & Insurance	1,295,105	1,296,789	1,306,140	1,291,541	1,049,139	1,291,608	1,322,621	31,080	1,423,000	1,340,637
	Contingency	224,183	15,144	117,815	500	662	600	50,600	50,100	306,701	57,301
	Total	10,167,364	10,129,774	11,446,312	10,186,864	7,179,837	9,518,546	10,456,595	269,731	12,697,547	10,225,099
<i>Detail of above totals</i>											
<u>41000 Public Safety</u>											
007-41128	ETSB/911 Fund	325,494	378,604	370,814	342,972	283,964	343,776	343,776	804	629,041	636,737
009-41129	Sheriff's Forfeiture Fund	5,706	13,405	3,921	18,270	11,180	18,020	13,270	(5,000)	3,696	5,466
019-41121	JDC Sheriff DUI Fund	10,556	8,407	10,518	7,500	7,023	7,500	7,500	0	52,429	52,429
072-41132	JDC Natutral Hazard Mitigation Fund	0	0	0	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	1429	0	500	0	0	500	0	3,675	675
074-42134	State's Attorney Records Automation Fund	1,220	1,369	1,509	1,400	1,140	1,423	1,500	100	9,344	844
069-47201	County Jail Medical Costs Fund	2,708	2,524	2,851	4,002	2,181	4,002	4,002	0	1,091	93
068-41133	JDC Sobriety Court Fund (to be dissolved 12/2018)	3,288	3,496	3,602	3,910	3,057	3,110	0	(3,910)	23,618	-1,382
077-42133	E-Citation Fund	0	0	2,495	2,000	1,869	2,100	2,100	100	4,595	2,100
078-42133	Law Library Fund	0	0	5,843	5,600	5,235	5,400	5,400	(200)	9,243	4,643
081-42135	Unclaimed Bail Fund	0	0	4,935	0	21	20	0	0	4,958	26
082-42136	Drug Addiction Fund	0	0	0	501	166	300	300	(201)	300	600
	Total Public Safety	348,972	409,235	406,488	386,655	315,835	385,651	378,348	(8,307)	741,993	702,234
									0		
<u>43000 Public Works</u>											
									0		
002-43141	County Highway Fund	1,655,049	1,489,635	1,508,420	1,552,456	1,163,367	1,567,878	1,623,871	71,415	1,183,099	1,079,923
006-43142	County Motor Fuel Tax Fund	558,831	519,486	522,108	525,000	314,643	515,000	515,000	(10,000)	627,927	617,357
008-43143	Federal Aid Matching Fund	340,566	345,029	347,251	365,227	289,941	361,396	371,680	6,453	1,441,313	1,152,993
011-43145	County Aid to Bridges Fund	541,888	638,665	1,025,355	739,257	417,145	825,475	667,615	(71,642)	395,316	542,931
	Total Public Works	3,096,334	2,992,815	3,403,134	3,181,940	2,185,096	3,269,749	3,178,166	(3,774)	3,647,654	3,393,203
									0		
<u>44000 Health, Education & Social Services</u>											
									0		
003-44151	Public Health Fund	484,764	610,606	617,015	999,021	569,906	701,195	774,633	(224,388)	621,435	491,352
026-44152	Home Health Care Fund (closed 12.31.16)	404,527	83,553	125	0	0	0	0	0	0	0
020-44154	Animal Control Fund	84,144	134,481	237,569	162,902	78,004	103,075	104,575	(58,327)	133,943	88,543
025-44155	Dog Fund (closed 12.31.15)	1	0	0	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	349,553	349,104	349,829	348,897	278,808	349,047	349,084	187	45,224	39,824
023-44158	Extension Education Fund	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32	1	1
022-44160	HHC Memorial Fund (closed 12.31.16)	7	7	2	0	0	0	0	0	0	0
005-44151	Public Health Emergency Preparedness Fund	43,455	37,777	45,785	37,682	22,012	37,676	37,350	(332)	23,829	23,889
046-44162	Public Health Catastrophic Emergency	25,763	855	51,412	825	1,378	975	863	38	338,361	-5,776
071-47203	Jo Daviess County Transit Fund	1,577,100	1,002,813	873,263	974,750	769,332	929,555	1,083,424	108,674	913,152	1,025,928
080-44165	County Pet Population Fund	0	0	0	15,000	4,989	6,010	7,100	(7,900)	6,010	7,110
	Total Hlth, Educ, & SS	3,050,628	2,300,344	2,256,283	2,620,234	1,789,271	2,208,722	2,438,218	(182,016)	2,081,955	1,670,871

<u>45000 Econ. & Physical Development & Planning</u>									0		
027-45161	Tourism Promotion Fund	1,034,591	1,040,157	1,076,014	979,659	605,606	958,005	979,359	(300)	442,572	443,272
056-45161	State LTCB Matching Grant Fund	79,570	136,944	151,797	0	0	0	0	0	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	1	1	1	0	0	0	0	0	0	0
Total Econ. & Physical Develop. & Plan.		1,114,162	1,177,102	1,227,812	979,659	605,606	958,005	979,359	(300)	442,574	443,274
									0		
<u>46000 Capital Investment</u>									0		
042-46171	General Capital Investment Fund	189,134	192,055	108,532	50	59	65	79,123	79,073	179,278	38,585
048-46172	General Capital Equip. Rplc. Fund	78,463	170,030	40,311	72,612	45,295	71,923	114,234	41,622	308,762	227,991
055-46173	Public Health Capital Investment Fund	33,470	41,454	1,023,569	404,000	2,408	3,600	345,950	(58,050)	798,617	38,917
059-46174	Highway Capital Investment Fund	0	560,267	603,074	302,500	303,049	303,000	303,000	500	488,643	301,643
032-46161	Tourism Capital Development Fund	292	290	204	250	170	220	200	(50)	200,325	200,525
018-46177	Economic Development Invest. Fund	3,623	3,596	4,135	3,255	69,894	70,848	5,500	2,245	755,529	543,714
054-46178	HHC Capital Equipment Fund (closed 12.31.16)	2,101	100	22	0	0	0	0	0	0	0
038-46179	Sheriff Vehicle Fund	92,913	106,160	99,314	102,650	110,354	97,625	94,650	(8,000)	38,206	11,356
064-46180	GIS Capital Equipment & Investment Fund	6,667	40,650	15,684	14,232	9,974	6,278	36,419	22,187	76,664	101,833
066-41130	Emergency Services Communications	134,305	136,582	144,758	133,234	132,725	133,234	128,234	(5,000)	227,616	168,050
075-46181	ETSB Capital Equipment & Investment Fund	25,602	25,621	25,635	25,626	12,928	25,676	25,676	50	102,534	115,461
Total Capital Investment		566,570	1,276,804	2,065,238	1,058,409	686,855	712,469	1,132,986	74,577	3,176,172	1,748,074
									0		
<u>47000 Special Funds</u>									0		
049-47107	Election Equipment Fund	2,133	1	1	11,000	1	31,000	31,000	20,000	31,629	31,629
028-47181	Recorder Automation Fund	46,009	45,582	47,345	43,328	40,581	43,399	43,428	100	108,470	62,898
030-47182	County Clerk Automation Fund	5,469	5,472	5,453	5,234	4,127	5,234	5,234	0	42,437	42,671
029-47183	Circuit Clerk Automation Fund	25,246	40,438	44,680	38,000	37,664	38,000	38,000	0	81,456	33,852
039-47184	Court Document Storage Fund	21,330	34,077	39,043	36,000	32,503	36,000	36,000	0	202,511	173,511
052-47185	Maintenance/Child Support Fund	3,446	4,683	2,553	3,428	697	336	350	(3,078)	50,303	40,653
031-47197	Circuit Clerk Operations & Admin. Fund	3,378	3,554	3,805	3,700	3,072	3,700	3,700	0	27,318	26,818
047-47186	County Treasurer Automation Fund	1,634	2,204	1,874	1,772	23	1,772	1,772	0	9,913	9,913
033-47187	Probation Services Fund	23,780	22,889	22,029	26,436	20,787	25,041	49,541	23,105	63,722	44,663
053-47188	Probation EMHD Fund	0	0	0	0	0	0	0	0	3,879	0
058-47189	GIS Automation Fund	162,944	173,456	173,672	168,330	157,316	189,115	199,685	31,355	61,167	60,287
043-47191	Special Services Area #1 Fund	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000	0	0
044-47192	Special Services Area #2 & 4 Fund	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100	0	0
061-47198	Special Services Area #5 Fund	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0	0	0
076-47203	Special Services Area #6 Fund	0	130,731	131,665	133,050	104,651	131,943	376,979	243,929	0	243,929
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	9,752	13,122	11,181	10,600	73	10,575	10,580	(20)	136,964	47,544
070-47202	Coroner's Equipment & Operations Fund	8,749	3,970	13,460	13,399	8,512	4,909	4,909	(8,490)	46,782	46,191
079-47204	Juvenile Justice Fund	0	22,039	4,097	6,630	3,076	3,738	4,000	(2,630)	10,947	4,947
Total Special Funds		471,410	661,541	663,402	667,926	547,373	691,742	976,297	308,371	877,498	869,506
									0		
<u>48000 Employee Benefit & Insurance</u>									0		
012-48116	Social Security Fund	283,266	283,712	320,464	337,201	274,019	337,179	337,179	(22)	202,317	192,391
013-48117	IL Municipal Retirement Sys. Fund	589,008	587,564	590,556	614,889	500,480	614,885	642,285	27,396	410,771	431,306
017-48118	Insurance Fund	422,831	425,513	395,120	339,451	274,640	339,545	343,157	3,706	809,911	716,939
									0		
Total Employee Benefit & Insurance		1,295,105	1,296,789	1,306,140	1,291,541	1,049,139	1,291,608	1,322,621	31,080	1,423,000	1,340,637
									0		
<u>49000 Contingency</u>									0		
016-49197	Contingency Fund	224,183	15,144	117,815	500	662	600	50,600	50,100	306,701	57,301
									0		
Total Contingency		224,183	15,144	117,815	500	662	600	50,600	50,100	306,701	57,301
Grand Total Special Fund Revenues		10,167,364	10,129,774	11,446,312	10,186,864	7,179,837	9,518,546	10,456,595	269,731	12,697,547	10,225,099

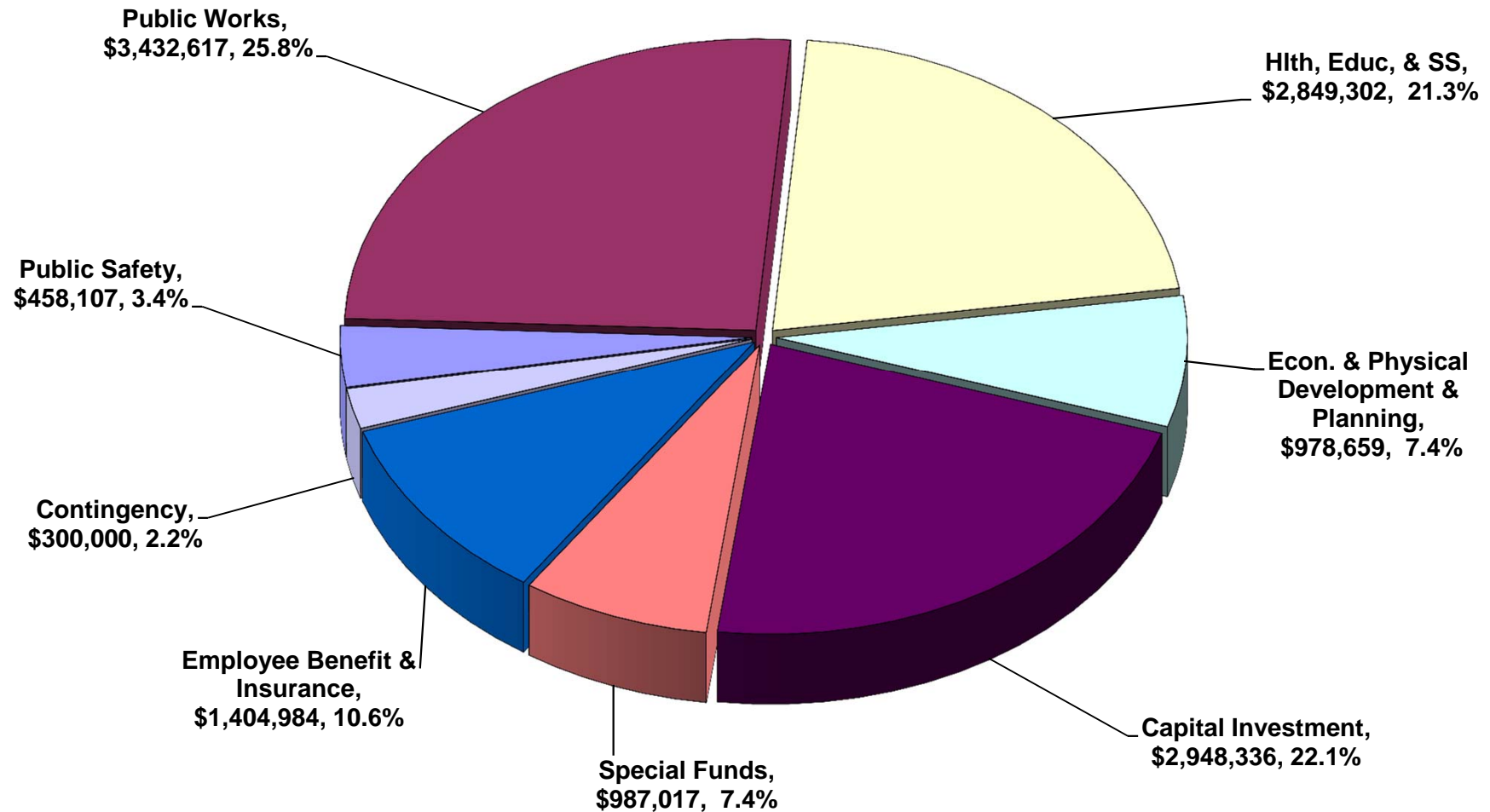
**Jo Daviess County
Special Fund Revenues as projected
FY2019 - \$10,456,595**



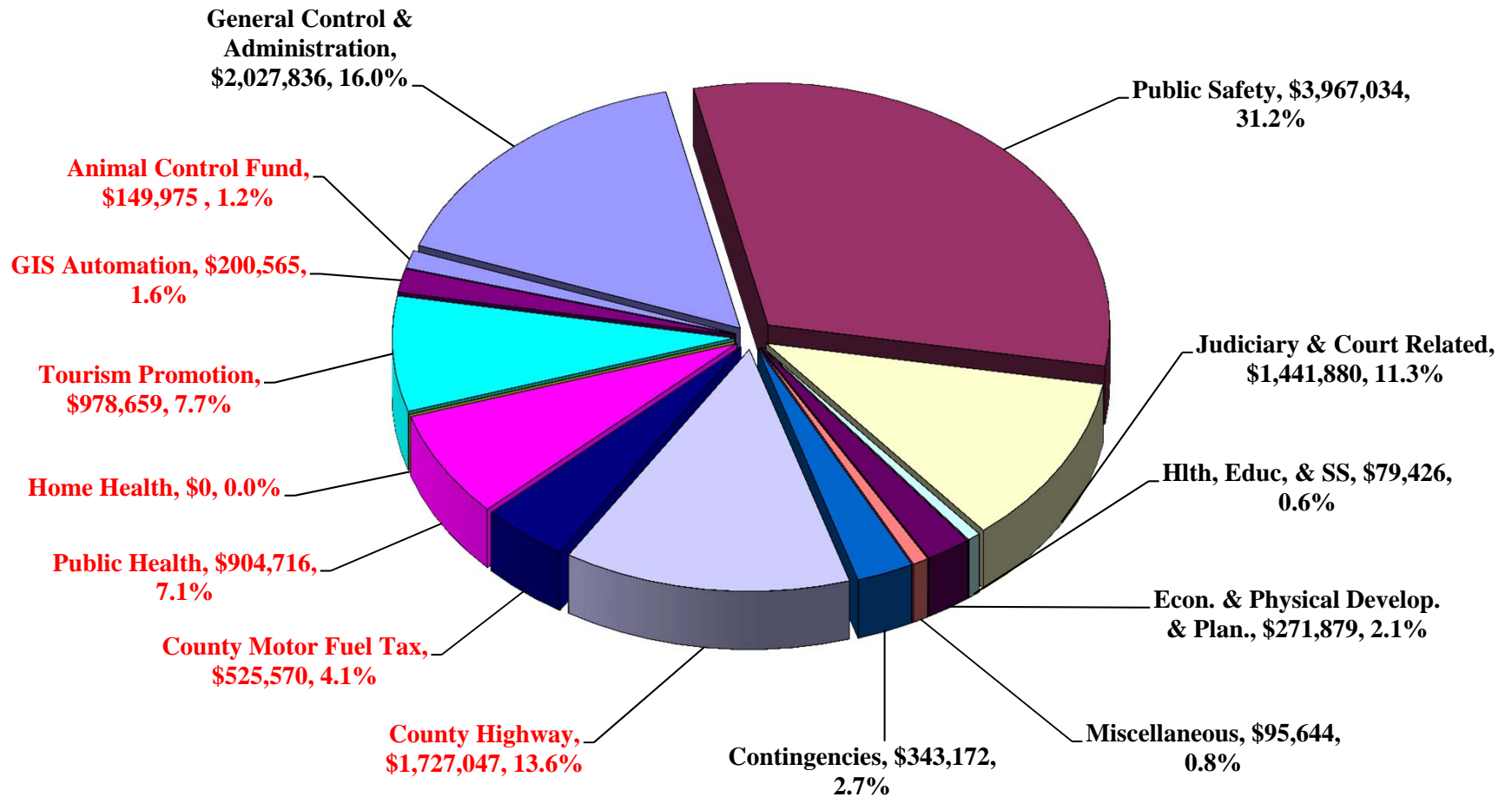
SUMMARY OF SPECIAL FUNDS											
EXPENDITURES											
PROPOSED ANNUAL BUDGET											
FY2019											
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2019	
		Nov.31	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2015	2016	2017	2018			2019	from	12/1/2018	11/30/2019
		ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
	Public Safety	323,585	328,898	194,950	428,846	182,844	248,346	458,107	29,261	741,993	702,234
	Public Works	2,973,936	3,098,797	3,448,263	3,609,393	2,294,480	3,052,823	3,432,617	(176,776)	3,647,654	3,393,203
	Hlth, Educ, & SS	3,286,442	2,264,563	3,144,220	3,034,922	1,717,296	2,206,303	2,849,302	(185,620)	2,081,955	1,670,871
	Econ. & Physical Develop. & Plan.	987,146	994,843	1,829,903	978,659	642,275	978,787	978,659	0	442,574	443,274
	Capital Investment	493,909	952,758	1,300,663	3,068,184	945,248	1,425,982	2,948,336	(119,848)	3,176,172	1,748,074
	Special Funds	420,464	597,911	641,740	780,698	525,642	719,329	987,017	206,319	877,498	869,506
	Employee Benefit & Insurance	1,179,138	1,212,968	1,216,952	1,418,795	1,107,218	1,412,864	1,404,984	(13,811)	1,423,000	1,340,637
	Contingencies	0	205,402	26,036	325,000	28,100	25,952	300,000	(25,000)	306,701	57,301
	Total	9,664,620	9,656,140	11,802,727	13,644,497	7,443,103	10,070,386	13,359,022	(285,475)	12,697,547	10,225,099
<i>Detail of above totals</i>											
41000 Public Safety											
007-41128	ETSB/911 Fund	308,183	306,491	181,984	331,844	126,535	208,346	336,080	4,236	629,041	636,737
009-41129	Sheriff's Forfeiture Fund	3,405	6,732	6,956	19,700	17,314	24,700	11,500	(8,200)	3,696	5,466
019-41121	JDC Sheriff DUI Fund	8,299	7,222	1,789	41,000	37,995	8,500	7,500	(33,500)	52,429	52,429
072-41132	JDC Natural Hazard Mitigation Fund	0	0	0	0	0	0	40,000	40,000	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	3,500	0	0	3,500	0	3,675	675
074-42134	State's Attorney Records Automation Fund	0	0	0	8,000	0	0	10,000	2,000	9,344	844
069-41131	County Jail Medical Costs Fund	3,698	4,762	2,376	5,000	1,000	4,800	5,000	0	1,091	93
068-41133	JDC Sobriety Court Fund	0	3,691	1,845	9,870	0	0	25,000	15,130	23,618	-1,382
077-42133	E-Citation Fund	0	0	0	0	0	0	4,595	4,595	4,595	2,100
078-42133	Law Library Fund	0	0	0	5,000	0	2,000	10,000	5,000	9,243	4,643
081-42135	Unclaimed Bail Fund	0	0	0	4,932	0	0	4,932	0	4,958	26
082-42136	Drug Addiction Fund	0	0	0	0	0	0	0	0	300	600
	Total Public Safety	323,585	328,898	194,950	428,846	182,844	248,346	458,107	29,261	741,993	702,234
43000 Public Works											
002-43141	County Highway Fund	1,364,583	1,623,110	1,701,035	1,644,613	1,287,992	1,553,426	1,727,047	82,434	1,183,099	1,079,923
006-43142	County Motor Fuel Tax Fund	607,866	547,263	398,162	524,780	466,669	524,397	525,570	790	627,927	617,357
008-43143	Federal Aid Matching Fund	115,766	194,150	411,704	660,000	145,271	230,000	660,000	0	1,441,313	1,152,993
011-43145	County Aid to Bridges Fund	885,721	734,274	937,362	780,000	394,549	745,000	520,000	(260,000)	395,316	542,931
	Total Public Works	2,973,936	3,098,797	3,448,263	3,609,393	2,294,480	3,052,823	3,432,617	(176,776)	3,647,654	3,393,203
44000 Health, Education & Social Services											
003-44151	Public Health Fund	706,755	749,978	754,022	1,084,700	568,888	721,915	904,716	(179,984)	621,435	491,352
026-44152	Home Health Care Fund (closed 12.31.16)	459,282	157,373	959,548	0	0	0	0	0	(0)	(0)
020-44154	Animal Control Fund	84,957	85,242	116,689	158,223	86,159	139,252	149,975	(8,248)	133,943	88,543
025-44155	Dog Fund (closed 12.31.15)	0	1,585	0	0	1,585	0	0	0	0	0
014-44156	708 Mental Health Fund	346,038	347,084	348,613	348,797	257,113	341,300	354,484	5,687	45,224	39,824
023-44158	Extension Education Fund	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32	1	1
022-44160	HHC Memorial Fund (closed 12.31.16)	0	0	3,679	0	0	0	0	0	(0)	(0)
005-44151	Public Health Emergency Preparedness Fund	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)	23,829	23,889
046-44162	Public Health Catastrophic Emergency	0	0	0	335,000	0	0	345,000	10,000	338,361	(5,776)
071-44163	Jo Daviess County Transit Fund	1,571,206	803,959	841,420	974,423	701,087	885,025	970,648	(3,775)	913,152	1,025,928
080-44165	County Pet Population Fund	0	0	0	15,000	0	0	6,000	(9,000)	6,010	7,110
	Total Hlth, Educ, & SS	3,286,442	2,264,563	3,144,220	3,034,922	1,717,296	2,206,303	2,849,302	(185,620)	2,081,955	1,670,871
45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	905,010	888,447	1,647,009	978,659	642,275	978,787	978,659	0	442,572	443,272
056-34721	State LTCB Matching Grant Fund	82,136	106,396	182,345	0	0	0	0	0	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	0	0	549	0	0	0	0	0	0	0
	Total Econ. & Physical Develop. & Plan.	987,146	994,843	1,829,903	978,659	642,275	978,787	978,659	0	442,574	443,274

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2019	
		Nov.31	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2015	2016	2017	2018			2019	from	12/1/2018	11/30/2019
		ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
<u>46000 Capital Investment</u>											
042-46171	General Capital Investment Fund	171,522	192,608	98,623	184,780	39,785	60,000	219,816	35,036	179,278	38,585
048-46172	General Capital Equip. Rplc. Fund	74,720	196,909	212,568	228,923	89,463	113,721	195,005	(33,918)	308,762	227,991
055-46173	Public Health Capital Investment Fund	4,000	20,993	180,143	1,161,335	443,060	447,390	1,105,650	(55,685)	798,617	38,917
059-46174	Highway Capital Investment Fund	0	262,840	352,436	449,500	251,303	362,763	490,000	40,500	488,643	301,643
032-46161	Tourism Capital Development Fund	0	0	0	92,128	0	92,128	0	(92,128)	200,325	200,525
018-46177	Economic Development Invest. Fund	17,620	37,649	39,936	582,218	15,410	15,410	617,315	35,097	755,529	543,714
054-46178	HHC Capital Equipment Fund (closed 12.31.17)	0	0	51,271	0	0	0	0	0	(0)	(0)
038-46179	Sheriff Vehicle Fund	102,356	76,255	106,333	171,500	40,138	141,500	121,500	(50,000)	38,206	11,356
064-46180	GIS Capital Equipment & Investment Fund	4,424	46,905	21,788	10,000	6,795	5,270	11,250	1,250	76,664	101,833
066-46181	Emergency Services Communications	119,267	118,599	237,565	187,800	59,295	187,800	187,800	0	227,616	168,050
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	0	0	0	0	102,534	115,461
Total Capital Investment		493,909	952,758	1,300,663	3,068,184	945,248	1,425,982	2,948,336	(119,848)	3,176,172	1,748,074
<u>47000 Special Funds</u>											
049-47107	Election Equipment Fund	0	0	0	11,000	0	0	31,000	20,000	31,629	31,629
028-47181	Recorder Automation Fund	26,676	35,737	45,087	85,000	32,916	85,000	89,000	4,000	108,470	62,898
030-47182	County Clerk Automation Fund	2,569	756	4,633	5,000	360	5,000	5,000	0	42,437	42,671
029-47183	Circuit Clerk Automation Fund	31,831	27,818	57,879	74,732	61,689	74,506	85,604	10,872	81,456	33,852
039-47184	Court Document Storage Fund	11,208	10,596	21,926	30,000	8,559	30,000	65,000	35,000	202,511	173,511
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	50,303	40,653
031-47197	Circuit Clerk Operations & Admin. Fund	1,901	3,098	3,207	4,000	2,911	4,000	4,200	200	27,318	26,818
047-47186	County Treasurer Automation Fund	616	1,774	1,316	4,500	2,138	4,500	4,500	0	9,913	9,913
033-47187	Probation Services Fund	29,666	27,151	24,677	43,400	21,392	29,500	68,600	25,200	63,722	44,663
053-47188	Probation EMHD Fund	0	0	0	3,879	0	0	3,879	0	0	0
058-47189	GIS Automation Fund	143,477	186,096	166,237	171,118	144,107	171,400	200,565	29,447	61,167	60,287
043-47191	Special Services Area #1 Fund	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000	0	0
044-47192	Special Services Area #2 & 4 Fund	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100	0	0
061-47198	Special Services Area #5 Fund	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0	0	0
076-47203	Special Services Area #6 Fund	0	130,731	131,500	133,050	104,651	131,943	133,050	0	0	243,929
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	0	0	0	10,000	0	0	100,000	90,000	136,964	47,544
070-47202	Coroner's Equipment & Operations Fund	4,980	2,260	377	8,000	1,155	2,500	5,500	(2,500)	46,782	46,191
079-47204	Juvenile Justice Fund	0	2,571	12,357	20,000	1,473	4,000	10,000	(10,000)	10,947	4,947
Total Special Funds		420,464	597,911	641,740	780,698	525,642	719,329	987,017	206,319	877,498	869,506
<u>48000 Employee Benefit & Insurance</u>											
012-48116	Social Security Fund	298,507	307,109	312,556	338,510	263,317	338,510	347,105	8,595	202,317	192,391
013-48117	IL Municipal Retirement Sys. Fund	553,847	578,039	577,223	675,721	506,976	675,721	621,750	(53,971)	410,771	431,306
017-48118	Insurance Fund	326,784	327,820	327,173	404,564	336,925	398,633	436,129	31,565	809,911	716,939
Total Employee Benefit & Insurance		1,179,138	1,212,968	1,216,952	1,418,795	1,107,218	1,412,864	1,404,984	(13,811)	1,423,000	1,340,637
<u>49000 Contingency</u>											
016-49197	Contingency Fund	0	205,402	26,036	325,000	28,100	25,952	300,000	(25,000)	306,701	57,301
Total Contingency		0	205,402	26,036	325,000	28,100	25,952	300,000	(25,000)	306,701	57,301
Grand Total Special Fund Expenditures		9,664,620	9,656,140	11,802,727	13,644,497	7,443,103	10,070,386	13,359,022	(285,475)	12,697,547	10,225,099

**Jo Daviess County
Special Fund Expenditures as projected
FY2019 - \$13,359,022**



Jo Daviess County
FY2019 BUDGET - All Operating Fund Expenditures - \$12,713,403
(Includes GF and **Operational Special Funds**)



Fund Description

Highway Fund (fund number 002). This Fund is used to operate the County Highway Department, including, but not limited to: salaries; supplies; and purchase of machinery and/or equipment. Property and sales taxes, sale of materials, reimbursement from townships and interest income support this Fund. The County Engineer authorizes expenditures from the Fund. This Fund was established under the authority of 605 ILCS 5/5-601.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the minimum fiscal year end fund balance policy for this operational fund is to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue short falls and fluctuations in revenue receipts, and to provide funding for unforeseen emergencies.

For FY2019 an estimated 4 months of operating expense is required to be retained in this fund. Therefore \$576,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in the fund and not scheduled for expense in the period.

Jo Daveiss County, IL
Annual Budget
FY2019

002 County Highway Fund		Est. Fund Balance ending FY2018:			\$1,183,099				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	1,041,261	1,039,172	1,071,953	1,129,330	901,557	1,128,800	1,180,388	51,058
	LICENSES & PERMITS	1,710	1,950	1,770	2,000	1,850	3,000	3,000	1,000
	INTERGOVERNMENTAL REVENUES	205,603	187,882	180,893	174,081	165,579	189,938	189,938	15,857
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER	104,775	51,606	49,578	40,000	30,069	46,495	46,000	6,000
	OTHER FINANCING	5,465	7,780	7,425	10,000	22,184	7,500	7,500	(2,500)
	INTERFUND TRANSFER	296,234	201,245	196,801	197,045	42,128	192,145	197,045	0
	TOTAL REVENUES	1,655,049	1,489,635	1,508,420	1,552,456	1,163,367	1,567,878	1,623,871	71,415
	Taxes								
31110	Property taxes	1,041,261	1,039,172	1,071,953	1,129,330	901,557	1,128,800	1,180,388	51,058
	LICENSES & PERMITS								
32315	Permits	1,710	1,950	1,770	2,000	1,850	3,000	3,000	1,000
	INTERGOVERNMENTAL REVENUES								
34410	County Sales Tax (1%)	205,603	187,882	180,893	174,081	165,579	189,938	189,938	15,857
34733	IEMA Reimbursement	0	0	0	0	0	0	0	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	SERVICE CHARGES								
36703	County Map Sales	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	3,008	2,847	3,000	2,000	1,693	2,000	2,000	0
38123	Fuel Reimbursement	28,978	21,908	17,839	18,000	13,867	25,000	25,000	7,000
38136	Purchasing Card Rebate	35	86	103	0	0	0	0	0
38157	Workers Comp Proceeds	0	4,404	7,548	0	571	495	0	0
38158	Reimb from Railroads	50,715	0	0	0	0	0	0	0
38217	Insurance Settlement Payment	9,195	4,087	2,380	2,000	3,384	1,000	1,000	(1,000)
38910	Miscellaneous Income	12,844	18,275	18,708	18,000	10,555	18,000	18,000	0
	OTHER FINANCING								
39120	Reimb. from Townships	5,465	7,780	7,425	10,000	22,184	7,500	7,500	(2,500)
	INTERFUND TRANSFER								
39922	From GF for Building & Zoning	7,045	7,045	7,045	7,045	7,045	7,045	7,045	0
39116	Proceeds from Sale of Property	0	0	0	0	0	0	0	0
39917	From MFT for equipment rental	100,000	0	0	0	0	0	0	0
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0
39930	From Township MFT	39,189	44,200	39,756	40,000	35,083	35,100	40,000	0
39944	From County Bridge Fund	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL REVENUES	1,655,049	1,489,635	1,508,420	1,552,456	1,163,367	1,567,878	1,623,871	71,415
002-43141 County Highway Department									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	614,889	649,636	715,922	836,147	630,431	792,300	876,085	39,938
	TRAINING & PROFESSIONAL DEV.	3,898	3,870	2,941	4,600	1,725	2,568	16,900	12,300
	COMMODITIES	429,322	263,100	231,754	278,700	223,301	299,700	306,500	27,800
	CONTRACTUAL SERVICES	121,771	120,655	119,295	133,200	102,571	116,892	134,000	800
	CAPITAL OUTLAY	158,715	0	0	0	0	0	0	0
	OTHER	35,988	585,849	631,123	391,966	329,964	341,966	393,562	1,596
	TOTAL EXPENDITURES	1,364,583	1,623,110	1,701,035	1,644,613	1,287,992	1,553,426	1,727,047	82,434
	PERSONNEL								
401	Salaries - Full-time	397,698	412,399	438,484	504,443	391,096	490,000	545,799	41,356
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	22,226	34,068	41,001	22,000	27,785	20,000	22,000	0
405	Salaries - Overtime	28,931	21,551	39,280	50,000	38,719	40,000	51,350	1,350
411	Health Insurance	88,005	102,020	110,464	150,105	91,305	142,000	153,154	3,049
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	25,417	26,308	29,648	35,739	26,617	33,000	38,387	2,648
422	Medicare Contribution	5,944	6,153	6,934	8,358	6,225	7,800	8,978	620
431	Retirement Contribution (IMRF)	42,154	42,256	43,773	60,102	43,370	54,000	50,817	(9,285)
441	Uniform Allowance	4,513	4,857	6,338	5,300	5,313	5,500	5,500	200
451	Automobile Mileage	0	24	0	100	0	0	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	2,314	1,834	1,747	2,500	581	1,200	15,000	12,500
502	Travel Expense	817	1,218	326	1,200	263	500	1,000	(200)

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
503	Dues	767	817	868	900	881	868	900	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	247,604	118,032	95,021	120,000	78,973	120,000	120,000	0
602	Janitorial Supplies	1,498	1,940	1,881	2,000	1,673	2,000	2,000	0
603	Operating Supplies	32,748	38,859	39,570	40,000	30,410	40,000	40,000	0
604	Computer Supplies	3,019	2,585	3,447	3,200	3,157	3,200	3,000	(200)
605	Office Supplies	2,726	2,545	2,262	3,000	2,395	3,000	3,000	0
606	Minor Equipment & Small Tools	5,657	5,834	3,791	10,000	2,853	6,000	8,000	(2,000)
611	Automotive Fuel/Oil	135,584	92,844	85,255	100,000	103,367	125,000	130,000	30,000
621	Print Materials	486	461	526	500	474	500	500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	55,010	53,944	41,448	50,000	23,226	45,000	50,000	0
702	Professional Service	7,312	11,905	19,797	13,000	21,369	13,000	15,000	2,000
703	Postage	8,309	8,120	8,127	8,000	7,950	8,000	8,000	0
704	Telephone & Electronic Communications	7,379	7,788	7,385	8,000	6,342	7,500	8,000	0
705	Publishing	2,029	1,793	1,276	2,200	920	2,000	2,000	(200)
706	Printing								0
711	Utilities	28,673	26,684	28,334	40,000	30,548	32,000	40,000	0
712	Garbage Disposal	1,284	1,317	1,372	2,000	1,160	1,400	2,000	0
719	Other Service Charges								0
721	Liability Insurance	10,818	6,172	6,572	7,000	6,492	6,492	7,000	0
722	General Insurance								0
724	Rentals	957	2,932	4,983	3,000	4,565	1,500	2,000	(1,000)
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	23,205	0	0	0	0	0	0	0
810	Equipment	100,537	0	0	0	0	0	0	0
815	Furniture	0	0	0	0	0	0	0	0
820	Vehicle	34,972	0	0	0	0	0	0	0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	50,000	0	0	50,000	0
905	Miscellaneous Expense	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	35,988	585,849	631,123	341,966	329,964	341,966	343,562	1,596
	TOTAL	1,364,583	1,623,110	1,701,035	1,644,613	1,287,992	1,553,426	1,727,047	82,434
	Revenues Over (Under) Expenditures	290,466	(133,475)	(192,615)	(92,157)	(124,625)	14,452	(103,176)	(11,019)
	Fund Balance, beginning of year	1,204,271	1,494,737	1,361,262	1,168,647	1,168,647	1,168,647	1,183,099	14,452
	Estimated Fund Balance, end of year	1,494,737	1,361,262	1,168,647	1,076,490	1,044,022	1,183,099	1,079,923	3,433

Fund Description

Public Health Fund (fund number 003). This Fund is used for Public Health expenses. The Fund is supported by the Public Health property tax levy and funds from the Illinois Department of Public Health, Illinois Department of Human Services, and various State or Federal grant sources. The County Board of Health has management control of the Fund with the Public Health Administrator authorizing each expenditure. This Fund was established under the authority of State Statutes for Referendum Health Department 2310/55.05 (55 ILCS 5/5 25001 & 55 ILCS 5/5 25003).

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the minimum fiscal year end fund balance policy for this operational fund is to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue short falls and fluctuations in revenue receipts, and to provide funding for unforeseen emergencies.

For FY2019, an estimated four (4) months of operating expense is required to be retained in this fund. Therefore \$302,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

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003 Public Health Fund		Est. Fund Balance ending FY2018:				\$491,352			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	217,220	323,065	323,583	340,902	272,148	340,902	340,750	(152)
	INTERGOVERNMENTAL REVENUES	117,061	127,247	136,621	106,951	65,107	108,671	125,253	18,302
	SERVICE CHARGES	91,266	98,906	100,390	398,750	89,249	107,500	267,800	(130,950)
	OTHER REVENUES	9,128	9,997	17,455	14,796	5,779	6,500	3,540	(11,256)
	OTHER FINANCING SOURCES	50,090	51,392	38,966	137,622	137,622	137,622	37,290	(100,332)
	TOTAL REVENUES	484,764	610,606	617,015	999,021	569,906	701,195	774,633	(224,388)
									0
	TAXES								0
31110	Property taxes	217,220	323,065	323,583	340,902	272,148	340,902	340,750	(152)
	INTERGOVERNMENTAL REVENUES								0
34711	Health Protection Grant	36,867	63,201	63,201	63,201	64,921	64,921	64,921	1,720
34713	Potable Water Grant	875	850	1,000	1,150	63	1,150	1,100	(50)
34714	Tanning Facility Grant	0	450	400	600	0	600	1,150	550
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0
34722	Well Woman Program	250	0	0	0	0	0	0	0
34725	Teen Parent Services	0	0	0	0	0	0	0	0
34728	Vector Control Grant	6,480	4,517	15,655	12,000	124	12,000	13,082	1,082
34729	Family Case Management Grant	0	0	0	0	0	0	0	0
34730	Death Certificate Surcharge	0	0	0	0	0	0	0	0
34811	Immunization Medicaid Match	0	19,635	13,818	10,000	0	10,000	15,000	5,000
34812	WIC Grant	0	0	0	0	0	0	0	0
34817	WIC Food Instrument Allocation	0	0	0	0	0	0	0	0
34813	Family Planning Grant-St&Fed	0	0	0	0	0	0	0	0
34815	Emergency Preparedness Grant	0	0	0	0	0	0	0	0
34823	Body Art Program Grant	0	0	0	0	0	0	0	0
34826	Accreditation Standards	0	0	0	0	0	0	0	0
34829	ARRA Immunization Grant	0	0	0	0	0	0	0	0
34832	Cancer Coalition Grant	0	0	0	0	0	0	0	0
34836	Medical Reserve Corp Grant	3,500	0	0	0	0	0	0	0
34838	Vaccine for Children	900	0	0	0	0	0	0	0
34918	IDPH/Cardiovascular	0	0	0	0	0	0	0	0
34919	Immunization Federal Grant	68,188	38,595	42,515	20,000	0	20,000	30,000	10,000
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
34938	Misc. Non Federal Grant	0	0	33	0	0	0	0	0
	SERVICE CHARGES								0
36510	Fees from Individuals	8,171	10,111	13,530	15,000	7,554	10,000	15,000	0
36800	Environmental Health Fees	82,345	88,195	86,410	83,000	79,295	95,000	100,000	17,000
36801	Family Planning Fees	0	0	0	0	0	0	0	0
36804	School Contracts	0	0	0	0	0	0	0	0
36806	Public Aid Fee's for FCM	0	0	0	0	0	0	0	0
36860	B&B Annual Inspection Fee	750	600	450	750	2,400	2,500	2,800	2,050
36807	Dental Progam Fees	0	0	0	300,000	0	0	150,000	(150,000)
	OTHER REVENUES								0
38110	Interest Income	2,711	2,143	1,750	1,700	1,309	1,400	1,700	0
38124	Space Rental/BEST & SCHD	6,400	6,600	11,273	12,996	4,470	5,000	1,740	(11,256)
38136	Purchasing Card Rebate	17	91	98	0	0	0	0	0
38860	Dubuque Racing Association	0	0	0	0	0	0	0	0
38862	Grant Revenue			4,330	0	0	0	0	0
38870	AllKids program	0	0	0	0	0	0	0	0
38880	IDPH TB Program	0	0	0	0	0	0	0	0
38910	Misc Income	0	1,163	4	100	0	100	100	0
	OTHER FINANCING SOURCES								0
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
39924	Rent/Utility from HHC	13,200	13,200	0	0	0	0	0	0
39943	Transfer in from Bio-terrorism	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)
39945	Transfer in from PH Emer Resp Grant	0	0	0	0	0	0	0	0
39972	Transfer in from PH Capital Investment	0	0	0	100,000	100,000	100,000	0	(100,000)
	TOTAL REVENUES	484,764	610,606	617,015	999,021	569,906	701,195	774,633	(224,388)

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003-44151 Public Health									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	469,481	519,869	508,896	883,312	427,417	518,700	678,010	(205,302)
	TRAINING & PROFESSIONAL DEV.	7,116	5,559	7,047	9,055	7,136	9,055	9,655	600
	COMMODITIES	77,616	62,748	70,337	30,850	17,119	30,850	30,250	(600)
	CONTRACTUAL SERVICES	45,247	49,403	54,767	87,000	50,118	92,000	127,000	40,000
	CAPITAL OUTLAY	2,314	10,091	8,096	3,000	1,596	3,000	7,000	4,000
	OTHER	104,981	102,308	104,880	71,483	65,503	68,310	52,801	(18,682)
	TOTAL EXPENDITURES	706,755	749,978	754,022	1,084,700	568,888	721,915	904,716	(179,984)
	PERSONNEL								
401	Salaries - Full-time	332,659	370,128	366,423	627,898	303,689	360,000	484,786	(143,112)
403	Salaries - Part-time & Temporary	1,527	1,181	4,300	2,689	13,978	11,000	19,344	16,655
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	64,421	71,740	64,952	123,129	47,110	59,000	81,063	(42,066)
412	Unemployment Insurance	5,769	5,210	4,364	6,000	0	6,000	6,000	0
421	Social Security	20,144	22,406	21,861	39,096	19,530	25,000	30,623	(8,473)
422	Medicare Contribution	4,711	5,240	5,112	9,144	4,568	5,700	7,162	(1,982)
431	Retirement Contribution (IMRF)	35,238	39,188	35,359	68,356	33,788	45,000	42,032	(26,324)
441	Uniform Allowance	0	441	977	2,000	512	2,000	2,000	0
451	Automobile Mileage	5,012	4,336	5,548	5,000	4,242	5,000	5,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	659	1,015	1,631	1,500	883	1,500	1,500	0
502	Travel Expense	4,807	2,594	3,451	5,000	3,873	5,000	5,000	0
503	Dues	1,650	1,950	1,965	2,555	2,380	2,555	3,155	600
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement	0	0	0	0	0	0	0	0
	COMMODITIES								
601	Maintenance Supplies	9	233	44	150	145	150	150	0
602	Janitorial Supplies	693	647	533	800	552	800	1,200	400
603	Operating Supplies	71,480	56,348	64,748	20,000	10,692	20,000	20,000	0
604	Computer Supplies	2,500	730	1,198	2,000	1,664	2,000	2,000	0
605	Office Supplies	915	2,291	1,958	2,400	2,176	2,400	2,400	0
606	Minor Equipment & Small Tools	66	372	206	1,000	995	1,000	1,000	0
611	Automotive Fuel/Oil	1,782	1,130	1,063	2,500	895	2,500	1,500	(1,000)
621	Print Materials	171	997	587	2,000	0	2,000	2,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	19,229	16,565	17,042	28,500	12,383	28,500	28,500	0
702	Professional Service	2,329	8,280	14,304	25,000	12,031	25,000	55,000	30,000
703	Postage	1,278	1,067	1,687	2,500	1,034	2,500	2,500	0
704	Telephone & Electronic Communication	6,540	7,743	5,846	10,500	6,247	10,500	10,500	0
705	Publishing	3,061	2,753	2,686	3,500	1,849	3,500	3,500	0
706	Printing	646	509	466	1,500	641	1,500	1,000	(500)
711	Utilities	8,630	7,980	7,754	10,000	11,662	15,000	20,000	10,000
712	Garbage Disposal	2,734	3,751	3,389	3,500	2,753	3,500	4,000	500
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance	0	0	0	0	0	0	0	0
724	Rentals	802	754	1,593	2,000	1,517	2,000	2,000	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	937	10,091	7,452	1,000	218	1,000	5,000	4,000
815	Furniture	1,378	0	644	2,000	1,378	2,000	2,000	0
820	Vehicle	0	0	0	0	0	0	0	0
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
902	WIC Food Instrument Distribution	0	0	0	0	0	0	0	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	687	3,440	399	500	190	500	500	0
907	B&B Fire Dept Inspections	150	150	0	500	0	500	450	(50)
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
914	E/Health Well Sealing	0	0	0	0	0	0	0	0
990	Interfund Transfer	104,144	98,718	104,481	70,483	65,313	67,310	51,851	(18,632)
	TOTAL EXPENDITURES	706,755	749,978	754,022	1,084,700	568,888	721,915	904,716	(179,984)
	Revenues over (under) expend.	(221,991)	(139,372)	(137,008)	(85,679)	1,018	(20,720)	(130,083)	(44,404)
	Fund balance, beginning of year	1,140,525	918,534	779,162	642,155	642,155	642,155	621,435	(20,720)
	Fund balance, end of year	918,534	779,162	642,155	556,476	643,172	621,435	491,352	(65,124)

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Fund Description

Public Health Emergency Preparedness Fund (fund number 005). This fund is to cover expenses related to planning and dealing with Public Health emergencies. This would include upgrading and maintaining 24/7 response for emergency situations, communicable disease surveillance, health alert network, Public Health mutual aide, siren alerts, internet capability and risk communication devices and Public Health responses to national and global health concerns. This fund is established to track federal and state grant money related to public health emergency preparedness.

005 Public Health Emergency Preparedness Fund			Est. Fund Balance ending FY2018:			\$ 23,829			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	43,455	37,777	45,785	37,682	22,012	37,676	37,350	(332)
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	43,455	37,777	45,785	37,682	22,012	37,676	37,350	(332)
	OTHER REVENUES								
34815	Bio-Terrorism Grant	41,879	31,927	45,717	37,622	21,945	37,622	37,290	(332)
34839	Ebola Grant	1,521	5,772	0	0	0	0	0	0
38110	Interest income	55	78	68	60	67	54	60	0
38112	CD Interest	0	0	0	0	0	0	0	0
38910	Miscellaneous Income	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39928	Capital Improvement Fund Transfer	0	0	0	0	0	0	0	0
39945	Trans in P/H Emer Resp Grant	0	0	0	0	0	0	0	0
	TOTAL REVENUES	43,455	37,777	45,785	37,682	22,012	37,676	37,350	(332)
005-44151 Public Health Emergency Preparedness Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)
	TOTAL EXPENDITURES	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)
	PERSONNEL								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)
	TOTAL EXPENDITURES	36,890	38,192	38,966	37,622	37,622	37,622	37,290	(332)
	Revenues over (under) expend.	6,565	(415)	6,819	60	(15,610)	54	60	0
	Fund balance, beginning of year	10,807	17,372	16,957	23,775	23,775	23,775	23,829	54
	Fund balance, end of year	17,372	16,957	23,775	23,835	8,165	23,829	23,889	54

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Fund Description

Motor Fuel Tax Fund (fund number 006). This Fund is used for the maintenance of County roads using State approved materials and contractors. Disbursements from this Fund include: the County Engineer's salary; IMRF, FICA, and health insurance reimbursements; construction of, maintenance and materials for road maintenance. Monthly allotments from State of Illinois, interest income and reimbursements from the townships support this Fund. The County Engineer authorizes expenditures from the Fund. This Fund was established under the authority of 35 ILCS 505/8 & 605 ILCS 5/5-701.

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006 County Motor Fuel Tax Fund		Est. Fund Balance ending FY2018:			\$627,927				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	INTERGOVERNMENTAL	516,809	506,226	500,046	500,000	309,545	500,000	500,000	0
	OTHER	17,037	5,009	2,600	5,000	2,762	5,000	5,000	0
	OTHER FINANCING	24,984	8,250	19,463	20,000	2,336	10,000	10,000	(10,000)
	TOTAL REVENUES	558,831	519,486	522,108	525,000	314,643	515,000	515,000	(10,000)
	INTERGOVERNMENTAL								
34310	Motor Fuel Tax Allotments	516,809	506,226	500,046	500,000	309,545	500,000	500,000	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	2,882	2,686	2,600	2,500	2,762	2,500	2,500	0
38910	Miscellaneous	14,155	2,324	0	2,500	0	2,500	2,500	0
	OTHER FINANCING								
39120	Reimb. from Townships	24,984	8,250	19,463	20,000	2,336	10,000	10,000	(10,000)
39210	State Allotment	0	0	0	0	0	0	0	0
39917	Reimb. From CMF	0	0	0	0	0	0	0	0
39930	Transfer in from Township Motorfuel	0	0	0	0	0	0	0	0
39923	Transfer in from County Hwy Fund	0	0	0	0	0	0	0	0
39944	Transfer in from County Bridge	0	0	0	0	0	0	0	0
	TOTAL REVENUES	558,831	519,486	522,108	525,000	314,643	515,000	515,000	(10,000)
006-43142 County Motor Fuel Tax									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	110,253	109,800	107,155	109,780	90,743	109,397	110,570	790
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	397,613	437,463	291,007	415,000	375,926	415,000	415,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	100,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	607,866	547,263	398,162	524,780	466,669	524,397	525,570	790
	PERSONNEL								
401	Salaries - Full-time	83,970	86,620	89,524	91,383	75,321	91,000	93,896	2,513
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	12,607	7,991	1,500	1,500	1,500	1,500	1,500	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,569	5,082	5,653	5,666	4,679	5,666	5,822	156
422	Medicare Contribution	1,068	1,189	1,322	1,325	1,094	1,325	1,361	36
431	Retirement Contribution (IMRF)	8,039	8,918	9,155	9,906	8,148	9,906	7,991	(1,915)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	397,613	437,463	291,007	415,000	375,926	415,000	415,000	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	100,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	607,866	547,263	398,162	524,780	466,669	524,397	525,570	790
	Revenues Over (Under) Expenditures	(49,036)	(27,777)	123,947	220	(152,025)	(9,397)	(10,570)	(10,790)
	Fund Balance, beginning of year	590,190	541,154	513,377	637,324	637,324	637,324	627,927	(9,397)
	Estimated Fund Balance, end of year	541,154	513,377	637,324	637,544	485,298	627,927	617,357	(20,187)

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Fund Description

9-1-1 Fund (fund number 007). This Fund is used to enhance the emergency telephone system of Jo Daviess County. Disbursements are those necessary to continue the implementation of the enhanced 911 system. Revenue for this Fund comes from the telephone surcharge and earned interest. The Emergency Telephone System Board authorizes all expenditures. This Fund was established under the authority of Illinois Revised Statutes 50 ILCS 750/1.

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007 - ETSB (911) Emergency Services Fund			Est. Fund Balance ending FY2018:			\$629,041		
REVENUES								
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,
		2015	2016	2017		2018		2019
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								18 to '19
	OTHER REVENUES	325,494	378,604	370,814	342,972	283,964	343,776	343,776
	TOTAL REVENUES	325,494	378,604	370,814	342,972	283,964	343,776	343,776
	OTHER REVENUES							
38110	Interest Income	1,234	795	1,256	972	1,870	1,776	1,776
38112	CD Interest	0	0	0	0	0	0	0
38136	Purchasing Card Rebate			25	0	0	0	0
38159	911 VOIP Fees	44,944	3,833	0	0	0	0	0
38510	911 Service Fees	114,526	9,457	0	0	0	0	0
38585	Statewide 911	0	300,073	369,533	342,000	282,094	342,000	342,000
38590	911 Central Management	164,790	64,428	0	0	0	0	0
38910	Misc. Revenue	0	18	0	0	0	0	0
38930	Addressing Fees	0	0	0	0	0	0	0
	TOTAL REVENUES	325,494	378,604	370,814	342,972	283,964	343,776	343,776
007 - 41128 ETSB (911) Emergency Services								
EXPENDITURES								
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,
		2015	2016	2017		2018		2019
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								18 to '19
	PERSONNEL	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	2,953	3,061	7,632	24,340	12,012	15,480	24,875
	COMMODITIES	1,133	486	587	1,800	769	1,300	1,900
	CONTRACTUAL SERVICES	85,606	43,033	4,973	77,200	7,122	10,300	78,338
	CAPITAL OUTLAY	54,836	96,428	1,026	20,738	14,427	13,500	22,226
	OTHER	163,655	163,482	167,766	207,766	92,205	167,766	208,741
	TOTAL EXPENDITURES	308,183	306,491	181,984	331,844	126,535	208,346	336,080
	PERSONNEL							
401	Salaries - Full-time							
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary							
405	Salaries - Overtime							
411	Health Insurance							
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution							
422	Medicare Contribution							
431	Retirement Contribution (IMRF)							
441	Uniform Allowance							
451	Automobile Mileage							
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training	2,377	2,698	4,699	12,220	11,920	7,300	12,415
502	Travel Expense	576	363	2,933	11,880	0	8,000	11,940
503	Dues	0	0	0	240	92	180	520
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies	1,133	486	587	1,800	769	1,300	1,900
604	Computer Supplies							
605	Office Supplies							
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service	24,295	20,443	3,232	4,000	4,480	6,000	5,388
702	Professional Service	54,055	21,068	735	71,900	1,808	3,100	71,650
703	Postage	38	21	3	100	0	0	100
704	Telephone & Electronic Communications	7,157	1,501	1,003	1,200	835	1,200	1,200
705	Publishing	61	0	0	0	0	0	0

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		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	54,836	96,428	1,026	20,738	14,427	13,500	22,226	1,488
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	40,000	0	0	40,000	0
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	163,655	163,482	167,766	167,766	92,205	167,766	168,741	975
	TOTAL EXPENDITURES	308,183	306,491	181,984	331,844	126,535	208,346	336,080	4,236
	Revenues over (under) expend.	17,311	72,113	188,829	11,128	157,429	135,430	7,696	(3,432)
	Fund balance, beginning of year	215,359	232,669	304,782	493,611	493,611	493,611	629,041	135,430
	Estimated Fund balance, end of year	232,669	304,782	493,611	504,739	651,041	629,041	636,737	131,998

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Fund Description

Federal Aid Matching Fund (fund number 008). This Fund is used for the County match for projects funded with Federal funds such as reimbursement to the State of Illinois for construction projects. Property tax and interest support this fund. The County Engineer authorizes expenditures from the Fund. This Fund was established under the authority of 605 ILCS 5/5-603.

008 County Federal Aid Matching Fund			Est. Fund Balance ending FY2018:			\$ 1,441,313			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	337,088	336,410	341,952	71,062	283,847	355,396	365,680	294,618
	OTHER	3,478	8,619	5,300	4,144	6,094	6,000	6,000	1,856
	TOTAL REVENUES	340,566	345,029	347,251	75,207	289,941	361,396	371,680	296,473
	TAXES								
31110	Property taxes	337,088	336,410	341,952	71,062	283,847	355,396	365,680	294,618
008-39934	Reimbursement from State	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	3,478	3,523	5,300	4,144	6,094	6,000	6,000	1,856
38112	CD Interest	0	0	0	0	0	0	0	0
38218	Reimbursement from Vendor	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	0	0	0	0	0	0	0	0
39934	Reimbursement from State	0	5,096	0	0	0	0	0	0
									0
	TOTAL REVENUES	340,566	345,029	347,251	75,207	289,941	361,396	371,680	296,473
008-43143 County Federal Aid Matching									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	40,000	40,000
	CAPITAL OUTLAY	115,766	194,150	411,704	660,000	145,271	230,000	520,000	(140,000)
	OTHER	0	0	0	0	0	0	100,000	100,000
	TOTAL EXPENDITURES	115,766	194,150	411,704	660,000	145,271	230,000	660,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								

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		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
702	Professional Service	0	0	0	0	0	0	40,000	40,000
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways	115,766	194,150	411,704	660,000	145,271	230,000	520,000	(140,000)
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer							100,000	
	TOTAL EXPENDITURES	115,766	194,150	411,704	660,000	145,271	230,000	660,000	0
	Revenues Over (Under) Expenditures	224,800	150,879	(64,452)	(584,793)	144,671	131,396	(288,320)	296,473
	Fund Balance, beginning of year	998,689	1,223,489	1,374,369	1,309,917	1,309,917	1,309,917	1,441,313	131,396
	Estimated Fund Balance, end of year	1,223,489	1,374,369	1,309,917	725,123	1,454,587	1,441,313	1,152,993	427,869

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Fund Description

Sheriff's Forfeiture Fund (fund number 009). The purpose of this Fund is to pay expenses related to the enforcement of laws regulating controlled substances and cannabis and for educational/prevention purposes. Revenue is derived from forfeitures related to arrests and/or seizures made for violations of the Cannabis Control Act and the Controlled Substance Act. Management control of this Fund is with the Sheriff and County Treasurer; both must approve expenditures made from this Fund. This Fund was established under the authority of 720 ILCS 550/1 et seq and 725 ILCS 150/1 et seq.

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009 - Sheriff's Forfeiture Fund			Est. Fund Balance ending FY2018:				\$3,696			
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	12,738	5,706	13,405	3,921	18,270	11,180	18,020	13,270	(5,000)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	12,738	5,706	13,405	3,921	18,270	11,180	18,020	13,270	(5,000)
										0
	OTHER REVENUES									0
34955	Dubuque Racing Association Grant	0	0	0	0	5,000	5,000	5,000	0	(5,000)
35610	Drug Prevention Fines	440	1,094	316	316	750	954	500	750	0
35615	Drug Forfeitures	539	1,133	7,432	0	5,000	0	5,000	5,000	0
38110	Interest	10	15	25	34	20	27	20	20	0
38112	CD Interest									0
38136	Purchase Card Rebate			23	17	0	0	0	0	0
38140	Donations	1,000	3,400	5,608	3,555	5,000	5,200	5,000	5,000	0
38217	Insurance Settlement Payment	3,340	25	0	0	0	0	0	0	0
38710	Sheriff's Auction Proceeds									0
38910	Miscellaneous	7,409	40	0	0	2,500	0	2,500	2,500	0
	OTHER FINANCING SOURCES									0
39212	Blackhawk Area Task Force									0
39931	Anti Drug Educ./Exp. Reimb.									0
	TOTAL REVENUES	12,738	5,706	13,405	3,921	18,270	11,180	18,020	13,270	(5,000)
009 - 41129 Sheriff's Forfeiture Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	1,305	955	820	599	1,500	590	1,500	1,500	0
	COMMODITIES	7,606	2,450	5,912	6,357	18,200	11,724	18,200	10,000	(8,200)
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	5,000	5,000	0	0
	OTHER	3,000	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	11,911	3,405	6,732	6,956	19,700	17,314	24,700	11,500	(8,200)
	PERSONNEL									
401	Salaries - Full-time									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	1,284	955	295	599	500	590	500	500	0
502	Travel Expense	21	0	525	0	1,000	0	1,000	1,000	0
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies	7,606	2,450	5,912	6,357	18,200	11,724	18,200	10,000	(8,200)
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									

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		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									
724	Rentals									
	CAPITAL OUTLAY									
801	Land									
805	Buildings									
810	Equipment	0	0	0	0	0	5,000	5,000	0	0
815	Furniture									
820	Vehicle									
830	Highways									
890	Other Improvements									
	OTHER									
901	Contingency									
905	Miscellaneous	3,000	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement									
912	Sheriff's Auction Proceeds									
990	Interfund Transfer									
	TOTAL EXPENDITURES	11,911	3,405	6,732	6,956	19,700	17,314	24,700	11,500	(8,200)
	Revenues Over (Under) Expenditures	827	2,301	6,673	(3,035)	(1,430)	(6,134)	(6,680)	1,770	3,200
	Fund Balance, beginning of year	3,610	4,437	6,738	13,411	10,376	10,376	10,376	3,696	(6,680)
	Estimated Fund Balance, end of year	4,437	6,738	13,411	10,376	8,946	4,242	3,696	5,466	(3,480)

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Fund Description

County Aid to Bridges Fund (fund number 011). This Fund covers joint funding for County and township bridge projects, culvert replacements and project design. Property tax, interest income and reimbursement from State of Illinois and townships support this Fund. The County Engineer authorizes expenditures from the Fund. This Fund was established under the authority of 605 ILCS 5/5-501.

011 County Aid to Bridges Fund		Est. Fund Balance ending FY2018:				\$395,316			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	337,088	336,410	341,952	362,027	283,847	355,396	365,680	3,653
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER	319	486	475	330	42	35	35	(295)
	OTHER FINANCING SOURCES	204,482	301,769	682,928	376,900	133,256	470,044	301,900	(75,000)
	TOTAL REVENUES	541,888	638,665	1,025,355	739,257	417,145	825,475	667,615	(71,642)
	TAXES								
31110	Property taxes	337,088	336,410	341,952	362,027	283,847	355,396	365,680	3,653
	INTERGOVERNMENTAL REVENUE								0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	FHWA Reimbursement								0
	OTHER								
38110	Interest	265	205	205	25	33	25	25	0
38111	Interest earned-savings	54	21	4	5	9	10	10	5
38112	CD interest	0	212	266	300	0	0	0	(300)
38136	Purchasing Card Rebate	0	48	0	0	0	0	0	0
38158	Reimburse from Railroads	0	0	0	0	0	0	0	0
38910	Miscellaneous	1	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	2,562	301,769	452,077	225,000	5,256	128,044	150,000	(75,000)
39122	Reimbursement from State for Bridge	49,925	0	0	0	0	0	0	0
39934	Reimbursement from State	0	0	0	0	128,000	120,000	0	0
39997	Transfer in from Township Bridge	151,995	0	230,852	151,900	0	222,000	151,900	0
	TOTAL REVENUES	541,888	638,665	1,025,355	739,257	417,145	825,475	667,615	(71,642)
011-43145 County Aid to Bridges									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	1,612	33,377	49,955	50,000	17,363	40,000	50,000	0
	CONTRACTUAL SERVICES	17,132	109,320	116,479	140,000	126,784	140,000	100,000	(40,000)
	CAPITAL OUTLAY	716,977	441,577	620,928	440,000	100,402	415,000	320,000	(120,000)
	OTHER	150,000	150,000	150,000	150,000	150,000	150,000	50,000	(100,000)
	TOTAL EXPENDITURES	885,721	734,274	937,362	780,000	394,549	745,000	520,000	(260,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	1,612	33,377	49,955	50,000	17,363	40,000	50,000	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	17,132	109,320	116,479	140,000	126,784	140,000	100,000	(40,000)

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	4,194	5,800	3,610	40,000	9,100	15,000	20,000	(20,000)
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	712,783	435,777	617,318	400,000	91,302	400,000	300,000	(100,000)
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	150,000	150,000	150,000	150,000	150,000	150,000	50,000	(100,000)
	TOTAL EXPENDITURES	885,721	734,274	937,362	780,000	394,549	745,000	520,000	(260,000)
	Revenues Over (Under) Expenditures	(343,832)	(95,609)	87,993	(40,743)	22,596	80,475	147,615	188,358
	Fund Balance, beginning of year	666,289	322,457	226,848	314,841	314,841	314,841	395,316	80,475
	Estimated Fund Balance, end of year	322,457	226,848	314,841	274,098	337,437	395,316	542,931	268,833

Fund Description

Social Security Tax Fund (fund number 012). This Fund was established to provide funds for the cost of the County's participation in the Federal Social Security Insurance Program. The County is authorized to levy the amount necessary to meet its costs (40 ILCS 5/21-110). There is no rate limit on this levy and the levy is in addition to other taxes levied for county purposes. The County is also authorized to levy an additional tax for the payment of the costs of participation in the Federal Medicare Program (40 ILCS 5/21-110.1).

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the Social Security Fund minimum fiscal year end fund balance policy is to maintain a minimum fiscal year end fund balance to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the fund.

For FY2019, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$191,000 or 55% of the total amount appropriated for the period is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

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012-48116 Social Security Fund		Est. Fund Balance ending FY2018:			S202,317				
		REVENUES							
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	259,152	258,632	295,300	312,051	249,210	312,029	312,029	(22)
	INTERGOVERNMENTAL	22,600	23,700	23,900	23,900	23,900	23,900	23,900	0
	OTHER	1,514	1,379	1,264	1,250	909	1,250	1,250	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	283,266	283,712	320,464	337,201	274,019	337,179	337,179	(22)
	TAXES								
31110	Property taxes	259,152	258,632	295,300	312,051	249,210	312,029	312,029	(22)
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	22,600	23,700	23,900	23,900	23,900	23,900	23,900	0
	OTHER								
38110	Interest	1,514	1,379	1,264	1,250	909	1,250	1,250	0
38112	CD Interest	0	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39951	From County Highway Fund								
39952	From Public Health Fund								
39953	From MFT Fund								
39954	From ETSB (911) Fund	0	0	0	0	0	0	0	0
39955	From Home Health Care Fund								
39956	From Tourism Promotion Fund								
39922	From General Fund								
	From COPS More								
	TOTAL REVENUES	283,266	283,712	320,464	337,201	274,019	337,179	337,179	(22)
012-48116 Social Security Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	298,507	307,109	312,556	338,510	263,317	338,510	347,105	8,595
	TOTAL EXPENDITURES	298,507	307,109	312,556	338,510	263,317	338,510	347,105	8,595
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	2,187	2,237	2,277	2,318	1,931	2,318	2,518	200
990	Interfund Transfer	296,321	304,872	310,279	336,192	261,386	336,192	344,587	8,395
	TOTAL EXPENDITURES	298,507	307,109	312,556	338,510	263,317	338,510	347,105	8,595
	Revenues Over (Under) Expenditures	(15,241)	(23,397)	7,909	(1,309)	10,702	(1,331)	(9,926)	(8,617)
	Fund Balance, beginning of year	234,379	219,137	195,740	203,649	203,649	203,649	202,317	(1,331)
	Estimated Fund Balance, end of year	219,137	195,740	203,649	202,340	214,350	202,317	192,391	(9,948)

Fund Description

Illinois Municipal Retirement Fund (fund number 013). This Fund was established to provide funds for the cost of the County's participation in the Illinois Municipal Retirement Fund (IMRF). The County is authorized to levy the amount necessary to meet its costs (40 ILCS 5/7-101 et seq.). There is no rate limit on this levy and the levy is in addition to other taxes levied for county purposes.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the IMRF Fund minimum fiscal year end fund balance policy is to maintain, a minimum fiscal year end fund balance to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the fund.

For FY2019, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$342,000 or 55% is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

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013-48117 Illinois Municipal Retirement Fund			Est. Fund Balance ending FY2018:				\$410,771		
			REVENUES						
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	542,442	541,352	542,145	566,689	452,598	566,685	596,685	29,996
	INTERGOVERNMENTAL	43,800	43,300	45,400	45,700	45,700	45,700	43,100	(2,600)
	OTHER	2,766	2,912	3,011	2,500	2,183	2,500	2,500	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	589,008	587,564	590,556	614,889	500,480	614,885	642,285	27,396
	TAXES								
31110	Property taxes	542,442	541,352	542,145	566,689	452,598	566,685	596,685	29,996
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	43,800	43,300	45,400	45,700	45,700	45,700	43,100	(2,600)
	OTHER								
38110	Interest	2,766	2,912	3,011	2,500	2,183	2,500	2,500	0
	INTERFUND TRANSFERS								
39951	From County Highway Fund								
39952	From Public Health Fund								
39953	From MFT Fund								
39954	From ETSB (911) Fund	0	0	0	0	0	0	0	0
39955	From Home Health Care Fund								
39956	From Tourism Promotion Fund								
39922	From General Fund								
	From COPS More								
	TOTAL REVENUES	589,008	587,564	590,556	614,889	500,480	614,885	642,285	27,396
013-48117 Illinois Municipal Retirement Fund									
			EXPENDITURES						
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	8,869	45,000	36,872	45,000	45,000	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	553,847	578,039	568,354	630,721	470,105	630,721	576,750	(53,971)
	TOTAL EXPENDITURES	553,847	578,039	577,223	675,721	506,976	675,721	621,750	(53,971)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (Accelerated IMRF Payments)	0	0	8,869	45,000	36,872	45,000	45,000	0
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	2,982	2,649	2,586	2,633	2,194	2,633	2,308	(325)
990	Interfund Transfer	550,865	575,389	565,767	628,088	467,910	628,088	574,442	(53,646)
	TOTAL EXPENDITURES	553,847	578,039	577,223	675,721	506,976	675,721	621,750	(53,971)
	Revenues Over (Under) Expenditures	35,162	9,525	13,334	(60,832)	(6,496)	(60,836)	20,535	81,367
	Fund Balance, beginning of year	413,588	448,749	458,274	471,607	471,607	471,607	410,771	(60,836)
	Estimated Fund Balance, end of year	448,749	458,274	471,607	410,775	465,112	410,771	431,306	20,531

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Fund Description

Mental Health Fund (fund number 014). This Fund was established to provide funds for community mental health facilities and services. Monies in this fund are allocated annually by the 708 Mental Health Board, subject to approval of the County Board through the annual budget approval process. The revenues of this Fund are derived from the Mental Health Tax Levy (405 ILCS 20/.1 et seq.) which is a part of the County's Tax Levy Ordinance.

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014 Mental Health Fund		Est. Fund Balance ending FY2018:				\$45,224			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	349,291	348,591	349,091	348,797	278,562	348,797	348,784	(13)
	OTHER	262	513	738	100	246	250	300	200
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	349,553	349,104	349,829	348,897	278,808	349,047	349,084	187
	TAXES								
31110	Property taxes	349,291	348,591	349,091	348,797	278,562	348,797	348,784	(13)
	OTHER								
38110	Interest	262	513	738	100	246	250	300	200
	INTERFUND TRANSFER								
39922	From General Fund	0	0	0	0	0		0	0
	TOTAL REVENUES	349,553	349,104	349,829	348,897	278,808	349,047	349,084	187
014-44156 Mental Health Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	368	283	721	750	0	0	500	(250)
	TRAINING & PROFESSIONAL DEV.	1,757	2,196	1,614	1,646	1,146	1,146	1,700	54
	COMMODITIES	0	0	0	150	0	0	0	(150)
	CONTRACTUAL SERVICES	937	74	3,534	2,000	2,192	1,954	500	(1,500)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	342,975	344,532	342,744	344,251	253,775	338,200	351,784	7,533
	TOTAL EXPENDITURES	346,038	347,084	348,613	348,797	257,113	341,300	354,484	5,687
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	368	283	721	750	0	0	500	(250)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	325	764	468	500	0	0	500	0
503	Dues	1,432	1,432	1,146	1,146	1,146	1,146	1,200	54
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies	0	0	0	150	0	0	0	(150)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	185	0	343	1,600	1,531	1,531	0	(1,600)
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	0	74	3,191	400	661	423	0	(400)
706	Printing	752	0	0	0	0	0	500	500
711	Utilities								
712	Garbage Disposal								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	6,051	0	0	5,274	(777)
905	Miscellaneous	341,975	344,032	342,244	0	0	0	2,000	2,000
921	Grants to Providers	0	0	0	337,700	253,275	337,700	343,510	5,810
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	500	500	500	500	500	1,000	500
	TOTAL EXPENDITURES	346,038	347,084	348,613	348,797	257,113	341,300	354,484	5,687
	Revenues Over (Under) Expenditures	3,516	2,019	1,216	100	21,696	7,747	(5,400)	(5,500)
	Fund Balance, beginning of year	30,726	34,242	36,261	37,477	37,477	37,477	45,224	7,747
	Estimated Fund Balance, end of year	34,242	36,261	37,477	37,577	59,173	45,224	39,824	2,247

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014 - Mental Health Expense Budget Detail								
	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	\$	%
905 Miscellaneous budget detail -	Budget	Budget	Budget	Budget	Budget	Budget	Change	Change
Kreider Services/Rainbow Ridge	38,000	38,000	0	24,924	25,000	17,310	(7,690)	-30.8%
Riverview Center, Inc.	47,959	47,959	40,705	44,200	44,000	46,000	2,000	4.5%
Sojourn House	36,000	36,000	0	0	0	0	0	#DIV/0!
Jo Daviess Workshop, Inc.	91,000	91,000	91,000	84,450	88,000	88,000	0	0.0%
FHN	119,016	119,016	126,327	112,670	64,500	0	(64,500)	-100.0%
Galena Clinic	0	10,000	70,000	60,000	100,000	176,000	76,000	76.0%
Contact of Northern Illinois	0	0	8,000	8,000	8,000	8,000	0	0.0%
Tyler's Justice Center for Children	0	0	8,000	8,000	8,200	8,200	0	0.0%
Total	\$331,975	\$341,975	\$344,032	\$342,244	\$337,700	\$343,510	5,810	1.7%
Contingency for Pilot Program at the Jail					\$6,051	\$5,274		
Total					\$343,751	\$348,784		

Fund Description

Contingency Fund (fund number 016). The Contingency Fund was combined into the General Fund in fiscal year 2011 with the implementation of GASB Statement No. 54. This Fund was established to provide funds for expenses incurred by County departments and offices that were unanticipated at the beginning of the budget year or to provide interfund loans for any County fund experiencing temporary cash flow problems. Expenditures and interfund loans from this Fund may be made only upon approval of the County Board. Monies expended or loaned from this Fund must be replaced during the fiscal year expended or loaned or during the subsequently fiscal year from the fund for which the unanticipated expenditure was made. Initial funding of \$50,000 for the Contingency Fund was derived from the elimination of the Indemnity Fund in FY2004. Subsequent funding was provided by the General Fund and earned interest.

This Fund per GASB 54 no longer meets the definition of a Special Revenue Fund. Per the new standards this fund meets the definition of a stabilization fund.

For internal reporting and budgeting purposes this fund will continue to be a separate fund. For financial reporting purposes in accordance with generally accepted accounting principals this fund will be combined with the General Fund. The combined schedule in the financial statements will show these funds separately and will include a new combined total for the General Fund.

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016 Contingency Fund		Est. Fund Balance ending FY2018:			S 306,701				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER	224,183	15,144	117,815	500	662	600	50,600	50,100
	TOTAL REVENUES	224,183	15,144	117,815	500	662	600	50,600	50,100
	OTHER								
34955	Dubuque Racing Assoc Grant	0	0	0	0	0	0	0	0
38110	Interest	485	540	615	500	662	600	600	100
38112	CD Interest	0	0	0	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38158	Reimb from Rail Roads	85,599	0	0	0	0	0	0	0
38019	Reimbursement from City of Galena	0	0	0	0	0	0	0	0
38910	Transfer from Indemnity Fund								
39922	Transfer from General Fund	138,099	14,604	0	0	0	0	50,000	50,000
39935	Transfer from GIS Capital Equip. Fund								
39935	Transfer from Highway Fund	0	0	0	0	0	0	0	0
39971	Transfer from Emerg. Ser. Comm. Fund	0	0	117,200	0	0	0	0	0
39935	Transfer from Public Health Fund								
39964	Transfer Working Cash	0	0	0	0	0	0	0	0
	TOTAL REVENUES	224,183	15,144	117,815	500	662	600	50,600	50,100
016-49197 Contingency Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	3,776	0	2,680	2,680	0	0
	CONTRACTUAL SERVICES	0	2,602	8,740	0	18,076	13,272	0	0
	CAPITAL OUTLAY	0	0	13,520	0	2,200	0	0	0
	OTHER	0	202,800	0	325,000	5,144	10,000	300,000	(25,000)
	TOTAL EXPENDITURES	0	205,402	26,036	325,000	28,100	25,952	300,000	(25,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	3,776	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
605	Office Supplies								
606	Minor Equipment & Small Tools	0	0	0	0	2,680	2680	0	
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	5,420	0	16,459	8,272	0	0
702	Professional Service	0	0	0	0	0	0	0	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing	0	2,602	0	0	0	0	0	0
706	Printing	0	0	2,800	0	0	0	0	0
711	Utilities	0	0	0	0	1,617	5,000	0	
712	Garbage Disposal	0	0	520	0	0	0	0	0
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	0	0	6,680	0	2,200	0	0	0
815	Furniture								
820	Vehicle	0	0	6,840	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
904	Loan Repayment	0	117,200	0	0	0	0	0	0
905	Miscellaneous	0	0	0	275,000	5,144	10,000	250,000	(25,000)
910	Intergovernmental Agreement								
990	Interfund Transfer	0	85,600	0	50,000	0	0	50,000	0
	TOTAL EXPENDITURES	0	205,402	26,036	325,000	28,100	25,952	300,000	(25,000)
	Revenues Over (Under) Expenditures	224,183	(190,258)	91,779	(324,500)	(27,438)	(25,352)	(249,400)	75,100
	Fund Balance, beginning of year	206,349	430,532	240,273	332,053	332,053	332,053	306,701	(25,352)
	Estimated Fund Balance, end of year	430,532	240,273	332,053	7,553	304,615	306,701	57,301	49,748

Fund Description

Insurance Fund (fund number 017). This Fund was established to provide funds for the cost of the County's insurance premiums for liability insurance, tort judgments, settlements, or reserves (745 ILCS 10/9-107); and for the costs incurred pursuant to the Workers' Compensation Act (820 ILCS 305/1 et seq.), the Workers' Occupational Diseases Act (820 ILCS 310/1 et seq.) and the Unemployment Insurance Act (820 ILCS 405/100 et seq.). There is no rate limit on these levies and the levies are in addition to other taxes levied for county purposes.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the Insurance minimum fiscal year end fund balance policy is to maintain a minimum fiscal year end fund balance to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the fund.

For FY2019, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$479,800 or 110% is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

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017 Insurance Fund		Est. Fund Balance ending FY2018:			\$809,911				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	403,020	402,217	366,561	324,251	258,976	324,257	324,257	6
	OTHER	3,300	11,737	15,620	1,400	1,776	1,400	1,400	0
	INTERFUND TRANSFERS	16,511	11,559	12,939	13,800	13,888	13,888	17,500	3,700
	TOTAL REVENUES	422,831	425,513	395,120	339,451	274,640	339,545	343,157	3,706
	TAXES								
31110	Property taxes	403,020	402,217	366,561	324,251	258,976	324,257	324,257	6
	OTHER								
38110	Interest	1,354	1,595	1,867	1,400	1,422	1,400	1,400	0
38112	CD Interest	0	0	0	0	0	0	0	0
38725	Insurance Program Dividend	0	0	0	0	0	0	0	0
38610	Insurance Program Refund (WC payroll audit)	1,946	10,142	13,753	0	354	0	0	0
	INTERFUND TRANSFERS								
39915	Transfer In Home Health	4,942	2,088	0	0	0	0	0	0
39940	Transfer In Public Health	11,569	9,471	10,774	12,000	10,863	10,863	14,000	2,000
39963	Transfer In from General Fund (Contingency)	0	0	0	0	0	0	0	0
39916	Transfer In Animal Control	0	0	2,165	1,800	3,025	3,025	3,500	1,700
	TOTAL REVENUES	422,831	425,513	395,120	339,451	274,640	339,545	343,157	3,706
017-48118 Insurance Fund									
EXPENDITURES									
				Year Ending		Year Ending		Year Ending	
				Nov. 30,		Nov. 30,		Nov. 30,	Amount of
				2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	1,468	0	0	29,750	0	750	29,750	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	320,499	323,042	322,445	370,000	336,925	388,069	401,536	31,536
	CAPITAL OUTLAY	0	0	0	0	0	5,000	0	0
	OTHER	4,817	4,778	4,728	4,814	0	4,814	4,843	29
	TOTAL EXPENDITURES	326,784	327,820	327,173	404,564	336,925	398,633	436,129	31,565
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance (payments)	1,468	0	0	29,750	0	750	29,750	0
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	0	40,000	0	0
702	Professional Service	22	0	2,184	10,000	9,155	10,000	10,000	0
703	Postage								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges (deductibles)	307	70	0	25,000	1,987	10,000	25,000	0
721	Liability Insurance (Pollution Insurance)	0	0	0	0	0	0	6,800	6,800
722	General Insurance								
723	Risk Management Contribution	320,170	322,972	320,261	335,000	325,783	328,069	359,736	24,736
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	5,000	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
902	Miscellaneous								
910	Intergovernmental Agreement	4,817	4,778	4,728	4,814	0	4,814	4,843	29
990	Interfund Transfer								
	TOTAL EXPENDITURES	326,784	327,820	327,173	404,564	336,925	398,633	436,129	31,565
	Revenues Over (Under) Expenditures	96,048	97,693	67,946	(65,113)	(62,285)	(59,088)	(92,972)	(27,859)
	Fund Balance beginning of year	607,312	703,359	801,053	868,999	868,999	868,999	809,911	(59,088)
	Estimated Fund Balance end of year	703,359	801,053	868,999	803,886	806,714	809,911	716,939	(86,947)

Fund Description

Economic Development Investment Fund (fund number 018). The purpose of this Fund is to provide a pool of resources that can be used by the County Board to promote economic development throughout the County. This Fund was formerly named the Economic Development Revolving Loan Fund. The Fund may be used for the following purposes and other similar expenditures deemed by the County Board as promoting the economic development of the County:

1. Economic development loans as outlined in the County Board's "Guidelines and Procedures for the Jo Daviess County Economic Development Revolving Loan Fund".
2. Operational expenses associated with the Jo Daviess County Economic Development and Planning Department (ED&PD). Eligible expenses include, but are not limited to: personnel costs, supplies and equipment, and contractual services. It is anticipated that interest on fund balance will be sufficient to support operational costs of the ED&PD. Operational funding to be at the discretion of the County Board on an annual basis.
3. Direct investments in projects, approved by the County Board, that directly promote and enhance the economic development of the County.
4. Matching fund loans to be used for the purpose of acquiring State and federal economic development grant monies, such as infrastructure improvements related to the location of a new business or expansion of an existing business in the County. Maximum loan amount is \$100,000.

The revenues of this Fund were originally derived from transfers from the former Riverboat Assistance Fund. Revenue from loan repayments, grants, the General Fund, fund balance interest, and enterprise zone fees, support this Fund. The County Board authorizes expenditures from this Fund.

Revised – October 2, 2007

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018 Economic Development Investment Fund		Est. Fund Balance ending FY2018:			S755,529				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	3,453	3,596	4,135	3,255	69,894	70,848	5,500	2,245
	OTHER FINANCING SOUCES	170	0	0	0	0	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	3,623	3,596	4,135	3,255	69,894	70,848	5,500	2,245
	Interest Income on Investments	3,623	3,596	4,135	3,255	4,596	5,550	5,500	2,245
	OTHER REVENUES								
38110	Interest Income Checking	3	7	3	5	0			(5)
38111	Interest Income-savings	710	655	501	550	422	500	500	(50)
38112	CD Interest	2,739	2,934	3,630	2,700	4,174	5,050	5,000	2,300
38020	JDCDC Contribution	0	0	0	0	65,298	65,298	0	
38018	Freeport/Stephenson E-Zone	0	0	0	0	0	0	0	0
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38115	Hoskins Lumber loan repayment- interest	0	0	0	0	0	0	0	0
38117	Elizabeth Nursing Home loan repay-interest	170	0	0	0	0	0	0	0
38119	Cotton Expressions, Ltd.repay-interest	0	0	0	0	0	0	0	0
38121	Lange Sign Company	0	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39927	Transfer from General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	3,623	3,596	4,135	3,255	69,894	70,848	5,500	2,245
018-46177 Economic Development Investment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	300	0	300	300	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	1,000	0	0	1,000	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	17,620	23,008	23,008	25,508	20,508	20,508	60,508	35,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	14,641	16,928	555,410	15,410	15,410	555,507	97
	TOTAL EXPENDITURES	17,620	37,649	39,936	582,218	35,918	36,218	617,315	35,097
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	0	0	0	300	0	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	1,000	0	0	1,000	0
502	Travel Expense	0	0	0	0	0	0	0	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	10,000	17,500	17,500	20,000	15,000	15,000	55,000	35,000
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
705	Publishing	2,113	0	0	0	0	0	0	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges	5,508	5,508	5,508	5,508	5,508	5,508	5,508	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
728	Greenways & Trail Grant Plan	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	40,000	0	0	140,000	100,000
908	Scheduled (Revolving) Loan Expense	0	0	0	500,000	0	0	400,000	(100,000)
910	Intergovernmental Agreement								
913	Events	0	0	2,000	0	0	0	0	0
911	LN/Eric Wheelwright								
990	Interfund Transfer	0	14,641	14,928	15,410	15,410	15,410	15,507	97
	TOTAL EXPENDITURES	17,620	37,649	39,936	582,218	35,918	36,218	617,315	35,097
	Revenues Over (Under) Expenditures	(13,998)	(34,053)	(35,801)	(578,963)	33,976	34,630	(611,815)	(32,852)
	Fund Balance, beginning of year	804,751	790,753	756,700	720,899	720,899	720,899	755,529	34,630
	Estimated Fund Balance, end of year	790,753	756,700	720,899	641,936	754,875	755,529	543,714	(98,222)
	Estimated Cash Balance, end of year							143,714	

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Fund Description

Sheriff's DUI Fund (fund number 019). The purpose of this Fund is to pay for law enforcement equipment that will assist in the prevention of alcohol related criminal violence. Revenue is derived from fines and forfeitures received through the circuit clerk. Management control of this Fund is with the Sheriff and County Treasurer; both must approve expenditures made from this Fund. This Fund was established under the authority of 625 ILCS 5/11-501 (j) et seq.

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019 - Sheriff's DUI Fund		Est. Fund Balance ending FY2018:				S 52,429			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	7,862	5,999	8,610	5,000	7,023	5,000	5,000	0
	OTHER FINANCING SOURCES	2,694	2,408	1,908	2,500	0	2,500	2,500	0
	TOTAL REVENUES	10,556	8,407	10,518	7,500	7,023	7,500	7,500	0
									0
	OTHER REVENUES								0
35610	DUI Fines	7,862	5,999	8,610	5,000	7,023	5,000	5,000	0
35615	DUI Forfeitures	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								0
38110	Interest Earned								0
38136	Purchasing Card Rebate	0	2	2	0	0	0	0	0
38140	Donations	2,694	2,406	1,906	2,500	0	2,500	2,500	0
38910	Misc.	0	0	0	0	0	0	0	0
	TOTAL REVENUES	10,556	8,407	10,518	7,500	7,023	7,500	7,500	0
019 - 41121 DUI Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	8,299	7,222	1,789	11,000	2,376	8,500	7,500	(3,500)
	CONTRACTUAL SERVICES	0	0	0	30,000	35,619	0	0	(30,000)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	8,299	7,222	1,789	41,000	37,995	8,500	7,500	(33,500)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	300	789	1,000	69	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	8,299	6,922	1,000	10,000	2,308	7,500	6,500	(3,500)
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	30,000	5,774	0	0	(30,000)
815	Furniture								
820	Vehicle	0	0	0	0	29,845	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	8,299	7,222	1,789	41,000	37,995	8,500	7,500	(33,500)
	Revenues Over (Under) Expenditures	2,257	1,185	8,729	(33,500)	(30,972)	(1,000)	0	33,500
	Fund Balance beginning of year	41,258	43,515	44,700	53,429	53,429	53,429	52,429	(1,000)
	Estimated Fund Balance end of year	43,515	44,700	53,429	19,929	22,457	52,429	52,429	32,500

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Fund Description

Animal Control Fund (fund number 020). This fund was established for the purpose of paying the costs of the Jo Daviess County Animal Control Program and to reimburse owners of domestic animals killed or injured by a dog. This fund derives its revenue from fees for registration, penalties, city contracts, private pick-ups and interest income. On September 8, 2015 the Jo Daviess County Board adopted a resolution to transfer the Animal Control Department from the Jo Daviess County Highway Department to the Jo Daviess County Health Department. This fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/7 and 510 ILCS 5/19.

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020 - Animal Control Fund		Est. Fund Balance ending FY2018:			\$133,943				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	LICENSES & PERMITS	83,700	105,247	80,476	150,000	62,931	88,500	90,000	(60,000)
	FINES & FORFEITS	50	6,840	5,705	6,500	13,688	13,000	13,000	6,500
	SERVICE CHARGES	25	725	955	6,000	1,025	1,200	1,200	(4,800)
	OTHER REVENUES/IFT's	369	21,669	150,434	402	360	375	375	(27)
	TOTAL REVENUES	84,144	134,481	237,569	162,902	78,004	103,075	104,575	(58,327)
	LICENSES & PERMITS								
32410	Rabies Tags	83,700	105,247	80,476	150,000	62,931	88,500	90,000	(60,000)
	FINES & FORFEITS								
35310	Rabies Penalties	50	6,840	5,705	6,500	13,688	13,000	13,000	6,500
	SERVICE CHARGES								
36610	Private Dog Pickup	25	25	885	2,000	1,025	1,200	1,200	(800)
36615	City Contracts	0	700	70	4,000	0	0	0	(4,000)
	OTHER REVENUES								
38110	Interest Income	27	82	403	302	348	350	350	48
38136	Purchasing Card Rebate	0	1	31	0	0	0	0	0
38910	Miscellaneous	342	0	0	100	12	25	25	(75)
	INTERFUND TRANSFER								
39968	Transfer from Public Health Fund (Misc.)	0	21,585	150,000	0	0	0	0	0
39968	Transfer from Dog Fund (Misc.)	0	0	0	0	0	0	0	0
39968	Transfer from PH Capital Investment Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	84,144	134,481	237,569	162,902	78,004	103,075	104,575	(58,327)
020 - 44154 Animal Control Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. Title		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	56,164	53,603	67,512	41,898	69,057	69,059	1,547
	TRAINING & PROFESSIONAL DEV.	0	50	700	1,425	166	1,425	1,425	0
	COMMODITIES	0	3,801	1,904	4,750	2,180	4,750	4,750	0
	CONTRACTUAL SERVICES	0	24,941	27,787	78,000	34,577	54,700	63,000	(15,000)
	CAPITAL OUTLAY	0	0	26,742	0	0	0	0	0
	OTHER	84,957	286	5,953	6,536	7,338	9,320	11,741	5,205
	TOTAL EXPENDITURES	84,957	85,242	116,688	158,223	86,159	139,252	149,975	(8,248)
	PERSONNEL								
401	Salaries - Full-time	0	37,816	27,469	34,841	35,033	43,298	46,000	11,159
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	1,570	11,519	15,553	84	15,084	9,726	(5,827)
405	Salaries - Overtime	0	1,162	2,303	2,500	235	1,000	1,500	(1,000)
411	Health Insurance	0	8,897	1,125	1,500	1,375	1,375	1,500	0
412	Unemployment Insurance	0	0	2,503	3,000	0	1,500	3,000	0
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	2,241	2,552	3,124	1,736	2,100	2,824	(300)
422	Medicare Contribution	0	524	597	731	406	500	661	(70)
431	Retirement Contribution (IMRF)	0	3,779	4,138	5,463	3,027	3,800	3,048	(2,415)
441	Uniform Allowance	0	0	586	400	0	200	400	0
451	Automobile Milage	0	176	811	400	0	200	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	575	700	75	700	700	0
502	Travel Expense	0	0	0	600	15	600	600	0
503	Dues	0	50	125	125	76	125	125	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	100	0	100	100	0
602	Janitorial Supplies								
603	Operating Supplies	0	14	215	150	116	150	150	0
604	Computer Supplies	0	2,787	252	100	60	100	100	0
605	Office Supplies	0	281	498	400	5	400	400	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	0	718	939	2,500	1,999	2,500	2,500	0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
621	Print Materials	0	0	0	1,500	0	1,500	1,500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	783	208	300	288	500	300	0
702	Professional Service	0	3,835	9,950	55,000	21,074	35,000	35,000	(20,000)
703	Postage	0	5,016	3,294	1,500	277	200	1,500	0
704	Telephone & Electronic Communications	0	1,584	1,947	3,200	752	1,000	3,200	0
705	Publishing	0	255	1,574	1,000	0	1,000	1,000	0
706	Printing	0	1,257	1,086	2,000	980	2,000	2,000	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	12,210	9,730	15,000	11,207	15,000	20,000	5,000
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle	0	0	26,742	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	286	2,118	2,000	18	2,000	2,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	84,957	0	3,835	4,536	7,320	7,320	9,741	5,205
	TOTAL EXPENDITURES	84,957	85,242	116,688	158,223	86,159	139,252	149,975	(8,248)
	Revenues Over (Under) Expenditures	(813)	49,239	120,880	4,679	(8,155)	(36,177)	(45,400)	(50,079)
	Fund Balance beginning of year	813	0	49,239	170,120	170,120	170,120	133,943	(36,177)
	Estimated Fund Balance end of year	0	49,239	170,120	174,799	161,965	133,943	88,543	(86,256)

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Fund Description

Extension Education Fund (fund number 023). This Fund was established to provide matching funds for the local costs of Cooperative Extension supplementing appropriations by the Illinois General Assembly and the U.S. Congress to the University of Illinois. Monies in this fund are allocated annually to the Cooperative Extension Board through the annual budget approval process. The revenues of this Fund are derived from the Extension Education Tax Levy (505 ILCS 45/1-11) which is a part of the County's Tax Levy Ordinance.

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023 Extension Education Fund			Est. Fund Balance ending FY2018:				S1		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	81,270	81,110	81,240	81,157	64,841	81,189	81,189	32
	OTHER	44	40	44	0	0	0	0	0
	TOTAL REVENUES	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
	TAXES								
31110	Property taxes	81,270	81,110	81,240	81,157	64,841	81,189	81,189	32
	OTHER								
38110	Interest	44	40	44	0	0	0	0	0
	TOTAL REVENUES	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
023-44158 Extension Education Fund									
EXPENDITURES									
		Year Ended	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov., 40	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
	TOTAL EXPENDITURES	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
990	Interfund Transfer (Audit cost)								
	TOTAL EXPENDITURES	81,314	81,150	81,283	81,157	64,841	81,189	81,189	32
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	1	1	1	1	1	1	1	0
	Estimated Fund Balance, end of year	1	1	1	1	1	1	1	0

Fund Description

Tourism Promotion (fund number 027). This fund is used to promote tourism in the County and to operate the Galena/Jo Daviess County Convention and Visitors Bureau. Disbursements from this fund include: staff salaries/benefits; CVB Board of Directors expenses; promotion expenses; local promotion grants; phone & information centers; county administrative fee; and transfer to tourism capital development fund. The County hotel/motel tax, established pursuant to 55 ILCS 5/5-1030, partnership dues, state grants and the triathlon fees support this fund. The County Board approves disbursements from this fund. This fund was established pursuant to action by the County Board.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the minimum fiscal year end fund balance policy for this operational fund is to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue shortfalls and fluctuations in revenue receipts, and to provide funding for unforeseen emergencies.

On May 9, 2017, Jo Daviess County entered into a Destination Marketing Management Agreement. Parties to the agreement include Jo Daviess County, the City of Galena and the Galena/Jo Daviess Office of Tourism (Corporation). Per the agreement the County shall take the necessary steps to transfer to the Corporation the entire account balance from the Jo Daviess County Tourism Promotion Fund (027) less the fiscal year 2017 Minimum Year End Fund Balance Policy amount of \$442,000, which the \$442,000 shall remain in the Jo Daviess County Tourism Promotion Fund (027). Therefore, for FY2019 **\$442,000** is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund, and not scheduled for expense during the period.

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027 Tourism Promotion		Est. Fund Balance ending FY2018:			\$442,572				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	840,257	925,013	885,379	978,659	604,964	957,305	978,659	0
	INTERGOVERNMENTAL REVENUES	17,923	0	0	0	0	0	0	0
	SERVICE CHARGES	89,318	6,574	0	0	0	0	0	0
	OTHER REVENUES	87,092	108,570	190,635	1,000	642	700	700	(300)
	TOTAL REVENUES	1,034,591	1,040,157	1,076,014	979,659	605,606	958,005	979,359	(300)
	TAXES								
31410	County Hotel/Motel Tax	840,257	925,013	885,379	978,659	604,964	957,305	978,659	0
	INTERGOVERNMENTAL REVENUES								
34710	IL Marketing Partnership Grant	17,923	0	0	0	0	0	0	0
	SERVICE CHARGES								
36130	Promotional Sales	0	0	0	0	0	0	0	0
36707	Private Sector Revenue	1,395	1,374	0	0	0	0	0	0
36708	Event Revenue (Previously Triathlon)	77,574	0	0	0	0	0	0	0
36727	Basic Service Fees	10,350	5,200	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest Earned	1,384	1,625	1,255	1,000	642	700	700	(300)
38111	Interest Earned - Savings	1	1	1	0	1	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	340	549	472	0	0	0	0	0
38910	Misc. Reimbursements	3,231	0	6,563	0	0	0	0	0
39929	Transfer in from LTCB	82,136	106,396	182,345	0	0	0	0	0
39930	Transfer in	0	0	0	0	0	0	0	0
38935	COBRA ARRA Assistance Program	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,034,591	1,040,157	1,076,014	979,659	605,606	958,005	979,359	(300)
027-45161 Tourism Promotion									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	277,800	230,414	126,609	0	7,283	7,283	0	0
	TRAINING & PROFESSIONAL DEV.	9,362	10,481	13,018	0	0	0	0	0
	COMMODITIES	9,723	5,533	1,454	0	0	0	0	0
	CONTRACTUAL SERVICES	434,429	521,339	304,348	0	12,699	12,699	0	0
	CAPITAL OUTLAY	0	3,930	0	0	0	0	0	0
	OTHER	173,695	116,749	1,201,579	978,659	622,293	958,805	978,659	0
	TOTAL EXPENDITURES	905,010	888,447	1,647,008	978,659	642,275	978,787	978,659	0
	PERSONNEL								
401	Salaries - Full-time	203,253	154,977	84,153	0	0	0	0	0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	3,439	7,985	5,621	0	0	0	0	0
405	Salaries - Overtime	0	690	734	0	0	0	0	0
411	Health Insurance	25,174	24,829	12,815	0	0	0	0	0
412	Unemployment Insurance	0	0	4,490	0	7,283	7,283	0	0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	12,758	9,397	5,299	0	0	0	0	0
422	Medicare Contribution	2,984	2,198	1,239	0	0	0	0	0
431	Retirement Contribution - IMRF	22,475	21,909	8,587	0	0	0	0	0
441	Uniform Allowance	0	0	0	0	0	0	0	0
451	Automobile Mileage	7,717	8,430	3,671	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,900	3,755	2,935	0	0	0	0	0
502	Travel Expense	2,582	2,176	4,753	0	0	0	0	0
503	Dues	4,880	4,550	5,330	0	0	0	0	0
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	0	0	0	0	0
602	Janitorial Supplies	0	0	0	0	0	0	0	0
603	Operating Supplies	80	0	0	0	0	0	0	0
604	Computer Supplies	5,651	2,155	60	0	0	0	0	0
	Office Supplies	3,808	3,271	1,394	0	0	0	0	0
606	Minor Equipment & Small Tools	184	107	0	0	0	0	0	0
621	Print Materials								0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CONTRACTUAL SERVICES								
701	Maintenance Service	4,890	4,864	30,681	0	12,699	12,699	0	0
702	Professional Service	80,053	225,656	78,153	0	0	0	0	0
703	Postage	20,983	1,963	913	0	0	0	0	0
704	Telephone & Electronic Communications	32,102	42,225	4,490	0	0	0	0	0
705	Publishing/Advertising	261,265	240,043	183,605	0	0	0	0	0
706	Printing	31,300	1,873	2,343	0	0	0	0	0
711	Utilities	3,335	3,507	2,845	0	0	0	0	0
712	Garbage Disposal	261	609	719	0	0	0	0	0
719	Other Service Charges								0
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	240	600	600	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture	0	3,930	0	0	0	0	0	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
902	Community Grant Program	0	0	0	0	0	0	0	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous Expense								0
906	Local Promotional Grants	0	15,000	15,375	0	1,500	1,500	0	0
907	Trade Shows	17,682	23,941	2,597	0	0	0	0	0
918	GGMI (Hotel/Motel tax per contract)	0	0	451,561	978,659	620,793	957,305	978,659	0
919	GGMI (Fund balance transfer)	0	0	692,918	0	0	0	0	0
910	Intergovernmental Agreement								
913	Events	76,301	0	0	0	0	0	0	0
990	Interfund Transfer	79,712	77,808	39,128	0	0	0	0	0
	TOTAL EXPENDITURES	905,010	888,447	1,647,008	978,659	642,275	978,787	978,659	0
	Net Revenue over Expenditures	129,581	151,711	(570,994)	1,000	(36,669)	(20,782)	700	(300)
	Fund Balance, beginning of year	753,056	882,637	1,034,348	463,354	463,354	463,354	442,572	(20,782)
	Fund balance, end of year (projected)	882,637	1,034,348	463,354	464,354	426,685	442,572	443,272	(21,082)

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Fund Description

Recorder Automation Fund (fund number 028). This Fund defrays the cost of converting the Recorder's document storage to computers or micrographics. A portion of the fee charged for every instrument submitted for recording supports this Fund. The County Clerk authorizes all expenditures from the Fund. This Fund was established under the authority of 55 ILCS 5/3-5018.

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028 - Recorder Automation Fund		Est. Fund Balance ending FY2018:			\$ 108,470				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	43,672	43,251	45,086	41,260	39,095	41,260	43,328	2,068
	OTHER REVENUES	2,336	2,331	2,259	2,068	1,487	2,139	100	(1,968)
	TOTAL REVENUES	46,009	45,582	47,345	43,328	40,581	43,399	43,428	100
	SERVICE CHARGES								
36410	Automation Fees	43,672	43,251	45,086	41,260	39,095	41,260	43,328	2,068
39210	State Allotment	0	0	0	0	0	0	0	0
38110	Interest Income	126	143	101	0	89	71	100	100
38160	Rental Housing Fees Recorder	2,211	2,189	2,158	2,068	1,398	2,068	0	(2,068)
38700	Proceeds - Capital Lease	0	0	0	0	0	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	46,009	45,582	47,345	43,328	40,581	43,399	43,428	100
028 - 47181 Recorder Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	26,421	35,663	31,013	70,000	32,830	70,000	70,000	0
	CAPITAL OUTLAY	256	74	14,074	15,000	86	15,000	5,000	(10,000)
	OTHER	0	0	0	0	0	0	14,000	14,000
	TOTAL EXPENDITURES	26,676	35,737	45,087	85,000	32,916	85,000	89,000	4,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
500	Principal Payment on Lease	0	0	0	0	0	0	0	0
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
600	Interest	0	0	0	0	0	0	0	0
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	26,421	35,663	31,013	70,000	32,830	70,000	70,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	256	74	14,074	15,000	86	15,000	5,000	(10,000)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	14,000	14,000
	TOTAL EXPENDITURES	26,676	35,737	45,087	85,000	32,916	85,000	89,000	4,000
	Revenues Over (Under) Expenditures	19,332	9,845	2,258	(41,672)	7,665	(41,601)	(45,572)	(3,900)
	Fund Balance, beginning of year	118,636	137,968	147,813	150,071	150,071	150,071	108,470	(41,601)
	Estimated Fund Balance, end of year	137,968	147,813	150,071	108,399	157,736	108,470	62,898	(45,501)

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Fund Description

Circuit Clerk Automation Fund (fund number 029). This Fund is used for the purchase of computer software and hardware needed to run the County Court System. Fees collected on civil, criminal, quasi-criminal and traffic cases support the Fund. The Clerk of the Circuit Court and Chief Judge of the Circuit Court approve expenditures from the Fund. This fund was established under the authority of 705 ILCS 105/27.3a.

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029 - Circuit Clerk Automation Fund			Est. Fund Balance ending FY2018:				S81,456		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	25,133	40,295	44,600	38,000	37,596	38,000	38,000	0
	OTHER REVENUES	113	143	0	0	68	0	0	0
	TOTAL REVENUES	25,246	40,438	44,600	38,000	37,664	38,000	38,000	0
	SERVICE CHARGES								
36410	Automation Fees	25,133	40,295	44,600	38,000	37,596	38,000	38,000	0
	OTHER REVENUES								
38110	Interest Income	112	116	0	0	68	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	1	28	0	0	0	0	0	0
	TOTAL REVENUES	25,246	40,438	44,600	38,000	37,664	38,000	38,000	0
029-47183 - Circuit Clerk Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	25,831	21,395	48,216	65,000	52,183	65,000	65,000	0
	OTHER	6,000	6,423	9,663	9,732	9,506	9,506	20,604	10,872
	TOTAL EXPENDITURES	31,831	27,818	57,879	74,732	61,689	74,506	85,604	10,872
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	25,831	21,395	48,216	65,000	52,183	65,000	65,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	6,000	6,423	9,663	9,732	9,506	9,506	20,604	10,872
	TOTAL EXPENDITURES	31,831	27,818	57,879	74,732	61,689	74,506	85,604	10,872
	Revenues over (under) expenditures.	(6,585)	12,621	(13,279)	(36,732)	(24,025)	(36,506)	(47,604)	(10,872)
	Fund balance, beginning of year	125,205	118,620	131,240	117,962	117,962	117,962	81,456	(36,506)
	Estimated Fund balance, end of year	118,620	131,240	117,962	81,230	93,937	81,456	33,852	(47,378)

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Fund Description

County Clerk Automation Fund (fund number 030). This Fund defrays the cost of converting and maintaining the County Clerk's document storage system for vital records. A portion of the fee charged for certified copies of each birth, death and marriage license issued supports this Fund. The County Clerk authorizes all expenditures from the Fund. This Fund was established under the authority of 55 ILCS 5/4-4001.

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030 - County Clerk Automation Fund			Est. Fund Balance ending FY2018:			\$42,437			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	5,394	5,396	5,392	5,234	4,072	5,234	5,234	0
	OTHER REVENUES	75	76	61	0	55	0	0	0
	TOTAL REVENUES	5,469	5,472	5,453	5,234	4,127	5,234	5,234	0
	SERVICE CHARGES								
36410	Automation Fees	5,394	5,396	5,392	5,234	4,072	5,234	5,234	0
	OTHER REVENUES								
38110	Interest Income	75	76	61	0	55	0	0	0
	TOTAL REVENUES	5,469	5,472	5,453	5,234	4,127	5,234	5,234	0
030 - 47182 County Clerk Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	954	756	633	1,000	0	1,000	1,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	1,616	0	4,000	4,000	360	4,000	4,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	2,569	756	4,633	5,000	360	5,000	5,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	954	756	633	1,000	0	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
805	Buildings								
810	Equipment	1,616	0	4,000	4,000	360	4,000	4,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	2,569	756	4,633	5,000	360	5,000	5,000	0
	Revenues Over (Under) Expenditures	2,900	4,717	820	234	3,767	234	234	0
	Fund Balance, beginning of year	33,766	36,666	41,382	42,203	42,203	42,203	42,437	234
	Estimated Fund Balance, end of year	36,666	41,382	42,203	42,437	45,969	42,437	42,671	234

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Fund Description

Circuit Clerks Operation and Administrative Fund (fund number 031).

The purpose of the fund is to deposit and disburse funds collected from defendants who receive a disposition of court supervision after a court appearance on an offense under the Illinois Vehicle Code. The assessment fee will be \$4.50 per defendant. Management control of this fund is with the Circuit Clerk. Authority to collect this fee is found in SB 1089.

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031 Circuit Clerk's Operation & Administration Fund			Est. Fund Balance ending FY2018:			\$ 27,318			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICES CHARGES	3,363	3,533	3,783	3,700	3,060	3,700	3,700	0
	OTHER REVENUES	16	21	22	0	12	0	0	0
	TOTAL REVENUES	3,378	3,554	3,805	3,700	3,072	3,700	3,700	0
	SERVICES CHARGES								
35910	Operations & Admin Fees	3,363	3,533	3,783	3,700	3,060	3,700	3,700	0
	OTHER REVENUES								
38110	Interest income	13	13	14	0	12	0	0	0
38136	Purchasing Card Rebate	3	8	8	0	0	0	0	0
	TOTAL REVENUES	3,378	3,554	3,805	3,700	3,072	3,700	3,700	0
031-47197 Circuit Clerk's Operation & Administration Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	1,901	3,098	3,208	4,000	2,911	4,000	4,200	200
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,901	3,098	3,208	4,000	2,911	4,000	4,200	200
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	1,901	3,098	3,208	4,000	2,911	4,000	4,200	200
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	1,901	3,098	3,208	4,000	2,911	4,000	4,200	200
	Revenues over (under) expend.	1,477	456	597	(300)	160	(300)	(500)	(200)
	Fund balance, beginning of year	25,088	26,565	27,021	27,618	27,618	27,618	27,318	(300)
	Fund balance, end of year	26,565	27,021	27,618	27,318	27,779	27,318	26,818	(500)

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Fund Description

Tourism Capital Development Fund (fund number 032). Disbursements from this fund include capital improvements to buildings used for tourism promotion and administration. This funds revenue is supplied by the County hotel/motel tax. The County Board approves disbursements from this Fund. This fund was established pursuant to action by the County Board.

Per GASB 54 this fund was classified as a Capital Projects Fund beginning with the FY2011 audit.

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032 Tourism Capital Development Fund		Est. Fund Balance ending FY2018:			S200,325			
REVENUES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017	2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								18 to '19
	OTHER REVENUES	292	290	204	250	170	220	200
	INTERFUND TRANSFER	0	0	0	0	0	0	0
	TOTAL REVENUES	292	290	204	250	170	220	200
								(50)
	OTHER REVENUES							
38110	Interest	292	290	204	250	170	220	200
38112	CD Interest	0	0	0	0	0	0	0
	INTERFUND TRANSFER							
39919	From Tourism Promotion Fund	0	0	0	0	0	0	0
	TOTAL REVENUES	292	290	204	250	170	220	200
								(50)
032-46161 Tourism Capital Development Fund								
EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017	2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								18 to '19
	PERSONNEL	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	92,128	0	92,128	0
	OTHER	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	92,128	0	92,128	0
								(92,128)
	PERSONNEL							
401	Salaries - Full-time							
403	Salaries - Part-time & Temporary							
405	Salaries - Overtime							
411	Health Insurance							
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution							
422	Medicare Contribution							
431	Retirement Contribution (IMRF)							
441	Uniform Allowance							
451	Automobile Milage							
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training							
502	Travel Expense							
503	Dues							
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies							
604	Computer Supplies							
605	Office Supplies							
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil	0	0	0	0	0	0	0
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service							
702	Professional Service							
703	Postage							
704	Telephone & Electronic Communications							
705	Publishing							
706	Printing							
711	Utilities							
712	Garbage Disposal							
719	Other Service Charges							
721	Liability Insurance							
722	General Insurance							

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	92,128	0	92,128	0	(92,128)
810	Equipment								
815	Furniture								
820	Vehicle	0	0	0	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	92,128	0	92,128	0	(92,128)
	Revenues Over (Under) Expenditures	292	290	204	(91,878)	170	(91,908)	200	92,078
	Fund Balance, beginning of year	291,447	291,739	292,029	292,233	292,233	292,233	200,325	(91,908)
	Estimated Fund Balance, end of year	291,739	292,029	292,233	200,355	292,403	200,325	200,525	170

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Fund Description

Probation Services Fund (fund number 033). This Fund is used for programming and the costs of operating the Probation Department, except for the payment of salaries. The juvenile and adult offender's fees support this Fund. The Chief Circuit Judge and Chief Managing Officer of Probation authorize expenditures from the Fund. This Fund was established under the authority of 730 ILCS 110/15.1.

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033 - Probation Services Fund			Est. Fund Balance ending FY2018:			\$ 63,722			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICES CHARGES	21,025	20,184	20,619	24,000	19,460	23,500	24,000	0
	OTHER REVENUES	2,754	2,705	1,410	2,436	1,327	1,541	541	(1,895)
	INTERFUND TRANSFER	0	0	0	0	0	0	25,000	25,000
	TOTAL REVENUES	23,780	22,889	22,029	26,436	20,787	25,041	49,541	23,105
	SERVICES CHARGES								
36515	Probation services fee	19,825	19,384	19,319	22,500	18,160	22,500	22,500	0
36714	Professional service fees	1,200	800	1,300	1,500	1,300	1,000	1,500	0
	OTHER REVENUES								
38110	Interest income	17	15	7	8	6	8	8	0
38112	CD Interest	141	428	468	428	451	533	533	105
38136	Purchasing Card Rebate	11	50	39	0	0	0	0	0
38197	Conference Revenue	2,585	2,206	895	2,000	870	1,000	0	(2,000)
38910	Misc. income	0	5	0	0	0	0	0	0
	INTERFUND TRANSFER								
39973	From Sobriety Court Fund	0	0	0	0	0	0	25,000	25,000
	TOTAL REVENUES	23,780	22,889	22,029	26,436	20,787	25,041	49,541	23,105
033 - 47187 Probation Services									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	3,458	1,998	2,475	4,000	72	4,000	4,000	0
	TRAINING & PROFESSIONAL DEV.	4,410	5,386	3,488	10,300	6,190	6,250	6,300	(4,000)
	COMMODITIES	1,104	1,397	1,688	2,000	1,476	2,000	2,500	500
	CONTRACTUAL SERVICES	5,691	4,440	3,743	9,100	4,544	4,000	34,100	25,000
	CAPITAL OUTLAY	9,101	5,892	7,201	8,000	4,011	8,000	10,000	2,000
	OTHER	5,902	8,037	6,084	10,000	5,100	5,250	11,700	1,700
	TOTAL EXPENDITURES	29,666	27,151	24,677	43,400	21,392	29,500	68,600	25,200
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	3,458	1,998	2,475	4,000	72	4,000	4,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,969	3,051	1,759	6,000	2,923	3,000	6,000	0
502	Travel Expense								
503	Dues	0	225	250	300	250	250	300	0
504	Publications								
505	Tuition Reimbursement								
506	Conference Expense	2,441	2,110	1,478	4,000	3,018	3,000	0	(4,000)
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	1,104	1,397	1,688	2,000	1,476	2,000	2,500	500
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	4,260	2,205	2,515	6,600	2,215	2,000	31,600	25,000
703	Postage								
704	Telephone & Electronic Communications	1,431	2,235	1,228	2,500	2,329	2,000	2,500	0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	9,101	5,892	7,201	8,000	4,011	8,000	10,000	2,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	1,614	1,084	5,000	100	250	6,700	1,700
910	Intergovernmental Agreement								
990	Interfund Transfer	5,902	6,423	5,000	5,000	5,000	5,000	5,000	0
	TOTAL EXPENDITURES	29,666	27,151	24,677	43,400	21,392	29,500	68,600	25,200
	Revenues Over (Under) Expenditures	(5,886)	(4,262)	(2,648)	(16,964)	(605)	(4,459)	(19,059)	(2,095)
	Fund Balance, beginning of year	80,978	75,092	70,830	68,181	68,181	68,181	63,722	(4,459)
	Estimated Fund Balance, end of year	75,092	70,830	68,181	51,217	67,577	63,722	44,663	(6,554)

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Fund Description

Sheriff Vehicle Fund (fund number 038). The purpose of this fund is to pay for the acquisition or maintenance of law enforcement vehicles for the Jo Daviess County Sheriffs Office. Revenue is derived from fees paid by persons who, after a court appearance, receive a disposition of court supervision for a violation of any provision of the Illinois Vehicle Code. Management control of this Fund is with the Sheriff and County Treasurer; both must approve expenditures made from this Fund. This Fund was established under the authority of 625 ILCS 5/16-104(c) et seq. effective January 1, 2006.

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038 Sheriff's Vehicle Fund		Est. Fund Balance ending FY2018:						\$38,206			
REVENUES											
		Year Ending	Year Ending	Year Ending		Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,			Nov. 30,	Amount of	
		2015	2016	2017		2018			2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	8,913	22,160	5,650	18,409	19,314	18,650	26,354	13,625	10,650	(8,000)
	INTERFUND TRANSFER	84,000	84,000	80,000	80,000	80,000	84,000	84,000	84,000	84,000	0
	TOTAL REVENUES	92,913	106,160	85,650	98,409	99,314	102,650	110,354	97,625	94,650	(8,000)
	OTHER REVENUES										
38110	Interest income	127	137	150	175	201	150	162	150	150	0
38136	Purchasing Card Rebate	34	1	0	0	2	0	0	0	0	0
38217	Insurance Settlement Payment	0	870	0	0	0	0	19,250	2,475	0	0
38793	Sale of Vehicles	2,360	17,078	2,500	14,378	14,378	15,000	3,000	7,500	7,000	(8,000)
34822	I.D.O.T. Printer Grant										
35855	Squad Rental	2,990	490	0	0	0	0	100	0	0	0
34819	JAG Vehicle Grant										
35110	Court fines and fees	3,403	3,505	3,000	3,358	4,132	3,000	3,308	3,000	3,000	0
35112	E-Citation Fees	0	78	0	498	602	500	534	500	500	0
	INTERFUND TRANSFER										
39928	From Capital Equipment Fund	0	0	0	0	0	0	0	0	0	0
39922	From General Fund	84,000	84,000	80,000	80,000	80,000	84,000	84,000	84,000	84,000	0
	TOTAL REVENUES	92,913	106,160	85,650	98,409	99,314	102,650	110,354	97,625	94,650	(8,000)
038-46179 Sheriff's Vehicle Fund											
EXPENDITURES											
		Year Ending	Year Ending	Year Ending		Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,			Nov. 30,	Amount of	
		2015	2016	2017		2018			2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0	0	0
	COMMODITIES	403	671	10,000	0	158	10,000	337	10,000	10,000	0
	CONTRACTUAL SERVICES	149	6,462	7,500	1,344	8,353	7,500	461	7,500	7,500	0
	CAPITAL OUTLAY	101,804	69,123	104,000	84,372	97,822	154,000	39,340	124,000	104,000	(50,000)
	OTHER	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	102,356	76,255	121,500	85,716	106,333	171,500	40,138	141,500	121,500	(50,000)
	PERSONNEL										
401	Salaries - Full-time										
402	Salaries - Per diem										
403	Salaries - Part-time & temporary										
405	Salaries - Overtime										
411	Health Insurance										
412	Unemployment Insurance										
413	Worker's Comp. Insurance										
421	Social Security Contribution										
422	Medicare Contribution										
431	Retirement Contribution (IMRF)										
441	Uniform Allowance										
451	Automobile Mileage										
	TRAINING & PROFESSIONAL DEV.										
501	Education & Training										
502	Travel Expense										
503	Dues										
504	Publication										
505	Tuition Reimbursement										
	COMMODITIES										
601	Maintenance Supplies										
603	Janitorial Supplies										
603	Operating Supplies										
604	Computer Supplies										
605	Office Supplies										
606	Minor Equipment & Small Tools	403	671	10,000	0	158	10,000	337	10,000	10,000	0
611	Automotive Fuel/Oil										
621	Print Materials										
	CONTRACTUAL SERVICES										

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		Year Ending	Year Ending	Year Ending			Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017			2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
701	Maintenance Service	0	0	7,000	0	0	7,000	0	7,000	7,000	0
702	Professional Service	149	6,462	500	1,344	8,353	500	461	500	500	0
704	Telephone & Electronic Communications										
712	Garbage Disposal										
719	Other Service Charges										
	CAPITAL OUTLAY										
810	Equipment	22,152	19,356	20,000	2,751	16,201	50,000	10,652	20,000	20,000	(30,000)
815	Furniture										
820	Vehicle	79,652	49,766	84,000	81,621	81,621	104,000	28,688	104,000	84,000	(20,000)
890	Other Improvements										
	OTHER										
901	Contingency										
905	Miscellaneous										
990	Interfund Transfer										
	TOTAL EXPENDITURES	102,356	76,255	121,500	85,716	106,333	171,500	40,138	141,500	121,500	(50,000)
	Revenues over (under) expend.	(9,443)	29,904	(35,850)	12,693	(7,019)	(68,850)	70,216	(43,875)	(26,850)	42,000
	Fund balance, beginning of year	68,638	59,195	89,100	89,100	89,100	38,206	82,081	82,081	38,206	0
	Fund balance, end of year	59,195	89,100	53,250	101,792	82,081	(30,644)	152,297	38,206	11,356	42,000

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Fund Description

Court Document Storage Fund (fund number 039). This Fund is used for the payment of costs related to the storage of court records. Fees collected on civil, criminal, quasi-criminal & traffic cases support the Fund. The Clerk of the Circuit Court approves expenditures, which include payment of costs relative to the storage of court records. This Fund was established under the authority of 705 ILCS 105/27.3c.

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039 - Court Document Storage Fund			Est. Fund Balance ending FY2018:					\$202,511	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	21,310	34,059	39,016	36,000	32,486	36,000	36,000	0
	OTHER REVENUES	20	18	27	0	17	0	0	0
	TOTAL REVENUES	21,330	34,077	39,043	36,000	32,503	36,000	36,000	0
	SERVICE CHARGES								
36415	Document Storage Fees	21,310	34,059	39,016	36,000	32,486	36,000	36,000	0
	OTHER REVENUES								
38110	Interest Income	17	17	19	0	17	0	0	0
38136	Purchasing Card Rebate	3	1	8	0	0	0	0	0
	TOTAL REVENUES	21,330	34,077	39,043	36,000	32,503	36,000	36,000	0
039 - 47184 Court Document Storage									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	11,208	10,596	21,926	30,000	8,559	30,000	65,000	35,000
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	11,208	10,596	21,926	30,000	8,559	30,000	65,000	35,000
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	11,208	10,596	21,926	30,000	8,559	30,000	65,000	35,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	11,208	10,596	21,926	30,000	8,559	30,000	65,000	35,000
	Revenues over (under) expend.	10,122	23,481	17,117	6,000	23,944	6,000	(29,000)	(35,000)
	Fund balance, beginning of year	145,792	155,914	179,394	196,511	196,511	196,511	202,511	6,000
	Estimated Fund balance, end of year	155,914	179,394	196,511	202,511	220,455	202,511	173,511	(29,000)

Fund Description

Small Rental Properties Program (fund number 040). The Small Rental Property Program is a program funded by the Illinois Housing Authority and administered by the Northwestern Illinois Community Action Agency. Jo Daviess County functions in the capacity of Grantee. The purpose of this grant is to fund the rehabilitation of low-income rental properties.

Process:

- At the time any portion and/or full completion of work by the contractor, Northwestern Community Action submits a “Payout Request” to Jo Daviess County for payment to contractor and payment to Northwestern Community Action for hard and soft fees.
- Simultaneously, Northwestern Community Action requests of the Illinois Housing Development Authority the exact amount of monies that are to be distributed into the Jo Daviess County SRPP checking account in order for the County to make payment.
- When money is received by the County assigned SRPP checking account, checks are immediately made and paid according to the “Payout Request”. The exact amount of money received by IHDA is immediately distributed from the SRPP checking account. Other than delays in receipt of money, the checking account balance is usually zero.

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040 Small Rental Properties Program (SRPP)		Est. Fund Balance ending FY2018:					S0		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	STATE GRANTS	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
									0
	STATE GRANTS								0
34731	IDHA Housing Assistance Grant								0
	OTHER REVENUES								0
38910	Miscellaneous								0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
040-47177 Small Rental Properties Program (SRPP)									
EXPENDITURES									
		Year Ended	Year Ended	Year Ended	Year Ending		Year Ending		
		Nov., 40	Nov., 41	Nov., 42	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

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Fund Description

Capital Investment Fund (fund number 042). This Fund was established to accumulate funds for the cost of: major capital expenditures, including new construction, remodeling and maintenance; and major, one time program expenditures. This fund was originally established by the transferred of monies from the former Riverboat Assistance Fund and subsequently funded by the transfer of funds from the General Fund. Expenditures from this fund are included in the annual budget and payments from the fund authorized by the County Board.

Per GASB 54 this fund was classified as a Capital Projects Fund beginning with the FY2011 audit.

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	171,522	192,608	98,623	179,780	39,785	60,000	214,816	35,036
810	Equipment	0	0	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	171,522	192,608	98,623	184,780	39,785	60,000	219,816	35,036
	Revenues over (under) expend.	17,613	(553)	9,909	(184,730)	(39,726)	(59,935)	(140,693)	44,037
	Fund balance, beginning of year	212,245	229,857	229,305	239,213	239,213	239,213	179,278	(59,935)
	Fund balance, end of year	229,857	229,305	239,213	54,483	199,488	179,278	38,585	(15,898)

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042 - 46171 General Capital Investment Project Expense Detail

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending
		Nov. 34	Nov. 30	Nov. 30	Nov. 30			Nov. 30
Activity		2015	2016	2017	2018			2019
Code	Project Name	Actual	Actual	Actual	Proposed	8-mo Actual	Est. Actual	Proposed
	<u>Summary of 702 Professional Services</u>							
439	911/Dispatch Feasibility Study	0	0	0	5,000	0	0	5,000
		0	0	0	5,000	0	0	5,000
	<u>Summary of 805 Buildings:</u>							
412	Public Safety Building HVAC system project	0	0	0	0	0	0	0
413	Courthouse office improvements (Treasurer)	0	0	0	0	0	0	10,000
414	Courthouse security improvements (cameras)	0	25,274	0	0	0	0	0
415	Underground fuel tank removal	0	0	0	0	0	0	0
416	Public Safety Bldg. Reroofing	0	0	0	0	0	0	0
425	Gutter heat tapes	0	0	0	0	0	0	0
426	Courthouse roof repairs	0	0	0	0	0	0	0
429	Courthouse/PS Bldg. parking lot	0	0	0	0	0	0	0
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0
435	Courthouse HVAC Improvements	0	127,338	0	0	0	0	17,775
436	Courthouse Exterior Improvements (Soffit/Fascia Repair)	171,522	5,352	59,269	51,280	13,457	20,000	53,983
654	Courthouse Restroom Imprvemnts (ADA Compliance)	0	0	0	0	0	0	39,058
651	Countywide Security Projects	0	33,625	30,990	81,500	3,850	10,000	70,000
652	PSB/Jail-Flooring/Showers	0	1,019	4,783	47,000	22,478	30,000	24,000
653	Lighting improvements - Dispatch/PSB	0	0	3,581	0	0	0	0
	Total	171,522	192,608	98,623	179,780	39,785	60,000	214,816
	<u>Summary of 810 Equipment:</u>							
417	GIS orthophoto. Project/upgrade reserve	0	0	0	0	0	0	0
430	GIS remonumentation project	0	0	0	0	0	0	0
419	Financial management software rplc	0	0	0	0	0	0	0
420	Tax cycle system software/hardware	0	0	0	0	0	0	0
421	Zoning & Subdivision Ords. update	0	0	0	0	0	0	0
422	Courthouse cmprtr. Cable upgrade	0	0	0	0	0	0	0
428	Building & Zoning software	0	0	0	0	0	0	0
431	GIS address atlas printing	0	0	0	0	0	0	0
432	GIS database programming & website reserve	0	0	0	0	0	0	0
437	Township Assessor's Program (Devnet)	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
	<u>Summary of 890 Other Improvements:</u>							
	Reserve for Zoning, Subdivision Ord. & Comp Plan updates	0	0	0	0	0	0	0
	Other capital projects							
	Total	0	0	0	0	0	0	0
	<u>Summary of 905 Miscellaneous:</u>							
	Assessment Appraisal Reserve	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
	<u>Summary of 990:</u>							
	Transfer to Gen. Capital Equip. - B&Z Truck	0	0	0	0	0	0	0
	Transfer to GIS Capital Eq/Investment Fund	0	0	0	0	0	0	0
438	Transfer to Emergency Services Comm Fund	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
	Grand Total	171,522	192,608	98,623	184,780	39,785	60,000	219,816

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Fund Description

Special Service Area #1 (fund number 043). The purpose of this Fund is to provide financial support for the Warren Area Ambulance Service. The revenue for this Fund is derived from a tax levied on property within the boundaries of Special Service Area #1 which includes Apple River and Warren Townships and parts of Nora and Thompson Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

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043 Special Service Area Number One		Est. Fund Balance ending FY2018:						\$0		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	72,900	71,217	73,011	77,944	79,000	64,020	79,000	81,000	2,000
	OTHER REVENUES	24	39	36	42	0	0	0	0	0
	TOTAL REVENUES	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
	TAXES									
31110	Property Taxes	72,900	71,217	73,011	77,944	79,000	64,020	79,000	81,000	2,000
	OTHER REVENUES									
	Interest Income	24	39	36	42	0	0	0	0	0
	TOTAL REVENUES	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
043-47191 Special Service Area Number One										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
	TOTAL EXPENDITURES	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Milage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									
724	Rentals									

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		Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CAPITAL OUTLAY									
801	Land									
805	Buildings									
810	Equipment									
815	Furniture									
820	Vehicle									
830	Highways									
890	Other Improvements									
	OTHER									
901	Contingency									
905	Miscellaneous	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
910	Intergovernmental Agreement									
990	Interfund Transfer									
	TOTAL EXPENDITURES	72,924	71,256	73,047	77,987	79,000	64,020	79,000	81,000	2,000
	Revenues over (under) expend.	0	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0	0

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Fund Description

Special Service Area #2 and #4 (fund number 044). The purpose of this Fund is to provide financial support for the Elizabeth Community Ambulance Service. The revenue for this Fund is derived from a tax levied on property within the boundaries of the combined Special Service Area #2 and #4 as approved by the County Board on May 16, 2005. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

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044-47192 Special Service Area #2 & #4		Est. Fund Balance ending FY2018:				\$0			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	58,243	58,024	56,015	59,600	47,892	59,606	61,700	2,100
	OTHER REVENUES	32	28	30	0	0	0	0	0
	TOTAL REVENUES	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
	TAXES								
31110	Property Taxes	58,243	58,024	56,015	59,600	47,892	59,606	61,700	2,100
	OTHER REVENUES								
38110	Interest Income	32	28	30	0	0	0	0	0
	TOTAL REVENUES	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
044-47192 Special Service Area Number Two and Four									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
	TOTAL EXPENDITURES	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	58,275	58,052	56,046	59,600	47,892	59,606	61,700	2,100
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	0	0

Fund Description

Catastrophic Public Health Emergency Fund (fund number 046). This fund would be used for any Public Health epidemic or Public Health Emergency. A catastrophic public health event could be the result of a communicable disease epidemic (Pandemic flu or Tuberculosis, Mumps, Pertusis, Avian Flu, West Nile or other communicable diseases). This fund would also cover natural disasters such as flooding, tornados or terrorist initiated chemical, radiological, or biological (small pox, anthrax) threats.

This Fund per GASB 54 no longer meets the definition of a Special Revenue Fund. Per the new standards this fund meets the definition of a stabilization fund.

For internal reporting and budgeting purposes this fund will continue to be a separate fund. For financial reporting purposes in accordance with generally accepted accounting principals this fund will be combined with the Public Health Fund. The combined schedule in the financial statements will show these funds separately and will include a new combined total for the Public Health Fund.

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046 Catastrophic Emergency Fund		Est. Fund Balance ending FY2018:				\$338,361			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	763	855	1,412	825	1,378	975	863	38
	INTERFUND TRANSFER	25,000	0	50,000	0	0	0	0	0
	TOTAL REVENUES	25,763	855	51,412	825	1,378	975	863	38
	OTHER REVENUES								
38110	Interest	315	367	406	375	490	375	375	0
38112	CD Interest	448	488	1,006	450	889	600	488	38
	INTERFUND TRANSFER								
39921	Transfer from Public Health	25,000	0	50,000	0	0	0	0	0
	TOTAL REVENUES	25,763	855	51,412	825	1,378	975	863	38
046-44162 Catastrophic Emergency Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	335,000	0	0	345,000	10,000
	TOTAL EXPENDITURES	0	0	0	335,000	0	0	345,000	10,000
	PERSONNEL								
	TRAINING & PROFESSIONAL DEV.								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	0	0	0	335,000	0	0	0	(335,000)
990	Interfund Transfer	0	0	0	0	0	0	345,000	345,000
	TOTAL EXPENDITURES	0	0	0	335,000	0	0	345,000	10,000
	Revenues over (under) expend.	25,763	855	51,412	(334,175)	1,378	975	(344,137)	(9,962)
	Fund balance, beginning of year	259,356	285,119	285,974	337,386	337,386	337,386	338,361	975
	Fund balance, end of year	285,119	285,974	337,386	3,211	338,765	338,361	(5,776)	(8,987)

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Fund Description

County Treasurer Automation Fund (fund number 047). This fund is used for costs of hardware, software, research and development and personnel. Revenue for this fund comes from tax sale fees. The County Treasurer and Chief Deputy authorize expenditures from this fund with final approval from the County Board. This fund was established under the authority of 35 ILCS 200/21-245.

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047 - Tax Sale Automation Fund (Treasurer Automation)			Est. Fund Balance ending FY2018:			\$9,913			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	1,610	2,180	1,850	1,750	0	1,750	1,750	0
	OTHER REVENUES	24	24	22	22	23	22	22	0
	TOTAL REVENUES	1,634	2,204	1,872	1,772	23	1,772	1,772	0
	SERVICE CHARGES								
36410	Automation Fees	1,610	2,180	1,850	1,750	0	1,750	1,750	0
	OTHER REVENUES								
38110	Interest Income	21	22	22	22	23	22	22	0
38136	Purchasing Card Rebate	3	2	2	0	0	0	0	0
	TOTAL REVENUES	1,634	2,204	1,874	1,772	23	1,772	1,772	0
047 - 47186 Tax Sale Automation Fund (Treasurer Automation)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	516	160	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	100	192	132	500	138	500	500	0
	CAPITAL OUTLAY	0	422	184	2,000	0	2,000	2,000	0
	OTHER	0	1,000	1,000	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	616	1,774	1,316	4,500	2,138	4,500	4,500	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	516	160	0	0	0	0	0	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	100	192	132	500	138	500	500	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	422	184	2,000	0	2,000	2,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	1,000	1,000	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	616	1,774	1,316	4,500	2,138	4,500	4,500	0
	Revenues Over (Under) Expenditures	1,018	430	558	(2,728)	(2,115)	(2,728)	(2,728)	0
	Fund Balance, beginning of year	10,634	11,652	12,083	9,913	12,641	12,641	12,641	2,728
	Estimated Fund Balance, end of year	11,652	12,083	12,641	7,185	10,525	9,913	9,913	2,728

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Fund Description

Capital Equipment Replacement Fund (fund number 048). This Fund was established to accumulate funds for the cost of replacing or planning for the future purchase of major capital equipment items. County departments and offices include in their annual budgets and transfer to the Capital Equipment Replacement Fund amounts to cover the cost of the future purchase of replacement or new equipment items. Expenditures from this fund are included in the annual budget and payments from the fund are authorized by the County Board.

Per GASB 54 this fund was classified as a Capital Projects Fund beginning with the FY2011 audit.

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048 - General Capital Equipment Replacement Fund			Est. Fund Balance ending FY2018:			\$ 308,762			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	1,997	9,745	2,345	26,935	2,254	26,925	2,025	(24,910)
	INTERFUND TRANSFER	76,466	160,285	37,966	45,677	43,040	44,998	112,209	66,532
	TOTAL REVENUES	78,463	170,030	40,311	72,612	45,295	71,923	114,234	41,622
	OTHER REVENUES								
38110	Interest income	37	41	31	35	14	25	25	(10)
38136	Purchasing Card Rebate	44	114	0	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38112	CD Interest	1,916	2,090	2,249	2,000	2,241	2,000	2,000	0
38136	Purchasing Card Rebate	0	0	65	0	0	0	0	0
34734	IL Emergency Alarm Sys Grant	0	0	0	0	0	0	0	0
34835	USDOJ-Cops	0	0	0	0	0	0	0	0
34938	Misc. Non-Federal Grants	0	7,500	0	0	0	0	0	0
35111	Failure to Appear Fees	0	0	0	0	0	0	0	0
34841	FEMA Emergency Operations Center Grant	0	0	0	24,900	0	24,900	0	(24,900)
38710	Sheriff's Auction Proceeds	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39317	Clerks/Election Program	0	0	0	0	0	0	0	0
39922	Bldg/Zoning/GA Auto	0	0	0	0	0	0	0	0
39922	From General Fund	75,466	69,326	33,966	23,226	43,040	43,998	111,209	87,983
39922	Transfers for SAN/Server Project-General Fund	0	0	0	5,385	0	0	0	(5,385)
39970	Transfers for SAN/Server Project- Special Funds	0	0	4,000	16,066	0	0	0	(16,066)
39927	From GIS/GIS Capital EquipmentFund	1,000	5,359	0	0	0	0	0	0
39929	From Capital Investment Fund	0	0	0	0	0	0	0	0
39916	From Rabies Control Fund	0	0	0	0	0	0	0	0
39965	From Treasurer's Automation Fund	0	0	0	1,000	0	1,000	1,000	0
39958	From States Attorney Diversion Fund	0	0	0	0	0	0	0	0
39959	From Dog Fund	0	0	0	0	0	0	0	0
39963	From Contingency	0	85,600	0	0	0	0	0	0
	TOTAL REVENUES	78,463	170,030	40,311	72,612	45,295	71,923	114,234	41,622
048 - 46172 General Capital Equipment Replacement									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	8-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	74,720	187,409	60,488	228,923	89,463	113,721	195,005	(33,918)
	OTHER	0	9,500	152,080	0	0	0	0	0
	TOTAL EXPENDITURES	74,720	196,909	212,568	228,923	89,463	113,721	195,005	(33,918)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	74,720	187,409	60,488	228,923	89,463	113,721	195,005	(33,918)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	9,500	152,080	0	0	0	0	0
	TOTAL EXPENDITURES	74,720	196,909	212,568	228,923	89,463	113,721	195,005	(33,918)
	Revenues over (under) expend.	3,744	(26,879)	(172,257)	(156,311)	(44,168)	(41,798)	(80,771)	75,540
	Fund balance, beginning of year	545,952	549,695	522,817	350,560	350,560	350,560	308,762	(41,798)
	Fund balance, end of year	549,695	522,817	350,560	194,249	306,392	308,762	227,991	33,742

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048 - General Capital Equipment Replacement Fund Revenue Detail										
		Year Ended	Year Ended	Year Ended	Year Ended	Year Ended				
		Nov. 30	Nov. 30	Nov. 30	Nov. 30	Nov. 30	Cash	Cash	Cash	Cash
Activity		2015	2016	2017	2018	2019	Balance	Balance	Balance	Balance
Code	Equipment Item	Budget	Budget	Budget	Budget	Proposed	as of 7/31/18	as of 8/31/17	as of 9/30/16	as of 8/31/15
	Summary of Interfund Transfers									
390	Co. Clerk's reader/printer & copier resv.	0	0	0	0	2,500	16,978	16,978	16,978	16,978
391	Assessor copier replacement reserve	3,076	0	0	0	0	6,052	6,052	6,052	6,052
392	Sheriff's computer sys. resv.	0	0	0	0	9	799	799	799	799
393	Admin. Computer/Copier reserve	3,000	3,000	2,000	3,000	2,500	4,804	4,788	4,788	2,421
394	Treasurer's equipment resv.	2,000	2,750	1,750	3,000	3,000	8,790	7,769	4,019	2,701
395	Co. Clerk's election prog. resv.	0	0	0	0	0	54,998	54,998	54,998	54,998
396	Co. Clerk's Yearbook resv.	2,500	2,500	2,500	2,500	0	5,414	3,069	3,069	3,134
397	Co. Clerk's plat scanning resv.	0	0	0	0	0	10,600	10,600	10,600	10,600
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0	0	0	0	0
399	P&D/GA auto rplc. resv.	0	0	3,400	0	3,400	3,400	0	0	21,018
400	SOA's computer rplc. resv.	3,000	2,076	0	2,576	2,576	7,398	4,822	4,822	2,746
401	States Attorney Computer resv.	2,500	2,500	2,500	2,500	2,500	10,523	14,034	14,034	12,834
402	IT San/Virtual server reserve	4,000	7,859	17,240	21,451	81,724	23,429	10,191	12,615	8,355
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	0	(11)	(11)	(11)	(11)
407	Info. & Comm. firewall relc. reserve	300	250	900	2,500	2,500	10	10	1,710	1,210
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	2,000	0	26,419	22,419	20,419	18,419
409	RMS/CAD/JMS Software Project	45,000	45,000	0	0	0	0	0	0	0
410	States Attorney Furniture	1,000	1,000	1,000	1,000	1,000	5,000	4,000	3,000	2,000
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	3,840	0	0	0	0	8,815	8,815	8,815	4,975
504	PSB copier reserve	0	0	0	0	0	2,307	2,307	2,307	2,307
505	Board of Review - computer reserve	0	0	3,076	0	0	936	936	0	0
506	Animal Control computer equip. reserve	0	0	0	0	0	491	491	491	1,280
507	Assessor Printer	0	1,000	0	0	0	4,259	4,259	4,259	3,259
508	Recorders/Rental Housing	0	0	0	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	0	0	0	0	904	904	904	904
510	Courthouse/PSB Telephone System Reserve	0	0	0	0	0	40,239	50,000	50,000	50,000
511	Courthouse/PSB Keyscan Reserve	0	0	0	0	0	0	0	0	0
512	Network Management Equipment Reserve	1,000	500	0	0	0	6,700	6,700	6,700	6,200
513	UPS Equipment Reserve	1,000	1,000	500	500	500	1,524	3,500	3,000	2,000
514	Net BKBNE Equipment Reserve	2,000	2,000	850	1,000	9,000	6,000	6,000	5,150	4,000
515	County Website	750	750	250	250	0	2,500	2,500	2,250	1,500
516	Net Analysis Equipment Reserve	0	0	0	0	0	0	500	500	500
517	Server Room AC Reserve	500	250	0	0	0	1,250	1,250	1,250	1,000
518	Animal Control Vehicle Reserve	2,000	0	0	0	0	0	2,000	2,000	9,500
519	NG 911	0	0	0	0	0	0	41,600	41,600	150,000
701	EMA Emergency Services Eq. Reserve	0	47,000	0	0	0	45,664	45,664	46,274	0
702	Sheriff Emergency Services Eq. Reserve	0	36,367	0	0	0	36,368	36,368	36,368	0
703	Admin. Emergency Services Eq. Reserve	0	2,232	0	0	0	2,232	2,232	2,232	0
704	Admin Fixed Asset Eq. Reserve	0	0	7,500	0	0	7,500	0	0	0
705	P&D Computer Replacement reserve	0	0	0	3,400	0	3,400	0	0	0
706	Emergency Operations Center	0	0	0	24,900	0	0	0	0	0
	Total	79,466	160,034	45,466	70,577	111,209	355,694	376,546	371,994	401,681
	Riverboat Funds							83,988	83,988	83,988
	Accumulated interest						9,929	67,151	64,952	62,657
	Total cash funds						\$365,622	\$527,685	\$520,934	\$548,326

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048 - 46172 General Capital Equipment Replacement Expenditure Detail									
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended		Year Ended
		Nov., 30	Nov., 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30
Activity		2014	2015	2016	2017		2018		2019
Code	Equipment Item	Actual	Actual	Actual	Budget	Est. Actual	Budget	Est. Actual	Proposed
	Summary of 810 Equipment:								
390	Co. Clerk's reader/printer & copier resv.	0	0	0	4,000	0	4,000	4,000	4,000
391	Assessor copier replacement reserve	0	6,257	0	0	0	0	0	0
392	Sheriff's computer sys. resv.	0	2,000	0	799	0	799	0	799
393	Admin. Computer system reserve	1,111	3,187	634	3,500	0	3,500	2,984	3,500
394	Treasurer's equipment resv.	966	3,187	1,432	4,000	4,000	0	1,350	8,700
395	Co. Clerk's election prog. resv.	0	0	0	10,000	0	10,000	10,000	10,000
396	Co. Clerk's Yearbook resv.	0	2,565	0	3,000	3,000	0	0	4,000
397	Co. Clerk's plat scanning resv.	0	0	0	4,000	0	4,000	4,000	4,000
398	Circuit Clk's. copier rplc. resv.	0	2,801	0	0	0	0	0	0
399	Bldg/Zoning vehicle rplc. resv.	0	0	21,018	0	0	0	0	0
705	P&D Computer Replacement	0	0	0	0	0	3,400	1,000	2,400
400	SOA's computer rplc. resv.	3,333	0	0	500	0	500	0	7,255
401	State's Attorney computer reserve	0	2,104	1,300	2,500	2,500	15,000	6,011	10,000
402	Info. & Comm. system server reserve	5,000	3,599	0	25,240	25,240	0	0	10,000
405	County Board Room sound system	0	0	0	0	0	0	0	0
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	0	0	0	2,600	2,600	0	0	0
408	Coroner's equipment reserve (vehicle)	0	0	0	0	0	0	0	0
409	RMS/CAD/JMS Software Project	45,000	45,000	45,000	0	0	0	0	0
410	States Attorney Furniture Reserve	0	0	0	1,000	1,000	5,000	0	5,000
706	Emergency Operations Center	0	0	0	0	0	24,900	24,900	0
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	677	2,576	0	0	0	2,000	0	2,000
504	PSB copier reserve	0	0	0	2,307	0	2,307	0	2,307
505	Board of Review - Laptops	0	0	0	3,076	2,140	0	0	0
506	Animal Control computer equip. reserve	0	0	789	0	0	0	0	0
507	Assessor Printer	0	0	0	0	0	0	0	3,750
508	Recorder/Rental Housing	0	0	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	596	0	904	0	904	0	904
510	Courthouse/PSB Telephone System Reserve	0	0	0	77,500	20,000	57,500	52,114	5,497
511	Courthouse/PSB Keyscan Reserve	7,000	0	0	0	0	0	0	0
512	Network Management Equipment Reserve	0	0	0	0	0	0	0	6,700
513	UPS Equipment Reserve	0	0	0	0	0	2,100	1,976	0
514	Net BKBNE Equipment Reserve	0	850	0	6,000	6,000	0	0	16,000
515	CTY Web Reserve	0	0	0	0	0	0	0	0
516	Net Analysis Equipment Reserve	0	0	0	500	500	0	0	0
517	Server Rm AC Reserve	0	0	0	1,250	0	1,250	0	1,250
518	Animal Control Vehicle Reserve	0	0	0	0	0	0	0	0
519	NG 911	0	0	108,400	0	0	0	0	0
701	EMA Emergency Services Eq. Reserve	0	0	8,836	46,283	0	45,664	4,820	40,844
702	Sheriff Emergency Services Eq. Reserve	0	0	0	36,367	0	36,367	0	36,367
703	Admin. Emergency Services Eq. Reserve	0	0	0	2,232	0	2,232	0	2,232
704	Admin Fixed Asset Manag. Eq. Reserve	0	0	0	7,500	0	7,500	0	7,500
	Total	63,086	74,720	187,409	245,058	66,980	228,923	113,155	195,005
	Summary of 990								
	Transfer to GIS Capital Eq/Invest. Fund	0	0	0	0	0	0	0	0
	Transfer to General Fund	0	0	0	41,600	41,600	0	0	0
	Transfer to PH Capital Investment Fund	0	0	9,500	2,000	2,000	0	0	0
	Transfer to General Cap. Investment Fund	0	0	0	108,480	108,480	0	0	0
	Total	0	0	9,500	152,080	152,080	0	0	0

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Fund Description

Election Equipment Upgrade Fund (fund number 049). This fund is for punch-card equipment buy-out. It's partially funded by a grant from the Federal government as a result of the Help America Vote Act of 2002 (H.R. 3295). The Act established a program to provide funds to States to replace punch card and lever voting machines.

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049 Election Equipment Fund		Est. Fund Balance ending FY2018:				\$31,629			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	Federal Grant	2,129	0	0	0	0	31,000	31,000	31,000
	OTHER	4	1	1	1	1	0	0	(1)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	2,133	1	1	1	1	31,000	31,000	30,999
									0
	Federal Grant								0
34865	Election Equipment Upgrade	2,129	0	0	0	0	31,000	31,000	31,000
34880	HHS HAVA Grant	0	0	0	0	0	0	0	0
34881	HAVA Disability Grant	0	0	0	0	0	0	0	0
	OTHER								0
38110	Interest	4	1	1	1	1	0	0	(1)
	INTERFUND TRANSFERS								0
38910	Transfer from the Indemnity Fund								0
39922	Transfer from the General Fund								0
	TOTAL REVENUES	2,133	1	1	1	1	31,000	31,000	30,999
049-47107 Election Equipment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	20,000	20,000
	CAPITAL OUTLAY	0	0	0	11,000	0	0	11,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	11,000	0	0	31,000	20,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	20,000	20,000
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	11,000	0	0	11,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	0	0	0	11,000	0	0	31,000	20,000
	Revenues Over (Under) Expenditures	2,133	1	1	(10,999)	1	31,000	0	10,999
	Fund Balance, beginning of year	(1,506)	626	628	629	629	629	31,629	31,000
	Estimated Fund Balance, end of year	626	628	629	(10,370)	630	31,629	31,629	41,999

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Fund Description

States Attorney Drug Forfeiture Fund (fund number 051). The purpose of this Fund is to provide financial support for the States Attorney Office for expenses incurred as a result of prosecution of drug offenses. Eligible expenses include, but are not limited to: salaries for case management, training, supplies, and purchase of equipment for case research. Revenue for this fund is derived from the receipt of 12.5% of the fines and forfeitures received by the Illinois State Police as a result of the prosecution of drug offenses. The States Attorney authorizes expenditures from the Fund. This Fund was established under the authority of 725ILCS 175/1 et al.

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051 - State's Attorney Drug Forfeiture Fund		Est. Fund Balance ending FY2018:			\$ 3,675				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	0	1429	0	500	0	0	500	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	1429	0	500	0	0	500	0
	OTHER REVENUES								
35610	Drug Fines	0	0	0	0	0	0	0	0
34935	County % of Drug Forfeiture								
35615	Drug Forfeitures (12.5% of total DF)	0	1429	0	500	0	0	500	0
38110	Interest	0	0	0	0	0	0	0	0
38112	CD Interest								
38910	Miscellaneous								
	OTHER FINANCING SOURCES								
39212									
39931									
	TOTAL REVENUES	0	1429	0	500	0	0	500	0
051-42134 State's Attorney Drug Forfeiture Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	3,500	0	0	3,500	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	3,500	0	0	3,500	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	3,500	0	0	3,500	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
912	Sheriff's Auction Proceeds								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	3,500	0	0	3,500	0
	Revenues Over (Under) Expenditures	0	1,429	0	(3,000)	0	0	(3,000)	0
	Fund Balance, beginning of year	2,245	2,245	3,675	3,675	3,675	3,675	3,675	0
	Estimated Fund Balance, end of year	2,245	3,675	3,675	675	3,675	3,675	675	0

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Fund Description

Maintenance and Child Support Fund (fund number 052). The revenue collected is to be used by the Circuit Clerk, who has the management control of this fund, to maintain child support and maintenance orders and to record all payments. The fees collected from the Payer of Child Support and Maintenance support the fund. This fund was established under the authority of 70 5ILCS 105/27.1 (u) (3); 705 ILCS 105/27.1a (bb) (4); 705 ILCS 105/27.2 (bb) (4); and 705 ILCS 105/27.2a (bb) (4).

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052 Maintenance/Child Support Fund			Est. Fund Balance ending FY2018:			\$50,303			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICES CHARGES	3,298	4,545	2,427	3,428	588	336	350	(3,078)
	OTHER REVENUES	148	138	126	0	109	0	0	0
	TOTAL REVENUES	3,446	4,683	2,553	3,428	697	336	350	(3,078)
	SERVICES CHARGES								
36704	Child Support/Maintenance	3,298	4,545	2,427	3,428	588	336	350	(3,078)
	OTHER REVENUES								
38110	Interest income	148	138	126	0	109	0	0	0
	TOTAL REVENUES	3,446	4,683	2,553	3,428	697	336	350	(3,078)
052-47185 Maintenance/Child Support Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2015	2016	2017		2018		2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	Revenues over (under) expend.	(6,554)	(5,317)	(7,447)	(6,572)	(9,303)	(9,664)	(9,650)	(3,078)
	Fund balance, beginning of year	79,286	72,731	67,414	59,967	59,967	59,967	50,303	(9,664)
	Fund balance, end of year	72,731	67,414	59,967	53,395	50,664	50,303	40,653	(12,742)

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Fund Description

Probation Department Electronic Monitoring Home Detention Fund (fund number 053). The rental of Electronic Monitoring Equipment is handled through this account. Disbursement from this fund relate to the cost of operating the Electronic Monitoring program. Fees from offenders placed Electronic Monitoring support this fund. The Chief Managing Officer of Probation authorizes expenditures from the fund. This fund was established under the authority of 730 ILCS 5/5-6-3 (10) (V).

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053 Probation EMHD Program		Est. Fund Balance ending FY2018:				\$ 3,879			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICES CHARGES	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
	SERVICES CHARGES								
36705	Home Confinement Monitoring	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
053-47188 Probation EMHD Program									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	3,879	0	0	3,879	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	3,879	0	0	3,879	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0			0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	Revenues over (under) expend.	0	0	0	(3,879)	0	0	(3,879)	0
	Fund balance, beginning of year	3,879	3,879	3,879	3,879	3,879	3,879	3,879	0
	Fund balance, end of year	3,879	3,879	3,879	0	3,879	3,879	0	0

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Fund Description

Public Health Capital Investment Fund (fund number 055). This fund is used for major equipment purchases, building improvement and maintenance, and any unforeseen expenses for the operation of the Public Health Department services. This fund was established under the authority of the Jo Daviess County Board of Health.

Per GASB 54 this fund was classified as a Capital Projects Fund beginning with the FY2011 audit.

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055 Public Health Capital Investment Fund			Est. Fund Balance ending FY2018:				\$ 38,917		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER REVENUES	970	1,954	7,072	404,000	2,408	3,600	950	(403,050)
	INTERFUND TRANSFER	32,500	39,500	1,016,498	0	0	0	345,000	345,000
	TOTAL REVENUES	33,470	41,454	1,023,569	404,000	2,408	3,600	345,950	(58,050)
	INTERGOVERNMENTAL REVENUE								
34846	SWCD Cost Share	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	462	528	930	1,000	1,337	1,100	450	(550)
38112	CD Interest	508	1,426	6,137	3,000	1,071	2,500	500	(2,500)
38136	Purchasing Card Rebate	0	0	5	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
	Bio-Terrorism Grant	0	0	0	0	0	0	0	0
39116	Proceeds from Sale of Property	0	0	0	400,000	0	0	0	(400,000)
34846	Soil Water Conservation Cost Share								0
	INTERFUND TRANSFER								
39928	From Capital Investment Fund								0
39941	From Gen. Capital Eq. Replacement Fund	0	9,500	2,000	0	0	0	0	0
39942	From Building Improvement Fund	0	0	0	0	0	0	0	0
39929	Transfer from Public Health Fund	32,500	30,000	0	0	0	0	0	0
39968	Transfer from HHC Fund	0	0	1,014,498	0	0	0	0	0
39974	Transfer from Catatrophic Emergency Fund		0	0	0	0	0	345,000	345,000
39968	Transfer from HHC Capital Equipement Fund	0	0	0	0	0	0	0	0
39968	HHC Memorial Fund Transfer	0	0	0	0	0	0	0	0
	TOTAL REVENUES	33,470	41,454	1,023,569	404,000	2,408	3,600	345,950	(58,050)
055 - 46173 Public Health Capital Investment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	35,000	2,890	6,890	35,000	0
	CAPITAL OUTLAY	0	20,993	0	1,026,335	340,170	340,500	1,045,650	19,315
	OTHER	4,000	0	178,143	100,000	100,000	100,000	25,000	(75,000)
	TOTAL EXPENDITURES	4,000	20,993	178,143	1,161,335	443,060	447,390	1,105,650	(55,685)
	PERSONNEL								
501	Education & Training								
502	Travel Expenses								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	35,000	2,890	6,890	35,000	0
702	Professional Service								0
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
805	Buildings	0	0	2,000	580,335	308,202	320,000	815,650	235,315
810	Equipment	0	0	0	341,000	31,968	20,500	200,000	(141,000)
815	Furniture								0
820	Vehicle	0	0	0	55,000	0	0	30,000	(25,000)
890	Other Improvements	0	20,993	0	50,000	0	0	0	(50,000)

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER								
901	Contingency	0	0	28,143	0	0	0	25,000	25,000
905	Miscellaneous	0	0	0	0	0	0	0	0
990	Interfund Transfer	4,000	0	150,000	100,000	100,000	100,000	0	(100,000)
	TOTAL EXPENDITURES	4,000	20,993	180,143	1,161,335	443,060	447,390	1,105,650	(55,685)
	Revenues over (under) expend.	29,470	20,460	843,427	(757,335)	(440,652)	(443,790)	(759,700)	(2,365)
	Fund balance, beginning of year	349,049	378,520	398,980	1,242,407	1,242,407	1,242,407	798,617	(443,790)
	Fund balance, end of year	378,520	398,980	1,242,407	485,072	801,755	798,617	38,917	(446,155)

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Fund Description

State LTCB Matching Grant Fund (fund number 056). This fund controls the funds received from the state Local Tourism & Convention Bureau (LTCB) grant program. Disbursements include reimbursement to the CVB's tourism promotion fund and administrative projects eligible for the state program. State hotel/motel taxes support this fund. The County Board approves disbursements from this fund. This fund was established pursuant to action by the County Board.

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056 Tourism LTCB Grant Fund		Est. Fund Balance ending FY2018:			\$ 1				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	79,570	136,944	151,797	0	0	0	0	0
	TOTAL REVENUES	79,570	136,944	151,797	0	0	0	0	0
	OTHER REVENUES								
34721	IL LTCB Grant	79,570	136,944	151,797	0	0	0	0	0
38110	Interest								
39968	Misc Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL REVENUES	79,570	136,944	151,797	0	0	0	0	0
056-45161 Tourism LTCB Grant Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	82,136	106,396	182,345	0	0	0	0	0
	TOTAL EXPENDITURES	82,136	106,396	182,345	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	LTCB Grant								
990	Interfund Transfer	82,136	106,396	182,345	0	0	0	0	0
	TOTAL EXPENDITURES	82,136	106,396	182,345	0	0	0	0	0
	Revenues Over (Under) Expenditures	(2,567)	30,548	(30,548)	0	0	0	0	0
	Fund Balance, beginning of year	2,568	1	30,549	1	1	1	1	0
	Estimated Fund Balance, end of year	1	30,549	1	1	1	1	1	0

Fund Description

GIS Automation Fund (fund number 058). This fund defrays the cost of equipment, material and necessary expenses incurred by the County in implementing and maintaining the Geographic Information System. Disbursements from this fund are for implementing and maintaining the County's Geographic Information System. A portion of the fee charged for every instrument submitted for recording supports this fund. The GIS/IT Coordinator authorizes all expenditures from the fund. This fund was established under the authority of Public Act 9170791.

Minimum Fiscal Year End Fund Balance Policy:

The purpose of the minimum fiscal year end fund balance policy for this operational fund is to ensure that the fund retains sufficient revenues held in reserve to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue shortfalls and fluctuations in revenue receipts, and to provide funding for unforeseen emergencies.

For FY2019, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$50,200 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund, and not scheduled for expense during the period.

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058 - GIS Automation		Est. Fund Balance ending FY2018:				\$61,167			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	134,938	143,202	140,566	135,980	126,583	156,740	167,310	31,330
	OTHER REVENUES	28,006	30,254	33,106	32,350	30,733	32,375	32,375	25
	TOTAL REVENUES	162,944	173,456	173,672	168,330	157,316	189,115	199,685	31,355
	SERVICE CHARGES								
36410	GIS Automation Fees	109,435	108,167	106,112	110,400	91,372	112,807	137,970	27,570
36701	Plat Book Sales	0	0	0	0	0	0	0	0
36703	County Map Sales	273	176	156	60	257	120	120	60
36715	Service Contracts								
36720	Road & Address Atlas sales	90	0	20	0	60	30	0	0
36716	Address Maps	779	355	142	120	60	80	120	0
36810	GIS Mapping Fees	7,720	6,896	6,501	6,900	5,794	6,739	6,600	(300)
36815	GIS digital data license fees	1,008	10,284	9,726	1,500	11,411	17,914	3,500	2,000
36820	GIS Website Subscription fees	15,634	17,325	17,910	17,000	17,629	19,050	19,000	2,000
	OTHER REVENUES								
38110	Interest Income	110	119	116	100	108	125	125	25
38136	Purchasing Card Rebate	1	15	4	0	0	0	0	0
38158	Reimb fr Railroads	275	0	0	0	0	0	0	0
34725	IDOT GIS Grant Funding								
38910	Miscellaneous								
39920	Transfer in from Health Dept	0	2,500	2,500	2,500	2,500	2,500	2,500	0
39921	Transfer in from County Highway	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0
39914	Transfer in Tourism -Admin.Services	1,260	1,260	735	0	0	0	0	0
39977	E911 Service Agreement	6,360	6,360	9,750	9,750	8,125	9,750	9,750	0
	TOTAL REVENUES	162,944	173,456	173,672	168,330	157,316	189,115	199,685	31,355
058-47189 GIS Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	129,388	134,051	134,722	139,223	119,521	143,666	143,708	4,485
	TRAINING & PROFESSIONAL DEV.	71	0	0	0	0	0	6,000	6,000
	COMMODITIES	1,265	1,295	1,201	1,700	797	1,700	1,700	0
	CONTRACTUAL SERVICES	10,380	12,542	17,814	18,195	16,997	18,085	19,985	1,790
	CAPITAL OUTLAY	372	707	0	500	0	500	500	0
	OTHER	2,000	37,500	12,500	11,500	6,792	7,449	28,672	17,172
	TOTAL EXPENDITURES	143,477	186,096	166,237	171,118	144,107	171,400	200,565	29,447
	PERSONNEL								
401	Salaries - Full-time	92,786	96,180	98,402	100,626	86,986	104,177	104,849	4,223
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	20,381	20,651	18,856	19,791	16,480	20,176	21,715	1,924
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,399	5,690	6,070	6,239	5,358	6,459	6,501	262
422	Medicare Contribution	1,263	1,331	1,420	1,459	1,253	1,511	1,520	61
431	Retirement Contribution (IMRF)	9,500	9,985	9,830	10,908	9,333	11,293	8,923	(1,985)
441	Uniform Allowance								
451	Automobile Mileage	60	214	144	200	112	50	200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	5,000	5,000
502	Travel Expense	21	0	0	0	0	0	1,000	1,000
503	Dues	50	0	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	830	844	709	900	313	900	900	0
605	Office Supplies	435	452	493	800	484	800	800	0
606	Minor Equipment & Small Tools								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	188	212	172	360	190	250	360	0
702	Professional Service	9,241	11,081	11,097	10,985	11,005	10,985	11,000	15
703	Postage	215	110	68	150	0	150	150	0
704	Telephone & Electronic Communications	735	1,067	6,477	6,700	5,802	6,700	8,475	1,775
705	Publishing		72	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	372	707	0	500	0	500	500	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	500	0	0	500	0
905	Miscellaneous								
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	2,000	37,500	12,500	11,000	6,792	7,449	28,172	17,172
	TOTAL EXPENDITURES	143,477	186,096	166,237	171,118	144,107	171,400	200,565	29,447
	Revenues over (under) expend.	19,467	(12,640)	7,435	(2,788)	13,209	17,715	(880)	1,908
	Fund balance, beginning of year	29,190	48,657	36,017	43,452	43,452	43,452	61,167	17,715
	Fund balance, end of year	48,657	36,017	43,452	40,664	56,661	61,167	60,287	19,623

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Fund Description

Highway Capital Investment Fund (fund number 059). This Fund was established to accumulate funds for the cost of: major capital expenditures, including new road construction, major road rehabilitation projects, bridges, drainage structures and similar projects. Revenues are normally derived from fund transfers from the Highway Fund and other sources. Expenditures from this fund are included in the annual budget and payments from the fund authorized by the County Board.

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059 - Highway Capital Investment Fund		Est. Fund Balance ending FY2018:				\$ 488,643			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	0	10,267	3,074	2,500	3,049	3,000	3,000	500
	INTERFUND TRANSFER	0	550,000	600,000	300,000	300,000	300,000	300,000	0
	TOTAL REVENUES	0	560,267	603,074	302,500	303,049	303,000	303,000	500
	OTHER REVENUES								
38110	Interest income	0	1,410	3,031	2,500	3,049	3,000	3,000	500
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate		57	43	0	0	0	0	0
38910	Misc	0	8,800	0	0	0	0	0	0
	INTERFUND TRANSFER								
39921	From Highway Fund	0	550,000	600,000	300,000	300,000	300,000	300,000	0
39930	From Federal Aid Matching	0	0	0	0	0	0	0	0
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	560,267	603,074	302,500	303,049	303,000	303,000	500
059 - 46174 Highway Capital Investment									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10 mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	262,840	352,436	449,500	251,303	362,763	490,000	40,500
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	262,840	352,436	449,500	251,303	362,763	490,000	40,500
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	0	64,040	74,225	150,000	102,487	150,000	90,000	(60,000)
810	Equipment	0	50,000	109,579	19,500	14,536	12,323	125,000	105,500
815	Furniture								
820	Vehicle	0	148,800	145,479	160,000	103,406	150,440	165,000	5,000
830	Highways	0	0	23,153	120,000	30,874	50,000	110,000	(10,000)
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	262,840	352,436	449,500	251,303	362,763	490,000	40,500
	Revenues over (under) expend.	0	297,427	250,638	(147,000)	51,746	(59,763)	(187,000)	(40,000)
	Fund balance, beginning of year	341	341	297,768	548,406	548,406	548,406	488,643	(59,763)
	Fund balance, end of year	341	297,768	548,406	401,406	600,151	488,643	301,643	(99,763)

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Fund Description

Special Service Area #5 (fund number 061). The purpose of this Fund is to provide financial support for the Hanover Ambulance Service. The revenue for this Fund is derived from a tax levied on property within the boundaries of Special Service Area #5 which includes Hanover Township and parts of Rice and Elizabeth Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

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061 Special Service Area Number Five (Hanover EMS)			Est. Fund Balance ending FY2018:			\$ -			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	27,994	28,210	28,496	28,419	22,378	28,374	28,419	0
	OTHER REVENUES	15	14	15	0	0	0	0	0
	TOTAL REVENUES	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
	TAXES								
31110	Property Taxes	27,994	28,210	28,496	28,419	22,378	28,374	28,419	0
	OTHER REVENUES								
38110	Interest Income	15	14	15	0	0	0	0	0
	TOTAL REVENUES	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
061-47198 Special Service Area Number Five (Hanover EMS)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
	TOTAL EXPENDITURES	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	28,009	28,224	28,511	28,419	22,378	28,374	28,419	0
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	0	0

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Fund Description

GIS Capital Equipment & Investment Fund (fund number 064). This Fund was established to accumulate funds for the cost of capital equipment replacement (computers, monitors, servers, etc) and capital investment projects (orthophotography updates, GIS web development, etc) within the GIS program. Revenues are normally derived from fund transfers from the GIS Automation Fund and other sources. Expenditures from this fund are included in the annual budget and payments from the fund authorized by the County Board.

Per GASB 54 this fund was classified as a Capital Projects Fund beginning with the FY2011 audit.

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064 GIS Capital Equipment & Investment			Est. Fund Balance ending FY2018:			\$ 76,664			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	667	4,650	405	401	351	278	419	18
	INTERFUND TRANSFERS	6,000	36,000	15,279	13,831	9,623	6,000	36,000	22,169
	TOTAL REVENUES	6,667	40,650	15,684	14,232	9,974	6,278	36,419	22,187
	OTHER REVENUES								
38110	Interest	54	64	23	26	13	9	14	(12)
38111	Interest Earned-Savings								
38112	CD Interest	600	432	383	375	338	268	405	30
38136	Purchasing Card Rebate	13	16	0	0	0	0	0	0
38711	ETSB 911 - Ortho Project Reserve								
38712	Community Prticipation - Ortho P R	0	4,138	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39925	From GIS Automation Fund	0	30,000	9,279	7,831	3,623	0	30,000	22,169
39928	From General Capital Equip. Fund	0	0	0	0	0	0	0	0
39929	From General Capital Invest. Fund	0	0	0	0	0	0	0	0
39949	Tr in Health Dep Ortho Project	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0
	TOTAL REVENUES	6,667	40,650	15,684	14,232	9,974	6,278	36,419	22,187
064-46180 GIS Capital Equipment & Investment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	2,158	45,838	4,896	5,000	4,025	4,000	2,500	(2,500)
	CAPITAL OUTLAY	1,266	1,067	16,892	5,000	2,770	1,270	8,750	3,750
	OTHER	1,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	4,424	46,905	21,788	10,000	6,795	5,270	11,250	1,250
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	2,158	45,838	4,896	5,000	4,025	4,000	2,500	(2,500)
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing	0	0	0	0	0	0	0	0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,266	1,067	16,892	5,000	2,770	1,270	8,750	3,750
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous								
915	County Staff Services								
990	Interfund Transfer	1,000	0	0	0	0	0	0	
	TOTAL EXPENDITURES	4,424	46,905	21,788	10,000	6,795	5,270	11,250	1,250
	Revenues over (under) expend.	2,243	(6,255)	(6,104)	4,232	3,179	1,008	25,169	20,937
	Fund balance, beginning of year	85,772	88,015	81,760	75,656	75,656	75,656	76,664	1,008
	Fund balance, end of year	88,015	81,760	75,656	79,888	78,835	76,664	101,833	21,945

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Fund Description

Sale in Error Fund (fund number 065). This Fund is used to pay the refund of interest and costs to a tax sale certificate holder that has received a sale in error declaration. Revenue from this fund will come from fees generated at the tax sale. The County Treasurer and the Chief Deputy authorize expenditures from this fund with final claim approval from the County Board. This fund was established under the authority of 35 ILCS 200/21-310.

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065 Treasurer Sale in Error Fund		Est. Fund Balance ending FY2018:				\$136,964			
		REVENUES							
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	9,752	13,122	11,181	10,600	73	10,575	10,580	(20)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	9,752	13,122	11,181	10,600	73	10,575	10,580	(20)
	OTHER REVENUES								
38915	Sale in Error Fee	9,660	13,020	11,100	10,500	0	10,500	10,500	0
38110	Interest	0	0	0	0	0	0	0	0
38111	Interest Earned-Savings	92	102	81	100	73	75	80	(20)
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	9,752	13,122	11,181	10,600	73	10,575	10,580	(20)
065-47199 Treasurer Sale in Error Fund									
		EXPENDITURES							
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	10,000	0	0	100,000	90,000
	TOTAL EXPENDITURES	0	0	0	10,000	0	0	100,000	90,000
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	0	0	0	10,000	0	0	100,000	90,000
915	County Staff Services								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	10,000	0	0	100,000	90,000
	Revenues over (under) expend.	9,752	13,122	11,181	600	73	10,575	(89,420)	(90,020)
	Fund balance, beginning of year	92,334	102,087	115,209	126,389	126,389	126,389	136,964	10,575
	Fund balance, end of year	102,087	115,209	126,389	126,989	126,462	136,964	47,544	(79,445)

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Fund Description

Jo Daviess County Emergency Services Communications Fund (fund number 066). This is a special fund established by the Sheriff to receive public and private funding support for major improvements and/or replacements of the county-wide radio system utilized by all emergency services of Jo Daviess County to include all fire departments, ambulance services, and law enforcement agencies. The sources of revenue include but are not limited to grant funding, direct state and/or federal assistance, private donations, and local/county funds. Primary expenses shall be only those that will provide major improvements or replacements of existing communications infrastructure for the radio system. There is no statutory reference for this fund outside the statutory authority established for the Office of the Sheriff.

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066 - Emergency Services Communications Fund			Est. Fund Balance ending FY2018:			\$ 227,616			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	3,771	6,048	14,224	2,700	2,191	2,700	2,700	0
	INTERFUND TRANSFERS	130,534	130,534	130,534	130,534	130,534	130,534	125,534	(5,000)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	134,305	136,582	144,758	133,234	132,725	133,234	128,234	(5,000)
	OTHER REVENUES								
34611	Local share video gaming tax	278	2,422	1,266	750	432	750	750	0
34833	Interoperable Emerg Comm Grant	0		0	0	0	0	0	0
35111	FTA Warranty Fees	1,190	1,540	2,085	1,250	1,050	1,250	1,250	0
38140	Donations	1,500	1,250	10,000	0	0	0	0	0
38860	Dubuque Racing Association Grant	0	0	0	0	0	0	0	0
34735	IL Law Enforcement Alarm System Grant	0	0	0	0	0	0	0	0
34736	IL Terrorism Task Force Grant	0	0	0	0	0	0	0	0
38110	Interest Earned	801	835	873	700	710	700	700	0
38116	Interest Installment Contract Loan	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	1	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
38936	State of Illinois Capital Assistance Grant	0	0	0	0	0	0	0	0
39119	Proceeds from Equipment Sales	0	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39922	Transfer in General Fund	125,534	125,534	125,534	125,534	130,534	125,534	125,534	0
39947	Transfer in General Cap. Invest. Fund	0	0	0	0	0	0	0	0
39960	Transfer in ETSB/911	0	0	0	0	0	0	0	0
39963	Transfer in Contingency Fund	0	0	0	0	0	0	0	0
39929	Transfer in Public Health	5,000	5,000	5,000	5,000	0	5,000	0	(5,000)
	OTHER FINANCING SOURCES								0
39613	Debt Certificates	0	0	0	0	0	0	0	0
	TOTAL REVENUES	134,305	136,582	144,758	133,234	132,725	133,234	128,234	(5,000)
066-46181 Emergency Services Communications									
EXPENDITURES									
		Year Ending		Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	1,151	645	0	12,000	0	12,000	12,000	0
	CAPITAL OUTLAY	316	154	2,565	58,000	95	58,000	58,000	0
	OTHER	117,800	117,800	235,000	117,800	59,200	117,800	117,800	0
	TOTAL EXPENDITURES	119,267	118,599	237,565	187,800	59,295	187,800	187,800	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	1,151	645	0	12,000	0	12,000	12,000	0
	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	0	0	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	316	154	2,565	58,000	95	58,000	58,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
904	Loan Payment (Installment Contract)	117,200	117,200	117,200	117,200	58,600	117,200	117,200	0
905	Miscellaneous								
910	Intergovernmental Agreement	600	600	600	600	600	600	600	0
990	Interfund Transfer	0	0	117,200	0	0			0
	TOTAL EXPENDITURES	119,267	118,599	237,565	187,800	59,295	187,800	187,800	0
	Revenues Over (Under) Expenditures	15,038	17,983	(92,807)	(54,566)	73,431	(54,566)	(59,566)	(5,000)
	Fund Balance, beginning of year	341,968	357,006	374,989	282,182	282,182	282,182	227,616	(54,566)
	Estimated Fund Balance, end of year	357,006	374,989	282,182	227,616	355,613	227,616	168,050	(59,566)

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Fund Description

Jo Daviess County Sobriety Court Fund (fund number 068). The purpose of this fund is to provide financial support for the operation and administration of the Jo Daviess County Sobriety Court. Revenue for this fund is derived from fees collected from defendants on a judgment of guilty or grant of supervision for violations of the Illinois Vehicle Code or under Section 5-9-1 of the Unified Code of Corrections for a felony; for a Class A, Class B, or Class C misdemeanor; for a petty offense; and for a business offense. The Clerk of Court collects the fees and remits the fees to the Sobriety Court Fund, less 5%, retained as fee income to the Clerk of Court to be used to defray the costs of collection and disbursement of the sobriety court fees. The Director of the Jo Daviess County Probation Department administers expenditures from this fund. This Fund was established under the authority of 55 ILCS 5/5-1101 et al.

068 Jo Daviess County Sobriety Court Fund			Est. Fund Balance ending FY2018:			\$23,618			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	3,288	3,496	3,602	3,910	3,057	3,110	0	(3,910)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	3,288	3,496	3,602	3,910	3,057	3,110	0	(3,910)
	OTHER REVENUES								
34824	Sobriety Court Fees	3,279	3,480	3,583	3,900	3,048	3,100	0	(3,900)
38110	Interest	9	10	10	10	9	10	0	(10)
38111	Interest Earned-Savings								
38112	CD Interest								
38136	Purchasing Card Rebate	0	6	9	0	0	0	0	
	TOTAL REVENUES	3,288	3,496	3,593	3,910	3,057	3,110	0	(3,910)
068-41133 Jo Daviess County Sobriety Court Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	1,134	983	2,120	0	0	0	(2,120)
	TRAINING & PROFESSIONAL DEV.	0	867	0	2,500	0	0	0	(2,500)
	COMMODITIES	0	1,550	862	2,250	0	0	0	(2,250)
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	140	0	3,000	0	0	25,000	22,000
	TOTAL EXPENDITURES	0	3,691	1,845	9,870	0	0	25,000	15,130
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary	0	80	0	500	0	0	0	(500)
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	3	0	35	0	0	0	(35)
422	Medicare Contribution	0	1	0	10	0	0	0	(10)
431	Retirement Contribution (IMRF)	0	6	0	75	0	0	0	(75)
441	Uniform Allowance								
451	Automobile Milage	0	1,044	983	1,500	0	0	0	(1,500)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	867	0	2,500	0	0	0	(2,500)
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	1,486	862	2,000	0	0	0	(2,000)
604	Computer Supplies								
605	Office Supplies	0	64	0	250	0	0	0	
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	0	140	0	3,000	0	0	0	(3,000)
915	County Staff Services	0	0	0	0	0	0	0	0
990	Interfund Transfer	0	0	0	0	0	0	25,000	
	TOTAL EXPENDITURES	0	3,691	1,845	9,870	0	0	25,000	15,130
	Revenues over (under) expend.	3,288	(195)	1,748	(5,960)	3,057	3,110	(25,000)	(19,040)
	Fund balance, beginning of year	15,667	18,955	18,759	20,508	20,508	20,508	23,618	3,110
	Fund balance, end of year	18,955	18,759	20,508	14,548	23,564	23,618	(1,382)	(15,930)

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Fund Description

County Jail Medical Costs Fund (fund number 069). The purpose of this Fund is to pay expenses related to necessary medical services for all prisoners in the Jo Daviess County jail. Revenue is derived from a \$10.00 fee for each conviction or order of supervision for a criminal violation, other than a petty offense or business offense, committed in the County. This Fund was established under the authority of 730 ILCS 125/17 et seq. Effective

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069 County Jail Medical Costs Fund			Est. Fund Balance ending FY2018:			\$1,091			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	2,708	2,524	2,851	4,002	2,181	4,002	4,002	0
	TOTAL REVENUES	2,708	2,524	2,851	4,002	2,181	4,002	4,002	0
	OTHER REVENUES								
38110	Interest income	2	2	1	2	1	2	2	0
35110	Court fines and fees	2,706	2,523	2,850	4,000	2,180	4,000	4,000	0
	TOTAL REVENUES	2,708	2,524	2,851	4,002	2,181	4,002	4,002	0
069-41131 Jail Medical Costs Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	1,000	0	1,000	1,000	0
	CONTRACTUAL SERVICES	3,698	4,762	2,376	4,000	1,000	3,800	4,000	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	3,698	4,762	2,376	5,000	1,000	4,800	5,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	1,000	0	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	3,698	4,762	2,376	4,000	1,000	3,800	4,000	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								0
	TOTAL EXPENDITURES	3,698	4,762	2,376	5,000	1,000	4,800	5,000	0
	Revenues over (under) expend.	(990)	(2,238)	476	(998)	1,181	(798)	(998)	0
	Fund balance, beginning of year	4,641	3,652	1,413	1,889	1,889	1,889	1,091	(798)
	Fund balance, end of year	3,652	1,413	1,889	891	3,070	1,091	93	(798)

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Fund Description

Coroners Equipment and Operations Fund (fund number 070). This Fund is to be solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office. Revenue is derived from Coroner's fees collected for; transcript of sworn testimony, autopsy reports, verdict of a coroner's jury, toxicology report, print of or an electronic file containing a picture obtained by the coroner, miscellaneous reports including artist's drawings but not including police reports and a coroner's or medical examiner's permit to cremate a dead human body. This Fund was established under authority of 55 ILCS 5/4 - 7001, effective date 07/21/10.

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070 Coroners Equipment & Operations Fund		Est. Fund Balance ending FY2018:				\$46,782			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	8,749	3,970	13,460	13,399	8,512	4,909	4,909	(8,490)
	TOTAL REVENUES	8,749	3,970	13,460	13,399	8,512	4,909	4,909	(8,490)
	OTHER REVENUES								
34730	Death Certificate Surcharge	4,334	0	9,191	9,191	5,267	790	790	(8,401)
38110	Interest income	15	15	19	8	20	19	19	11
36115	Coroners fees	4,400	3,950	4,250	4,200	3,225	4,100	4,100	(100)
38136	Purchasing Card Rebate	7	5	0	0	0	0	0	0
	TOTAL REVENUES	8,756	3,970	13,460	13,399	8,512	4,909	4,909	(8,490)
070-47202 Coroner's Equipment & Operations Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	4,980	2,260	377	5,500	1,155	2,500	5,500	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	2,500	0	0	0	(2,500)
	TOTAL EXPENDITURES	4,980	2,260	377	8,000	1,155	2,500	5,500	(2,500)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	4,980	2,260	377	5,500	1,155	2,500	5,500	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	2,500	0	0	0	(2,500)

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	4,980	2,260	377	8,000	1,155	2,500	5,500	(2,500)
	Revenues over (under) expend.	3,776	1,711	13,084	5,399	7,357	2,409	(591)	(5,990)
	Fund balance, beginning of year	25,803	29,579	31,290	44,373	44,373	44,373	46,782	2,409
	Fund balance, end of year	29,579	31,290	44,373	49,772	51,730	46,782	46,191	(3,581)

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Fund Description

Jo Daviess County Transit Fund (fund number 071). This fund was established to account for the receipt and distribution of certain federal and state public transportation grants. Jo Daviess County is the grantee and through agreement The Workshop is the Operator and responsible for managing and operating the Jo Daviess County Transit System. The Jo Daviess County Transit was developed under Section 5311 of Section 313 of the Surface Transportation Act of 1978, including participation in Section 5311 Non-Metro Operating Assistance Program and the Downstate Operating Assistance Program (DOAP) authorized under Article II of the Downstate Public Transportation Act (30 ILCS 740/1-1 et seq.)

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071 Jo Daviess County Transit Fund			Est. Fund Balance ending FY2018:				S913,152				
			REVENUES								
			Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
			Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of	
			2015	2016	2017	2018		2019		Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19		
	INTERGOVERNMENTAL REVENUE	1,576,211	1,001,655	872,459	973,750	768,717	928,555	1,082,424	108,674		
	OTHER REVENUES	889	1,143	803	1,000	615	1,000	1,000	0		
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		
	TOTAL REVENUES	1,577,100	1,002,798	873,263	974,750	769,332	929,555	1,083,424	108,674		
	INTERGOVERNMENTAL REVENUE										
34740	Illinois DOAP Grant	506,219	481,157	548,775	671,875	668,479	675,000	739,000	67,125		
34831	Federal ARRA Capital Grant	294,997	0	0	0	0	0	0	0		
34837	State "Jobs Now" Grant	43,839	0	0	0	0	0	0	0		
34707	State DITF	435,696	120,465	0	0	0	0	0	0		
34870	Section 5311 Operating Assistance Grant	173,801	266,237	194,578	181,875	0	181,875	200,063	18,188		
34612	Transfer from Transit Reserve Op/Cap Account	121,659	133,795	129,106	120,000	100,238	71,680	143,361	23,361		
	OTHER REVENUES										
38110	Interest income	889	1,143	803	1,000	615	1,000	1,000	0		
38136	Purchasing Card Rebate	0	15	0	0	0	0	0	0		
	OTHER FINANCING SOURCES										
39922	Transfer in from General Fund	0	0	0	0	0	0	0	0		
	TOTAL REVENUES	1,577,100	1,002,813	873,263	974,750	769,332	929,555	1,083,424	108,674		
071-44163 Jo Daviess County Transit Fund											
EXPENDITURES											
			Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
			Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of	
			2015	2016	2017	2018		2019		Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19		
	PERSONNEL	0	18,844	18,718	37,728	28,885	36,015	33,953	(3,775)		
	TRAINING & PROFESSIONAL DEV.	0	596	725	1,500	252	252	1,500	0		
	COMMODITIES	0	58	200	250	20	20	250	0		
	CONTRACTUAL SERVICES	11,148	3,422	3,650	12,800	189	189	12,800	0		
	CAPITAL OUTLAY	860,635	58,081	10,000	35,000	5,878	3,549	35,000	0		
	OTHER	699,424	722,957	825,612	887,145	665,862	845,000	887,145	0		
	TOTAL EXPENDITURES	1,571,206	803,959	858,905	974,423	701,087	885,025	970,648	(3,775)		
	PERSONNEL										
401	Salaries - Full-time	0	0	0	22,058	18,241	21,634	22,693	635		
402	Salaries - Per diem										
403	Salaries - Part-time & temporary	0	17,505	17,388	4,370	4,349	4,349	0	(4,370)		
405	Salaries - Overtime										
411	Health Insurance	0	0	0	6,886	3,249	6,582	7,593	707		
412	Unemployment Insurance										
413	Worker's Comp. Insurance										
421	Social Security Contribution	0	1,085	1,078	1,639	1,317	1,452	1,407	(232)		
422	Medicare Contribution	0	254	252	384	308	339	329	(55)		
431	Retirement Contribution (IMRF)	0	0	0	2,391	1,422	1,659	1,931	(460)		
441	Uniform Allowance										
451	Automobile Mileage										
	TRAINING & PROFESSIONAL DEV.										
501	Education & Training										
502	Travel Expense	0	596	725	1,500	252	252	1,500	0		
503	Dues										
504	Publication										
505	Tuition Reimbursement										
	COMMODITIES										
601	Maintenance Supplies										
603	Janitorial Supplies										
603	Operating Supplies										
604	Computer Supplies	0	58	200	250	20	20	250	0		
605	Office Supplies										
606	Minor Equipment & Small Tools										
611	Automotive Fuel/Oil										
621	Print Materials										
	CONTRACTUAL SERVICES										
701	Maintenance Service	0	0	0	0	52	52	500	500		
702	Professional Service	10,998	3,100	3,500	12,500	0	0	12,000	(500)		
704	Telephone & Electronic Communications	0	172	150	300	137	137	300	0		
705	Publishing	150	150	0	0	0	0	0	0		
712	Garbage Disposal										

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges								
	<u>CAPITAL OUTLAY</u>								
810	Equipment	44	1,523	0	0	5,878	3,549	0	0
815	Furniture	0	8,207	0	0	0	0	0	0
820	Vehicle								
890	Other Improvements (Transit Facility)	860,591	48,351	10,000	35,000	0	0	35,000	0
	<u>OTHER</u>								
901	Contingency	0	0	0	16,888	0	0	16,888	0
905	Miscellaneous (Operating)	685,596	709,952	820,612	0	0	0	0	0
922	Reimbursement to Public Transit Provider	0	0		862,557	665,455	840,000	862,557	0
990	Interfund Transfer	13,828	13,005	5,000	7,700	407	5,000	7,700	0
	<u>TOTAL EXPENDITURES</u>	1,571,206	803,959	858,905	974,423	701,087	885,025	970,648	(3,775)
	Revenues over (under) expend.	5,894	198,854	14,358	327	68,245	44,530	112,776	112,449
	Fund balance, beginning of year	649,517	655,411	854,265	868,622	868,622	868,622	913,152	44,530
	Fund balance, end of year	655,411	854,265	868,622	868,949	936,867	913,152	1,025,928	156,979

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Fund Description

Jo Daviess County Natural Hazard Mitigation Fund (fund number 072).

This fund was established to account for the receipt and distribution of federal (FEMA) and state (IEMA) natural hazard mitigation grants. Grants may include natural hazard mitigation planning grants and grants for natural hazard mitigation projects in Jo Daviess County. Regulations governing mitigation planning requirements for local mitigation plans are published under 44 CFR §201.6.

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072 Jo Daviess County Natural Hazard Mitigation Fund			Est. Fund Blance ending FY2017:			S4			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	Total revenues	0	0	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE								
34733	IEMA Grant (State)	0	0	0	0	0	0	0	0
34851	FEMA Grant (Federal)	0	0	0	60,000	0	0	40,000	(20,000)
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	60,000	0	0	40,000	(20,000)
072-41132 Jo Daviess County Natural Hazard Mitigation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	60,000	0	0	40,000	(20,000)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	Total	0	0	0	60,000	0	0	40,000	(20,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operatring Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	60,000	0	0	40,000	(20,000)
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	60,000	0	0	40,000	(20,000)
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	4	4	4	4	4	4	4	0
	Fund balance, end of year	4	4	4	4	4	4	4	0

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Fund Description

State's Attorney Records Automation Fund (fund number 074).
The purpose of this fund is to discharge the expenses of the State's Attorney's Office for establishing and maintaining automated record keeping systems. Revenue for this fund is derived from fees collected from defendants on judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense. The Clerk of Court collects the fee and remits the fees monthly to the county treasurer, to be deposited by him or her into a special fund designated as the State's Attorney Records Automation Fund. Expenditures from this fund may be made by the State's Attorney for hardware, software, research, and development costs and personnel related thereto. This Fund was established under the authority of 55 ILCS 5/4-2002.

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074 States Attorney Records Automation Fund			Est. Fund Balance ending FY2018:			\$9,344			
			REVENUES						
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	INTERGOVERNMENTAL REVENUE	1,218	1,367	1,505	1,400	1,136	1,423	1,500	100
	OTHER REVENUES	2	3	4	0	4	0	0	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	Total revenues	1,220	1,369	1,509	1,400	1,140	1,423	1,500	100
	INTERGOVERNMENTAL REVENUE								
36410	Automation Fees	1,218	1,367	1,505	1,400	1,136	1,423	1,500	100
	OTHER REVENUES								
38111	Interest income	2	3	4	0	4	0	0	0
	TOTAL REVENUES	1,220	1,369	1,509	1,400	1,140	1,423	1,500	100
074- 42134 - States Attorney Records Automation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	8,000	0	0	10,000	2,000
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	Total	0	0	0	8,000	0	0	10,000	2,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	8,000	0	0	10,000	2,000
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	8,000	0	0	10,000	2,000
	Revenues over (under) expend.	1,220	1,369	1,509	(6,600)	1,140	1,423	(8,500)	(1,900)
	Fund balance, beginning of year	3,823	5,043	6,412	7,921	7,921	7,921	9,344	1,423
	Fund balance, end of year	5,043	6,412	7,921	1,321	9,060	9,344	844	(477)

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Fund Description

ETSB Capital Equipment & Investment Fund (fund number 075). This special fund was established by the Jo Daviess County Emergency Telephone Systems Board (ETSB) to accumulate funds for the cost of replacing or planning for the future purchase of capital equipment and capital investment projects associated with the Jo Daviess County 9-1-1 system. Expenditures from this fund may be made only as allowed per 50 ILCS 750/ Emergency Telephone System Act (Examples: emergency radio communication equipment, 9-1-1 system computers, servers, software, and NG 9-1-1 etc.) The primary source of revenue for this fund is interfund transfers from the 9-1-1 Fund (007), earned interest and may also include grant funding, direct state and/or federal assistance, private donations, and local/county funds. The Emergency Telephone System Board authorizes all disbursements from this fund.

Per GASB 54 this fund will be classified as a Capital Projects Fund beginning with the FY2015 audit.

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	Est. Actual	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	25,602	25,621	25,635	25,626	12,928	25,676	25,676	50
	Fund balance, beginning of year	0	25,602	51,223	76,858	76,858	76,858	89,785	12,928
	Fund balance, end of year	25,602	51,223	76,858	102,484	89,785	102,534	115,461	12,978

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Fund Description

Special Service Area #6 (fund number 076)

The purpose of this Fund is to provide financial support for the Galena Area Emergency Medical Service District. The revenue for this Fund is derived from a tax levied on property within the boundaries of Special Service Area Number Six (Galena Area Emergency Medical Service District) including all taxable parcels located within the geographical boundaries of Council Hill, East Galena, Rawlins, Scales Mound, Vinegar Hill, and West Galena Townships and parcels located in portions of the geographical boundaries of Guilford, Menominee, and Rice Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the County Board approved Annual Budget and Appropriations Ordinance and the Annual Tax Levy Ordinance. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

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076 Special Service Area Number Six (Galena Ambulance)			Est. Fund Balance ending FY2018:			\$0			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	TAXES	0	130,666	131,594	133,050	104,651	131,943	376,979	243,929
	OTHER REVENUES	0	64	71	0	0	0	0	0
	TOTAL REVENUES	0	130,731	131,665	133,050	104,651	131,943	376,979	243,929
	TAXES								
31110	Property Taxes	0	130,666	131,594	133,050	104,651	131,943	376,979	243,929
	OTHER REVENUES								
38110	Interest Income	0	64	71	0	0	0	0	0
	TOTAL REVENUES	0	130,731	131,665	133,050	104,651	131,943	376,979	243,929
076-47203 Special Service Area Number Six (Galena Ambulance)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	130,731	131,665	133,050	104,651	131,943	133,050	0
	TOTAL EXPENDITURES	0	130,731	131,665	133,050	104,651	131,943	133,050	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	130,731	131,665	133,050	104,651	131,943	133,050	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	130,731	131,665	133,050	104,651	131,943	133,050	0
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	243,929	243,929
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	243,929	243,929

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Fund Description

Circuit Court Clerk Electronic Citation Fund (fund number 077).

The purpose of this fund is to defray the expenses of the Circuit Clerk's Office for establishing and maintaining electronic citations. Revenue for this fund is derived from fees collected from defendants on a judgment of guilty or a grant of supervision for a violation of any traffic, misdemeanor, municipal ordinance, or conservation case. The Clerk of Court collects the electronic citation fee, 60% of the fee is deposited into the Circuit Court Clerk Electronic Citation Fund and 40% of the fee is disbursed to the arresting agency to defray expenses related to the establishment and maintenance of electronic citations. The Circuit Court Clerk shall be the custodian, ex officio, of the Circuit Court Clerk Electronic Citation Fund and shall use the fund to perform the duties required by the office for establishing and maintaining electronic citations. This fund shall be audited by the County's auditor. This Fund was established under the authority of 705 ILCS 105/27.3e.

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077 E-Citation Fund		Est. Fund Balance ending FY2018:				\$4,595			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	0	2,493	2,000	1,863	2,100	2,100	100
	OTHER REVENUES	0	0	2	0	6	0	0	0
	TOTAL REVENUES	0	0	2,495	2,000	1,869	2,100	2,100	100
	Fines & Forfeitures								
35112	E-Citation Fees	0	0	2,493	2,000	1,863	2,100	2,100	100
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38111	Interest Income	0	0	2	0	6	0	0	0
	TOTAL REVENUES	0	0	2,495	2,000	1,869	2,100	2,100	100
077-42133 E-Citation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	4,595	4,595
	TOTAL EXPENDITURES	0	0	0	0	0	0	4,595	4,595
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	4,595	4,595
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	4,595	4,595
	Revenues Over (Under) Expenditures	0	0	2,495	2,000	1,869	2,100	-2,495	(4,495)
	Fund Balance, beginning of year	0	0	0	2,495	2,495	2,495	4,595	2,100
	Estimated Fund Balance, end of year	0	0	2,495	4,495	4,364	4,595	2,100	(2,395)

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Jo Daviess County, IL

Fund Description

Law Library Fund (fund number 078). The purpose of this fund is to maintain and pay for all expenses associated with the Jo Daviess County Law Library. Revenues for this fund are derived from fees collected by the Jo Daviess County Circuit Clerk at the time of filing of first pleading, paper or other appearance filed by each party in all civil cases. Disbursements from this fund shall be made by the Jo Daviess County Treasurer on the order of the Chief Judge of the Circuit Court of Jo Daviess County. This fund shall be audited by the County's auditor. This Fund was established under the authority of 55 ILCS 5/5-39001

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078 Law Library Fund		Est. Fund Balance ending FY2018:			S9,243				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	0	5,840	5,600	5,220	5,400	5,400	(200)
	OTHER REVENUES	0	0	3	0	15	0	0	0
	TOTAL REVENUES	0	0	5,843	5,600	5,235	5,400	5,400	(200)
	Fines & Forfeitures								
35510	Law Library Fees	0	0	5,840	5,600	5,220	5,400	5,400	(200)
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38111	Interest Income	0	0	3	0	15	0	0	0
	TOTAL REVENUES	0	0	5,843	5,600	5,235	5,400	5,400	(200)
078-42133 Law Library Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	2,000	0	2,000	1,000	(1,000)
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	3,000	0	0	9,000	6,000
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	5,000	0	2,000	10,000	5,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	2,000	0	2,000	1,000	(1,000)
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
815	Furniture	0	0	0	1,000	0	0	4,000	3,000
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	2,000	0	0	5,000	3,000
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	5,000	0	2,000	10,000	5,000
	Revenues Over (Under) Expenditures	0	0	5,843	600	5,235	3,400	-4,600	(5,200)
	Fund Balance, beginning of year	0	0	0	5,843	5,843	5,843	9,243	3,400
	Estimated Fund Balance, end of year	0	0	5,843	6,443	11,079	9,243	4,643	(1,800)

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Jo Daviess County, IL

Fund Description

Juvenile Justice Fund (fund number 079). The purpose of this fund is to pay expenses associated with the Jo Daviess County Youth Diversion Program. This program was established under the authority of 705 ILCS 405/6-9 and is administered by the Jo Daviess County Juvenile Justice Council. Revenue for this fund is derived from Youth Diversion fees that are collected by the clerk of the circuit court. A Youth Diversion fee of \$5.00 is assessed on a judgment of guilty or grant of supervision for a violation of the Illinois Vehicle Code or a violation of a similar provision contained in a county or municipal ordinance committed in the county; or on a judgment of guilty or a grant of supervision under Section 5-9-1 of the unified Code of Corrections for a Felony; for a Class A, Class B, or Class C Misdemeanor; for a petty offense; and for a business offense. The clerk of court shall collect the fees established and must remit the fees to the Youth Diversion Program monthly, less 5%, which is to be retained as fee income to the office of the clerk of the circuit court. This Fund was established under the authority of 55 ILCS 5/5-110.

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079 Juvenile Justice Fund			Est. Fund Balance ending FY2018:			S 10,947			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	22,038	4,096	6,630	3,055	3,718	4,000	(2,630)
	OTHER REVENUES	0	1	2	0	21	20	0	0
	TOTAL REVENUES	0	22,039	4,097	6,630	3,076	3,738	4,000	(2,630)
	Service Charges								
36719	Youth Diversion Fees	0	22,038	4,096	6,630	3,055	3,718	4,000	(2,630)
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38140	Donations	0	0	0	0	20	20	0	0
38110	Interest Income	0	1	2	0	1	0	0	0
	TOTAL REVENUES	0	22,039	4,097	6,630	3,076	3,738	4,000	(2,630)
079-47204	Juvenile Justice Fund								
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	2,571	12,357	20,000	1,473	4,000	10,000	(10,000)
	TOTAL EXPENDITURES	0	2,571	12,357	20,000	1,473	4,000	10,000	(10,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
917	Youth Diversion Programs	0	2,571	12,357	20,000	1,473	4,000	10,000	(10,000)
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	2,571	12,357	20,000	1,473	4,000	10,000	(10,000)
	Revenues Over (Under) Expenditures	0	19,468	(8,259)	(13,370)	1,603	(262)	(6,000)	7,370
	Fund Balance, beginning of year	0	0	19,468	11,209	11,209	11,209	10,947	(262)
	Estimated Fund Balance, end of year	0	19,468	11,209	(2,161)	12,811	10,947	4,947	7,108

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Jo Daviess County, IL

Fund Description

County Pet Population Fund (fund number 080).

The purpose of this fund is to offer financial assistance to low income residents to have their pets spayed or neutered. To qualify for the program, the pet owner must meet Federal Poverty Guidelines and be a resident of Jo Daviess County. Revenue for this fund is derived from ten dollars (\$10) of the minimum differential fee charged for each unspayed female dog and unneutered male dog registered in Jo Daviess County. All minimum differential fees collected shall be remitted to the County Treasurer, who shall place such money in the County Pet Population Fund. The County Board of Health has management control of this fund; the Public Health Administrator authorizes expenditures from this fund. This Fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/3.

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080 County Pet Population Fund			Est. Fund Balance ending FY2018:			S6,010			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	0	0	15,000	4,980	6,000	7,000	(8,000)
	OTHER REVENUES	0	0	0	5	9	10	100	95
	TOTAL REVENUES	0	0	0	15,005	4,989	6,010	7,100	(7,905)
	LICENSES & PERMITS								
32415	Dog Registration Minimum Differential Fees	0	0	0	15,000	4,980	6,000	7,000	(8,000)
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38110	Interest Income	0	0	0	5	9	10	100	95
	TOTAL REVENUES	0	0	0	15,005	4,989	6,010	7,100	(7,905)
080-44165 County Pet Population Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	15,000	0	0	6,000	(9,000)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	15,000	0	0	6,000	(9,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	15,000	0	0	6,000	
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	15,000	0	0	6,000	(9,000)
	Revenues Over (Under) Expenditures	0	0	0	5	4,989	6,010	1,100	1,095
	Fund Balance, beginning of year	0	0	0	0	0	0	6,010	6,010
	Estimated Fund Balance, end of year	0	0	0	5	4,989	6,010	7,110	7,105

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Jo Daviess County, IL

Fund Description

Circuit Clerk Unclaimed Bail Fund (fund number 081). The purpose of this fund is to account for unclaimed bail. 725 ILCS 5/110-17 Section 110-17-4d of the Clerks of Courts Act, authorizes each Circuit Court Clerk to place unclaimed bail in an account with the Treasurer of the County. The provisions of the Uniform Dispositions of Unclaimed Property Act state, any sum of money deposited by any person to secure his release from custody which remains unclaimed by the persons entitled to its return for 3 years after the conditions of the bail bond have been performed and the accused has been discharged from all obligations in the cause shall be presumed to be abandoned. The Clerk of the Circuit Court, as soon thereafter as practicable, shall cause notice to be published once, in English, in a newspaper or newspapers of general circulation in the county wherein the deposit of bond was received. The abandoned property will be placed in the custody of the Treasurer of the County, not later than 85 days after such publication, to whom all further claims must thereafter be directed. The Treasurer of the County shall keep just and true accounts of all moneys paid into the treasury, and if any person appears within 5 years after the deposit of moneys by the Clerk of the Circuit Court and claims any money paid into the treasury. All claims which are not filed within the 5 year period shall be forever barred and funding be placed into the County general fund.

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081 Unclaimed Bail Fund		Est. Fund Balance ending FY2018:				\$4,958			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	4,938	4,932	21	20	0	(4,932)
	TOTAL REVENUES	0	0	4,938	4,932	21	20	0	(4,932)
	OTHER REVENUES								
38110	Interest Income			3	0	21	20	0	
38863	Unclaimed Funds			4,935	4,932	0	0	0	
	TOTAL REVENUES	0	0	4,938	4,932	21	20	0	-4,932
081-42135 Unclaimed Bail Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	4,932	0	0	4,932	(0)
	TOTAL EXPENDITURES	0	0	0	4,932	0	0	4,932	(0)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	4,932	0	0	4,932	(0)
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	4,932	0	0	4,932	(0)
	Revenues Over (Under) Expenditures	0	0	4,938	(0)	21	20	(4,932)	(4,932)
	Fund Balance, beginning of year	0	0	0	4,938	4,938	4,938	4,958	20
	Estimated Fund Balance, end of year	0	0	4,938	4,937	4,958	4,958	26	(4,912)

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Jo Daviess County, IL

Fund Description

State's Attorney Drug Addiction Fund (fund number 082). The purpose of this fund is to fund drug addiction services. Revenue for this fund is derived from fees collected from any person who violates Section 4 of the Cannabis Control Act, Public Act 99-697. Illinois State Statute 720 ILCS 550/4(a)(2), authorizes each Circuit Clerk to collect a fee of \$15 for the County to fund drug addiction services, and \$10 for the States Attorney 720 ILCS 550/4(a)(4). The State's Attorney approves expenditures from this Fund. This Fund was established under the authority of 720 ILCS 550/4(a)(2) and (a)(4).

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082 Drug Addiction Fund			Est. Fund Balance ending FY2018:				\$300		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2015	2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	501	166	300	300	(201)
	TOTAL REVENUES	0	0	0	501	166	300	300	(201)
	OTHER REVENUES								
35113	Drug Addiction Fees	0	0	0	500	165	300	300	(200)
38111	Interest Income	0	0	0	1	1	0	0	(1)
	TOTAL REVENUES	0	0	0	501	166	300	300	(201)
082-42136 Drug Addiction Fund									
EXPENDITURES									
			Year Ending	Year Ending	Year Ending		Year Ending		
			Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
			2016	2017	2018		2019		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	0	0	0	501	166	300	300	(201)
	Fund Balance, beginning of year	0	0	0	0	0	0	300	300
	Estimated Fund Balance, end of year	0	0	0	501	166	300	600	99

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EXHIBIT A

Fund Description

Veterans Assistance Program Fund (fund number 083). The purpose of this fund is account for revenues and expenses associated with the Jo Daviess County Veterans Assistance Program. Revenue to fund the Jo Daviess County Veterans Assistance Program is derived from the Jo Daviess County General Fund. The amount of annual funding provided by Jo Daviess County to the Veterans Assistance Program is subject to annual County Board budget and appropriation approval. Expenditures from this Fund are authorized by the Jo Daviess County Board. This fund was established by action of the Jo Daviess County Board on October 3, 2018.

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Annual Budget
FY2019

083 Veterans Assistance Program Fund			Est. Fund Balance ending FY2018:				\$0		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2015	2016	2017	2018		2019	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	OTHER REVENUES	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38111	Interest Income	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39968	Transfer in from General Fund	0	0	0	0	0	0	22,368	22,368
	TOTAL REVENUES	0	0	0	0	0	0	22,368	22,368
083-47205 Veterans Assisstance Program Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of		
		2016	2017	2018		2019	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	22,368	22,368
	TOTAL EXPENDITURES	0	0	0	0	0	0	22,368	22,368
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	18 to '19
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
923	Contributions to Veterans Assistance Program	0	0	0	0	0	0	22,368	22,368
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	22,368	22,368
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	0	0

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2019 Policy Schedule

FY2019						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
001-40103-990	048-39922.393	\$500	County Administrator	Admin computer equipment & Treas. copier reserve	6/1/2019	
001-40102-990	048-39922.393	\$2,000	County Board	Admin computer equipment & Treas. copier reserve	6/1/2019	
001-40102-990	048-39922.402	\$1,000	County Board	IT SAN/server reserve	6/1/2019	
001-40103-990	048-39922.402	\$500	County Administrator	IT SAN/server reserve	6/1/2019	
001-41125-990	048-39922.402	\$500	Emergency Services	IT SAN/server reserve	6/1/2019	
001-40108-990	048-39922.402	\$500	Assessments	IT SAN/server reserve	6/1/2019	
001-40108-990	048-39922.400	\$2,576	Assessments	SOA's computer replacement reserve	1/1/2019	
001-40106-990	048-39922.390	\$2,500	Clerk/Recorder	County Clerk reader/printer/copier reserve	6/1/2019	
001-40104-990	048-39922.394	\$2,000	Treasurer	Treasurer's computer equipment and copier reserve	6/1/2019	
001-40110-990	048-39922.402	\$2,925	Info. & Comm.	IT SAN/server reserve	6/1/2019	
001-40110-990	048-39922.407	\$2,500	Info. & Comm.	Firewall replacement reserve	6/1/2019	
001-40110-990	048-39922.513	\$500	Info. & Comm.	UPS replacement reserve	6/1/2019	
001-40110-990	048-39922.514	\$1,000	Info. & Comm.	Computer network backbone equipment replacement	6/1/2019	
001-41121-990	038-39922	\$84,000	Sheriff	vehicles	semi annual 2/1,8/1	
001-41123-990	048-39922.402	\$5,000	Sheriff	IT SAN/server reserve	6/1/2019	
001-42134-990	048-39922.401	\$2,500	States Attorney	computer equipment reserve	1/1/2019	
001-42134-990	048-39922.410	\$1,000	States Attorney	furniture reserve	1/1/2019	
001-42134-990	048-39922.402	\$1,500	States Attorney	IT SAN/server reserve	6/1/2019	
001-45163-990	048-39922.399	\$3,400	Planning & Development	Planning & Development vehicle reserve	6/1/2019	
001-45163-990	002-39922	\$7,045	Planning & Development	Highway Dept. overhead charges	1/1/2019	
001-49197-990	066-39922	\$8,334	Sheriff	Radio communication system replacement reserve	6/1/2019	
001-49197-990	066-39922	\$117,200	County Administrator	Installment contract radio communication system	semi-annual 1/01, 6/01	
001-49197-990	083-39968	\$22,368	County Administrator	Veterans Assistance Program	quarterly	
001-40110-990	048-39922.402	\$58,211	Info. & Comm.	IT SAN/server reserve	9/1/2019	
001-40110-990	048-39922.514	\$8,000	Info. & Comm.	computer network backbone equipment replacement	6/1/2019	
001-49197-990	042-39922.413	\$10,000	County Administrator	Office/security improvements Treasurer's Office	1/1/2019	
001-49197-990	042-39922-654	\$39,058	County Administrator	Remodel Courthouse bathroom ADA compliant	6/1/2019	
001-49197-990	042-39922.436	\$30,000	County Administrator	Repair/paint fascia/soffit Courthouse/PSB	semi-annual 1/01, 6/01	
001-49197-990	016-39922	\$50,000	County Administrator	Contingency Fund reserve	6/1/2019	
		\$466,617	subtotal of scheduled transfers out of General Fund			

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2019 Policy Schedule

FY2019						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
007-41128-990	001-39960	\$2,031	ETSB (911)	AP Claims processing	monthly	
007-41128-990	001-39966	\$12,000	ETSB (911)	for IT support program	monthly	
007-41128-990	058-39977	\$10,275	ETSB (911)	GIS service/mapping	monthly	
007-41128-990	001-39960	\$1,185	ETSB (911)	Recording Secretary	monthly	
007-41128-990	001-39960	\$117,200	ETSB (911)	contribution towards debt service-JDC Radio Comm System	semi-annual 1/01, 6/01	
007-41128-990	075-39922	\$25,600	ETSB (911)	capital equipment reserve	semi-annual 1/01, 6/01	
002-43141-990	058-39921	\$20,000	Highway Fund	GIS support & ortho flight reserve	1/1/2019	
002-43141-990	001-39966	\$11,562	Highway Fund	for IT support program	6/1/2019	
002-43141-990	059-39921	\$300,000	Highway Fund	capital equipment/projects reserve	semi-annual 1/01, 6/01	
008-43143-990	002-39944	\$10,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2019	
011-43145-990	002-39944	\$50,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2019	
003-44151-990	001-39950	\$11,983	Public Health Fund	Payroll/AP claims services	monthly	
003-44151-990	001-39966	\$22,534	Public Health Fund	for IT support program	semi annual 1/1,7/1	
003-44151-990	017-39940	\$14,000	Public Health Fund	workers comp, liability, auto insurance	6/1/2019	
003-44151-990	048-39922.402	\$834	Public Health Fund	IT SAN/server reserve	6/1/2019	
003-44151-990	058-39920	\$2,500	Public Health Fund	GIS support	semi annual 1/1,7/1	
014-44156-990	001-39967	\$1,000	708 Mental Health Fund	administrative assistance	semi annual 5/1,11/1	
018-46177-990	001-39962	\$15,507	Econ. Dev. Investment Fund	administrative assistance for NWILED	semi annual 1/01, 6/01	
020-44154-990	001-39966	\$3,232	Animal Control Fund	for IT support program	semi annual 1/1,7/1	
020-44154-990	017-39916	\$3,500	Animal Control Fund	workers comp, liability, auto insurance	6/1/2019	
020-44154-990	048-39922.402	\$3,009	Animal Control Fund	IT SAN/server reserve	6/1/2019	
028-47181-990	048-39922.402	\$14,000	Recorder Automation Fund	IT SAN/server reserve	6/1/2019	
005-44151-990	003-39943	\$37,290	Public Health Emerg Preparedness Fund	public health emergency preparedness grant	10/1/2019	
046-44162-990	055-39974	\$345,000	Catastrophic PH Emergency Fund	transfer funds to PH Capital Invest Fund towards new dental clinic	1/1/2019	
047-47186-990	048-39922.394	\$1,000	Treasurer Automation Fund	Treasurer computer equipment and copier reserve	7/1/2019	
047-47186-990	048-39922.402	\$1,000	Treasurer Automation Fund	IT SAN/server reserve	1/1/2019	
029-47183-990	001-39966	\$9,516	Circuit Clerk Automation Fund	for IT support program	2/1/2019	
029-47183-990	048-39922.402	\$11,088	Circuit Clerk Automation Fund	IT SAN/server reserve	6/1/2019	
052-47185-990	001-39936	\$10,000	Maintenance & Child Support	for General Fund	2/1/2019	
033-47187-990	001-39966	\$5,000	Probation Services	for IT support program	2/1/2019	
068-41133-990	033-39973	\$25,000	Sobriety Court Fund	Closed Sobriety Court F. transfer balance to Probation Services F.	1/1/2019	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2019 Policy Schedule

FY2019						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
058-47189-990	001-39966	\$3,172	GIS Automation Fund	for IT support program	2/1/2019	
058-47189-990	048-39922.402	\$25,000	GIS Automation Fund	SAN/server reserve	6/1/2019	
071-44163-990	001-39957	\$6,072	JDC Transit Fund	for administrative expenses	quarterly	
071-44163-990	001-39966	\$1,604	JDC Transit Fund	for IT support program	quarterly	
012-48116-990	001-39938	\$344,587	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	001-39939	\$574,442	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
016-49197-990	tbd	\$50,000	Contingency Fund	unanticipated expenses	as needed	
		\$1,152,627	subtotal of scheduled transfers into General Fund			
		\$2,568,340	Total of all scheduled interfund transfers			
<u>Policy Statement:</u>						
The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2019 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provide a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.						

**COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS
COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1st DAY OF
DECEMBER 2018 AND ENDING ON THE 30th DAY OF NOVEMBER 2019**

WHEREAS, the Jo Daviess County Board has considered and determined the amounts of monies estimated and deemed necessary to meet and defray all legal liabilities and necessary expenses to be incurred by November 30, 2019, and has further listed and specified detailed statements of budgeted itemized county expenditures in the attached recommended budgets.

BE IT THEREFORE ORDAINED by the Jo Daviess County Board, State of Illinois, in its meeting assembled that the 2018-2019 fiscal year begins December 1, 2018 and ends on November 30, 2019; and,

BE IT FURTHER ORDAINED by the Jo Daviess County Board that the attached recommended budget be, and the same is hereby adopted and appropriated, as the Annual Budget of Jo Daviess County for the fiscal year beginning December 1, 2018 and ending November 30, 2019; and,

BE IT FURTHER ORDAINED by the Jo Daviess County Board that the amounts listed as budget amounts for the fiscal year from December 1, 2018 through November 30, 2019, in the attached schedules of the Annual Budget herein adopted by, the same are hereby appropriated for the purposes herein specified, or so much thereof as may be authorized by law. Supporting documents are made a part of this Ordinance and incorporated herein by reference thereto; and,

BE IT FURTHER ORDAINED that the budget and appropriation herein made and ordained be known as the Combined Budget and Appropriation Ordinance of Jo Daviess County, Illinois, at the special meeting of the Jo Daviess County Board held on November 27, 2018.

Any section, subdivision, sentence, or word of this Ordinance that is for any reason held void, invalid, or unconstitutional shall not affect the validity of the remaining portions of this Ordinance.

This Ordinance shall be in full force from and after its passage as provided by law.

Passed and approved by the County Board of Jo Daviess County, this 27th day of November 2018.

Ayes: 14

Nays: 2

Absent: 1

Abstained: 0


RJ Winkelhake
Chairperson, Jo Daviess County Board

Attest:

Angie Kaiser
Jo Daviess County Clerk

JO DAVIESS COUNTY, ILLINOIS
ANNUAL TAX LEVY ORDINANCE

An ordinance levying taxes for all corporate purposes for the County of Jo Daviess, Illinois for the fiscal year commencing on the 1st day of December, 2018, and ending on the 30th day of November, 2019.
(2018 Tax Levy/Payable 2019)

Be it ordained by the County Board, Jo Daviess County, Illinois:

Section One: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same is hereby levied for the fiscal year of Jo Daviess County, Illinois, beginning on the 1st day of December, 2018 and ending on the 30th day on November, 2019.

Section Two: The amount levied for each object and purpose is as follows:

FUND	RATE	AMOUNT
General County	0.33731	\$2,466,932
County Highway	0.16140	\$1,180,388
Federal Aid Matching	0.05000	\$365,680
County Aid to Bridges	0.05000	\$365,680
Public Health	0.04659	\$340,750
Mental Health	0.04769	\$348,784
Illinois Municipal Retirement	0.08116	\$596,685
Social Security Tax	0.04266	\$312,029
Extension Education	0.01110	\$81,189
Insurance	0.04434	\$324,257
Total County levy		\$6,382,374
SPECIAL SERVICE AREAS		
Special Service Area No. One		\$81,000
Special Service Area No. Two and Four		\$61,700
Special Service Area No. Five		\$28,419
Special Service Area No. Six		\$376,979
Total Special Service Areas		\$548,098
Total		\$6,930,472


Section Three: Any section, subdivision, sentence, or word of this Ordinance that is for any reason held void, invalid, or unconstitutional shall not effect the validity of the remaining portions of this Ordinance.

Section Four: This Ordinance shall be in full force and effect from and after its passage as provided by law.

Passed and approved by the County Board of Jo Daviess County, this 27th day of November, 2018.

Ayes: 14
Nays: 2
Absent: 1
Abstain: 0


RJ Winkelhake
Chairperson, Jo Daviess County Board

Attest: 
Angie Kajser
Jo Daviess County Clerk

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of **Jo Daviess County Taxing District**, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance without the provisions of Section 18-60 through 18-85 of the "Truth in Taxation Act".

Check one of the choices below:

- ☒ 1. The taxing district published a notice in the newspaper (attached) and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
- ☐ 2. The taxing district aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.

This certificate applies to the 2018 levy.

Date: 27 Nov. 2018

Signed: R/W Kettner