



JO DAVIESS COUNTY, ILLINOIS

FY2018

ANNUAL BUDGET

TAX LEVY ORDINANCE

**APPROPRIATIONS
ORDINANCE**

Approved November 14, 2017

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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

DATE: November 14, 2017

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2018 Jo Daviess County Annual Budget

The proposed FY2018 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2017 and ending on the 30th day of November 2018 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 14th day of November 2017.

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available to public inspection for at least 15 days prior to final action by the County Board. The proposed FY2018 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 27, 2017.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2018 Annual Budget and Appropriations Ordinance consists of the General Corporate Fund (General Fund) budget and fifty-eight (58) 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.

FY2018 Budget Preparation Process

The Jo Daviess County FY2018 budget was prepared using a fifteen (15) step target based budgeting 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



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330 North Bench St.

Galena, IL 61036

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E-mail: countyadministrator@jodaviess.org

the County in providing essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Preparation of the FY2018 Jo Daviess County budget began in May of 2017 with Round 1 revenue estimates and will conclude on November 14, 2017 with a budget hearing and presentation of the FY2018 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 of 2017. 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 September 26th, October 4th, and October 12th.

The proposed FY2018 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 FY2018 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 FY2018 budget process.

Step 1

- On May 25, 2017 the Finance, Tax & Budgets Committee reviewed and approved the FY2018 Jo Daviess County budget preparation schedule.

Step 2

- On May 31, 2017 the County Administrator's office distributed FY2018 Round 1 Revenue estimate packets to all Jo Daviess County Departments.
- June 9, 2017 Round 1 revenue estimates were due.
- June 13, 2017 County Board approved the Joint Committee Budget Review Schedule.
- August 8, 2017 County Board approved a revised Joint Committee Budget Review Schedule.

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 29, 2017 the Jo Daviess County Finance, Tax, & Budgets Committee:
 - Reviewed FY2018 Round 1 Revenue estimates
 - Established initial distribution of the 2017 property tax levy (payable 2018)
 - Determined initial allocation of County (1%) sales tax
 - Established guidelines for development of FY2018 expense budgets
 - Set initial target funding amounts for County budgets.
- During the week of July 3rd, the County Administrator's office, using the target budget guidelines established by the Finance, Tax & Budgets Committee, prepared FY2018 expense budget documents and memos for County Departments and Agencies.



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330 North Bench St.

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

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Step 5

- On July 7, 2017 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/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 Monday, July 31st and Agency budgets were due Friday, August 4th.
- On July 27, 2017 the Finance, Tax, & Budgets Committee reviewed Round 1 revenue estimates and reviewed and approved initial FY2018 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 FY2018 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 15, 17, 21, and 24.
- Department Heads and/or Agency Representatives presented, at joint committee budget meetings, proposed FY2018 Jo Daviess County budgets (twenty-seven (28) General Fund budgets and fifty-nine (59) Special Fund budgets). Finance, Tax, & Budgets Committee and the responsible parent Committee reviewed and moved forward each budget to the draft budget document.
- Round 2 revenue estimates were due August 28th. They were processed, organized and reviewed with the Finance, Tax & Budgets Committee on August 31st.

Step 9

- In September the County Administrators 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 22nd. They were reviewed, processed, and incorporated into the summary reports for the County Board Budget Workshops.

Step 10

- Budget Workshop Tuesday, September 26, 2017
 - Step 1: County Board reviewed and moved forward to the comprehensive budget document the 2017 Property Tax Levy extension and distribution amounts (payable 2018).
 - 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; County Board approved an unfunded request in the amount of \$92,128 from GGMI for capital repairs and improvements for their administrative offices at the Old Train Depot.



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Step 11

- Budget Workshop Wednesday, October 4, 2017
 - 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 \$0 would be allocated from the General Fund, in the FY2018 budget, for unfunded activities/requests.

Step 12

- Budget Workshop Thursday, October 12, 2017
 - Step 5: County Board reviewed the Jo Daviess County Capital Improvement Plan and the Vehicle Replacement Plan; approved and moved forward to the comprehensive budget document any outstanding General Fund or Special Fund budgets. Reviewed the unfunded activities/requests list; rescinded the allocation of \$0 from the General Fund for unfunded activities and approved four (4) unfunded requests totaling \$57,445 (\$20,000 body cameras, \$22,145 COA Administrative Assistant part-time to full-time, \$5,000 drone 50%, \$10,300 Devnet website program). Determined that a Truth in Taxation Hearing will not be required and scheduled the FY2018 Budget Hearing meeting for November 14, 2017 at 6:00 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 27, 2017, 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 not be required. The proposed 2017 Jo Daviess County aggregate property tax levy extension (payable 2018) is estimated to be 103.92% greater than the aggregate taxes extended in 2016, which is below the Truth in Taxation Law threshold of 105%.

Step 15

- Budget Hearing, November 14, 2017. Presentation of the FY2018 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, 2017 and ending November 30, 2018 and adoption of the Annual Tax Levy Ordinance (2017 Tax Levy/Payable 2018).



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GUIDELINES FOR ESTABLISHING FY2018 EXPENSE BUDGETS

On June 29, 2017 the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2018 General Fund and Special Fund expense budgets and agency funding amounts.

1. The target-based budgeting process shall be used to establish the twenty-seven (27) General Fund expense budgets and a modified target-based process shall be used to establish the fifty-eight (58) 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 **10.84%**, SLEP **19.70%**
 - Health Insurance – **5.1%** rate increase
 - Salaries/wages - compensation increase per position classification/compensation plan; comparable compensation average increase of 2.7% for probation officers; per collective bargaining agreements (budgets to be finalized during Budget Workshops); per resolution for elected officials.
 - S.S./Medicare – increase/decrease proportionally to payroll estimates.
 - Postage is no longer considered a mandatory expense (postage is now included with other baseline expenses)
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 FY2018 target amount for each General Fund expense budget, after allocating increases/decreases for allowable mandated expenses, shall be set at the same level (zero increase) as the final FY2017 target amount less any non-recurring expenses added during the FY2017 budget process including any approved un-funded requests.
5. All Interfund Transfers scheduled in FY2017 shall be maintained unless otherwise instructed.
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.
7. Any **new necessary** expense that causes the target amount to be exceeded should 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 un-funded activity on an un-funded 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



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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 FY2017 budget.

AGENCY FUNDING AMOUNTS

	FY2018	FY2017	FY2016	FY2015
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	\$1,000



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Office of the County Administrator
330 North Bench St.
Galena, IL 61036

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

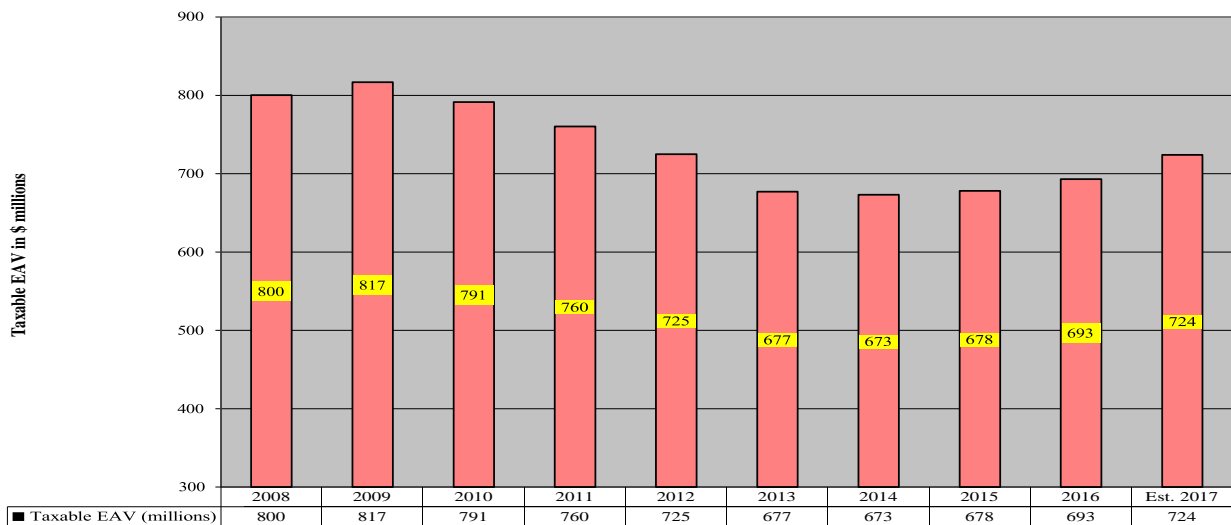
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Proposed 2017 (Payable 2018) Jo Daviess County Property Tax Extension (Levy)

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 2017 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2017 (payable 2018) is **\$238,415**. To determine this amount several variables were considered. The County Assessor's Office estimated the 2017 gross assessed valuation of Jo Daviess County to be \$787,000,000; this compares to a gross assessed value of \$761,137,644 in 2016, and \$746,114,500 in 2015. This total includes an estimated \$13,000,000 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 2017 taxable EAV for Jo Daviess County to be \$724,054,468.

**Jo Daviess County Taxable Equalized Assessed Value (EAV)
2008 - 2017**



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2017 to be **\$6,187,640**. This amount represents an increase of **\$238,415** or 4.0% more than the 2016 PTELL certified levy extension of **\$5,949,224**. Approximately \$124,935 or 52.4% of the proposed 2017 property tax levy increase (payable 2018) is the result of a 2.1% inflationary CPI increase on existing property, approximately \$111,094 or 46.6% is the result of an estimated \$13 million increase in EAV associated with new property/construction, and approximately \$2,386 or 1.0% is the result of the recovery of \$279,167 of expiring enterprise zoning property.



JO DAVIESS COUNTY

Office of the County Administrator

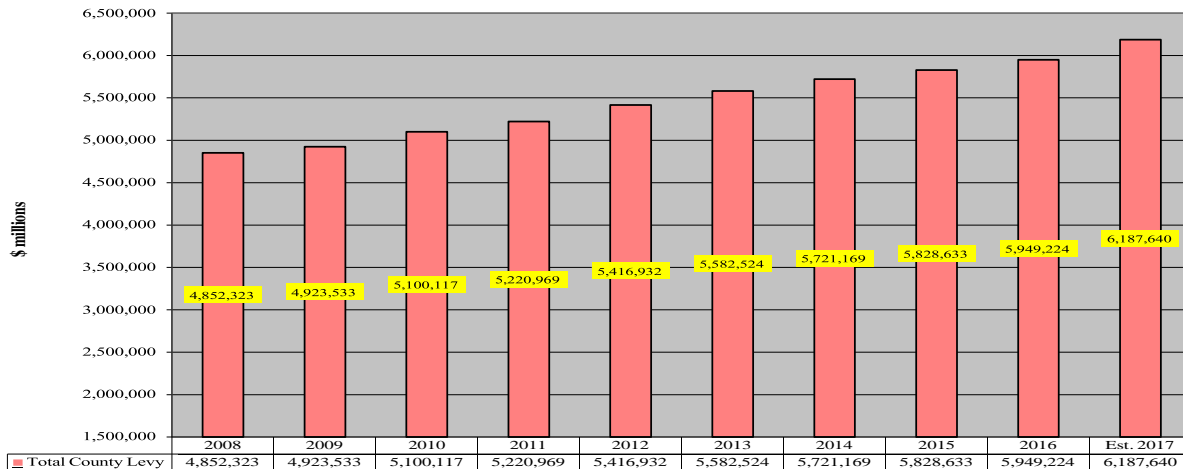
330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

Jo Daviess County Total Levy 2008-2017



The following table compares the estimated 2017 property tax extension increase with the actual 2008 thru 2016 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. 2017	\$238,415	2.1%	\$124,935	\$13.0 million	\$111,094	\$0.28 million	\$2,386
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 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.

When the Finance, Tax & Budgets Committee met on June 29, 2017 the State of Illinois was still without a budget and one of the possible compromise provisions being considered was a property tax freeze. For



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

purposes of developing FY2018 revenue estimates the Committee approved an initial distribution amount that did not increase the overall 2017 Jo Daviess County property tax levy (payable 2018). The Committee recommended that a final decision on distribution of property tax extension amounts be made at the budget workshops. Final distribution amounts were determined and set by the County Board at the September 26, 2017, County Board Budget Workshop as follows:

- The levy amounts 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 (SS Fund increase \$17,000, IMRF Fund increase \$25,000, Insurance Fund decrease \$42,000).
- The levy amounts 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 EAV for each respective fund (both Funds increased \$20,364 from 2016 certified PTELL amounts).
- The levy amount for the **Mental Health Fund and Extension Education Fund** were set at levels equal to the 2017 certified PTELL levy amount for each fund.
- The levy amounts for **the General Corporate Fund, County Highway Fund and the Public Health Fund** were set at levels equal to the 2017 certified PTELL levy amount for each fund **plus** an additional increase of 5.44% for the General Corporate Fund, 5.44% for the County Highway Fund, and 5.44% for the Public Health Fund.

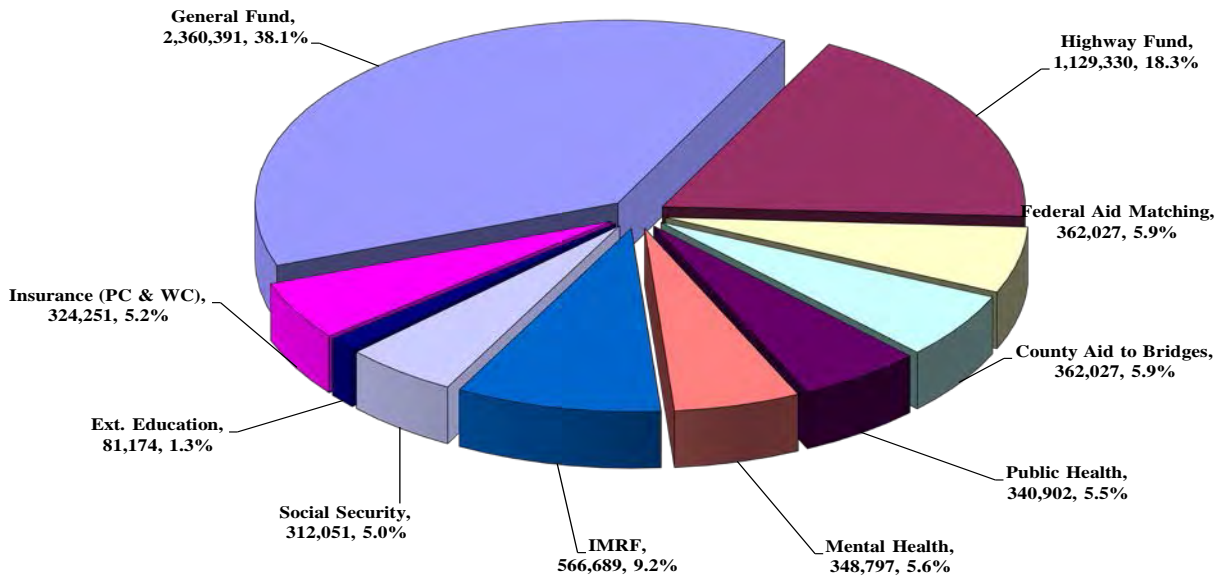
Jo Daviess County Tax Levy Extensions							
2013 - 2017							
	2013	2014	2015	2016	Proposed 2017	\$ Change 16 to 17	% Change 16 to 17
General Fund	1,869,016	2,158,381	2,159,501	2,238,578	2,360,391	\$121,813	5.44%
Highway Fund	896,640	1,039,790	1,039,790	1,071,049	1,129,330	\$58,281	5.44%
Federal Aid Matching	328,551	336,611	336,612	341,663	362,027	\$20,364	5.96%
County Aid to Bridges	338,713	336,611	336,612	341,663	362,027	\$20,364	5.96%
Public Health	522,024	216,912	323,257	323,309	340,902	\$17,593	5.44%
Mental Health	343,590	348,796	348,794	348,797	348,797	\$0	0.00%
IMRF	691,651	541,674	541,671	541,689	566,689	\$25,000	4.62%
Social Security	258,776	258,786	258,786	295,051	312,051	\$17,000	5.76%
Ext. Education	81,156	81,157	81,157	81,174	81,174	\$0	0.00%
Insurance (PC & WC)	252,409	402,452	402,453	366,251	324,251	(\$42,000)	-11.47%
County Totals	\$5,582,524	\$5,721,169	\$5,828,633	\$5,949,224	\$6,187,640	\$238,415	4.01%



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 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
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The proposed 2017 Jo Daviess County property tax levy (payable 2018) of \$6,187,640 represents **34.8%** of the County's aggregate FY2018 all fund revenue estimate of \$17,764,951. The proposed General Corporate property tax levy of \$2,360,391 represents **31.1%** of the General Corporate Fund's FY2018 estimated revenue amount of \$7,578,587.

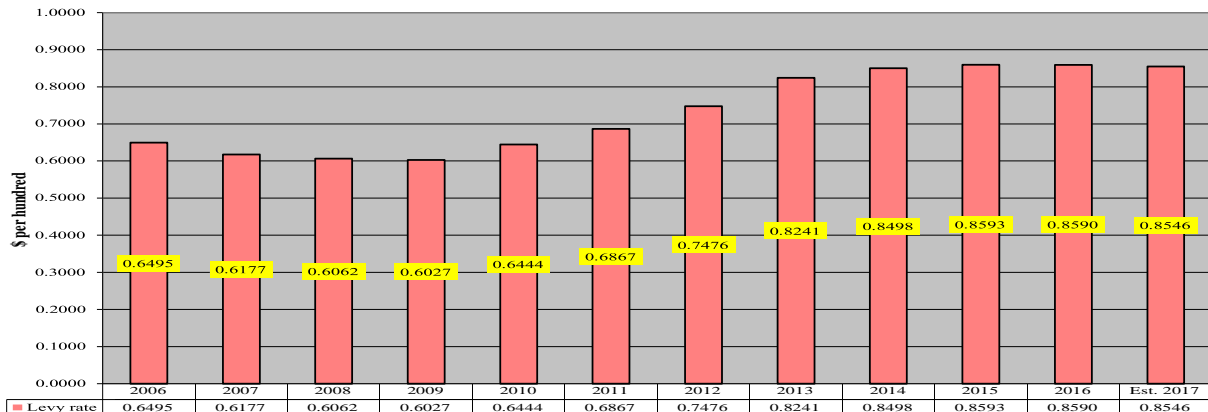
**Jo Daviess County
 2017 Property Tax Levy (Payable FY2018)
 (Less Special Service Areas) - \$6,187,640**



Estimated 2017 Property Tax Extension Rate

The estimated 2017 JDC property tax rate is 0.8546/hundred dollars of assessed value. This is a decrease of 0.0044/hundred dollars of assessed value or 0.5% less than the 2016 rate of 0.8590. In general property tax levy rates for taxing districts in Jo Daviess County have increased in recent years. However this trend appears to be reversing itself. This is primarily due to the fact that equalized assessed value of property in some Jo Daviess County taxing districts have increased or are projected to increase for 2016 and 2017.

**Jo Daviess County Levy Rates
 2006-2017**





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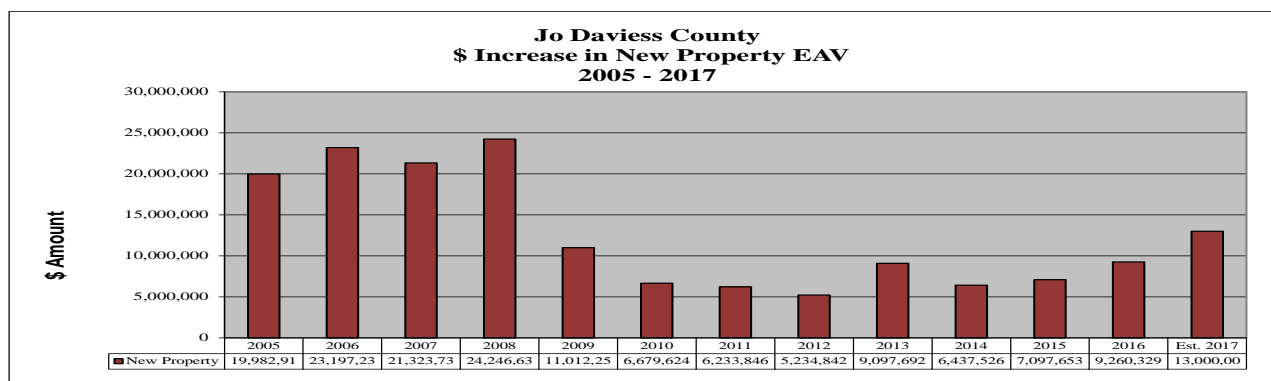
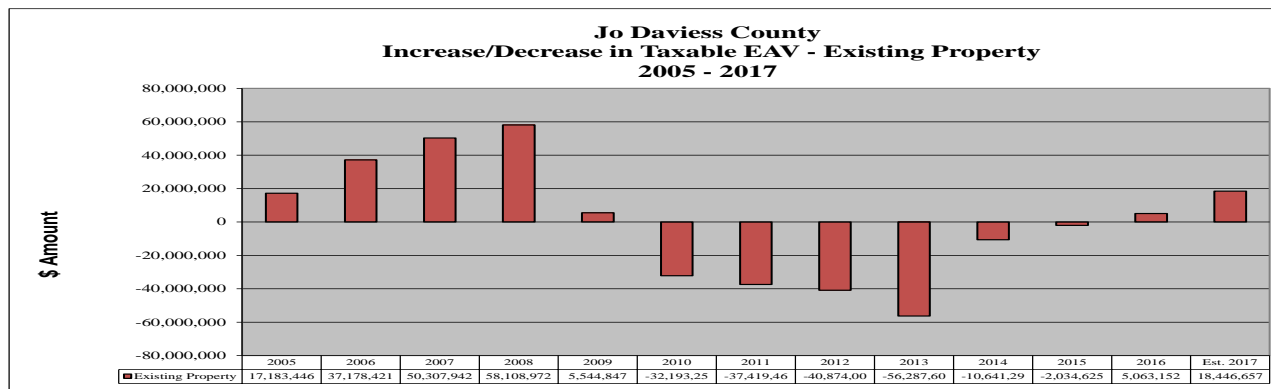
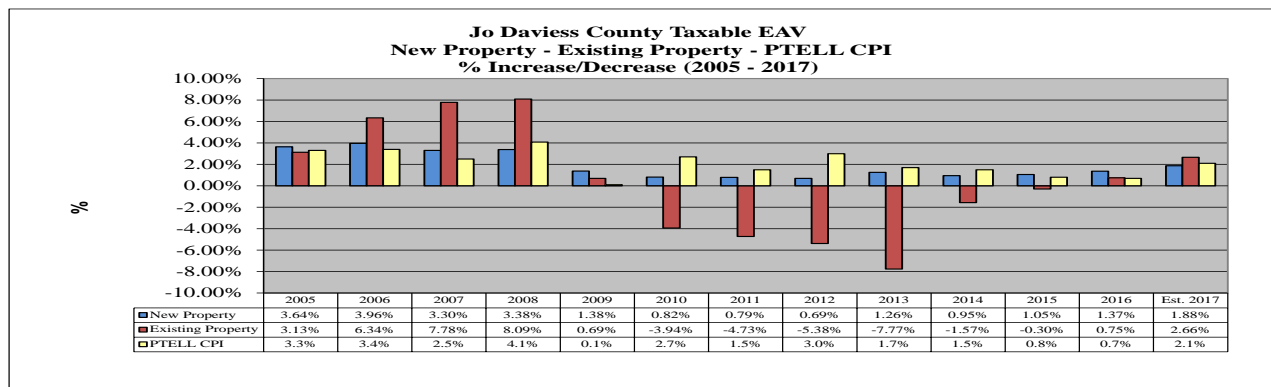
330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

Generally, in a PTELL county tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed value decrease. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts have experienced significant decreases in assessed valuation in recent years. This is a reversal of a multi-year trend that in general saw property values and equalized assessed values increase at a rate faster than the rate of inflation (CPI) which in turn limited (lowered) property tax extension levy rates. During the six (6) year period 2004 to 2009 taxable EAV of existing property increased 27.1% while PTELL CPI increased 15.3%. During the six (6) year period 2010 to 2015 taxable EAV of existing property decreased 23.7% while PTELL CPI increased 11.2%. This trend has now begun to reverse itself again. During the two (2) year period 2016 and 2017 (2017 is an estimate) taxable EAV of existing property increased 3.4% while PTELL CPI increased 2.8%.





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Proposed 2017 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 new SSA #6 Galena Ambulance - \$0.035/hundred dollars of assessed value.

The combined proposed 2016 total property tax levy (payable 2017) for the four SSA is \$300,069. This represents an increase of \$6,151 or 2.1% over the actual 2016 combined SSA certified property tax levy amount of \$293,918. SSA #1 has a proposed levy of \$79,000, which is the same amount as their 2016 levy request and \$1,031 or 1.3% more than their 2016 actual levy amount of \$77,969; SSA #2 & #4 has a proposed levy of \$59,600 which is \$3,600 more than their 2016 levy request of \$56,000 and \$3,599 or 6.4% more than their 2016 actual levy amount of \$56,001; SSA #5 has a proposed levy of \$28,419 which is \$1,389 less than their 2016 request of \$29,808 and the same amount as their 2016 actual levy amount of \$28,419; SSA #6 has a proposed levy of \$133,050 which is \$1,550 more than their 2016 request of \$131,500 and \$1,521 or 1.2% more than their 2016 actual levy amount of \$131,529.

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. The purpose of the law is to provide disclosure by publication and public hearing, if the taxing unit is planning to adopt an aggregate levy greater than 105% (increase of more than 5%) of the final aggregate taxes extended or estimated to be extended for the preceding year, including abatements. The aggregate levy includes the annual corporate levy and all special purpose levies.

The Jo Daviess County 2016 levy (payable 2017) for the corporate, special purpose, and special service area property taxes extended or abated were \$6,282,487 (\$5,949,224 County, \$293,918, SSA, \$39,345 abated). The proposed corporate, special purpose and special service area property taxes extended or abated for 2017 (payable 2018) are \$6,526,855 (\$6,187,640 County, \$300,069 SSA, \$39,146 abated). This represents an increase of \$244,368 or 3.9% over the previous year. Because the proposed 2017 Jo Daviess County aggregate property tax levy extension is estimated to be 103.9% greater than the aggregate taxes extended in 2016, which is below the Truth in Taxation Law threshold of 105%, a Truth in Taxation hearing will not be required prior to the County Board adopting the 2017 Jo Daviess County property tax levy.



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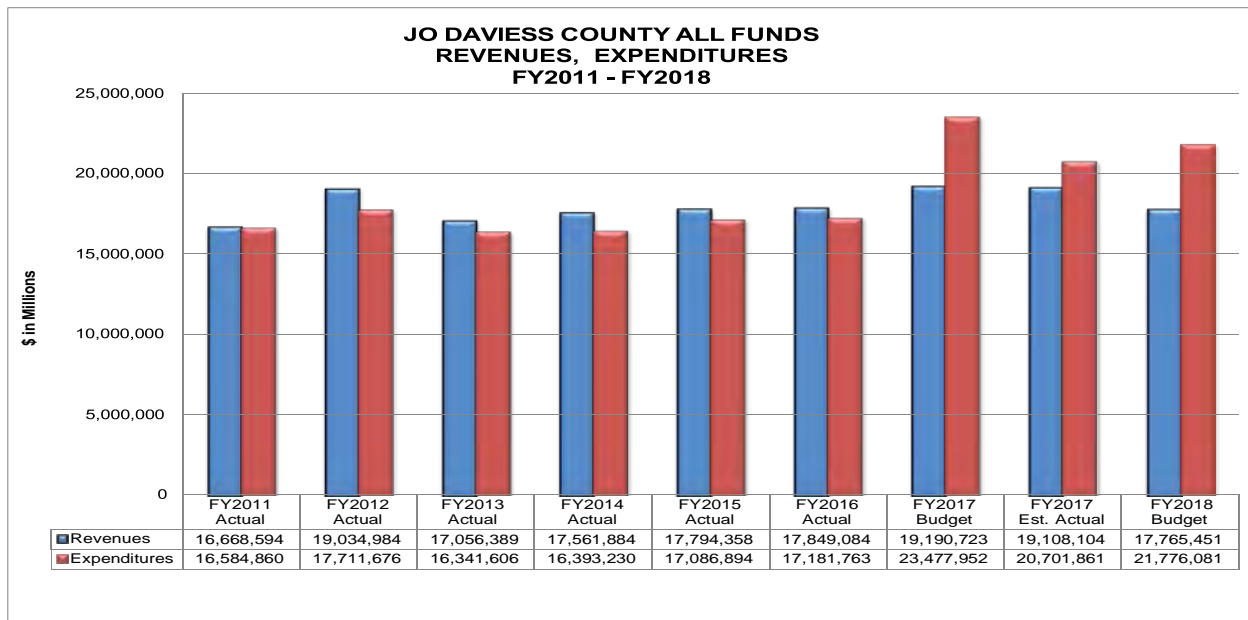
Tele: 815-777-6557 Fax: 815-777-2285

E-mail: countyadministrator@jodaviess.org

SUMMARY OF FY2018 ALL FUNDS (General Corporate Fund and Special Funds)

REVENUE- FY2018 All Funds revenue (General Fund and Special Funds) is projected to be **\$17,765,451**; this is a **decrease of \$1,425,272 or 7.4%** less than the FY2017 budget amount of \$19,190,723. A majority of this change can be contributed to seven (7) funds which are projecting a revenue decrease of \$100,000 or more: Public Health Capital Investment Fund (\$632,100) (FY2017 included transfers from HHC Funds), Highway Capital Investment Fund (\$298,500), County Aid to Bridges Fund (\$204,131), Tourism Promotion Fund (\$194,824), State LTCB Matching Grant Fund (\$170,000), Contingency Fund (117,200), and General Capital Investment Fund (\$108,465). These decreases are partially offset by one fund which is projecting a revenue increase of more than \$100,000: Public Health Fund (\$298,990).

EXPENDITURES - FY2018 All Funds expenditures are projected to be **\$21,776,081**; this is a **decrease of \$1,701,871 or 7.2%** less than the FY2017 budget amount of \$23,477,952. A majority of this change can be contributed to seven (7) funds which are projecting an expenditure decrease of \$100,000 or more: Home Health Care Fund (\$975,000) (fund closed, balance transferred PH Capital Investment Fund), County Aid to Bridges Fund (\$800,000), Tourism Promotion Fund (\$347,554), County Highway Fund (\$312,278), General Capital Equipment Replacement Fund (\$168,215), State LTCB Matching Grant Fund (\$200,548), Federal Aid Matching Fund (\$140,000), and Emergency Services Communications Fund (\$107,200). These decreases are partially offset by two (2) funds which are projecting an expenditure increase of more \$100,000 or more: Public Health Capital Investment Fund (\$865,335) and General Corporate Fund (\$311,248).



All County Funds	FY2016 Budget	FY2017 Budget	FY2018 Budget	\$ Change 17-18	% Change 17-18
Revenues	\$18,359,577	\$19,190,723	\$17,765,451	(\$1,425,272)	-7.4%
Expenditures	\$21,773,407	\$23,477,952	\$21,776,081	(\$1,701,871)	-7.2%



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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. A summary of FY2018 Interfund Transfers and the Interfund Policy Schedule for FY2018 is included in the FY2018 Jo Daviess County budget. The table below is a summary of interfund transfers.

Scheduled Interfund Activity	FY2014	FY2015	FY2016	FY2017	FY2018
Transfers into General Fund	\$1,305,139	\$1,281,120	\$1,200,651	\$1,265,110	\$1,189,121
Transfers out of General Fund	\$474,420	\$619,244	\$481,509	\$246,645	\$245,190
Total of all scheduled Interfund Transfers	\$2,376,022	\$2,538,369	\$2,859,629	\$4,105,912	\$2,182,480

FY2018 Budget Deficit

The difference between estimated all fund revenue of \$17,764,951, and projected all fund expenditures of \$21,776,081 is a **deficit of \$4,011,130**. 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 FY2018 deficit is anticipated to occur within eleven (11) funds, all are estimating a deficit of \$85,000 or more. See table below.

Fund	Estimated Deficit
Public Health Capital Investment Fund	\$757,335
Economic Development Investment Fund	\$578,218
General Corporate Fund	\$552,997
Public Health Catastrophic Emergency Fund	\$334,175
Contingency Fund	\$324,500
Federal Aid Matching Fund	\$294,773
General Capital Investment Fund	\$184,730
General Capital Equipment Replacement Fund	\$156,311
County Highway Fund	\$92,157
Tourism Capital Development Fund	\$91,878
Public Health Fund	\$85,679
Total	\$3,452,753



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Galena, IL 61036

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E-mail: countyadministrator@jodaviess.org

SUMMARY OF SPECIAL FUNDS

REVENUE - Estimated FY2018 Special Funds revenue is projected to be **\$10,186,364**; this is a **decrease of \$1,421,706 or 12.2%** less than the FY2017 budget amount of \$11,608,070.

Special Funds projecting a revenue **decrease** in FY2018 of \$25,000 or more include:

- \$632,100 Public Health Capital Investment Fund (FY2017 included transfers from HHC Funds)
- \$298,500 Highway Capital Investment Fund
- \$204,131 County Aid to Bridges Fund
- \$194,824 Tourism Promotion Fund
- \$170,000 State LTCB Matching Grant Fund
- \$117,200 Contingency Fund
- \$108,465 General Capital Investment Fund
- \$94,571 Animal Control Fund
- \$49,975 Public Health Catastrophic Emergency Fund
- \$43,788 Insurance Fund

Special Funds projecting a revenue **increase** in FY2018 of \$25,000 or more include:

- \$298,990 Public Health Fund
- \$37,364 County Highway Fund
- \$33,011 General Capital Equipment Replacement Fund
- \$25,818 IMRF Fund

EXPENDITURES - Estimated FY2018 Special Funds expenditures are projected to be **\$13,644,497**; this is a **decrease of \$2,013,119 or 12.9%** less than the FY2017 budget amount of \$15,657,616.

Special Funds projecting an expenditure **decrease** in FY2018 of \$25,000 or more include:

- \$975,000 Home Health Care Fund (fund closed, balance transferred PH Capital Investment Fund)
- \$800,000 County Aid to Bridges Fund
- \$347,554 Tourism Promotion Fund
- \$312,278 County Highway Fund
- \$200,548 State LTCB Matching Grant Fund
- \$168,215 General Capital Equipment Replacement Fund
- \$140,000 Federal Aid Matching Fund
- \$107,200 Emergency Services Communications Fund
- \$88,018 General Capital Investment Fund
- \$53,000 HHC Capital Eq. Fund (fund closed, balance transferred PH Capital Investment Fund)
- \$50,5000 Highway Capital Investment Fund

Special Funds projecting a expenditure **increase** in FY2018 of \$25,000 or more include:

- \$865,335 Public Health Capital Investment Fund
- \$75,000 Contingency Fund
- \$65,050 Public Health Fund
- \$54,065 ETSB/911 Fund
- \$50,000 Sheriff's Vehicle Fund
- \$31,500 JDC Sheriff DUI Fund



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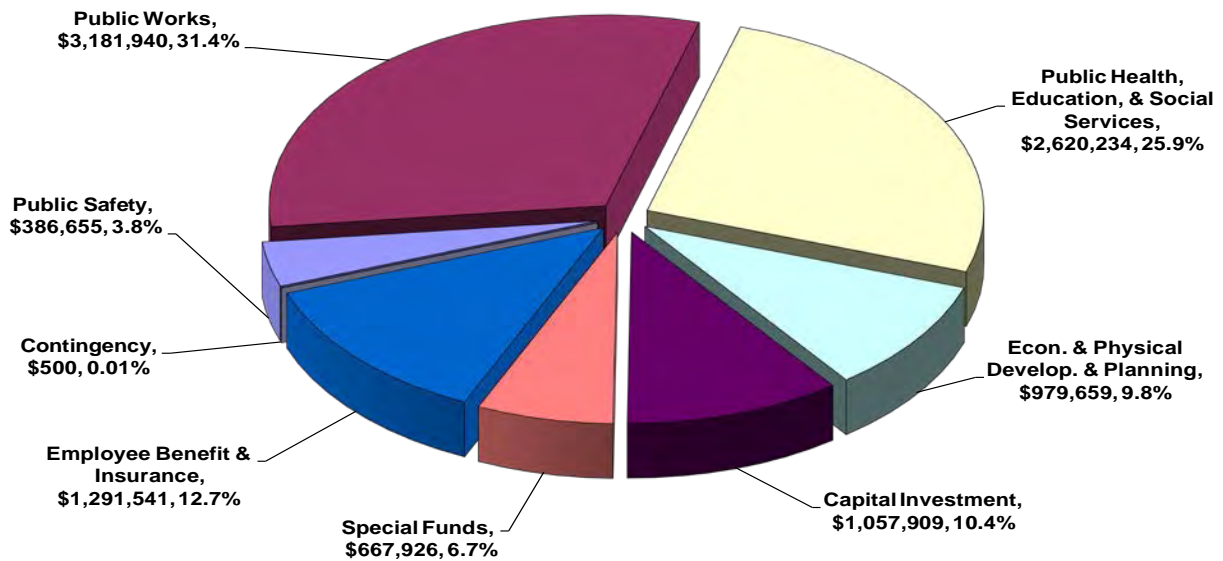
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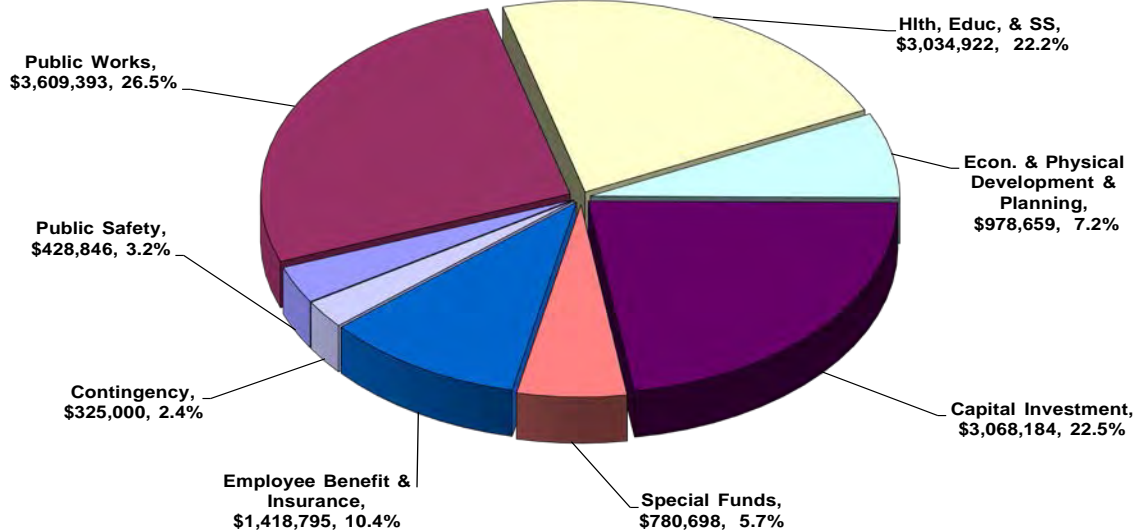
Tele: 815-777-6557 Fax: 815-777-2285

E-mail: countyadministrator@jodaviess.org

Jo Daviess County Special Fund Revenues as projected FY2018 - \$10,186,364 11/14/2017



Jo Daviess County Special Fund Expenditures as projected FY2018 - \$13,644,497 11/14/2017





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SUMMARY OF ALL OPERATING FUNDS

All operating funds include eight (8) funds; the General Corporate Fund and seven (7) special revenue funds, County Highway Fund, Motor Fuel Tax Fund, Public Health Fund, Home Health Care 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.

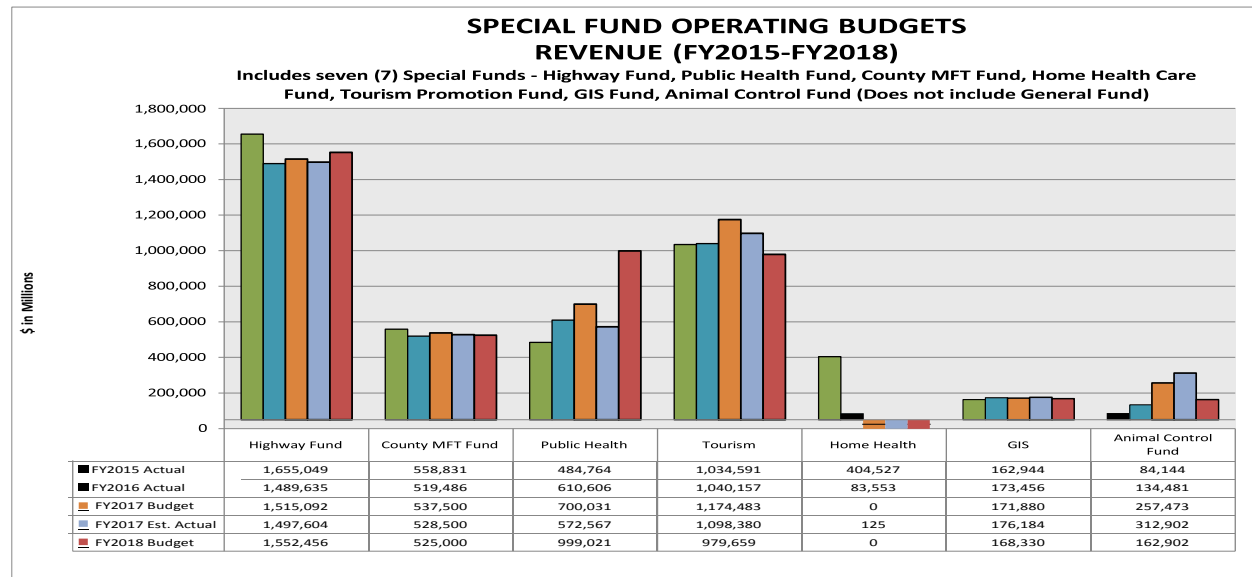
OPERATIONAL FUND REVENUE

FY2018 revenue estimates for the **eight (8)** Jo Daviess County operational funds indicate **an overall increase of \$26,843, or 0.2%** from prior year (see table below).

Fund	FY17 Budget	FY17 Est. Actual	FY18 Budget	Budget \$ Change	Budget % Change
General Fund	7,582,653	7,518,006	7,578,587	(4,066)	-0.1%
Highway	1,515,092	1,497,604	1,552,456	37,364	2.5%
Motor Fuel Tax	537,500	528,500	525,000	(12,500)	-2.3%
Public Health	700,031	572,567	999,021	298,990	42.7%
Tourism Promotion	1,174,483	1,098,380	979,659	(194,824)	-16.6%
GIS Automation	171,880	176,184	168,330	(3,550)	-2.1%
Animal Control	257,473	312,902	162,902	(94,571)	-36.7%
Home Health	0	0	0	0	0.0%
Total	11,939,112	11,704,268	11,965,955	26,843	0.2%

The Home Health Care program was dissolved and closed in FY2016. The remaining fund balance was transferred to the Public Health Capital Investment Fund in December 2016. Two (2) of seven (7) active operational funds are projecting a revenue increase - **Public Health Fund** \$298,990 or 42.7% and **County Highway Fund** \$37,364 or 2.5%.

Five (5) of seven (7) active operational funds are projecting revenue decreases - **Tourism Promotion Fund** \$194,824 or 16.6%, **Animal Control Fund** \$94,571 or 36.2%, **Motor Fuel Tax Fund** \$12,500 or 2.3%, **General Corporate Fund** \$4,066 or 0.1%, and the **GIS Automation Fund** \$3,550 or 2.1%.





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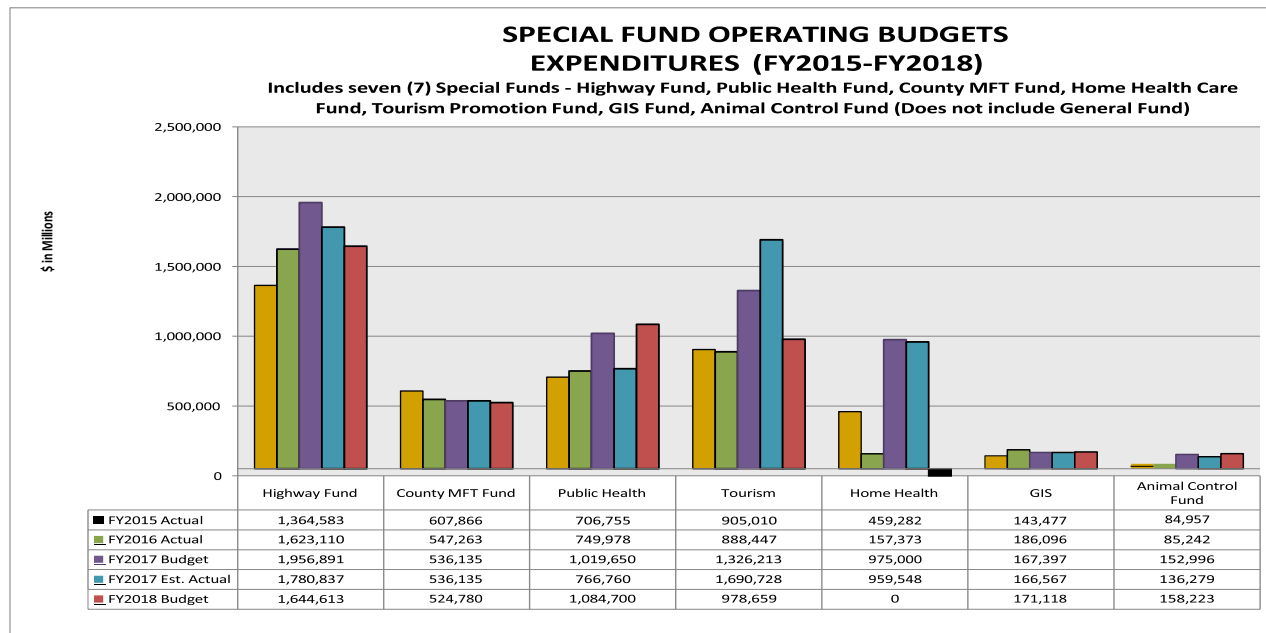
OPERATIONAL FUND EXPENDITURES

FY2018 expense estimates for the **eight (8)** Jo Daviess County operational funds indicate an **overall decrease of \$1,260,941, or 9.0% from prior year.**

Four of seven active operational fund budgets are projecting an expenditure increase for FY2018, General Fund \$311,248 or 4.0%, Public Health \$65,050 or 6.4%, Animal Control Fund \$5,227 or 3.4%, and the GIS Automation Fund \$3,721 or 2.2%.

Three of seven active operational funds are projecting an expenditure decrease in FY2018, Tourism Promotion Fund \$347,554 or 26.2%, Highway Fund \$312,278 or 16.0%, and the Motor Fuel Tax Fund \$11,355 or 2.1%.

OPERATIONAL FUNDS - EXPENDITURES					
Fund	FY17 Budget	FY17 Est. Actual	FY18 Budget	\$ Change	% Change
General Fund	7,820,336	7,798,237	8,131,584	311,248	4.0%
County Highway Fund	1,956,891	1,780,837	1,644,613	(312,278)	-16.0%
Motor Fuel Tax Fund	536,135	536,135	524,780	(11,355)	-2.1%
Public Health Fund	1,019,650	766,760	1,084,700	65,050	6.4%
Home Health Care Fund	975,000	959,548	0	(975,000)	-100%
Tourism Promotion Fund	1,326,213	1,690,728	978,659	(347,554)	-26.2%
GIS Automation Fund	167,397	166,567	171,118	3,721	2.2%
Animal Control Fund	152,996	136,279	158,223	5,227	3.4%
Total	13,954,618	13,954,618	12,693,677	(1,260,941)	-9.0%





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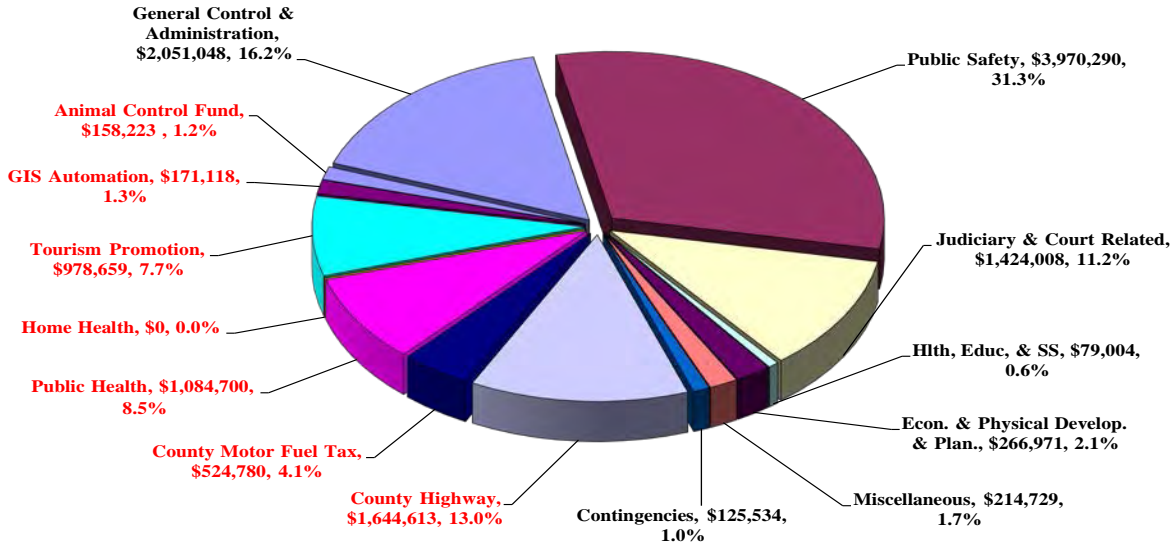
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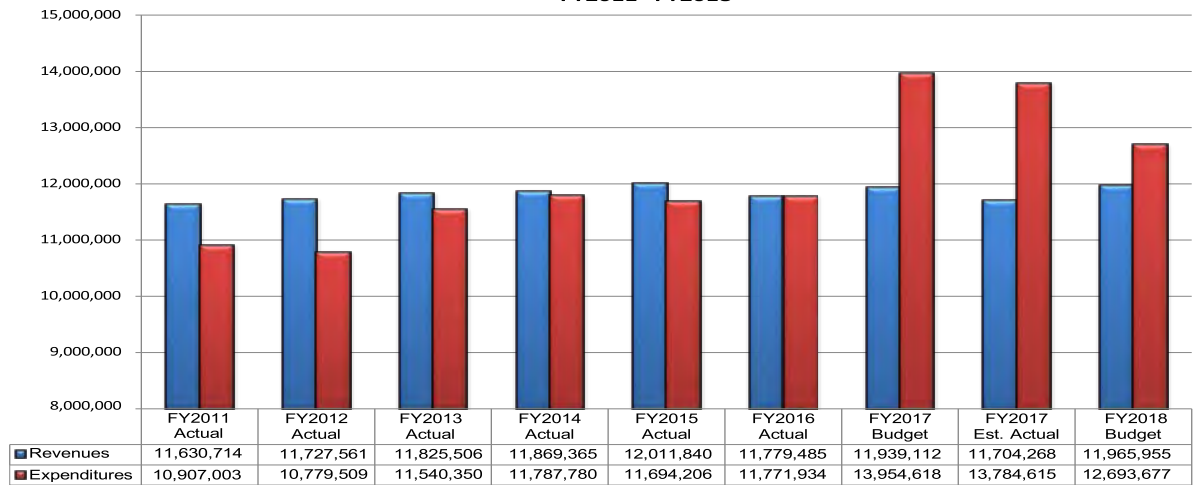
FY2018 BUDGET - All Operating Fund Expenditures - \$12,693,677

(Includes GF and **Operational Special Funds**)



ALL OPERATING FUNDS REVENUES and EXPENDITURES

Includes General Fund, Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund, Animal Control added FY2016
FY2011 - FY2018



Consideration of Minimum Fiscal Year-end Fund Balance Policies. 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. The purpose of the minimum fiscal year-end fund balance policies is to ensure that the fund retains sufficient revenues to provide for revenue and cash flow timing needs, to ensure against revenue short falls and fluctuations in revenue receipts, to provide funding for unforeseen emergencies, and per GASB 54 account for specific purpose fund balance classified into one of the following categories: nonspendable, restricted, committed, or assigned.



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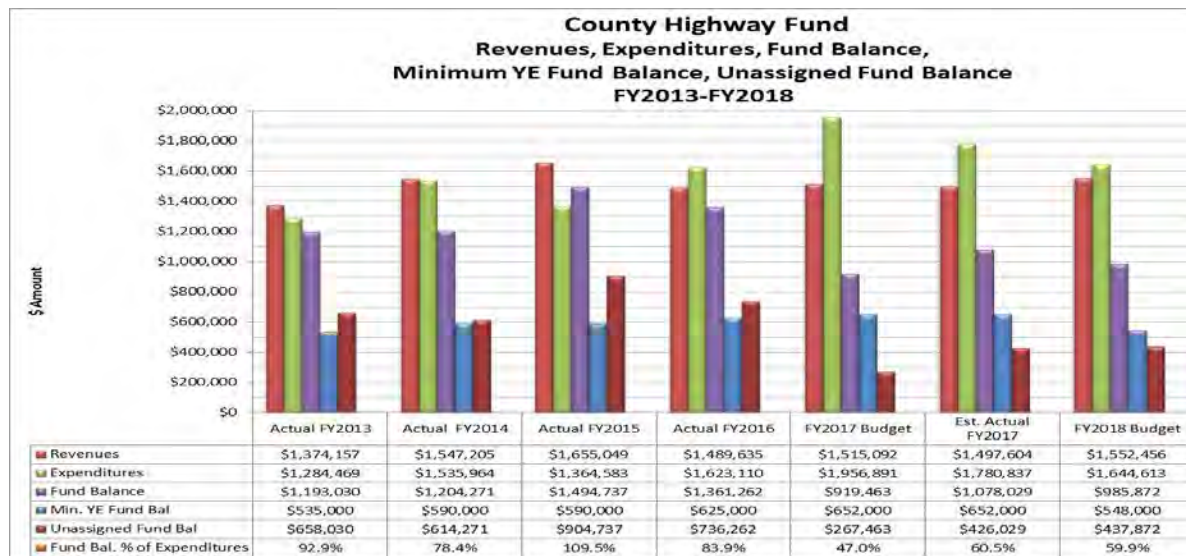
Galena, IL 61036

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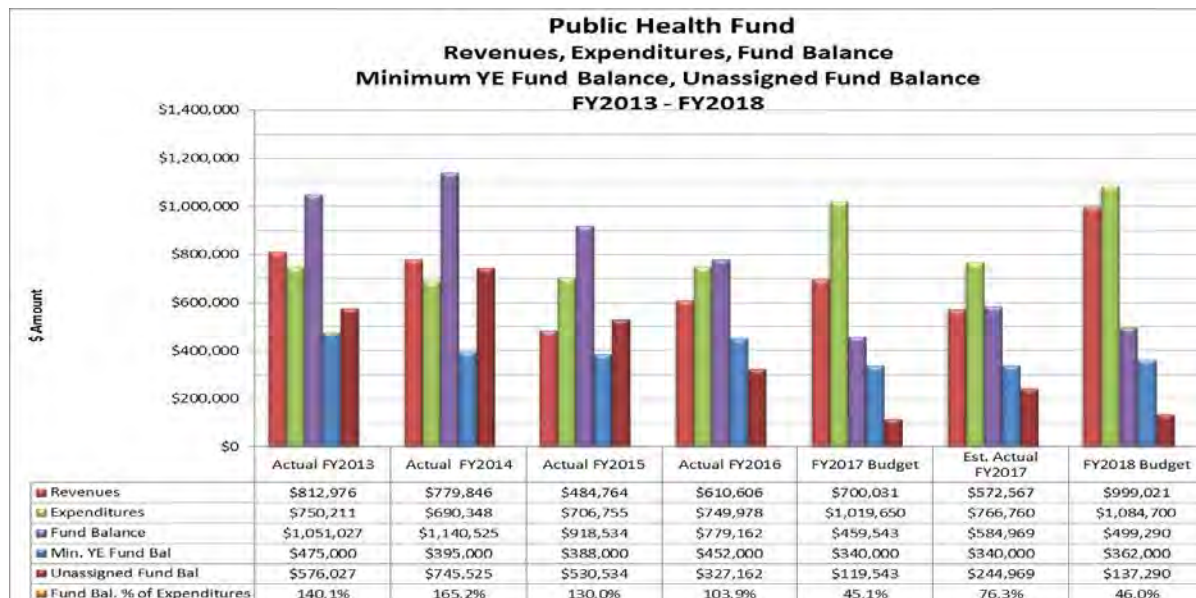
Highway Fund

The estimated 11/30/2018 fund balance for the Highway Fund is \$985,872 and exceeds by \$437,872 or 79.9% the **minimum fiscal year-end fund balance policy requirement of \$548,000 or 4 months of operating expense**. Estimated FY2018 property tax revenue of \$1,129,330 represents 72.7% of total revenue for this fund.



Public Health Fund

The estimated 11/30/2018 fund balance for the Public Health Fund is \$499,290 and exceeds by \$137,290 or 37.9% the **minimum fiscal year-end fund balance policy requirement of \$362,000 or 4 months of operating expense**. Estimated FY2018 property tax revenue of \$340,902 represents 34.1% of total revenue for this fund.





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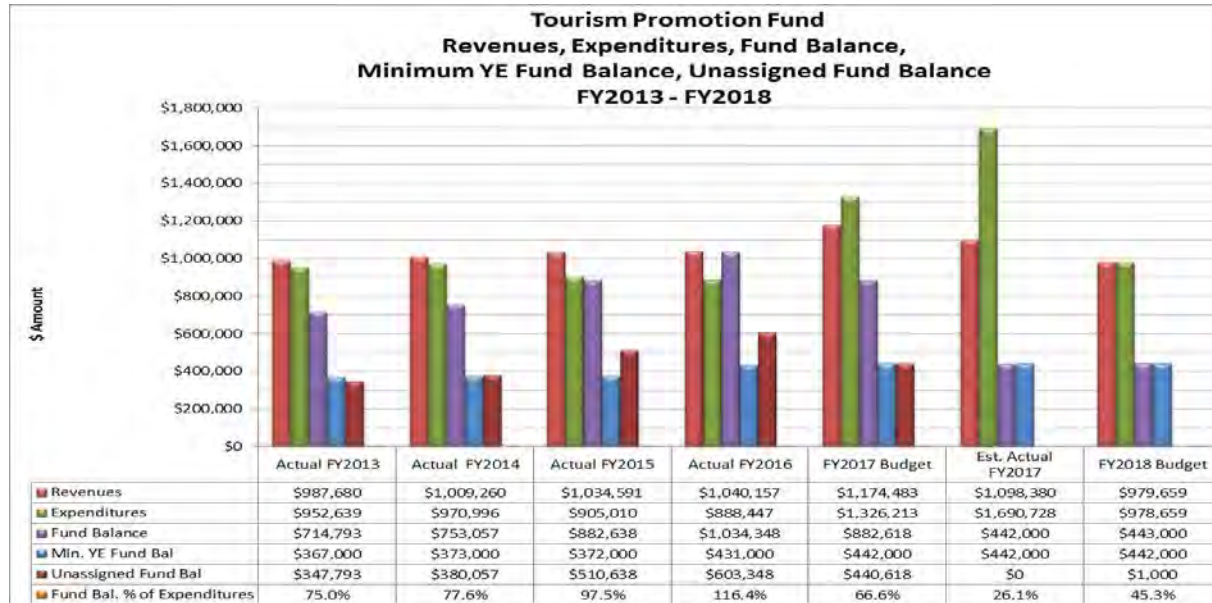
Galena, IL 61036

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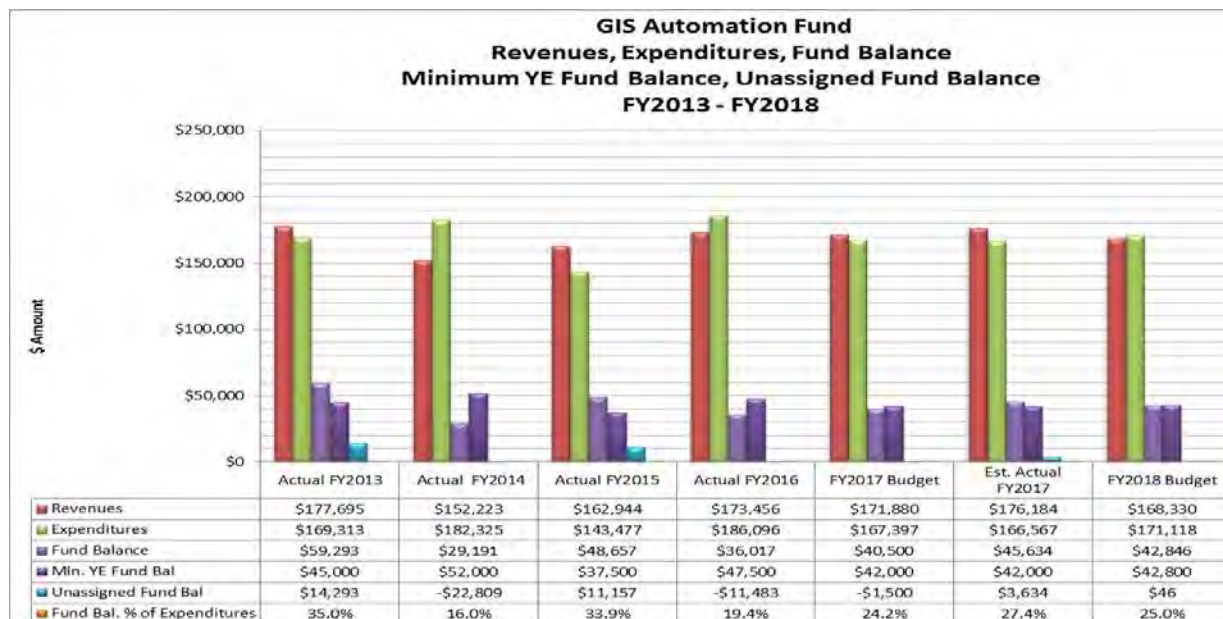
Tourism Promotion Fund

The estimated 11/30/2018 fund balance for the Tourism Promotion Fund is \$443,000 and exceeds by \$1,000 or 0.2% the minimum fiscal year-end fund balance policy requirement of \$442,000 or 4 months of operating expense.



GIS Automation Fund

The estimated 11/30/2018 fund balance for the GIS Automation Fund is \$42,846 and exceeds by \$46 or 0.1% the minimum fiscal year-end fund balance policy requirement of \$42,800 or 3 months of operating expense.





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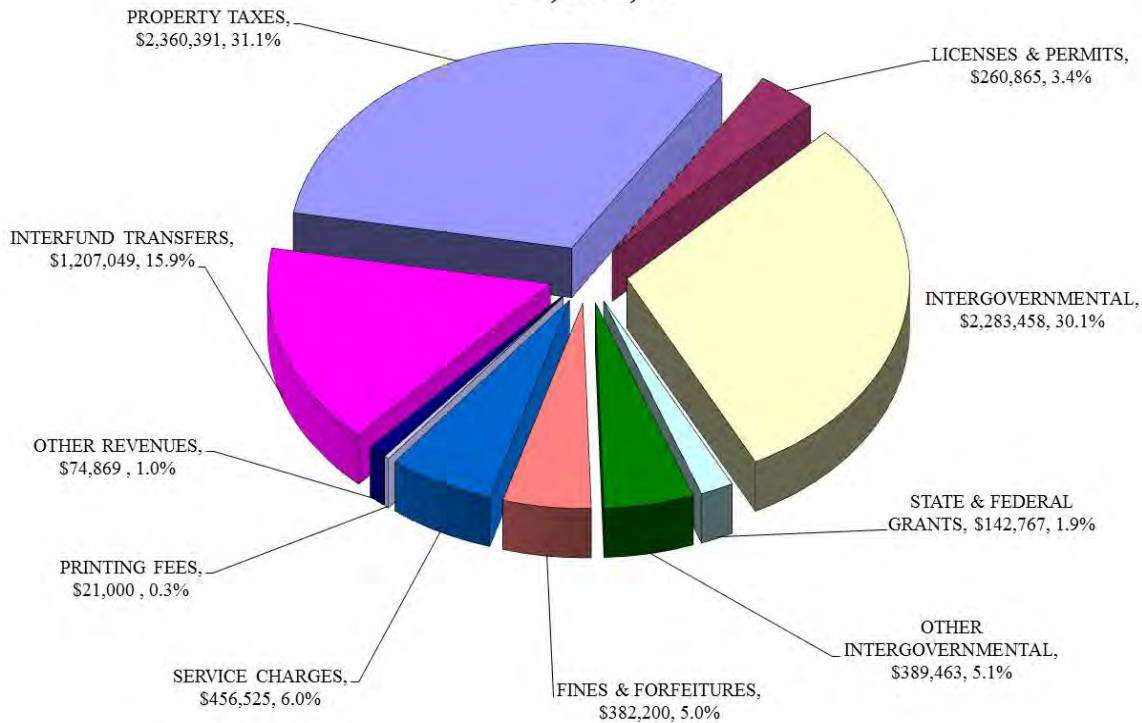
Summary of FY2018 General Corporate Fund Revenue Estimates

FY2018 General Fund (GF) revenue is projected to be \$7,578,587; this amount **represents a decrease of \$4,066 or 0.1%** less than the FY2017 revenue budget amount of \$7,582,653. Total **GF available revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to decrease \$9,829 or 0.1%. Total **GF core revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$2,988.

GF Revenue	FY2016 Actual	FY17 Budget	FY17 Est. Actual	FY18 Budget	Budget \$ Change	% Change
Total Revenue	\$7,728,111	\$7,582,653	\$7,518,006	\$7,578,587	(\$4,066)	-0.1%
Total Available Rev.	\$7,425,148	\$7,326,564	\$7,265,123	\$7,316,735	(\$9,829)	-0.1%
Total Core Revenue	\$6,229,618	\$6,106,698	\$6,033,687	\$6,109,686	\$2,988	0.0%

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred two (102) revenue line items. Twenty-seven (27) revenue line items indicate an increase, nineteen (19) indicate a decrease, and fifty-six (56) indicate no change from prior year budget.

Estimated FY2018 General Fund Revenue \$7,578,587





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

Revenue Increases – FY2018 revenue increases are anticipated to occur (compared to FY2017 budget) in **four categories**: Property Taxes \$118,406, Federal Grants \$5,763, Licenses & Permits \$5,290 and Other Revenues \$1,425. Significant line item revenue **increases** (\$5,000 or more) are projected for:

- \$118,406 Property Taxes
- \$21,152 IMRF interfund transfer
- \$19,139 Local Use Tax
- \$10,000 Court Costs, Fines & Fees
- \$9,792 Social Security/Medicare interfund transfer
- \$6,071 Holiday Patrol Grant
- \$5,574 Corporate Personal Property Replacement Tax
- \$5,500 Building Permits
- \$5,000 Penalties on Tax Collections

Revenue Decreases – FY2018 revenue decreases are anticipated to occur (compared to FY2017 budget) in **six categories**: Intergovernmental (\$93,701), Other Intergovernmental (\$18,537), Interfund Transfers (\$12,817), Service Charges (\$3,845), Fines & Forfeitures (\$4,550), and Printing Fees (\$1,500). Significant line item revenue **decreases** (\$5,000 or more) are projected for:

- \$111,454 State Income Tax
- \$41,600 Interfund transfer from Gen. Cap. Eq. Fund – return balance of NG911 project to GF
- \$21,352 Salary Reimbursements (Probation reimbursement less than FY2017)
- \$13,000 Criminal Fines
- \$9,787 County (1%) Sales Tax
- \$6,500 Law Library Fees (in December a Special Fund was established for this revenue)
- \$5,371 IT interfund transfers (CVB closed)
- \$5,000 Housing of Prisoners

FY2017 Estimated Actual Revenue and Expenditures

FY2017 estimated actual revenue is projected to be \$7,518,006; this amount **represents a decrease of \$64,647 or 0.9% less** than the budget amount of \$7,582,653.

. Significant line item revenue **increases** (\$5,000 or more) are projected for:

- \$27,397 Corporate Personal Property Replacement Tax
- \$20,142 Interfund transfer from Tourism (start date for DMO unknown at time budget adopted)
- \$10,000 Court Costs, Fines & Fees
- \$9,175 Local Use Tax
- \$5,500 Building Permits

. Significant line item revenue **decreases** (\$5,000 or more) are projected for:

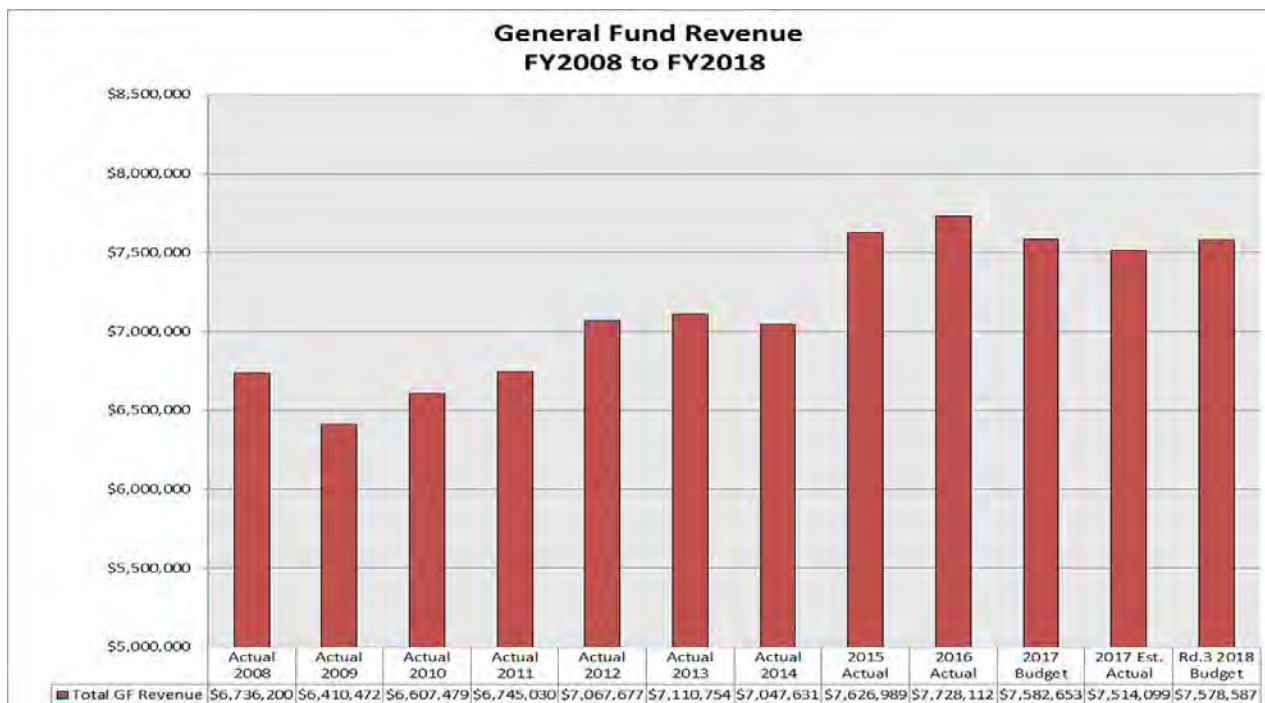
- \$94,171 State Income Tax
- \$14,000 Housing of Prisoners
- \$10,365 Election Reimbursement
- \$9,787 County (1%) Sales Tax
- \$6,500 Law Library Fees



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 330 North Bench St.
 Galena, IL 61036
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The chart below compares FY2018 General Fund revenue estimates with FY2017 General Fund revenue budget estimates and FY2016 actual amounts.

GF Revenue by Category	FY2016 Actual	FY2017 Budget	FY2018 Budget	Budget \$Change	% Change
Property Taxes	2,158,226	2,241,985	2,360,391	\$118,406	5.3%
Licenses & Permits	263,614	255,575	260,865	5,290	2.1%
Intergovernmental	2,448,319	2,372,159	2,283,458	(93,701)	-3.9%
State Grants	0	0	0	0	0.0%
Federal Grants	\$195,101	\$137,004	\$142,767	5,763	4.2%
Other Intergovernmental	\$480,278	\$408,000	\$389,463	(18,537)	-4.5%
Fines & Forfeitures	\$426,011	\$386,750	\$382,200	(4,550)	-1.2%
Service Charges	\$452,187	\$460,370	\$456,525	(3,845)	-0.8%
Printing Fees	\$29,154	\$22,500	\$21,000	(1,500)	-6.7%
Other Revenues	\$79,691	\$73,444	\$74,869	1,425	1.9%
Inter-fund Transfers	\$1,195,531	\$1,219,866	\$1,207,049	(12,817)	-1.1%
TOTAL GF REVENUE	\$7,728,111	\$7,582,653	\$7,578,587	(\$4,066)	-0.06%
TOTAL GF CORE REVENUE (Less Grants, State Rev Stamp & IFT's)	\$6,229,618	\$6,106,698	\$6,109,686	\$2,988	0.05%





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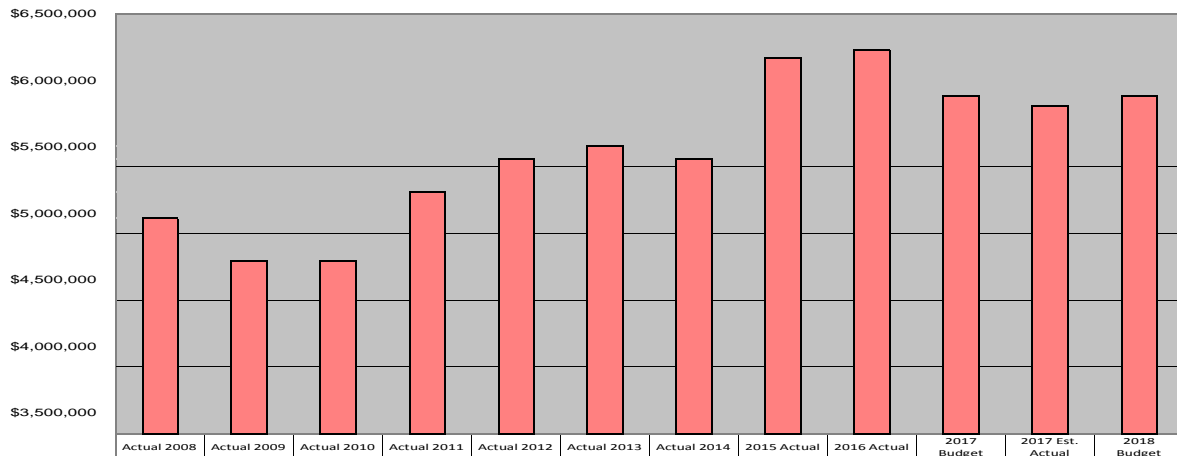
FY2018 General Fund Core Revenue

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 FY2018 is estimated to be \$6,109,686; this amount is \$2,988 or 0.05% more than the FY2017 budget amount of \$6,106,698. This increase is primarily due to anticipated increases in two revenue categories: Property Tax (\$118,406) and Licenses & Permits (\$5,290). These revenue increases are partially offset by decreases in the following revenue categories: Intergovernmental (\$93,701), Other Intergovernmental (\$18,537), Fines & Forfeitures (\$4,550), Service Charges (\$3,845), and Printing Fees (\$1,500).

General Fund Core Revenue FY2008 to FY2018

Core Revenue is total revenue less state & federal grants, interfund transfers, state rev. stamps.



The chart below compares FY2008 actual revenue; FY2017 estimated actual revenue and FY2018 projected revenue. Please note state and federal grant revenue associated with the JDC Transit was moved to a special fund effective with the FY2011 budget year.

General Fund Revenue Category	Actual Revenue FY2008	Estimated Actual Rev FY2017	Projected Revenue FY2018	\$ Change FY2008 to FY2018	% Change
Property Taxes	1,449,875	2,241,985	2,360,391	910,516	62.8%
Licenses & Permits	186,938	261,090	260,865	73,727	39.4%
Intergovernmental	2,151,013	2,312,639	2,283,458	132,445	5.8%
State Grants	280,091	0	0	(280,091)	-100%
Federal Grants	340,386	133,798	142,767	(197,619)	-58.1%
Other Intergovernmental	300,560	396,802	389,463	88,903	29.6%
Fines & Forfeitures	466,839	396,550	382,200	(84,639)	-18.1%
Service Charges	422,081	448,125	456,525	34,444	8.2%
Printing Fees	28,246	22,612	21,000	(7,246)	-25.7%
Other Revenues	114,798	72,969	74,869	(39,929)	-34.8%
Interfund Transfers	995,373	1,231,436	1,207,049	211,676	21.3%
TOTAL GF REVENUE	\$6,736,199	\$7,518,006	\$7,578,587	\$842,388	12.5%
TOTAL CORE REVENUE	\$5,120,349	\$6,033,687	\$6,109,686	\$989,337	19.3%



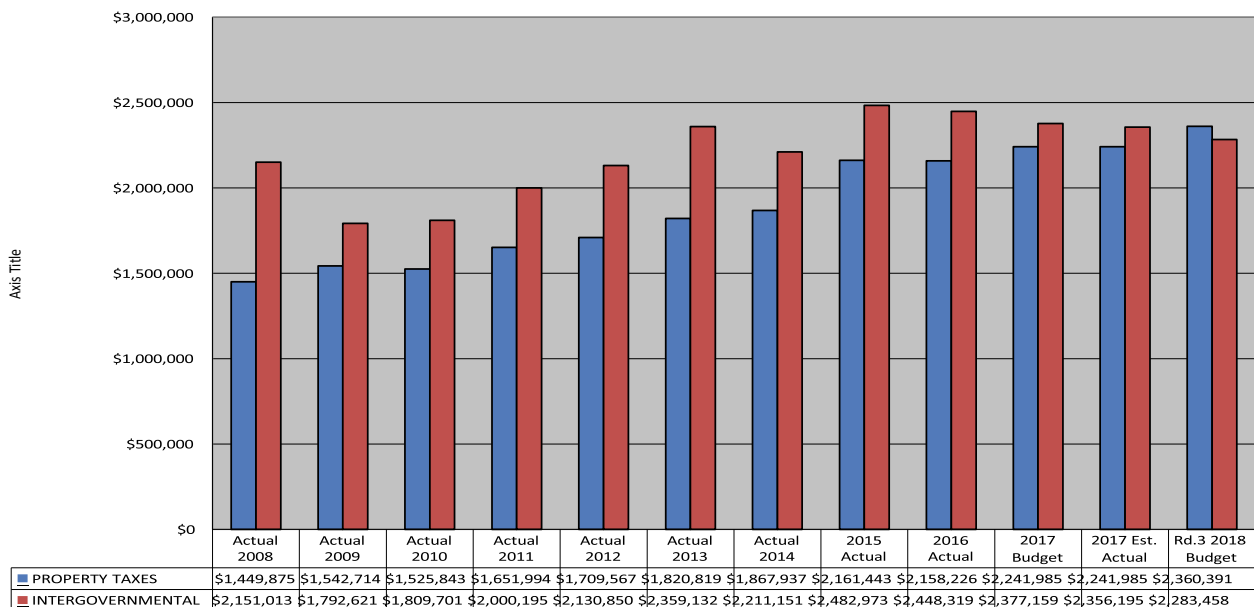
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 330 North Bench St.
 Galena, IL 61036
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Since FY2008 core revenue has increased \$989,337 or 19.3% (an average of 1.9% per year) from \$5,120,349 in FY2008 to an estimated \$6,109,686 in FY2018. However, there is concern – after peaking in FY2016 at \$6,229,618, the FY2018 core revenue is projected \$6,109,686, this is a decrease of \$119,932 or 1.9%. The table below compares top core revenue line item increases and decreases between actual FY2008 revenue and FY2018 projected revenue.

GENERAL FUND CORE REVENUE ACTUAL FY2008 Revenue COMPARED FY2018 Revenue Estimate							
Increase of \$10,000 or more				Decrease of \$10,000 or more			
Line Item	FY2008	Budget FY2018	Increase	Line Item	FY2008	Budget FY2018	Decrease
Property Tax	\$1,449,875	\$2,241,985	\$910,516	Court Costs/Fines/Fees	\$348,467	\$270,000	(\$78,467)
Local Use Tax	\$158,728	\$294,655	\$135,827	Corporate P. Prop. Tax	\$194,387	\$130,774	(\$63,613)
Salary Reimbursements	\$236,278	\$338,021	\$101,743	County Rev. Stamps	\$106,988	\$59,542	(\$47,446)
Guest Acc. Fees	\$66,555	\$158,000	\$91,445	Criminal Fines	\$58,238	\$17,000	(\$41,238)
Sales Tax CST (0.25%)	\$589,103	\$653,137	\$64,034	Interest – CD/Savings	\$55,579	\$16,500	(\$39,079)
Penalties Tax Collection	\$52,285	\$95,000	\$42,715	Building Permits	\$72,893	\$50,500	(\$22,393)
State Income Tax	\$1,018,490	\$1,030,161	\$11,671				
Total	\$3,756,905	\$5,114,856	\$1,357,951	Total	\$836,552	\$544,315	\$292,237

Jo Daviess County General Fund Revenue Property Taxes - Intergovernmental

(Intergovernmental includes Income Tax, Sales Tax, Local Use, CPPRT)
2008 -2018





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 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
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Summary of FY2018 General Fund Expense Estimates

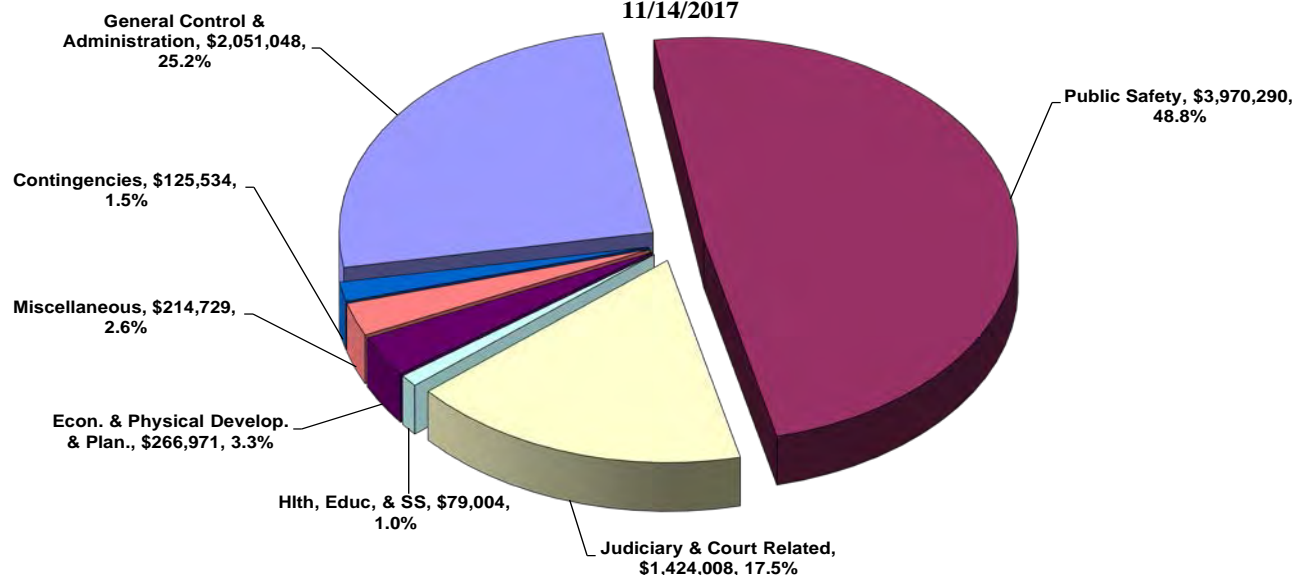
Total General Fund (GF) target expense estimates are projected at \$8,131,584; this is **an increase of \$311,248 or 4.0%** more than the final approved FY2017 target amount of \$7,820,336.

Budget						
	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget
General Fund Expense Budget	\$7,350,174	\$7,396,301	\$7,781,720	\$7,810,737	\$7,820,336	\$8,131,584
\$ Change from prior year		\$44,628	\$385,419	\$29,017	\$9,601	\$311,248
% Change from prior year		0.6%	5.2%	0.4%	0.1%	4.0%

Actual						
	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Est. Actual	FY2018 Budget
General Fund Expense Budget	\$7,040,012	\$7,152,651	\$7,422,277	\$7,534,425	\$7,747,761	\$8,131,584
\$ Change from prior year		\$112,639	\$269,626	\$112,148	\$213,336	\$383,823
% Change from prior year		1.6%	3.8%	1.5%	2.8%	4.9%

The three largest projected FY2018 General Fund expense categories are: Public Safety \$3,970,290 (48.8%), General Control & Administration \$2,051,048 (25.2%) and Judiciary & Court Related \$1,424,008 (17.5%).

Jo Daviess County FY2018 Projected General Fund Expenditures \$8,131,584 11/14/2017





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 330 North Bench St.
 Galena, IL 61036
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Five (5) General Fund expense categories are projected to increase in FY2018, one (1) category is projected to decrease and one (1) category is projected to stay the same. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. Categories projecting an increase include: General Control & Administration \$197,009 (10.6%), Public Safety \$138,485 (3.6%), Judiciary & Court Related \$14,788 (1.0%), Health, Education, & Social Services \$815 (1.0%), and Economic and Physical Development & Planning \$151 (0.1%). The category projecting a decrease is Miscellaneous \$40,000 (15.7%) (Cost/Fee Study was a non-recurring FY2017 expense), and Contingencies are projected to remain the same. Interfund transfers from General Fund contingency line items total \$125,534 and include \$117,200 annual debt payment on installment contract for the public safety communication system, and \$8,334 annual transfer to the Emergency Services Communications Fund. This is the same total as FY2017.

GF Expenditures by Budget Category	Budget FY2016	Budget FY2017	Budget FY2018	\$ Change 17-18	Percent Change
General Control & Administration	1,792,647	1,854,039	2,051,048	197,009	10.6%
Miscellaneous	232,289	254,729	214,729	(40,000)	-15.7%
Public Safety	3,660,463	3,831,805	3,970,290	138,485	3.6%
Judiciary & Court Related	1,421,769	1,409,220	1,424,008	14,785	1.0%
Health, Education & Social Services	78,687	78,189	79,004	815	1.0%
Econ. & Physical Dev. & Planning	257,744	266,820	266,971	151	0.1%
Contingencies	367,138	125,534	125,534	0	0.0%
TOTAL EXPENDITURES	\$7,810,737	\$7,820,336	\$8,131,584	\$311,248	4.0%

Summary of FY2018 General Fund Target Adjustments

The following is a summary of the General Fund target increases/decreases that occurred during the FY2018 budget process.

- ✓ \$44,930 decrease – fourteen (14) initial target amounts decreased a total of \$44,930 from the final FY2017 target amounts for *non-recurring* mandatory/necessary operational expenses.
 - a) \$34,079 Sheriff's target Holiday Patrol grant.
 - b) \$4,475 Emergency Management target Commodity Flow Study Phase II/HEMP Grant.
 - c) \$6,376 Thirteen (13) General Fund target amounts increased or decreased for Antivirus software renewal/formula change iFiber/NIU Internet.
- ✓ \$40,000 decrease – Miscellaneous target decreased \$40,000 for Comprehensive Cost/Fee Study. This expense was considered a *non-recurring* expense in the FY2017 General Fund budget.
- ✓ \$54,881 increase - Election budget. The elections budget increases one year and decreases the next based on the number of elections: FY14-\$54,863 increase, FY15-decrease \$49,881, FY2016-increase \$49,881, FY2017-decrease \$49,881.
- ✓ \$40,150 increase – 7/27/2017 Sheriff's target increased for approved Holiday Patrol grant (NON-RECURRING)



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Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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- ✓ \$1,824 increase – 7/27/2017 Emergency Management target increased for Commodity Flow Study Phase II/HEMP grant (NON-RECURRING)
- ✓ \$1,917 increase – 7/27/2017 Communications target increased for mandatory increase in Comelec Services maintenance agreement for radio communication system (RECURRING)
- ✓ \$17,096 increase – 8/17/2017 Information & Communication target increased to purchase/extend support coverage on SAN/host servers hardware - (NON-RECURRING)
- ✓ \$6,615 increase – 8/17/2017 County Clerk/Recorder target increased for addition of Safety Coordinator duties to Chief Deputy County Clerk position - (RECURRING)
- ✓ \$6,615 decrease – 8/17/2017 County Administrator target decreased, Safety Coordinator stipend eliminated duties transferred to Chief Deputy County Clerk position - (RECURRING)
- ✓ \$8,015 increase – 8/24/2017 County Treasurer target increased for change in health insurance coverage (RECURRING)
- ✓ \$815 increase – 8/24/2017 ROE target increased from initial target for JDC share of FY2018 ROE budgeted expenses (RECURRING)
- ✓ \$34,520 increase – 8/24/2017 A new Grants Administrator budget was adopted and a target amount was established (RECURRING)
- ✓ \$35,000 increase – 9/29/2017 Sheriff target increased for legal services and other expenses associated with union negotiations (NON-RECURRING)
- ✓ \$9,333 increase – 9/29/2017 Safety Building target increased for legal services and other expenses associated with union negotiations (NON-RECURRING)
- ✓ \$21,000 increase – 9/29/2017 Communications target increased for legal services and other expenses associated with union negotiations (NON-RECURRING)
- ✓ \$4,667 increase – 9/29/2017 Court Security target increased for legal services and other expenses associated with union negotiations (NON-RECURRING)
- ✓ \$5,875 increase – 9/29/2017 Communications target increased for mandatory annual maintenance agreement with Globalcom for Courthouse/PSB camera system (RECURRING)
- ✓ \$1,503 increase – 10/12/2017 Grants Administrator target increased per position classification resolution (RECURRING)
- ✓ \$22,145 increase – 10/12/2017 County Administrator target increased, County Board approved unfunded request, Administrative Assistant position from part-time to full-time (RECURRING)
- ✓ \$5,000 increase – 10/12/2017 Sheriff target increased, County Board approved unfunded request for 50% cost of a drone, the other 50% paid by a DRA grant (NON-RECURRING)



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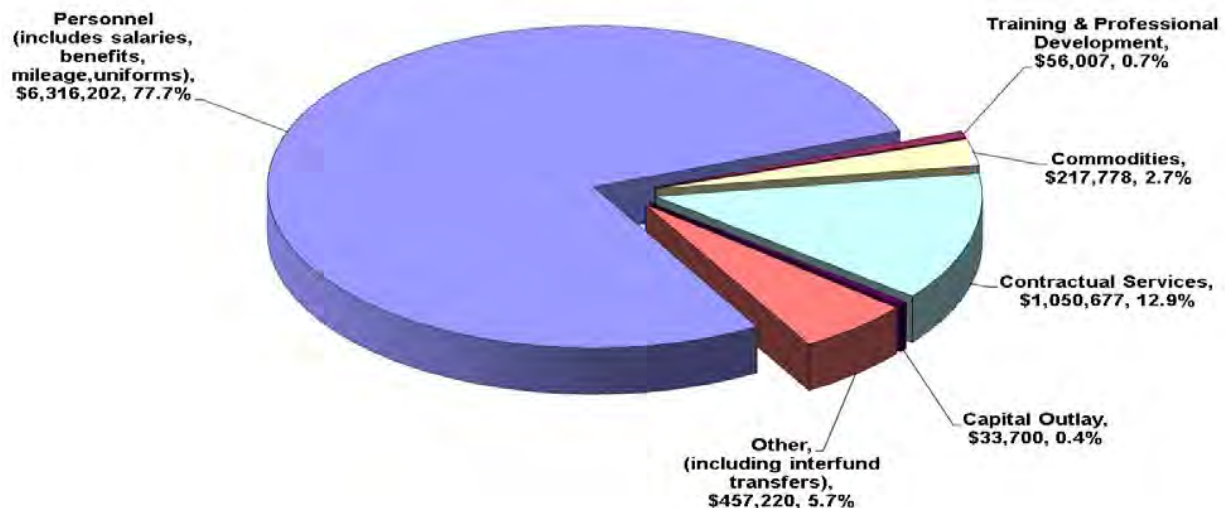
- ✓ \$20,000 increase – 10/12/2017 Sheriff target increased, County Board approved unfunded request for body cameras and hardware (NON-RECURRING)
- ✓ \$10,300 increase – 10/12/2017 CCAO target increased, County Board approved unfunded request for Devnet web program (NON-RECURRING) \$3,900 annual maintenance begins 2019 (RECURRING)

General Fund Account Category Expenses

All six (6) General Fund account categories are projected to increase in FY2018. The amount of increase 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) \$190,838 or 3.1 %, Contractual Services \$77,766 or 8.0%, Capital Outlay \$26,760 or 385.6%, Commodities \$12,869 or 6.3%, Training & Professional Development \$2,850 or 5.4%, and Other (includes interfund transfers) \$165.

Account Title (category)	FY2017	% of Total	FY2018	% of Total	% Change 17-18	Percent Change
Personnel (includes mileage, uniforms)	\$6,125,364	78.3%	\$6,316,202	77.7%	\$190,838	3.1%
Training & Professional Dev.	\$53,157	0.7%	\$56,007	0.7%	\$2,850	5.4%
Commodities	\$204,909	2.6%	\$217,778	2.7%	\$12,869	6.3%
Contractual Services	\$972,911	12.4%	\$1,050,677	12.9%	\$77,766	8.0%
Capital Outlay	\$6,940	0.1%	\$33,700	0.4%	\$26,760	385.6%
Other (includes interfund transfers)	\$457,055	5.8%	\$457,220	5.7%	\$165	0.0%
Total	\$7,820,336	100%	\$8,131,584	100%	\$311,248	4.0%

FY2018 Projected General Fund Expenditures By Category \$8,131,584 11/14/2017





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 Galena, IL 61036
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General Fund Personnel Expenses

General Fund target estimates for personnel costs (salaries & benefits, automobile mileage, and uniform allowance) total \$6,316,202 and represent **77.7%** of the total FY2018 General Fund expense budget of \$8,131,584. Salaries and benefits total \$6,267,929 and represent **77.1%** of total General Fund expenses; mileage \$38,275 represents 0.5%, and uniforms \$10,000 represents 0.1% of total General Fund expenses.

Salaries/Wages/Employee Benefits General Fund Expenditures (FY2014-FY2018)

	FY2014	FY2015	FY2016	FY2017	FY2018	\$Change	%Change
	Budget	Budget	Budget	Budget	Budget	17 to 18	17 to 18
Salaries- Full-time	3,443,434	3,579,111	3,674,605	3,762,909	3,858,138	95,229	2.5%
Salaries- Per diem	62,780	62,780	62,780	72,660	72,160	(500)	-0.7%
Salaries- Part-time	191,992	186,771	206,265	203,530	210,379	6,849	3.4%
Salaries- Overtime	176,229	168,545	190,491	216,805	222,822	6,017	2.8%
Health Insurance	729,449	802,352	808,482	891,230	948,901	57,671	6.5%
Social Security	240,027	248,815	256,141	264,540	270,267	5,727	2.2%
Medicare	56,128	58,183	59,897	61,861	63,200	1,217	2.2%
Pension (IMRF/SLEP)	566,882	558,235	570,972	606,936	622,062	15,126	2.5%
Total	5,466,922	5,664,792	5,829,633	6,080,471	6,267,929	187,458	3.1%

All Operational Funds Combined – Salaries/Wages/Employee Benefits General Fund and Special Funds (FY2015-FY2018)

Description	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	\$ Change 17 to 18	% Change 17 to 18
Salaries/Wages (Total)	5,620,390	5,880,392	5,764,326	5,841,860	120,808	2.4%
Health Insurance	1,138,100	1,149,554	1,175,685	1,251,812	76,127	6.5%
Social Security	349,015	363,216	357,569	361,770	4,201	1.2%
Medicare	81,784	85,157	83,626	84,601	975	1.2%
Unemployment	5,000	5,000	6,000	9,000	3,000	50.0%
Pension (IMRF/SLEP)	730,273	751,169	749,687	779,188	29,501	3.9%
Total	\$7,924,560	\$8,234,613	\$8,136,893	\$8,328,231	\$191,338	2.4%

OPERATIONAL FUNDS – Total Salaries/Wages/Benefits (FY2015-FY2018)

Fund	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	\$ Change 17 to 18	%Change 17 to 18
General Fund	5,664,792	5,829,633	6,080,471	6,267,929	187,458	3.1%
County Highway Fund	766,767	780,277	802,893	830,747	27,854	3.5%
Motor Fuel Tax Fund	112,491	116,206	106,135	109,779	3,644	3.4%
Public Health Fund	537,300	609,000	663,300	876,312	213,012	32.1%
GIS Automation Fund	130,523	135,070	134,117	139,023	4,906	3.7%
Animal Control Fund	0	70,778	73,746	66,712	(7,034)	-9.5%
JDC Transit/PCOM	0	18,301	18,718	37,725	19,010	101.6%
Home Health Care Fund	398,454	382,659	0	0	0	0.0%
Tourism Promotion Fund	314,231	292,689	254,513	0	(254,513)	-100%
Total	\$7,924,560	\$8,234,613	\$8,136,893	\$8,328,231	\$191,338	2.4%



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The FY2018 Jo Daviess County budget includes 109 full-time positions and 8 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 (FY2017-FY2018)					
Department	Fund	FY2018 # F-Time	FY2018 # P-Time	FY2017 # F-Time	FY2017 # P-Time
Sheriff's Department	General	38	0	38	0
Health Department	Special	13	1	10	0
Highway	Special	12	0	11	1
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	4	2	4	2
Treasurer	General	4	0	4	0
Planning & Development	General	3	1	3	1
County Administrator	General	3	0	2	1
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	1
Grants Administrator	General	0.5	0	0	0
Tourism CVB	Special	0	0	4	0
Home Health Care	Special	0	0	0	0
Total - County		109	8	107	10
Total - General Fund		80.4	6	78.9	7
Total - Special Fund		28.6	2	28.1	3

Staffing Changes for FY2018 Budget

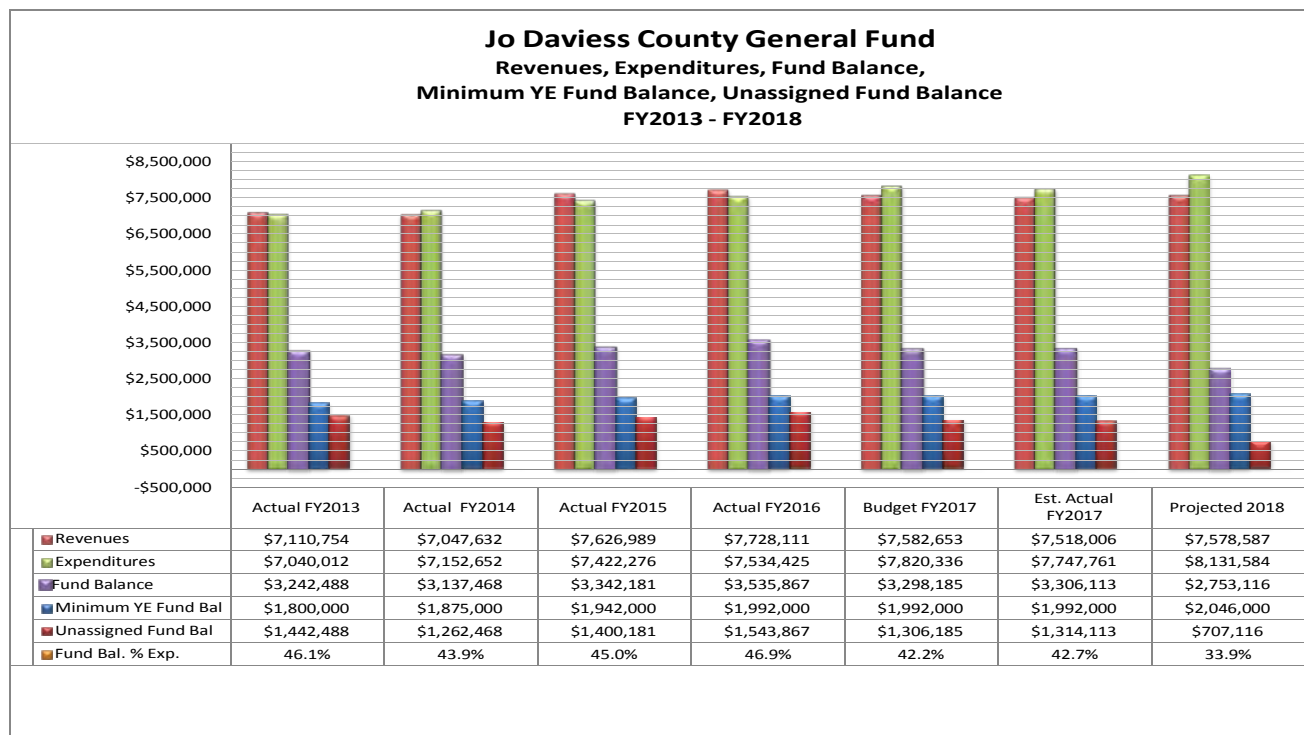
- 1) Tourism department closed – four full time positions eliminated
- 2) Health Department plans to implement a dental program in FY2018 and add five new positions: Accreditation & Quality Assurance Coordinator, Dental Coordinator, Dentist, two Dental Hygienists.
- 3) Safety Coordinator position moved from County Administrator budget to County Clerk budget.
- 4) Part-time Carpenter position in Highway Department approved to full-time.
- 5) Part-time Administrative Assistant position in County Administration Office approved to full-time.
- 6) Full-time Highway Maintenance position added, part-time staffing reduced, Staff Engineer position placed on hold.
- 7) Part-time PCOM position combined with new Grants Administrator position, resulting in one new full-time position
- 8) New Buildings/Grounds/Maintenance Custodian I position added, contract vendors to be eliminated.



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
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 E-mail: countyadministrator@jodaviess.org

General Fund Year End Fund Balance

The proposed FY2018 General Corporate Fund budget is a deficit budget in the amount of \$552,997 (the difference between revenues and expenses). To balance the FY2018 General Corporate Fund budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/2017) fund balance is estimated at \$3,306,113. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expenses, for FY2018 the County Board approved the amount of \$2,046,000 to be designated and retained in this fund. The estimated year end (11/30/2018) fund balance for the General Corporate Fund is \$2,753,116. The estimated year end (11/30/2018) unassigned fund balance for the General Corporate Fund is \$707,116; this amount is a decrease of \$836,752 or 54.2% less than the FY2016 actual year end unassigned fund balance of \$1,543,868.



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. On 10/04/2017, the County Board determined that \$0 would be allocated from the General Fund and \$0 would be allocated from the General Capital Equipment Replacement Fund and General Capital Investment Fund. The unassigned fund balance in both capital funds had been drawn down to \$0 in prior years leaving only a small amount of unassigned interest. During final budget deliberations on 10/12/2017 the County Board decided to reconsider the allocation of unassigned fund balance from the General Fund and approved the following unfunded requests totaling \$57,445 to be paid from the General Fund: \$20,000 for body cameras (non-recurring), \$5,000 for 50% cost of a drone, the other 50% paid by a DRA grant (non-recurring), \$22,145 part-time Administrative Assistant position in County Administration Office approved to full-time (recurring), \$10,300 Devnet web program for Assessment Office (non-recurring) \$3,900 annual maintenance begins 2019 (recurring).



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Major Projects/Programs

FY2017- Several major projects and/or programs were completed or implemented in fiscal year 2017: The Highway Department completed the Fiedler Road over Wolf Creek Bridge project, completed the bridge portion and open to traffic the Fiedler Road over Apple River Bridge Project, completed excavation and installed footings for the Galena Salt/Storage Building, plans, proposal and project development report submitted for Stagecoach Trail Culverts over Clear Creek and a Tributary of Clear Creek, began framing for window replacement in the office area at the Hanover Highway Facility.

The County engaged the services of Fiscal Choice Consulting to conduct a Comprehensive Cost/Fee Study, a cost/fee study is necessary in determining if the County is charging appropriate fees for the services being provided, continued to address critical maintenance issues associated with the Courthouse, awarded a contract for replacement of the third floor windows. The Jo Daviess County PCOM and the Jo Daviess County Transit developed and implemented a new website and Facebook page specifically for the Transit Program, an air conditioning system was installed in the work bay of the new transit building addition. The County, the City of Galena and the Greater Galena Marketing, Inc. (GGMI) entered into a Destination Marketing Management Agreement that went into effect on July 1, 2017 for the purpose of promotion of tourism in Jo Daviess County. Since all services for the CVB for Jo Daviess County were subsumed by the destination marketing services of GGMI; the CVB office was closed on September 1, 2017 and the CVB was suspended indefinitely, effective November 30, 2017. In February 2017, an Ad-Hoc Emergency Fire and Medical Services Committee were established and members appointed, in August the Committee presented their report – A Report Addressing Recruitment and Retention Issues in Public Safety Agencies in Jo Daviess County, Illinois. In April 2017, a Grant Administration and Oversight Committee was established and members appointed, the Committee developed a Grants Administrative Policy, researched policies and procedures to comply with the Grant Accountability and Transparency Act (GATA) and recommended the establishment of a part-time Grants Administrator position, this position was subsequently combined with the part-time PCOM position; the Committee is currently overseeing the hiring process of a full-time Grants Administrator/PCOM. The Safety Committee completed a review and update of the Jo Daviess County Safety Manual.

The Sheriff completed the Courthouse/Public Safety Building CCTV Improvements Project, continued to implement the new Spillman Public Safety software system, updated lighting in the dispatch center, and continued to update the flooring in the Public Safety Building/Jail. Emergency Management completed the second phase of the Commodity Flow data collection, results to be completed and presented in 2018. Credentialing system installed and operative on UCP with a data base established for the UCP, Health Dept., and MRC, completed Code Red implementation with nine entities trained and using the system, the Jo Daviess County Emergency Operations Plan was updated and approved by IEMA, helped establish the Community Organizations Active in Disaster Volunteer Group, continued to work with CAER Group, NIPARC, Coast Guard, schools and churches with emergency planning.

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; however progress to implement the new system has slowed due to a stalemate with the state over the proposed network configuration (using IFIBER). NINGA is currently working on possible solutions.

The GIS/IT Department began implementation of a new phone system and service at the Courthouse/Public Safety Building, continued work on GIS website upgrade project, 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, continued implementation and setup of additional Spillman public safety software users in outside



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agencies, assisted with repurposing and recycling IT equipment after CVB closure, implemented new data backup software. The Planning & Development Office completed the permit process for the East Dubuque Nitrogen processing plant, assisted in the execution of a court ordered cleanup of property in the Woodbine area, began process to convert County wide address database from paper to digital, continued to provide administrative assistance to TCEDA.

The Health Department completed a County Needs Assessment; the Environmental Health Office purchased new laptops and software and plans to implement computerized inspections. The Treasurer's Office implemented a new Mail Services Program for printing and mailing tax bills to all tax payers and also certified notifications; with the closure of the CVB the Treasurer's Office has taken on addition duties associated with tracking the collection of hotel/motel tax, the Treasurer took on the role of centralized and financial contact for state and federal grants awarded to the County;

The Recorder's Office continued to make progress on back indexing of digitized documents, now back to 1984 and made available to the public; the Chief Deputy Clerk assumed the position of Safety Coordinator to compliment other HR responsibilities in the County Clerk's Office and began the review process for updating the Jo Daviess County Employee Handbook. The Assessment Office Purchased three new laptop computers to replace the remainder of the Board of Review computers, continued to work with the Township Assessors on the CAMA program, published the 2017 assessment notices in October, closed out the 2016 assessment year and rolled 2016 assessments to 2017 in February 2017.

FY2018 – Some of the projects planned for fiscal year 2018: The Highway Department plans to complete the Galena Salt/Storage Building; complete the Stagecoach Trail Culverts Project over Clear Creek and a Tributary of Clear Creek, complete the Council Hill Road Bridge Project, complete plans for Willow Road-Culvert over Muddy Plum River, and complete concrete floor in truck storage area and replace windows in office of Highway Building in Hanover.

The County plans to implement the Comprehensive Cost/Fee Study, continue to participate in a Bi-State Economic Development Freight Study. The Jo Daviess County PCOM and the Jo Daviess County Transit plan to complete development of a cost/service reduction plan for possible future implementation; capital projects include replacement of the roof on the original Transit Facility and replacement of 19 mobile monitors with new tablet monitors. 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 hire a Grants Administrator/PCOM and continue to develop policies and procedures that comply with GATA. The County plans to complete an update of the Jo Daviess County Employee Handbook.

The Sheriff plans to continue to implement the new Spillman Public Safety software system including records management system (RMS), complete replacement of the third floor Courthouse windows, continue to update the flooring in the jail, update plumbing in the Public Safety Building, purchase a drone (partially paid by a grant), purchase and implement body cameras. Emergency Management plans to establish and move into a new Emergency Operations Center in Hanover, review and update the Jo Daviess County Continuity of Operations plan and continue to work with local churches to be trained on AED use. Continue to work with schools, churches, nursing homes and hospitals to create and update Emergency Operation Plans and conduct drills.

The Health Department plans to purchase/renovate property in the Village of Elizabeth and construct a new Health Department facility, sell existing Health Department building in Galena, Illinois, implement a new Dental Clinic and program, implement new Environmental Health software & laptops, implement Health



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Department Compensation Plan, Strategic Planning/Rebranding/Workforce Development Plan/Adaptive Leadership, implement Blood Draw Program, Health Department Accreditation, and update the Environmental Health Ordinance with the new requirements per IDPH. The Planning & Development Department plans to Review new ICC Building Codes for 2018 and undertake process for recommending amendments and adoption by County Board, investigate opportunities to streamline application process, continue to provide administrative assistance to TCEDA, continue digital conversion of County address database. The Recorder's Office plans to implement the MyDec program in order for deeds to be electronically recorded which would also allow for revenue stamps to be purchased electronically.

The Assessment Office plans to continue to work with the Township Assessors and educate them on the CAMA program, finalize intergovernmental agreements with the townships that have laptop computers, transition from 11 assessment districts to 9 assessment district, work with Devnet to set up assessment information on the County's website for free and also as a subscription based service. The Circuit Clerk plans to continue to purchase and implement the software and hardware needed to operate the automated e-filing program as mandated by the Illinois Supreme Court for "paperless courtrooms", the Circuit Clerk has met the required deadlines and is currently capable of accepting criminal pleadings electronically, and complete updating the courtrooms to be capable of handling the court call via the internet. The GIS/IT Department plans to complete implementation of the new phone system and service at the Courthouse/Public Safety Building, complete GIS website upgrade, implement new laptops, body cameras and storage at the Sheriff's Office, complete development of GIS data layers for use in Next Generation 911 phone system; implement a secure, wireless guest network allowing attorneys to electronically file case documents, assist with Health Department relocation to the Village of Elizabeth, assist with implementation of Devnet wEdge project.

Acknowledgements

Preparation of the FY2018 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 FY2018 Jo Daviess County budget. Thank you to County Treasurer Melisa Hammer, Chief County Assessment Officer Donna Berlage, and County Clerk Jean Dimke and members of your respective staff for providing timely financial information throughout the FY2018 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 Stacy Meade for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2018 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator

FY2018 JDC Budget Preparation Schedule

Approved by the Finance, Tax, and Budgets Committee May 25, 2017

Budget Phase		Responsibility	Starting	Ending
1.	Approve FY2018 Budget on Schedule	Finance Committee	5/25/17	5/25/17
2.	Distribute Round 1 budget forms on June 1 st for all fund types; due June 9th	Department Heads County Administrator	6/01/17	6/09/17
3.	Assemble master sheet of all revenue projections and evaluate changes (incorporate comparative data)	County Administrator	6/12/17	6/16/17
4.	Meet to review revenue estimates, determine preliminary distribution of tax levy, establish budget guidelines and set initial budgeting amounts for departments & agencies	Finance Committee County Administrator	6/19/17	6/30/17
5.	Distribute budget guidelines & expense budget forms to Department Heads	County Administrator	7/03/17	7/07/17
6.	Department Heads and agencies develop expense estimates	Department Heads Agencies Committees	7/10/17	7/28/17
7.	Develop preliminary budget; budget proposals due July 31 st return to County Administrator for review, summarization & organization	County Administrator	7/31/17	8/11/17
8.	Joint committee meetings; Finance Committee and parent committees meet to review department and agency budgets, as well as approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/14/17	8/25/17
9.	Prepare Budget Revenue Estimates; prepare draft budget documents	County Administrator	8/28/17	9/25/17
10.	Budget Workshop – Step 1: Review and approve tax levy; Step 2: Review General Fund revenue estimates; Step 3: Review and approve Special Fund budgets	County Board County Administrator	9/26/17	9/26/17
11.	Budget Workshop – Step 4: Review and approve General Fund expenses; review only of unfunded requests	County Board County Administrator	10/04/17	10/04/17
12.	Budget Workshop – Step 5: Approval of unfunded requests; any other actions to complete comprehensive budget process.	County Board County Administrator	10/12/17	10/12/17
13.	Prepare recommended budget for distribution to County Board	County Administrator	10/13/17	10/27/17
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	10/31/17	10/31/17
15.	Presentation of FY2018 budget - Adopt Budget, Appropriation Ordinance	County Board County Administrator	11/14/17	11/14/17

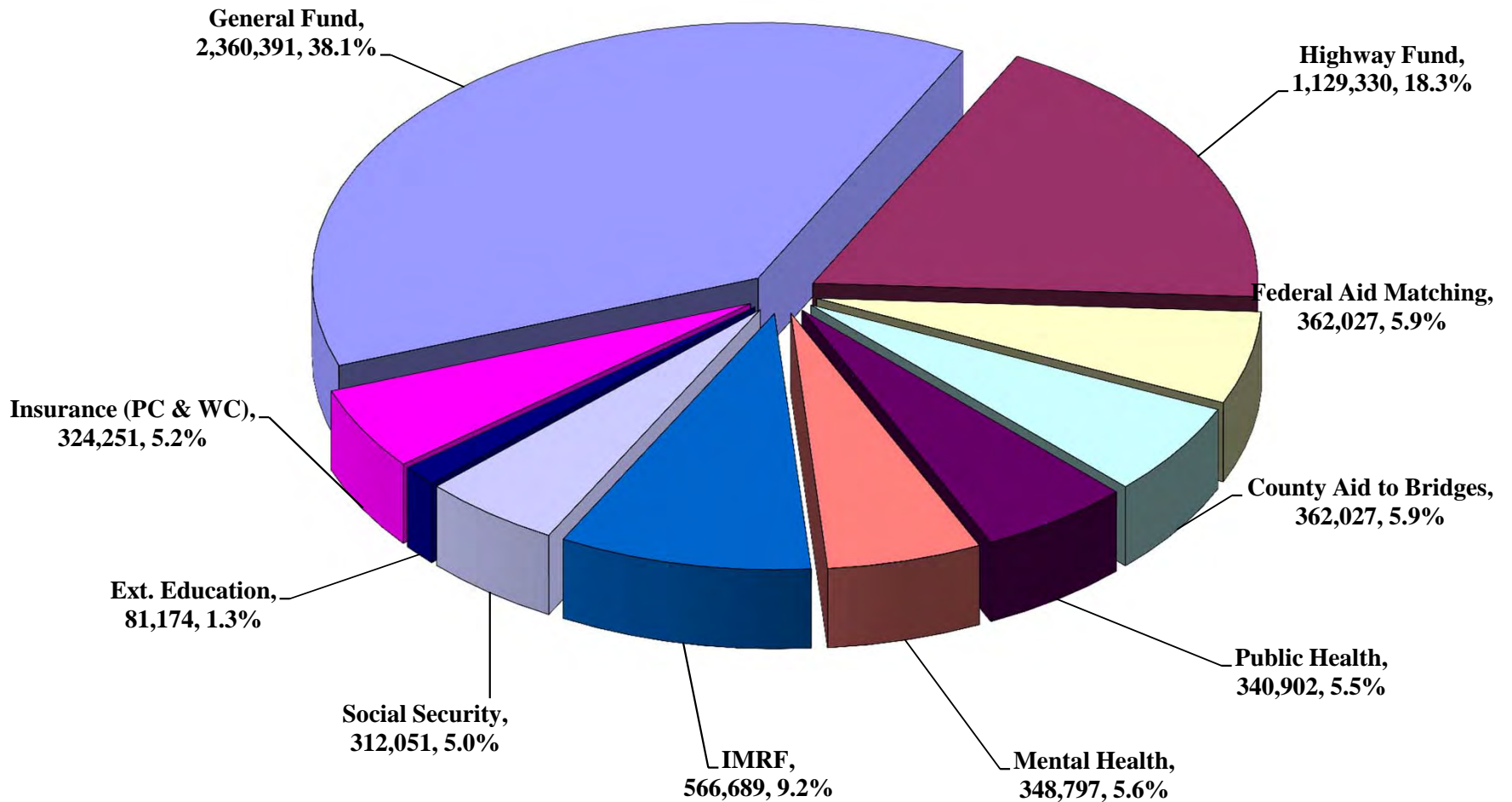
2017	
May 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	June 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
July 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	August 1 2 3 4 5 6 7 8 9 10 11 12 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 2017 (payable 2018)

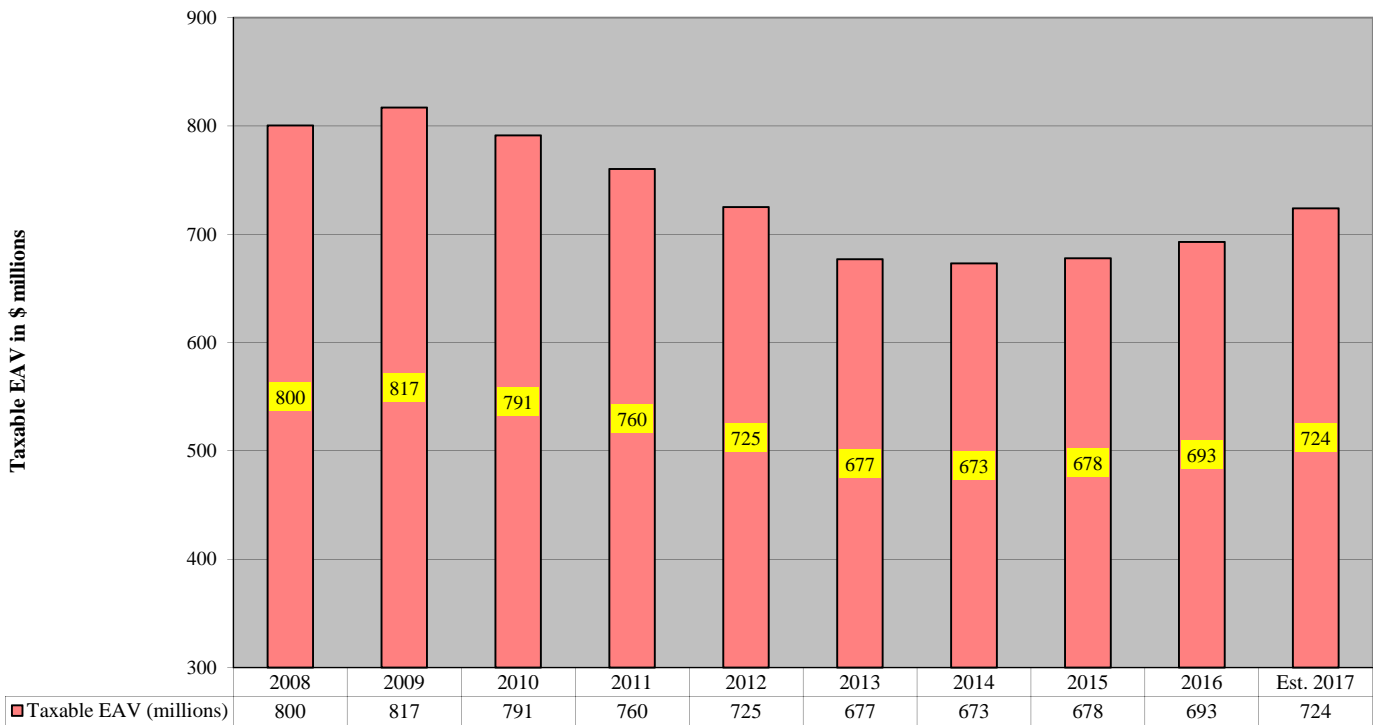
j

	2014		2015				2016				2017				
	Tax Levy		Tax Levy				Tax Levy				PROPOSED - Tax Levy				
	ACTUAL		ACTUAL				ACTUAL				ESTIMATED				
Assessed valuation	\$673,221,302		\$678,284,330				\$692,607,811				\$724,054,468				
\$ Increase	(\$4,203,764)		\$5,063,028				\$14,323,481				\$31,446,657				
% Increase	-0.6%		0.8%				2.1%				4.5%				FY2017
	Rate	Actual Levy	Rate	Actual Levy	+ / (-)	% Change	Rate	Actual Levy	+ / (-)	% Change	Rate	Proposed Levy	+ / (-)	% Change	fund balance (12/01/16)
General County (as needed)	0.32060	\$2,158,381	0.31838	\$2,159,501	\$1,120	0.05%	0.32321	\$2,238,578	\$79,076	3.66%	0.32600	\$2,360,391	\$121,813	5.44%	\$3,535,867
County Highway (.200)	0.15445	\$1,039,790	0.15330	\$1,039,790	\$0	0.00%	0.15464	\$1,071,049	\$31,259	3.01%	0.15597	\$1,129,330	\$58,281	5.44%	\$1,361,261
Federal Aid Matching (.050)	0.05000	\$336,611	0.04963	\$336,612	\$2	0.00%	0.04933	\$341,663	\$5,051	1.50%	0.05000	\$362,027	\$20,364	5.96%	\$1,374,369
County Aid to Bridges (.050)	0.05000	\$336,611	0.04963	\$336,612	\$2	0.00%	0.04933	\$341,663	\$5,051	1.50%	0.05000	\$362,027	\$20,364	5.96%	\$226,847
Public Health (.120)	0.03222	\$216,912	0.04766	\$323,257	\$106,345	49.03%	0.04668	\$323,309	\$53	0.02%	0.04708	\$340,902	\$17,593	5.44%	\$779,162
Mental Health (.150)	0.05181	\$348,796	0.05142	\$348,794	-\$2	0.00%	0.05036	\$348,797	\$3	0.00%	0.04817	\$348,797	\$0	0.00%	\$36,261
IMRF (as needed)	0.08046	\$541,674	0.07986	\$541,671	-\$3	0.00%	0.07821	\$541,689	\$17	0.00%	0.07827	\$566,689	\$25,000	4.62%	\$458,274
Social Security Tax (as needed)	0.03844	\$258,786	0.03815	\$258,786	\$0	0.00%	0.04260	\$295,051	\$36,265	14.01%	0.04310	\$312,051	\$17,000	5.76%	\$195,740
Extension Education (.050)	0.01206	\$81,157	0.01196	\$81,157	\$0	0.00%	0.01172	\$81,174	\$17	0.02%	0.01121	\$81,174	\$0	0.00%	\$1
Insurance (as needed)	0.05978	\$402,452	0.05933	\$402,453	\$2	0.00%	0.05288	\$366,251	-\$36,202	-9.00%	0.04478	\$324,251	-\$42,000	-11.47%	\$801,053
COUNTY TOTALS	0.84982	\$5,721,169	0.85932	\$5,828,633	\$107,464	1.88%	0.85896	\$5,949,224	\$120,591	2.07%	0.85458	\$6,187,640	\$238,415	4.01%	
Dollar change from previous year		\$138,644		\$107,464				\$120,591				\$238,415			
% change from previous year		2.48%		1.88%				2.07%				4.01%			
Special Service Area #1		\$71,185		\$73,001	\$1,816	2.55%		\$77,969	\$4,968	6.81%		\$79,000	\$1,031	1.32%	
Special Service Area #2 & 4		\$58,154		\$58,006	-\$149	-0.26%		\$56,001	-\$2,004	-3.46%		\$59,600	\$3,599	6.43%	
Special Service Area #3		\$0		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%	
Special Service Area #5		\$28,006		\$28,182	\$177	0.63%		\$28,419	\$236	0.84%		\$28,419	\$0	0.00%	
Special Service Area #6		\$0		\$130,842	\$130,842			\$131,529	\$687	0.53%		\$133,050	\$1,521	1.16%	
SSA TOTALS		\$157,345		\$290,031	\$132,686	84.33%		\$293,918	\$3,887	1.34%		\$300,069	\$6,151	2.09%	
Dollar change from previous year		-\$1,187		\$132,686				\$3,887				\$6,151			
% change from previous year		-0.7%		84.3%				1.3%				2.1%			
TOTAL OVERALL LEVY		\$5,878,513		\$6,118,664	\$240,150	4.09%		\$6,243,142	\$124,479	2.03%		\$6,487,708	\$244,566	3.92%	
Dollar change from previous year		\$137,457		\$240,150				\$124,479				\$244,566			
% change from previous year		2.39%		4.09%				2.03%				3.92%			

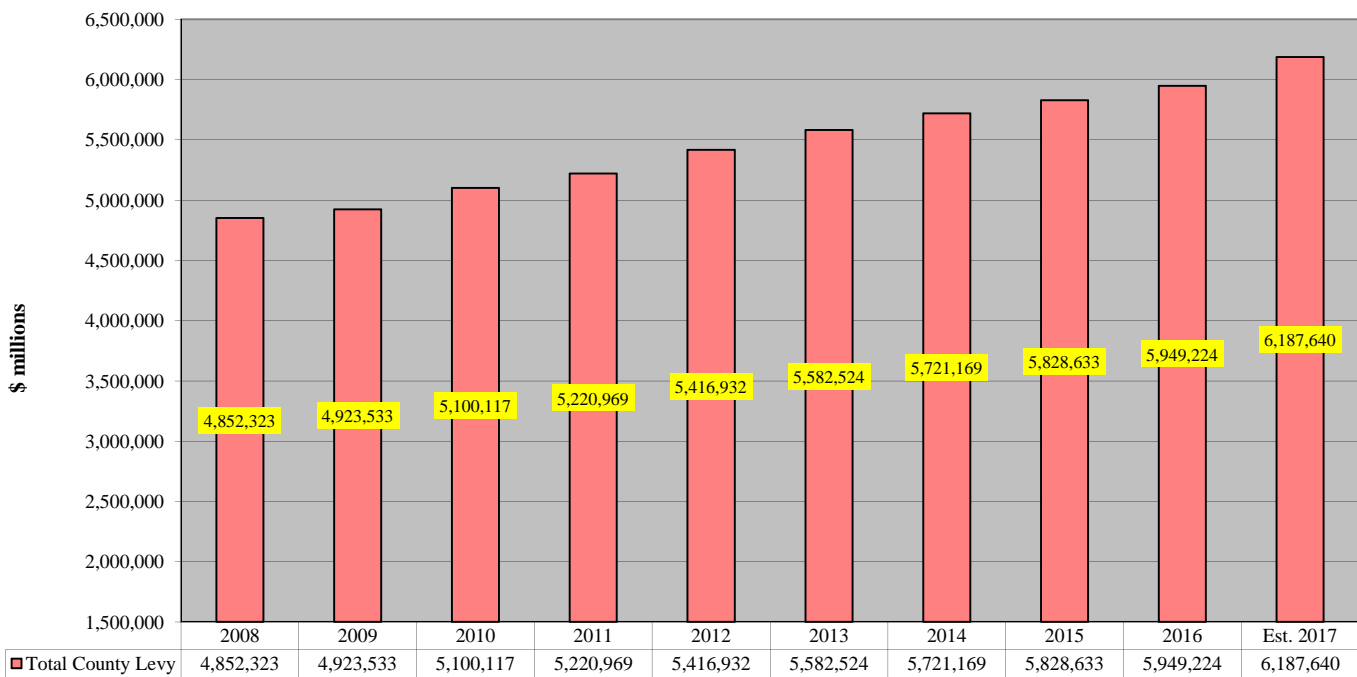
Jo Daviess County
2017 Property Tax Levy (Payable FY2018)
(Less Special Service Areas) - \$6,187,640



Jo Daviess County Taxable Equalized Assessed Value (EAV) 2008 - 2017



Jo Daviess County Total Levy 2008-2017



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 FY2018 Budget Summary

REVENUES

11/14/2017

	Fund Balance ending FY2017:		\$ 3,306,112							
		Year Ended	Year Ended	Year Ended				Year Ended	\$ Amount	
		Nov. 30	Nov. 30	Nov. 30				Nov. 30	Budget	%
		2014	2015	2016				2018	Change	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2017	Proposed	2017 to 2018	17 to '18
	TAXES	1,867,937	2,161,443	2,158,226	2,241,985	1,790,336	2,241,985	2,360,391	118,406	5.3%
	LICENSES & PERMITS	266,619	312,751	263,614	255,575	252,223	261,090	260,865	5,290	2.1%
	INTERGOVERNMENTAL	2,211,151	2,482,973	2,448,319	2,377,159	1,994,329	2,312,639	2,283,458	(93,701)	-3.9%
	STATE GRANTS	0	0	0	0	0	0	0	0	0.0%
	FEDERAL GRANTS	102,061	101,013	195,101	137,004	59,839	133,798	142,767	5,763	4.2%
	OTHER INTERGOVERNMENTAL	343,916	370,982	480,278	408,000	312,120	396,802	389,463	(18,537)	-4.5%
	FINES & FORFEITURES	413,547	391,096	426,011	386,750	281,914	396,550	382,200	(4,550)	-1.2%
	SERVICE CHARGES	466,305	451,548	452,187	460,370	270,552	448,125	456,525	(3,845)	-0.8%
	PRINTING FEES	24,410	30,630	29,154	22,500	18,969	22,612	21,000	(1,500)	-6.7%
	OTHER REVENUES	86,182	87,311	79,691	73,444	51,089	72,969	74,869	1,425	1.9%
	INTERFUND TRANSFERS	1,265,503	1,237,242	1,195,531	1,219,866	1,009,681	1,231,436	1,207,049	(12,817)	-1.1%
	Total	7,047,632	7,626,989	7,728,111	7,582,653	6,041,054	7,518,006	7,578,587	(4,066)	-0.1%
	Total less Grants & State Rev. Stamps	6,829,307	7,406,891	7,425,148	7,326,564	5,981,214	7,265,123	7,316,735	(9,829)	-0.1%
	Total less Grants, IFT's, State Rev. Stamps	5,563,804	6,169,650	6,229,618	6,106,698	4,971,534	6,033,687	6,109,686	2,988	0.0%
<i>Detail of above totals</i>										
	TAXES									
31110	Property Taxes	1,867,937	2,161,443	2,158,226	2,241,985	1,790,336	2,241,985	2,360,391	118,406	5.3% D. Berlage/J. Dimke
	LICENSES & PERMITS									
32110	Liquor Licenses	31,925	29,268	28,450	29,900	30,275	29,900	29,900	0	0.0% J. Dimke
32210	Marriage Licenses	18,270	18,990	17,280	18,900	15,345	18,990	18,990	90	0.5% J. Dimke
32310	Guest Accommodations Fees	160,000	158,850	159,350	158,000	158,925	158,225	158,000	0	0.0% E. Tison
32510	Annual Billboard Fees	2,925	2,775	2,775	2,775	2,775	2,775	2,775	0	0.0% E. Tison
32610	Building Permits	51,599	100,418	55,409	45,000	44,553	50,500	50,500	5,500	12.2% E. Tison
32710	Communications Tower Fees	1,900	2,450	350	1,000	350	700	700	(300)	-30.0% E. Tison
32810	Wind Energy Fees	0	0	0	0	0	0	0	0	#DIV/0! E. Tison
	INTERGOVERNMENTAL									
34110	State Income Tax	1,104,788	1,227,787	1,123,253	1,141,615	931,337	1,047,444	1,030,161	(111,454)	-9.8% D. Reimer
34210	Corporate Personal Property Rplc. Tax	154,041	168,666	141,289	125,200	143,985	152,597	130,774	5,574	4.5% D. Reimer
34220	County Supplemental Sales Tax (1/4%)	631,879	644,224	699,030	650,960	535,418	653,137	653,137	2,177	0.3% D. Reimer
34410	County Sales Tax (1%)	101,744	189,270	187,882	183,868	146,267	174,081	174,081	(9,787)	-5.3% D. Reimer
34510	Local Use Tax	218,423	252,352	296,091	275,516	236,633	284,691	294,655	19,139	6.9% D. Reimer
34520	Inheritance Tax	0	0	0	0	0	0	0	0	#DIV/0! M. Hammer
34611	Local Share Video Gaming Tax	0	0	0	0	0	0	0	0	#DIV/0! D. Reimer
34705	Live Scan Programs Grant	0	0	0	0	0	0	0	0	#DIV/0! K. Turner
34730	Death Certificate Surcharge	277	675	774	0	689	689	650	650	#DIV/0! M. Hammer
	STATE GRANTS									
34734	Illinois Emergency Alarms Systems Grant	0	0	0	0	0	0	0	0	#DIV/0! K. Turner
	FEDERAL GRANTS									
34820	Victim Assistance Grant	16,406	18,065	19,100	19,100	11,142	19,100	19,100	0	0.0% J. Hay
34821	IL Law Enforcement Alarm System	5,322	1,948	3,757	3,000	3,383	3,500	3,000	0	0.0% K. Turner
34825	USDOJ Bulletproof Vest Partner Grant	0	0	5,505	0	0	0	0	0	#DIV/0! K. Turner
34830	Federal Entitlement Land (PLIT payments)	18,657	18,441	18,779	16,750	19,198	19,198	19,000	2,250	13.4% D. Reimer
34835	USDOJ-COPS	0	0	0	0	0	0	0	0	#DIV/0! K. Turner
34840	Federal Control Land Lease	60,025	59,012	118,000	59,000	2,264	59,000	59,000	0	0.0% D. Reimer

General Fund FY2018 Budget Summary

REVENUES

11/14/2017

	Fund Balance ending FY2017:		\$ 3,306,112								
		Year Ended	Year Ended	Year Ended				Year Ended	\$ Amount		
		Nov. 30	Nov. 30	Nov. 30				Nov. 30	Budget	%	
		2014	2015	2016				2018	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2017	Proposed	2017 to 2018	17 to '18	
34845	USDOJ-SCAAP	1,651	3,548	2,610	600	0	0	600	0	0.0%	K. Turner
34865	Holiday Patrol Grant	0	0	24,131	34,079	23,853	33,000	40,150	6,071	17.8%	K. Turner
34875	Hemp Grant Revenue	0	0	3,220	4,475	0	0	1,917	(2,558)	-57.2%	C. Pedersen
	OTHER INTERGOVERNMENTAL										
34920	Election Reimbursement	21,837	15,639	10,980	15,000	4,635	4,635	15,000	0	0.0%	J. Dimke
34930	Fish/Wildlife Refuge Act JDC 80%	5,593	5,236	5,505	5,000	6,266	6,266	5,000	0	0.0%	M. Hammer/D. Reimer
34931	Fish/Wildlife Refuge Act RR SCH 20%	1,398	1,309	1,376	1,200	1,567	1,567	1,300	100	8.3%	M. Hammer/D. Reimer
34940	Salary Reimbursement (State)	302,383	336,473	449,412	359,373	284,992	359,373	338,021	(21,352)	-5.9%	M. Hammer
34985	Emergency Mgmt. Assistance Grant Program	12,706	8,421	8,595	16,198	3,406	14,328	18,612	2,414	14.9%	C. Pedersen
34708	ITTF Grant - UCP	0	3,904	0	0	0	0	0	0	#DIV/0!	C. Pedersen
34951	Code Red Program	0	0	4,410	7,685	7,685	6,855	7,685	0	0.0%	C. Pederson
34952	Spillman CAD Intergovernmental Agreements	0	0	0	3,544	3,502	3,710	3,710	166	4.7%	K. Turner/J. Kratcha
34953	Spillman IT Support Intergovernmental Agreement	0	0	0	0	68	68	135	135	#DIV/0!	J. Kratcha
34970	Sheriff's Village of Hanover contract	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner
34990	Sheriff's L.L.E.T.S.B. Reimb	0	0	0	0	0	0	0	0	#DIV/0!	M. Hammer
34995	Medical Reimbursement-Inmate	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner
	FINES & FORFEITURES										
35110	Court Costs, Fines, & Fees	268,773	233,740	272,845	260,000	246,731	270,000	270,000	10,000	3.8%	S. Wand
35210	Criminal Fines	36,800	44,192	38,040	30,000	34,684	36,000	17,000	(13,000)	-43.3%	S. Wand
35410	Penalties on Tax Collection	102,536	106,209	108,555	90,000	0	90,000	95,000	5,000	5.6%	M. Hammer
35510	Law Library Fees	5,230	5,630	5,890	6,500	0	0	0	(6,500)	-100.0%	S. Wand
35710	NSF Replacement	208	275	214	250	200	250	200	(50)	-20.0%	M. Hammer
35810	Zoning Violations	0	1,050	466	0	300	300	0	0	#DIV/0!	E. Tison
	SERVICE CHARGES										
36110	Sheriff's Fees	40,606	35,160	42,422	33,000	33,039	33,000	33,000	0	0.0%	K. Turner
36210	Housing of Prisoners	27,260	25,120	23,301	25,000	9,641	11,000	20,000	(5,000)	-20.0%	K. Turner
36215	States Attorney's Fees	8,141	7,203	7,713	8,000	6,860	8,330	8,330	330	4.1%	J. Hay/S. Wand
36310	Public Defender Fees	5,376	3,014	3,463	3,900	3,415	4,100	4,000	100	2.6%	L. Brandenburg
36315	Hearing Fees	9,625	7,110	6,500	6,500	6,400	7,500	7,500	1,000	15.4%	E. Tison
36700	Revenue Stamps (County Portion)	58,132	59,542	53,931	59,542	46,645	59,542	59,542	0	0.0%	J. Dimke
36702	Zoning Booklets	23	96	25	75	0	50	50	(25)	-33.3%	E. Tison
36706	County Clerk's Earnings	152,179	152,300	154,182	158,518	124,647	158,518	158,518	0	0.0%	J. Dimke
36709	Zoning Certificate Fees	15,910	12,305	14,425	10,000	10,460	10,500	10,500	500	5.0%	E. Tison
36711	Indemnity Fees	4,580	4,880	5,500	4,000	0	4,000	3,500	(500)	-12.5%	M. Hammer
36712	Zoning Administration Fees	1,000	550	800	750	200	500	500	(250)	-33.3%	E. Tison
36713	State Portion Revenue Stamps	116,264	119,085	107,861	119,085	0	119,085	119,085	0	0.0%	J. Dimke
36803	Court Security Fees	27,211	25,183	32,064	32,000	29,245	32,000	32,000	0	0.0%	S. Wand
	PRINTING FEES										
37110	Delinquent Publications	4,922	5,048	7,050	5,000	0	4,000	3,500	(1,500)	-30.0%	M. Hammer
37410	Assessor Copy/Fax	13,037	14,692	14,124	12,500	12,345	12,500	13,000	500	4.0%	D. Berlage
37610	Duplicate Tax Bills	6,451	10,891	7,980	5,000	6,624	6,112	4,500	(500)	-10.0%	M. Hammer
	OTHER REVENUES										
38110	Interest	15,057	13,747	13,286	12,000	10,067	12,000	13,000	1,000	8.3%	M. Hammer
38112	CD Interest	4,370	5,000	4,066	3,500	3,122	3,500	3,500	0	0.0%	M. Hammer
38114	I.P.T.I.P. Interest	7	9	14	0	0	0	0	0	#DIV/0!	M. Hammer
38115	Emergency Planning Interest	1	1	1	1	1	1	1	0	0.0%	M. Hammer
38120	Collector Account Interest	3,498	1,141	1,058	3,000	0	1,000	1,000	(2,000)	-66.7%	M. Hammer

General Fund FY2018 Budget Summary

REVENUES

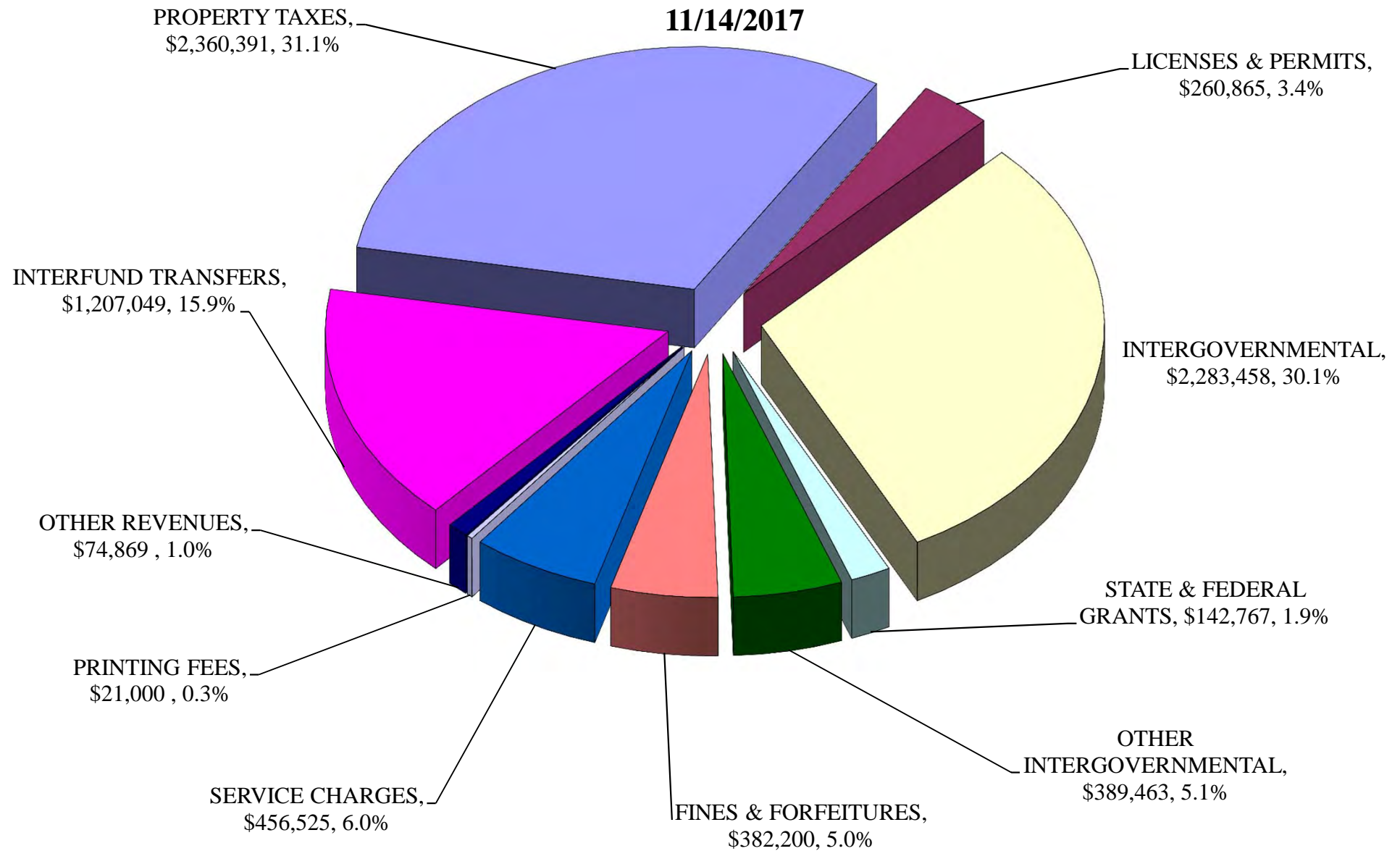
11/14/2017

	Fund Balance ending FY2017:		\$ 3,306,112								
		Year Ended	Year Ended	Year Ended				Year Ended	\$ Amount		
		Nov. 30	Nov. 30	Nov. 30				Nov. 30	Budget	%	
		2014	2015	2016				2018	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2017	Proposed	2017 to 2018	17 to '18	
38125	Jo Daviess Workshop, Inc. audit cost	1,664	0	0	0	0	0	0	0	#DIV/0!	R. Machala
38135	Franchise Fees	42,483	41,519	42,432	40,000	24,862	41,000	41,000	1,000	2.5%	D. Reimer
38136	Purchasing Card Rebate	0	485	580	400	0	400	400	0	0.0%	M. Hammer
38140	Donations	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner
38157	Workers Comp Proceeds	0	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
38155	Additional Recorder Fee- County	2,046	2,211	2,189	2,068	1,798	2,068	2,068	0	0.0%	J. Dimke
38160	Additional Recorder Fee- Rec Auto	0	0	0	0	0	0	0	0	#DIV/0!	J. Dimke
38861	Walmart Giving Grant	0	0	2,400	0	0	0	0	0	#DIV/0!	C. Pedersen
38905	Dues & Meeting Reimbursement from UCCI	3,325	2,850	1,725	1,875	1,750	3,000	3,000	1,125	60.0%	D. Reimer
38906	ICRMT Reimbursement	0	5,696	0	0	0	0	0	0	#DIV/0!	D. Reimer
38910	Miscellaneous	156	1,551	2,884	100	50	100	500	400	400.0%	M. Hammer
38911	Sheriff's Dept. Miscellaneous	10,776	9,100	5,217	8,000	6,800	7,500	8,000	0	0.0%	K. Turner
38930	Addressing Fees	2,800	4,000	3,840	2,500	2,640	2,400	2,400	(100)	-4.0%	E. Tison
	INTERFUND TRANSFERS										
39910	Transfer in from Highway Audit Fees	11,994	8,642	9,016	0	0	0	0	0	#DIV/0!	D. Reimer
39911	Transfer in from Public Health - Audit Fees	3,758	2,092	2,939	0	0	0	0	0	#DIV/0!	D. Reimer
39912	Transfer in from HHC - Audit Fees	1,844	1,541	1,331	0	0	0	0	0	#DIV/0!	D. Reimer
39913	Transfer in from ETSB (911) - Audit Fees	1,100	1,066	893	0	0	0	0	0	#DIV/0!	D. Reimer
39914	Transfer in from Tourism - H/M Tax Administration	68,275	68,275	68,275	15,000	35,142	35,142	18,000	3,000	20.0%	D.Reimer/M. Hammer
39915	Transfer in from HHC - Payroll/AP Claims	4,666	4,666	4,666	0	0	0	0	0	#DIV/0!	D. Reimer
39916	Transfer in from Rabies Fund	98,900	84,957	0	0	0	0	0	0	#DIV/0!	S. Keffer
39936	Transfer in Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0.0%	S. Wand
39937	Transfer in Probation Services Fund	0	0	0	0	0	0	0	0	#DIV/0!	J. Watson
39938	Transfer in SS Fund (For SS & Medicare)	284,835	296,321	304,872	326,400	256,517	323,400	336,192	9,792	3.0%	D. Reimer
39939	Transfer in IMRF Fund (For IMRF & SLEP)	553,411	550,865	575,389	606,936	468,600	602,936	628,088	21,152	3.5%	D. Reimer
39950	Transfer in from PH - Payroll/AP Claims	11,983	11,983	11,983	11,983	9,985	11,983	11,983	0	0.0%	D. Reimer
39957	Transfer in Transit Fund/Admin. Expenses	10,867	13,828	13,005	6,072	2,528	4,500	6,000	(72)	-1.2%	D. Reimer
39958	Transfer in from Gen. Capital Eq. Fund	0	0	0	41,600	41,600	41,600	0	(41,600)	-100.0%	D. Reimer
39960	Transfer in ETSB (911)	146,230	120,416	120,416	120,416	119,880	120,416	120,416	0	0.0%	D. Reimer
39961	Transfer in from Tourism Audit Fees	3,570	3,231	2,860	0	0	0	0	0	#DIV/0!	D. Reimer
39962	Transfer in from Econ. Dev. & Investment Fund	0	0	14,641	14,928	14,928	14,928	15,410	482	3.2%	D. Reimer
39963	Transfer in Contingency	0	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
39964	Transfer in from Working Cash Fund	0	0	0	0	0	0	0	0	#DIV/0!	M. Hammer
39965	Transfer in from Treasurer Auto Fund	0	0	0	0	0	0	0	0	#DIV/0!	M. Hammer
39966	Transfer in for Information & Communications	53,070	58,359	54,744	66,031	50,250	66,031	60,460	(5,571)	-8.4%	J. Kratcha
39967	Transfer in from Mental Health Fund	1,000	1,000	500	500	250	500	500	0	0.0%	D. Reimer
39968	Misc. Interfund Transfer	0	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
		7,047,632	7,626,989	7,728,111	7,582,653	6,041,054	7,518,006	7,578,587	(4,066)	-0.1%	
	Total Expenditures	7,152,652	7,422,276	7,534,425	7,820,336	6,065,031	7,747,761	8,131,584	311,248	4.0%	
	Net Revenues over Expenditures	(105,020)	204,713	193,685	(237,683)	(23,978)	(229,755)	(552,997)	(315,314)	132.7%	
	Fund Balance, beginning of year	3,242,488	3,137,468	3,342,182	3,535,867	3,535,867	3,535,867	3,306,112	(229,755)	-6.5%	
	Fund Balance, end of year	3,137,468	3,342,182	3,535,867	3,298,184	3,511,889	3,306,112	2,753,115	(545,069)	-16.5%	

Estimated FY2018 General Fund Revenue

\$7,578,587

11/14/2017



General Fund FY2018 Budget Summary

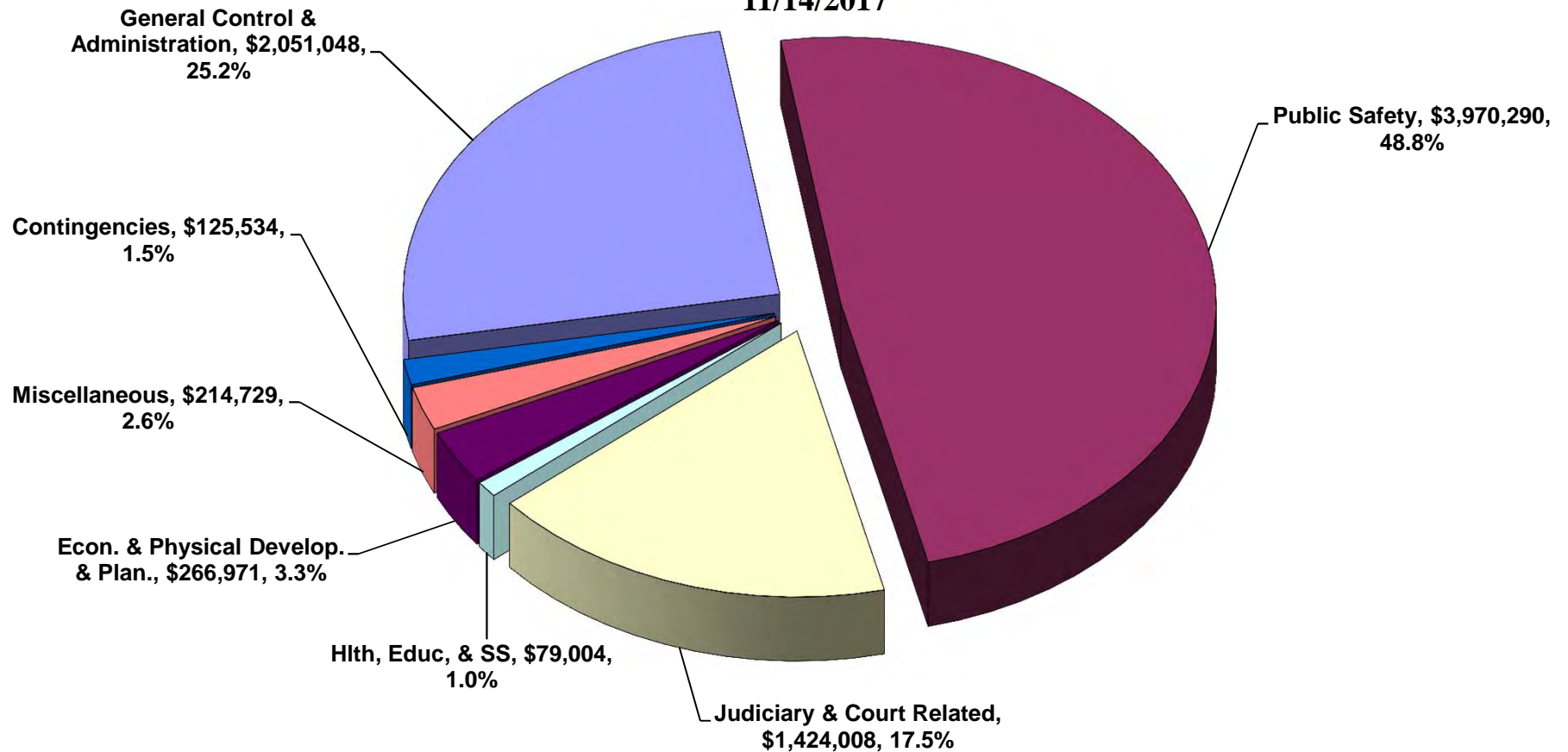
EXPENDITURES

Acct. No.	Account Title	Year Ending Nov. 30 2014 ACTUAL	Year Ending Nov. 30 2015 ACTUAL	Year Ended Nov. 30 2016 Budget	Year Ended Nov. 30 2017 ACTUAL	Variance Budget to Actual	Year Ended Nov. 30 2017 Budget	Year Ended Nov. 30 2018 10-mo Actual	Year Ended Nov. 30 2018 Est. Actual	Year Ended Nov. 30 2018 Budget	Variance 17 Budget to 17 Est. Actual	\$ Amount Budget Change 17 to '18	% Budget Change 17 to '18
	General Control & Administration	1,590,152	1,589,082	1,792,647	1,724,900	(67,747)	1,854,039	1,434,220	1,842,074	2,051,048	(11,965)	197,009	10.6%
	Miscellaneous	187,677	231,649	232,289	189,842	(42,447)	254,729	69,111	228,437	214,729	(26,292)	(40,000)	-15.7%
	Public Safety	3,393,651	3,469,332	3,660,463	3,589,072	(71,391)	3,831,805	3,067,123	3,824,861	3,970,290	(6,944)	138,485	3.6%
	Judiciary & Court Related	1,290,136	1,264,144	1,421,769	1,342,040	(79,728)	1,409,220	1,118,518	1,387,364	1,424,008	(21,856)	14,788	1.0%
	Hlth, Educ, & SS	166,873	146,658	78,687	79,631	944	78,189	59,585	78,189	79,004	0	815	1.0%
	Econ. & Physical Develop. & Planning	206,663	219,839	257,744	241,802	(15,943)	266,820	190,940	261,302	266,971	(5,518)	151	0.1%
	Contingencies	317,499	501,573	367,138	367,138	0	125,534	125,534	125,534	125,534	0	0	0.0%
	Total	7,152,651	7,422,277	7,810,737	7,534,425	(276,312)	7,820,336	6,065,031	7,747,761	8,131,584	(72,575)	311,248	4.0%
<i>Detail of above totals</i>													
General Control & Administration													
40101	Courthouse	123,108	111,685	127,344	109,113	(18,231)	126,924	73,800	126,924	126,945	0	21	0.0%
40102	County Board	87,013	88,366	106,398	86,259	(20,139)	122,474	75,168	121,052	120,476	(1,422)	(1,998)	-1.6%
40103	County Administrator	175,290	175,751	184,903	183,793	(1,110)	195,783	161,269	195,783	218,140	0	22,357	11.4%
40104	County Treasurer	242,890	244,765	263,906	242,335	(21,570)	263,780	213,743	256,473	279,950	(7,307)	16,170	6.1%
40105	Tax Extension & Collection	17,292	17,214	19,700	16,969	(2,731)	19,700	12,078	19,400	19,700	(300)	0	0.0%
40106	County Clerk/Recorder	390,403	397,666	437,665	416,479	(21,186)	441,331	355,655	440,930	467,754	(401)	26,423	6.0%
40107	Elections	126,099	74,015	146,990	144,021	(2,969)	97,109	79,880	95,709	151,990	(1,400)	54,881	56.5%
40108	Supervisor of Assessments	286,471	298,807	315,547	293,922	(21,625)	324,622	246,922	324,622	342,954	0	18,332	5.6%
40109	Board of Review	10,213	10,711	14,636	12,393	(2,243)	14,636	10,052	14,636	14,636	0	0	0.0%
40110	Information & Cmpt. Tech.	131,373	170,102	175,558	219,615	44,056	247,680	205,653	246,545	272,479	(1,135)	24,799	10.0%
40113	Grants Administrator	0	0	0	0	0	0	0	0	36,023	0	36,023	100.0%
Miscellaneous													
40112	Miscellaneous	187,677	231,649	232,289	189,842	(42,447)	254,729	69,111	228,437	214,729	(26,292)	(40,000)	-15.7%
Public Safety													
41121	County Sheriff	1,713,961	1,766,454	1,809,203	1,808,135	(1,068)	1,888,135	1,557,134	1,888,135	1,975,332	0	87,197	4.6%
41122	Safety Building	658,615	638,537	683,624	663,634	(19,990)	717,071	577,178	717,072	735,267	1	18,196	2.5%
41123	Communications	826,617	825,473	859,144	891,357	32,213	881,956	729,072	881,955	910,984	(1)	29,028	3.3%
41124	Court Security	118,381	150,912	190,333	134,771	(55,562)	204,168	118,423	204,167	212,864	(1)	8,696	4.3%
41125	Emergency Management	20,057	38,786	57,788	36,984	(20,805)	73,537	50,018	73,537	73,725	0	188	0.3%
41126	Merit Commission	898	1,700	4,000	1,089	(2,911)	4,000	3,284	4,000	4,000	0	0	0.0%
41127	County Coroner	55,122	47,470	56,370	53,102	(3,269)	62,938	32,014	55,995	58,118	(6,943)	(4,820)	-7.7%
Judiciary & Court Related													
42131	Courts	150,835	154,522	184,083	172,333	(11,750)	186,555	138,007	165,293	190,496	(21,262)	3,941	2.1%
42132	Probation Department	408,380	418,008	435,338	418,109	(17,229)	411,977	332,601	411,384	426,678	(593)	14,701	3.6%
42133	Circuit Clerk	306,371	262,559	319,096	294,685	(24,411)	319,163	253,224	319,162	335,198	(1)	16,035	5.0%
42134	States Attorney	424,550	429,055	483,252	456,914	(26,338)	491,525	394,686	491,525	471,636	0	(19,889)	-4.0%
Health, Education & Social Services													
44153	Animal Control	89,743	68,397	0	0	0	0	0	0	0	0	0	0.0%
44157	Social & Environmental Serv.	31,803	32,803	33,303	33,303	0	33,303	26,303	33,303	33,303	0	0	0.0%

		Year Ending	Year Ending	Year Ended			Year Ended			Year Ended		\$ Amount	%
		Nov. 30	Nov. 30	Nov. 30		Variance	Nov. 30			Nov. 30	Variance	Budget	Budget
		2014	2015	2016		Budget to	2017			2018	17 Budget to	Change	Change
Acct. No.	Account Title	ACTUAL	ACTUAL	Budget	ACTUAL	Actual	Budget	10-mo Actual	Est. Actual	Budget	17 Est. Actual	17 to '18	17 to '18
44159	Regional Supt. of Schools	45,327	45,458	45,384	46,328	944	44,886	33,282	44,886	45,701	0	815	1.8%
						0							
						0							
Econ. & Physical Development & Planning													
45162	Economic Development/Planning	0	0	14,641	13,708	(933)	14,928	11,641	14,928	15,410	0	482	3.2%
45163	Planning & Development	206,663	219,839	243,103	228,094	(15,009)	251,892	179,299	246,374	251,561	(5,518)	(331)	-0.1%
Contingency													
49197	Transfer Out-Contingency Fund	0	138,099	14,604	14,604	0	0	0	0	0	0	0	0.0%
49197	Transfer Out-Social Security Fund	0	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	0.0%
49197	Transfers Out - Election Equipment	0	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	0.0%
49197	Transfers Out - Mental Health	0	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	0.0%
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Capital Investment	0	189,100	182,000	182,000	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Capital Equipment	191,965	48,840	45,000	45,000	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Debt Service to ESC Fund	125,534	125,534	125,534	125,534	0	125,534	125,534	125,534	125,534	0	0	0.0%
	Total Contingency	317,499	501,573	367,138	367,138	0	125,534	125,534	125,534	125,534	0	0	0.0%
	Total General Fund Expenditures	7,152,651	7,422,277	7,810,737	7,534,425	(276,312)	7,820,336	6,065,031	7,747,761	8,131,584	(72,575)	311,248	4.0%
	Total General Fund Revenues	7,047,632	7,626,990	7,474,498	7,728,111	253,613	7,582,653	6,041,055	7,518,006	7,578,587	(64,647)	(4,066)	-0.1%
	Net Revenues over Expenditures	(105,019)	204,713	(336,239)	193,686	529,925	(237,683)	(23,976)	(229,755)	(552,997)	7,928	(315,314)	132.7%
	Fund Balance, beginning of year	3,242,488	3,137,469	3,342,182	3,342,182	0	3,535,868	3,535,868	3,535,868	3,306,113	0	(229,755)	-6.5%
	Fund Balance, end of year	3,137,469	3,342,182	3,005,943	3,535,868	529,925	3,298,185	3,511,891	3,306,113	2,753,116	7,928	(545,069)	-16.5%

Jo Daviess County FY2018 Projected General Fund Expenditures \$8,131,584

11/14/2017



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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	768	0	768	789	21
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	2,732	2,711	2,906	3,001	4,295	3,001	3,001	0
	CONTRACTUAL SERVICES	120,104	108,928	106,207	123,155	69,505	123,155	123,155	0
	CAPITAL OUTLAY	272	0	0	0	0	0	0	0
	OTHER	0	46	0	0	0	0	0	0
	TOTALS	123,108	111,685	109,113	126,924	73,800	126,924	126,945	21
	PERSONNEL								
401	Salaries - Full-time	0	0	0	0	0	0	0	0
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	714	0	714	733	19
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	0	0	0	0	0	0	0	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	44	0	44	45	1
422	Medicare Contribution	0	0	0	10	0	10	11	1
431	Retirement Contribution (IMRF)	0	0	0	0	0	0	0	0
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	428	466	999	1,000	0	1,000	1,000	0
602	Janitorial Supplies	2,304	2,246	1,908	2,001	4,295	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	53,430	52,884	53,583	54,975	41,501	54,975	54,975	0
702	Professional Service	0	0	1,015	0	0	0	0	0
703	Postage								
704	Telephone	231	260	407	0	0	0	0	0
705	Publishing								
706	Printing								
711	Utilities	66,444	55,784	51,202	68,180	28,004	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	272	0	0	0	0	0	0	0
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	46	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	123,108	111,685	109,113	126,924	73,800	126,924	126,945	21

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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	BUDGET	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	87,827	78,799	71,856	100,973	63,796	100,972	100,973	0
	TRAINING & PROFESSIONAL DEV.	4,660	2,268	1,778	4,772	2,028	5,001	5,022	250
	COMMODITIES	1,800	3,192	986	1,888	591	1,888	1,888	0
	CONTRACTUAL SERVICES	6,186	1,922	2,843	7,941	4,698	7,441	5,943	(1,998)
	CAPITAL OUTLAY	3,088	0	6,602	1,700	0	1,000	3,200	1,500
	OTHER	3,000	2,185	2,195	5,200	4,055	4,750	3,450	(1,750)
	TOTALS	106,561	88,366	86,259	122,474	75,168	121,052	120,476	(1,998)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem	59,280	52,440	49,350	69,160	46,540	69,160	69,160	0
403	Salaries - Part-time & Temporary	6,300	6,300	6,300	9,200	3,167	9,200	9,200	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,066	3,642	3,450	4,858	3,082	4,858	4,858	0
422	Medicare Contribution	951	852	807	1,136	721	1,136	1,136	0
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	17,230	15,565	11,949	16,618	10,287	16,618	16,618	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,510	539	240	2,510	150	2,510	2,510	0
502	Travel Expense		0	263	762	149	762	762	0
503	Dues	1,150	1,729	1,275	1,500	1,729	1,729	1,750	250
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	193	277	588	184	588	588	0
605	Office Supplies	1,800	2,999	710	1,300	407	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			997	500	749	500	500	0
702	Professional Service	2,696	0	0	2,033	750	2,033	2,033	0
703	Postage	1,000	227	241	1,000	156	500	1,000	0
704	Telephone & Electronic Communications	490	1,695	1,503	3,408	3,027	3,408	1,410	(1,998)
705	Publishing	2,000	0	16	1,000	16	1,000	1,000	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges			85					
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	3,088	0	0	1,700	0	1,000	3,200	1,500
815	Furniture		0	6,602	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	2,000	185	195	1,450	315	1,000	1,450	0
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	2,000	2,000	3,750	3,740	3,750	2,000	(1,750)
	TOTAL EXPENDITURES	106,561	88,366	86,259	122,474	75,168	121,052	120,476	(1,998)

Jo Daviess County, IL
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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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	169,240	169,949	177,730	188,665	156,353	188,665	211,029	22,364
	TRAINING & PROFESSIONAL DEV.	1,785	1,655	1,260	2,581	1,522	2,581	2,606	25
	COMMODITIES	2,115	2,198	901	1,810	714	1,282	1,210	(600)
	CONTRACTUAL SERVICES	1,150	949	1,959	1,727	1,680	2,255	2,295	568
	CAPITAL OUTLAY	0	0	943	0	0	0	0	0
	OTHER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTALS	175,290	175,751	183,793	195,783	161,269	195,783	218,140	22,357
	PERSONNEL								
401	Salaries - Full-time	130,233	122,452	126,050	129,183	107,763	129,183	150,080	20,897
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	3,416	8,352	10,486	15,003	12,271	15,003	0	(15,003)
405	Salaries - Overtime								
411	Health Insurance	10,126	15,478	16,689	18,108	15,077	18,108	32,800	14,692
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	8,189	8,002	8,334	8,939	7,338	8,939	9,305	365
422	Medicare Contribution	1,915	1,872	1,948	2,091	1,716	2,091	2,176	85
431	Retirement Contribution (IMRF/SLEP)	15,360	13,572	13,902	14,940	12,188	14,940	16,269	1,328
441	Uniform Allowance								
451	Automobile Mileage	0	222	321	400	0	400	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	190	200	85	881	320	881	881	0
502	Travel Expense	432	296	0	500	0	500	500	0
503	Dues	1,164	1,159	1,175	1,200	1,202	1,200	1,225	25
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	356	226	232	110	327	327	250	140
605	Office Supplies	1,529	1,972	670	1,500	387	755	760	(740)
606	Minor Equipment & Small Tools	230	0	0	200	0	200	200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	832	0	559	528	600	600
702	Professional Service	32	0	0	100	25	100	100	0
703	Postage	5	0	0	200	0	200	175	(25)
704	Telephone & Electronic Communications	889	828	1,127	1,327	1,096	1,327	1,320	(7)
705	Publishing	224	121	0	100	0	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	0	943	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	175,290	175,751	183,793	195,783	161,269	195,783	218,140	22,357

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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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	218,215	218,694	217,182	235,685	188,661	228,953	252,025	16,340
	TRAINING & PROFESSIONAL DEV.	1,417	1,252	1,264	1,725	577	1,400	1,650	(75)
	COMMODITIES	1,014	1,631	1,102	1,694	1,120	1,694	1,700	6
	CONTRACTUAL SERVICES	20,243	21,188	21,037	22,926	21,635	22,676	22,575	(351)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,000	2,000	1,750	1,750	1,750	1,750	2,000	250
	TOTALS	242,890	244,765	242,335	263,780	213,743	256,473	279,950	16,170
	PERSONNEL								
401	Salaries - Full-time	146,625	156,159	153,185	160,709	134,313	160,709	164,865	4,156
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	8,302	4,361	2,716	9,732	1,182	3,000	9,995	263
405	Salaries - Overtime								
411	Health Insurance	34,561	29,585	31,841	34,487	28,962	34,487	44,215	9,728
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,454	9,816	9,802	10,970	8,396	10,970	11,244	274
422	Medicare Contribution	2,211	2,296	2,292	2,566	1,963	2,566	2,630	64
431	Retirement Contribution (IMRF)	17,063	16,477	16,905	16,721	13,527	16,721	18,576	1,855
441	Uniform Allowance								
451	Automobile Mileage	0	0	442	500	318	500	500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	629	448	600	277	600	600	0
502	Travel Expense	711	623	666	750	0	500	750	0
503	Dues	706	0	150	375	300	300	300	(75)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	253	35	200	70	200	200	0
605	Office Supplies	1,014	1,278	1,067	1,494	1,050	1,494	1,500	6
606	Minor Equipment & Small Tools	0	100	0	0	0	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,412	2,176	1,083	1,350	1,719	1,350	1,500	150
702	Professional Service	16,948	17,087	17,872	18,706	17,874	18,706	18,500	(206)
703	Postage	211	344	227	1,000	402	750	975	(25)
704	Telephone & Electronic Communications	1,671	1,581	1,855	1,870	1,640	1,870	1,600	(270)
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	2,000	1,750	1,750	1,750	1,750	2,000	250
	TOTAL EXPENDITURES	242,890	244,765	242,335	263,780	213,743	256,473	279,950	16,170

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	171	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	451	0	0	0	0	0	0
	COMMODITIES	4,182	3,150	1,936	5,700	789	5,500	5,000	(700)
	CONTRACTUAL SERVICES	13,110	13,613	13,340	14,000	11,290	13,900	14,700	700
	CAPITAL OUTLAY	0	0	1,522	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	17,292	17,214	16,969	19,700	12,078	19,400	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	0	171	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	0	451	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	4,182	2,955	1,936	4,700	112	4,500	4,000	(700)
606	Minor Equipment & Small Tools	0	195	0	1,000	677	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service			145				12,000	
703	Postage	11,600	12,000	11,604	12,000	10,831	12,000	1,000	(11,000)
704	Telephone & Electronic Communications								
705	Publishing	1,010	1,233	1,272	1,500	209	1,400	1,400	(100)
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	500	380	320	500	250	500	300	(200)
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	0	1,522	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	17,292	17,214	16,969	19,700	12,078	19,400	19,700	0

Jo Daviess County, IL
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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	350,427	360,144	379,116	390,379	322,369	390,378	417,241	26,862
	TRAINING & PROFESSIONAL DEV.	1,412	460	220	1,656	320	1,656	1,656	0
	COMMODITIES	7,335	7,203	6,060	7,390	5,644	7,390	7,390	0
	CONTRACTUAL SERVICES	28,730	27,359	28,583	39,406	27,323	39,006	38,967	(439)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,500	2,500	2,500	2,500	0	2,500	2,500	0
	TOTALS	390,403	397,666	416,479	441,331	355,655	440,930	467,754	26,423
	PERSONNEL								
401	Salaries - Full-time	241,026	249,505	253,917	255,333	213,845	255,333	267,288	11,955
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	495	0	5,326	7,396	5,191	7,396	7,596	200
405	Salaries - Overtime								
411	Health Insurance	65,633	67,229	77,122	79,042	69,141	79,042	89,325	10,283
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	13,942	14,499	14,495	16,816	12,157	16,816	17,570	754
422	Medicare Contribution	3,261	3,391	3,391	3,933	2,843	3,933	4,109	176
431	Retirement Contribution (IMRF)	26,070	25,520	24,864	26,183	19,192	26,183	29,678	3,495
441	Uniform Allowance								
451	Automobile Mileage	0	0	0	1,675	0	1,675	1,675	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	1,412	460	220	1,656	320	1,656	1,656	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	7,335	7,203	6,060	7,390	5,644	7,390	7,390	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated Revenue Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	42	0	0	400	0	0		(400)
702	Professional Service	19,758	18,680	19,291	25,412	19,830	25,412	25,412	0
703	Postage	5,991	5,457	5,470	9,255	4,220	9,255	8,555	(700)
704	Telephone & Electronic Communications	2,938	3,222	3,822	4,339	3,272	4,339	5,000	661
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	0	2,500	2,500	0
	TOTAL EXPENDITURES	390,403	397,666	416,479	441,331	355,655	440,930	467,754	26,423

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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	39,862	16,926	41,976	21,302	17,334	19,902	42,272	20,970
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	22,272	8,937	30,762	16,307	10,927	16,307	32,000	15,693
	CONTRACTUAL SERVICES	63,966	48,152	71,283	59,500	51,620	59,500	77,718	18,218
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	126,099	74,015	144,021	97,109	79,880	95,709	151,990	54,881
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	34,996	14,618	35,684	18,155	14,969	18,155	36,310	18,155
405	Salaries - Overtime	1,991	894	3,229	1,400	1,005	0	2,500	1,100
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	123	55	310	87	75	87	155	68
422	Medicare Contribution	29	13	72	20	18	20	36	16
431	Retirement Contribution (IMRF)	231	97	351	140	121	140	271	131
441	Uniform Allowance								
451	Automobile Milage	2,492	1,249	2,330	1,500	1,146	1,500	3,000	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	22,272	8,937	30,762	16,307	10,927	16,307	32,000	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	29,453	29,554	29,870	30,000	30,283	30,000	30,000	0
702	Professional Service	27,349	9,610	33,932	15,000	15,101	15,000	38,000	23,000
703	Postage	2,271	6,889	2,700	7,500	819	7,500	3,718	(3,782)
704	Telephone & Electronic Communications								
705	Publishing	4,892	2,099	4,781	7,000	5,417	7,000	6,000	(1,000)
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	126,099	74,015	144,021	97,109	79,880	95,709	151,990	54,881

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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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	236,294	240,711	249,008	266,541	210,770	266,541	275,747	9,206
	TRAINING & PROFESSIONAL DEV.	4,935	5,122	6,118	5,326	5,867	5,326	5,826	500
	COMMODITIES	3,795	2,819	3,063	5,303	2,905	5,303	4,803	(500)
	CONTRACTUAL SERVICES	38,371	47,079	32,656	43,376	23,304	43,376	53,502	10,126
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	3,076	3,076	3,076	4,076	4,076	4,076	3,076	(1,000)
	TOTALS	286,471	298,807	293,922	324,622	246,922	324,622	342,954	18,332
	PERSONNEL								
401	Salaries - Full-time	165,393	169,697	174,065	182,718	147,026	182,718	187,011	4,293
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	535	812	783	1,657	437	1,657	1,702	45
405	Salaries - Overtime	0	0	0	930	0	930	930	0
411	Health Insurance	39,606	40,692	43,993	47,866	39,847	47,866	50,370	2,504
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	9,857	9,795	10,023	11,675	8,452	11,675	11,944	269
422	Medicare Contribution	2,305	2,291	2,344	2,730	1,977	2,730	2,793	63
431	Retirement Contribution (IMRF)	18,415	17,163	17,502	18,665	12,864	18,665	20,698	2,033
441	Uniform Allowance								0
451	Automobile Milage	184	261	299	300	168	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,368	1,301	2,443	1,400	1,510	1,400	1,400	0
502	Travel Expense	3,066	3,338	3,153	3,200	3,874	3,200	3,700	500
503	Dues	445	425	465	470	425	470	470	0
504	Publications	56	58	58	256	58	256	256	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	882	620	748	1,723	1,087	1,723	1,723	0
605	Office Supplies	2,913	2,199	2,315	3,580	1,818	3,580	3,080	(500)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,356	1,115	966	2,050	656	2,050	2,050	0
702	Professional Service	15,046	13,636	15,782	16,532	15,692	16,532	27,832	11,300
703	Postage	9,498	12,044	6,369	8,443	3,547	8,443	8,443	0
704	Telephone & Electronic Communications	2,640	2,542	2,813	4,574	2,601	4,574	3,400	(1,174)
705	Publishing	9,351	17,259	6,366	11,277	579	11,277	11,277	0
706	Printing	480	483	360	500	228	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	3,076	4,076	4,076	4,076	3,076	(1,000)
	TOTAL EXPENDITURES	286,471	298,807	293,922	324,622	246,922	324,622	342,954	18,332

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	10,101	10,033	9,944	11,089	9,939	11,089	11,089	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	1,647	0	1,647	1,647	0
	COMMODITIES	0	488	2,140	0	0	0	0	0
	CONTRACTUAL SERVICES	112	190	309	1,900	113	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	10,213	10,711	12,393	14,636	10,052	14,636	14,636	0
	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	9,000	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	558	558	558	558	558	558	558	0
422	Medicare Contribution	131	131	131	131	131	131	131	0
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	412	345	255	1,400	250	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	0	488	2,140	0	0	0	0	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	112	190	249	800	113	800	800	0
704	Telephone & Electronic Communications								
705	Publishing	0	0	0	900	0	900	900	0
706	Printing	0	0	60	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	10,213	10,711	12,393	14,636	10,052	14,636	14,636	0

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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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	113,246	149,434	198,798	225,963	187,759	225,763	234,108	8,145
	TRAINING & PROFESSIONAL DEV.	17	998	1,372	1,250	345	1,250	1,250	0
	COMMODITIES	1,633	2,233	1,783	2,000	1,320	1,750	1,750	(250)
	CONTRACTUAL SERVICES	5,099	6,794	8,780	10,282	8,482	9,782	25,986	15,704
	CAPITAL OUTLAY	2,329	2,094	1,381	2,000	1,748	2,000	2,000	0
	OTHER	9,050	8,550	7,500	6,185	6,000	6,000	7,385	1,200
	TOTALS	131,373	170,102	219,615	247,680	205,653	246,545	272,479	24,799
	PERSONNEL								
401	Salaries - Full-time	84,261	112,382	149,571	170,111	141,647	170,111	174,719	4,608
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	11,309	15,443	20,652	24,627	20,505	24,627	25,884	1,257
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,221	6,915	9,201	10,547	8,720	10,547	10,833	286
422	Medicare Contribution	1,221	1,617	2,152	2,467	2,039	2,467	2,533	66
431	Retirement Contribution (IMRF)	9,784	12,168	16,146	17,011	14,131	17,011	18,940	1,929
441	Uniform Allowance								
451	Automobile Mileage	1,450	908	1,077	1,200	717	1,000	1,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	998	1,300	1,000	149	1,000	1,000	0
502	Travel Expense	17	0	72	250	196	250	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	1,492	2,127	1,577	1,750	1,252	1,500	1,500	(250)
605	Office Supplies	141	106	207	250	68	250	250	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	3,120	4,357	4,769	5,300	5,099	5,300	21,946	16,646
703	Postage	38	0	0	600	0	100	100	(500)
704	Telephone & Electronic Communications	1,941	2,437	3,796	4,382	3,382	4,382	3,940	(442)
705	Publishing	0	0	215	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	2,329	2,094	1,381	2,000	1,748	2,000	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	185	0	0	250	65
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	9,050	8,550	7,500	6,000	6,000	6,000	7,135	1,135
	TOTAL EXPENDITURES	131,373	170,102	219,615	247,680	205,653	246,545	272,479	24,799

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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
		2014	2015	2016		2017	2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
	PERSONNEL	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0
	COMMODITIES	0	37,186	8,000	0	0	0	0
	CONTRACTUAL SERVICES	67,781	75,014	72,185	132,794	67,545	106,735	92,794
	CAPITAL OUTLAY	0	0	0	0	0	0	0
	OTHER	119,896	119,449	109,657	121,935	1,567	121,702	121,935
	TOTALS	187,677	231,649	189,842	254,729	69,111	228,437	214,729
								(40,000)
	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	37,186	8,000	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	65,619	69,353	67,164	127,259	59,291	101,200	87,259
703	Postage	1,934	5,402	4,614	5,535	8,253	5,535	5,535
704	Telephone & Electronic Communications	228	260	407	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%	1,398	1,309	1,376	1,800	1,567	1,567	1,800
905	Miscellaneous (State Rev.Stamps, SO Reg)	118,498	118,140	108,281	120,135	0	120,135	120,135
909	Pharmaceutical Drug Pick-Up	0	0	0	0	0	0	0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)							
990	Interfund Transfer							
	TOTAL EXPENDITURES	187,677	231,649	189,842	254,729	69,111	228,437	214,729
								(40,000)

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Miscellaneous Budget Detail

FY2012 - FY2018

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Change 17 to 18
702 Professional Services								
Auditing Services	70,000	70,000	70,000	71,400	78,200	78,200	72,900	(5,300)
Codification Services	5,139	5,139	5,139	5,139	5,139	5,139	5,139	0
Weed Inspector	1,500	1,500	1,500	1,500	0	0	0	0
Cobra Admin	775	775	775	775	775	775	425	(350)
Cafeteria (Flex Spending) Plan Administration	875	875	875	1,150	1,150	1,150	1,500	350
Purchasing Card Annual Fee	0	0	0	0	0	95	95	0
Market Analysis Update-JDC Comp Plan	0	0	0	9,500	0	0	0	0
Implementation of salary plan survey	0	0	0	0	0	0	0	0
CVB annual meeting	3,000	3,000	3,000	3,000	3,000	0	0	0
Comprehensive cost/fee study	0	0	0	0	0	40,000	0	(40,000)
GASB 45 Actuarial Study	5,000	0	5,000	0	5,200	0	5,300	5,300
Illinois State Police Livescan Fees	0	0	2,300	2,300	1,900	1,900	1,900	0
Total - 702	\$86,289	\$81,289	\$88,589	\$94,764	\$95,364	\$127,259	\$87,259	(40,000)
604 Computer Supplies								
Civic (Clarity) Financial Software Update	0	0	0	43,650	22,300	0	0	0
703 Postage								
Postage machine rental/maintenance	3,520	3,520	3,520	5,535	5,535	5,535	5,535	0
704 Telephone & Electronic Comm								
Postage machine local phone line	240	240	240	240	240	0	0	0
903 R R SCH #210 Fish/Wildlife R Act 20%								
20% portion of Fish/Wildlife Refuge Act payment	1,000	1,800	1,800	1,800	1,800	1,800	1,800	0
905 Miscellaneous								
State Portion Revenue Stamps	92,000	112,000	116,000	106,000	106,000	119,085	119,085	0
State Portion Sex Offender Registration Fees	0	1,050	1,050	1,050	1,050	1,050	1,050	0
Total - 905	\$92,000	\$113,050	\$117,050	\$107,050	\$107,050	\$120,135	\$120,135	0
Total - Miscellaneous Budget Target Amount	\$183,049	\$199,899	\$211,199	\$253,039	\$232,289	\$254,729	\$214,729	(40,000)

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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
		2014	2015	2016	2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	33,273	33,273
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	750	750
	COMMODITIES	0	0	0	0	0	500	500
	CONTRACTUAL SERVICES	0	0	0	0	0	500	500
	CAPITAL OUTLAY	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	1,000	1,000
	TOTALS	0	0	0	0	0	36,023	36,023
	PERSONNEL							
401	Salaries - Full-time	0	0	0	0	0	22,058	22,058
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary							
405	Salaries - Overtime							
411	Health Insurance	0	0	0	0	0	6,886	6,886
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution	0	0	0	0	0	1,368	1,368
422	Medicare Contribution	0	0	0	0	0	320	320
431	Retirement Contribution (IMRF)	0	0	0	0	0	2,391	2,391
441	Uniform Allowance							
451	Automobile Mileage						250	250
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training						500	500
502	Travel Expense						250	250
503	Dues							
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies							
604	Computer Supplies	0	0	0	0	0	250	250
605	Office Supplies	0	0	0	0	0	250	250
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	0	0	0	0	0	500	500
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	0	0	1,000	1,000
910	Intergovernmental Agreement							
990	Interfund Transfer to Economic Development Fund							
	TOTAL EXPENDITURES	0	0	0	0	0	36,023	36,023

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	1,480,866	1,532,632	1,609,972	1,648,284	1,379,682	1,648,284	1,675,481	27,197
	TRAINING & PROFESSIONAL DEV.	14,241	11,918	7,375	13,800	10,812	13,800	13,800	0
	COMMODITIES	94,147	90,759	64,482	91,769	53,900	91,769	91,769	0
	CONTRACTUAL SERVICES	40,707	47,144	42,306	50,282	28,739	50,282	85,282	35,000
	CAPITAL OUTLAY	0	0	0	0	0	0	25,000	25,000
	OTHER	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTALS	1,713,961	1,766,454	1,808,135	1,888,135	1,557,134	1,888,135	1,975,332	87,197
	PERSONNEL								
401	Salaries - Full-time	902,473	943,578	956,926	979,080	814,742	979,080	992,558	13,478
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	5,964	6,426	7,131	35,312	6,231	35,312	36,265	953
405	Salaries - Overtime	132,469	121,764	166,636	77,067	129,195	77,067	77,067	0
405	Salaries - Overtime - Holiday Patrol Grant	0	0	0	26,610		26,610	31,527	4,917
488	Salaries - River Patrol								
407	Deputy Sheriff Holiday								
411	Health Insurance	162,035	178,032	187,764	213,653	177,286	213,653	224,240	10,587
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	62,393	63,793	67,752	69,723	56,514	69,723	70,923	1,200
422	Medicare Contribution	14,591	14,919	15,845	16,306	13,217	16,306	16,587	281
431	Retirement Contribution (IMRF/SLEP)	191,883	187,904	199,737	222,533	176,977	222,533	218,314	(4,219)
441	Uniform Allowance	9,058	16,216	8,180	8,000	5,519	8,000	8,000	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	6,447	4,112	3,283	7,500	4,284	7,500	7,500	0
502	Travel Expense	5,782	5,173	2,055	4,000	4,293	4,000	4,000	0
503	Dues	1,700	1,880	1,612	1,300	2,115	1,300	1,300	0
504	Publications	312	752	425	1,000	120	1,000	1,000	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	10,012	10,272	8,187	10,369	8,116	10,369	10,369	0
604	Computer Supplies	0	1,286	4,969	3,900	1,119	3,900	3,900	0
605	Office Supplies								
606	Minor Equipment & Small Tools	2,264	507	1,558	2,500	1,716	2,500	2,500	0
611	Automotive Fuel/Oil	81,871	78,694	49,767	75,000	42,948	75,000	75,000	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	26,607	36,376	37,777	35,082	24,870	35,082	35,082	0
702	Professional Service	2,424	1,225	775	3,000	832	3,000	3,000	0
703	Postage	1,264	1,401	1,807	2,400	1,526	2,400	2,400	0
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing	1,612	1,542	1,820	2,300	1,212	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	8,800	6,600	128	7,500	300	7,500	42,500	35,000
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	25,000	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	1,713,961	1,766,454	1,808,135	1,888,135	1,557,134	1,888,135	1,975,332	87,197

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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	487,110	487,235	507,283	531,100	436,870	531,101	539,963	8,863
	TRAINING & PROFESSIONAL DEV.	311	1,369	1,110	2,135	885	2,135	2,135	0
	COMMODITIES	14,718	15,744	18,584	16,200	8,535	16,200	16,200	0
	CONTRACTUAL SERVICES	152,626	134,189	136,658	167,636	130,888	167,636	176,969	9,333
	CAPITAL OUTLAY	3,850	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	658,615	638,537	663,634	717,071	577,178	717,072	735,267	18,196
	PERSONNEL								
401	Salaries - Full-time	287,843	293,171	307,474	311,455	261,159	311,455	315,734	4,279
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	6,988	15,990	12,107	3,337	13,639	3,337	3,427	90
405	Salaries - Overtime	39,564	30,087	36,667	42,736	27,291	42,736	42,736	0
411	Health Insurance	75,256	69,771	70,947	85,103	64,751	85,103	89,320	4,217
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	19,296	19,977	21,207	22,167	17,857	22,167	22,438	271
422	Medicare Contribution	4,513	4,672	4,959	5,184	4,176	5,184	5,248	64
431	Retirement Contribution (IMRF/SLEP)	52,034	49,699	52,707	59,619	46,566	59,619	59,560	(59)
441	Uniform Allowance	1,616	3,868	1,214	1,500	1,431	1,500	1,500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	311	1,199	1,060	2,000	885	2,000	2,000	0
502	Travel Expense								
503	Dues	0	170	50	135	0	135	135	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	683	168	514	2,000	0	2,000	2,000	0
602	Janitorial Supplies	3,322	2,740	5,346	3,000	1,299	3,000	3,000	0
603	Operating Supplies	5,062	8,746	6,480	5,000	3,656	5,000	5,000	0
604	Computer Supplies								
605	Office Supplies	2,928	2,955	3,194	3,000	2,189	3,000	3,000	0
606	Minor Equipment & Small Tools	2,723	1,135	3,050	3,200	1,391	3,200	3,200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	4,906	13,420	8,880	10,600	12,294	10,600	10,600	0
702	Professional Service	22,357	21,893	23,673	22,000	18,950	22,000	22,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities	55,579	43,982	47,617	63,941	39,084	63,941	63,941	0
712	Garbage Disposal	1,169	1,318	1,471	1,100	1,195	1,100	1,100	0
719	Other Service Charges	60,691	45,388	50,061	60,800	55,238	60,800	60,800	0
721	Liability Insurance								
722	General Insurance	5,597	6,576	4,967	7,200	4,128	7,200	7,200	0
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Fees	2,328	1,612	(11)	1,995	0	1,995	11,328	9,333
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	3,850	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	658,615	638,537	663,634	717,071	577,178	717,072	735,267	18,196

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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
		2014	2015	2016		2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	719,247	735,867	722,921	790,253	757,042	669,150	757,041	759,328	2,286
	TRAINING & PROFESSIONAL DEV.	125	468	500	229	500	250	500	500	0
	COMMODITIES	904	10,556	1,000	5,800	1,000	634	1,000	1,000	0
	CONTRACTUAL SERVICES	106,342	78,582	134,723	95,074	123,414	59,037	123,414	150,156	26,742
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0	0
	TOTALS	826,617	825,473	859,144	891,357	881,956	729,072	881,955	910,984	29,028
	PERSONNEL									
401	Salaries - Full-time	429,032	441,266	436,656	444,680	444,427	378,825	444,427	444,407	(20)
405	Salaries - Overtime (Union Provisions)									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary	1,365	1,173	8,666	2,597	8,900	8,409	8,900	9,140	240
405	Salaries - Overtime	78,343	81,851	57,300	110,168	62,025	58,434	62,025	62,025	0
411	Health Insurance	74,470	75,275	90,960	79,647	103,200	108,671	103,200	108,250	5,050
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution	31,066	31,885	31,163	33,971	31,952	26,542	31,952	31,965	13
422	Medicare Contribution	7,266	7,457	7,288	7,945	7,473	6,207	7,473	7,476	3
431	Retirement Contribution (IMRF/SLEP)	97,704	96,961	90,888	111,246	99,064	82,061	99,064	96,065	(2,999)
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	125	468	500	229	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	904	10,556	1,000	5,800	1,000	634	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	44,570	33,863	37,430	36,189	39,163	31,274	39,163	45,038	5,875
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications	45,089	29,381	67,793	31,914	69,751	27,763	69,751	69,618	(133)
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges	11,383	11,738	25,000	26,996	10,000	0	10,000	10,000	0
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									
724	Rentals									
725	Union Legal Services	5,300	3,600	4,500	(24)	4,500	0	4,500	25,500	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									
	TOTAL EXPENDITURES	826,617	825,473	859,144	891,357	881,956	729,072	881,955	910,984	29,028

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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	114,987	131,930	133,917	187,672	117,418	187,671	191,701	4,029
	TRAINING & PROFESSIONAL DEV.	300	0	0	500	0	500	500	0
	COMMODITIES	693	736	860	1,000	1,005	1,000	1,000	0
	CONTRACTUAL SERVICES	1,414	826	(5)	4,005	0	4,005	8,672	4,667
	CAPITAL OUTLAY	987	17,421	0	1,000	0	1,000	1,000	0
	OTHER	0	0	0	9,991	0	9,991	9,991	0
	TOTALS	118,381	150,912	134,771	204,168	118,423	204,167	212,864	8,696
	PERSONNEL								
401	Salaries - Full-time	70,736	76,537	70,982	105,310	63,665	105,310	107,245	1,935
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	1,383	2,733	6,058	2,166	4,064	2,166	2,224	58
405	Salaries - Overtime	3,292	7,190	9,558	3,000	5,942	3,000	3,000	0
411	Health Insurance	20,649	23,437	28,749	46,126	27,235	46,126	48,410	2,284
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,267	4,890	4,547	6,850	3,804	6,850	6,973	123
422	Medicare Contribution	998	1,144	1,063	1,602	890	1,602	1,631	29
431	Retirement Contribution (IMRF/SLEP)	13,163	14,336	12,369	22,117	11,613	22,117	21,718	(399)
441	Uniform Allowance	500	1,663	592	500	206	500	500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	300	0	0	500	0	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								
605	Office Supplies								
606	Minor Equipment & Small Tools	693	736	860	1,000	1,005	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	241	0	0	3,000	0	3,000	3,000	0
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	1,173	826	(5)	1,005	0	1,005	5,672	4,667
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	987	17,421	0	1,000	0	1,000	1,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense		0	0	9,991	0	9,991	9,991	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	118,381	150,912	134,771	204,168	118,423	204,167	212,864	8,696

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	6,884	21,806	20,851	25,071	20,252	25,071	27,888	2,817
	TRAINING & PROFESSIONAL DEV.	819	833	938	1,850	708	1,850	1,850	0
	COMMODITIES	4,090	5,988	5,300	11,500	6,269	11,500	10,740	(760)
	CONTRACTUAL SERVICES	8,025	8,470	8,208	32,616	22,289	32,616	30,747	(1,869)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	239	1,690	1,687	2,500	500	2,500	2,500	0
	TOTALS	20,057	38,786	36,984	73,537	50,018	73,537	73,725	188
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	4,904	19,648	19,369	20,196	18,813	20,196	22,829	2,633
405	Salaries - Overtime	1,047	609	0	2,522	0	2,522	2,522	0
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	369	1,256	1,201	1,409	1,166	1,409	1,572	163
422	Medicare Contribution	86	294	281	329	273	329	368	39
431	Retirement Contribution (IMRF)	204	0	0	515	0	515	497	(18)
441	Uniform Allowance	10	0	0	0	0	0	0	0
451	Automobile Mileage	264	0	0	100	0	100	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	375	125	125	650	125	650	650	0
502	Travel Expense	444	708	813	1,200	583	1,200	1,200	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	4,114	3,907	4,000	103	4,000	3,000	(1,000)
602	Janitorial Supplies								
603	Operating Supplies	1,048	219	81	2,200	197	2,200	2,000	(200)
604	Computer Supplies	560	246	230	500	3,990	500	1,000	500
605	Office Supplies	25	80	31	300	0	300	540	240
606	Minor Equipment & Small Tools	2,026	0	0	2,500	0	2,500	2,000	(500)
611	Automotive Fuel/Oil	431	1,328	1,051	2,000	1,978	2,000	2,200	200
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	5,911	1,908	0	4,000	1,527	4,000	4,000	0
702	Professional Service	250	51	1,596	5,255	250	5,255	2,022	(3,233)
703	Postage	0	0	0	50	4	50	25	(25)
704	Telephone & Electronic Communications	64	381	1,192	1,511	941	1,511	1,500	(11)
705	Publishing								
706	Printing								
711	Utilities	0	2,196	1,292	2,000	1,189	2,000	2,200	200
712	Garbage Disposal								
719	Other Service Charges	0	0	0	15,000	15,000	15,000	15,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	1,800	3,934	4,128	4,800	3,377	4,800	6,000	1,200
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
920	Unbudgeted Grant Expense	239	1,690	1,687	2,000	0	2,000	2,000	0
990	Interfund Transfer	0	0	0	500	500	500	500	0
	TOTAL EXPENDITURES	20,057	38,786	36,984	73,537	50,018	73,537	73,725	188

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	430	0	432	750	250	750	750	0
	COMMODITIES	67	0	49	250	0	250	250	0
	CONTRACTUAL SERVICES	402	1,700	608	3,000	3,034	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	898	1,700	1,089	4,000	3,284	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	180	0	182	500	0	500	500	0
503	Dues	250	0	250	250	250	250	250	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	67	0	49	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	293	1,700	266	2,000	3,034	2,000	2,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing	109	0	342	1,000	0	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	898	1,700	1,089	4,000	3,284	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,	Nov. 30,	Amount of
		2014	2015	2016	2017		2018	2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	31,481	31,080	35,419	41,095	23,687	40,895	36,275	(4,820)
	TRAINING & PROFESSIONAL DEV.	1,278	955	300	2,745	2,018	2,500	2,745	0
	COMMODITIES	433	246	241	458	174	350	458	0
	CONTRACTUAL SERVICES	19,818	12,999	15,012	16,390	4,135	10,250	16,640	250
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,112	2,190	2,130	2,250	2,000	2,000	2,000	(250)
	TOTALS	55,122	47,470	53,102	62,938	32,014	55,995	58,118	(4,820)
	PERSONNEL								
401	Salaries - Full-time	16,673	17,340	17,727	18,000	15,577	18,000	18,360	360
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	1,985	2,260	3,321	3,477	1,765	3,477	3,477	0
405	Salaries - Overtime								
411	Health Insurance	6,032	6,191	9,569	13,068	1,375	13,068	7,615	(5,453)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,437	1,478	1,135	1,702	1,454	1,702	1,724	22
422	Medicare Contribution	336	346	265	398	340	398	403	5
431	Retirement Contribution (IMRF)	2,691	2,601	1,992	2,450	2,087	2,450	2,695	245
441	Uniform Allowance								
451	Automobile Mileage	2,327	864	1,409	2,000	1,090	1,800	2,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	836	655	0	1,395	1,240	1,200	1,395	0
502	Travel Expense	117	0	0	1,000	478	1,000	1,000	0
503	Dues	325	300	300	350	300	300	350	0
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	433	246	241	458	174	350	458	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	16,712	11,461	13,072	13,040	3,760	10,000	14,440	1,400
703	Postage	29	78	47	110	0	0	0	(110)
704	Telephone & Electronic Communications	951	459	742	1,040	0	0	0	(1,040)
705	Publishing								
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 Morgue Facility	2,125	1,000	1,152	2,200	375	250	2,200	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	112	190	130	250	0	0	0	(250)
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	55,122	47,470	53,102	62,938	32,014	55,995	58,118	(4,820)

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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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	106,415	114,903	118,010	120,243	103,795	120,243	124,371	4,128
	TRAINING & PROFESSIONAL DEV.	1,115	1,115	1,195	6,500	1,195	4,000	6,500	0
	COMMODITIES	11,023	5,094	7,193	13,125	4,461	7,250	13,125	0
	CONTRACTUAL SERVICES	29,797	31,452	43,930	42,687	27,561	31,300	42,500	(187)
	CAPITAL OUTLAY	554	23	70	2,000	95	500	2,000	0
	OTHER	1,929	1,935	1,935	2,000	900	2,000	2,000	0
	TOTALS	150,835	154,522	172,333	186,555	138,007	165,293	190,496	3,941
	PERSONNEL								
401	Salaries - Full-time	55,824	58,424	60,001	61,621	53,326	61,621	63,285	1,664
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	36,766	38,478	39,561	40,583	34,839	40,583	41,679	1,096
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,741	6,008	6,173	6,337	5,466	6,337	6,508	171
422	Medicare Contribution	1,343	1,405	1,443	1,482	1,279	1,482	1,522	40
431	Retirement Contribution (IMRF)	6,742	10,587	10,832	10,220	8,886	10,220	11,378	1,158
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	3,500	0	1,500	3,500	0
502	Travel Expense	0	0	0	1,000	0	500	1,000	0
503	Dues	1,115	1,115	1,195	2,000	1,195	2,000	2,000	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	379	0	652	1,000	135	500	1,000	0
605	Office Supplies	263	591	82	1,500	432	750	1,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	10,382	4,504	6,459	10,625	3,894	6,000	10,625	0
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	13,356	15,347	25,856	24,000	11,582	13,000	24,000	0
703	Postage	196	255	137	500	141	300	500	0
704	Telephone & Electronic Communication	3,182	3,247	3,729	4,187	3,399	4,000	4,000	(187)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	13,063	12,603	14,209	14,000	12,438	14,000	14,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	554	23	70	2,000	95	500	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	1,929	1,935	1,935	2,000	900	2,000	2,000	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	150,835	154,522	172,333	186,555	138,007	165,293	190,496	3,941

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	391,847	402,782	401,857	393,284	319,367	393,284	407,778	14,494
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	4,231	4,274	4,750	5,000	4,485	5,000	5,000	0
	CONTRACTUAL SERVICES	12,302	10,951	11,502	13,693	8,749	13,100	13,900	207
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	408,380	418,008	418,109	411,977	332,601	411,384	426,678	14,701
	PERSONNEL								
401	Salaries - Full-time	281,740	290,766	283,286	270,119	224,263	270,119	277,342	7,223
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	54,877	56,170	57,835	69,988	53,416	69,988	73,655	3,667
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	16,001	16,818	16,195	16,747	12,678	16,747	17,195	448
422	Medicare Contribution	3,742	3,934	3,787	3,917	2,965	3,917	4,021	104
431	Retirement Contribution (IMRF)	29,988	29,596	35,254	27,012	20,546	27,012	30,064	3,052
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	4,231	4,274	4,750	5,000	4,485	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	191	174	152	1,000	94	200	1,000	0
704	Telephone & Electronic Communications	2,301	2,235	2,580	2,693	1,865	2,900	2,900	207
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	9,810	8,542	8,770	10,000	6,790	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	408,380	418,008	418,109	411,977	332,601	411,384	426,678	14,701

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	291,388	248,599	278,167	298,592	238,822	298,591	314,844	16,252
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	6,394	6,289	6,730	6,762	5,814	6,762	6,762	0
	CONTRACTUAL SERVICES	8,588	7,671	9,789	13,809	8,587	13,809	13,592	(217)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	306,371	262,559	294,685	319,163	253,224	319,162	335,198	16,035
	PERSONNEL								
401	Salaries - Full-time	197,376	174,699	199,372	204,775	172,898	204,775	214,530	9,755
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	56,715	40,142	43,938	56,527	41,015	56,527	59,445	2,918
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	12,001	11,275	12,535	13,099	10,758	13,099	13,704	605
422	Medicare Contribution	2,807	2,637	2,931	3,063	2,516	3,063	3,205	142
431	Retirement Contribution (IMRF)	22,490	19,846	19,390	21,127	11,634	21,127	23,960	2,833
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	6,394	6,289	6,730	6,762	5,814	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	1,118	252	2,195	4,000	1,566	4,000	4,000	0
703	Postage	4,894	5,420	5,324	6,393	3,901	6,393	6,393	0
704	Telephone & Electronic Communications	2,576	1,998	2,269	3,416	3,120	3,416	3,199	(217)
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	306,371	262,559	294,685	319,163	253,224	319,162	335,198	16,035

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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	396,743	403,231	424,408	451,192	358,401	451,192	428,845	(22,347)
	TRAINING & PROFESSIONAL DEV.	3,717	1,723	1,311	3,300	3,259	3,300	4,800	1,500
	COMMODITIES	4,783	3,644	3,843	4,450	3,884	4,450	4,500	50
	CONTRACTUAL SERVICES	15,601	16,956	23,627	27,583	24,144	27,583	28,491	908
	CAPITAL OUTLAY	205	0	225	0	0	0	0	0
	OTHER	3,500	3,500	3,500	5,000	5,000	5,000	5,000	0
	TOTALS	424,550	429,055	456,914	491,525	394,686	491,525	471,636	(19,889)
	PERSONNEL								
401	Salaries - Full-time	296,506	302,428	292,239	282,372	248,431	282,372	284,392	2,020
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	4,920	5,097	11,696	15,000	11,065	15,000	13,000	(2,000)
405	Salaries - Overtime								
406	Salaries - Grants (Victim Witness Coordinator)	0	0	19,247	36,546	16,494	36,546	19,100	(17,446)
411	Health Insurance	42,814	43,965	47,463	59,123	38,922	59,123	54,185	(4,938)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	16,784	17,329	18,324	20,427	15,522	20,427	19,496	(931)
422	Medicare Contribution	4,025	4,101	4,322	4,777	3,658	4,777	4,559	(218)
431	Retirement Contribution (IMRF)	31,694	30,311	31,117	32,947	24,307	32,947	34,113	1,166
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	875	450	350	1,000	1,037	1,000	2,000	1,000
502	Travel Expense	2,151	509	197	1,500	1,452	1,500	2,000	500
503	Dues	692	764	764	800	770	800	800	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	552	600	422	700	919	700	1,000	300
605	Office Supplies	3,880	2,734	2,489	3,000	2,338	3,000	2,500	(500)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	352	310	932	750	626	750	1,000	250
	CONTRACTUAL SERVICES								
701	Maintenance Service	668	704	607	800	752	800	800	0
702	Professional Service	7,000	7,000	7,000	7,000	7,250	7,000	7,000	0
703	Postage	633	605	740	1,800	533	1,800	700	(1,100)
704	Telephone & Electronic Communications	5,070	4,934	5,500	5,100	4,858	5,100	5,500	400
705	Publishing								
706	Printing	0	25	0	100	0	100	50	(50)
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	2,231	3,688	9,779	12,783	10,751	12,783	14,441	1,658
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	205	0	225	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	3,500	5,000	5,000	5,000	5,000	0
	TOTAL EXPENDITURES	424,550	429,055	456,914	491,525	394,686	491,525	471,636	(19,889)

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	60,562	38,472	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	65	469	0	0	0	0	0	0
	COMMODITIES	5,400	4,480	0	0	0	0	0	0
	CONTRACTUAL SERVICES	20,717	22,977	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	3,000	2,000	0	0	0	0	0	0
	TOTALS	89,743	68,397	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time	35,392	30,105	0	0	0	0	0	0
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	5,538	0	0	0	0	0	0	0
405	Salaries - Overtime	0	36	0	0	0	0	0	0
411	Health Insurance	12,497	2,183	0	0	0	0	0	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	2,370	1,943	0	0	0	0	0	0
422	Medicare Contribution	554	454	0	0	0	0	0	0
431	Retirement Contribution (IMRF)	3,801	3,417	0	0	0	0	0	0
441	Uniform Allowance	274	133	0	0	0	0	0	0
451	Automobile Mileage	136	201	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	469	0	0	0	0	0	0
502	Travel Expense								
503	Dues	65	0	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	1,261	500	0	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies	105	326	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	614	1,128	0	0	0	0	0	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil	3,420	2,526	0	0	0	0	0	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	189	0	0	0	0	0	0
702	Professional Service	560	427	0	0	0	0	0	0
703	Postage	4,447	4,799	0	0	0	0	0	0
704	Telephone & Electronic Communications	1,260	1,086	0	0	0	0	0	0
705	Publishing	55	236	0	0	0	0	0	0
706	Printing	625	838	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	13,770	15,402	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	3,000	2,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	89,743	68,397	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,		
		2014	2015	2016	2017		2018	Amount of	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	Est. Actual	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	31,803	32,803	33,303	33,303	26,303	33,303	33,303	0
	TOTALS	31,803	32,803	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	31,803	32,803	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	0							
	TOTAL EXPENDITURES	31,803	32,803	33,303	33,303	26,303	33,303	33,303	0

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Social & Environmental Budget Detail Sheet							
Activity		FY18	FY17	FY16	FY15	FY14	FY13
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	10,000
26	Jo Daviess/Carroll Solid Waste Agency	7,000	7,000	7,000	7,000	6,500	7,000
27	Veterans' Grave markers	2,000	2,000	2,000	2,000	1,000	1,500
	Total	\$33,303	\$33,303	\$33,303	\$33,303	\$31,803	\$34,803
	990 Interfund Transfer to JDC Transit Fund						
22	JDWI Transit/Medical Transp.	0	0	0	0	8,500	8,500
23	JDWI Transit/Pub. Transp.	0	0	0	0	30,250	30,250
		\$0	\$0	\$0	\$0	\$38,750	\$38,750

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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,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	5,626	5,602	5,557	5,500	4,125	5,500	5,600	100
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	39,701	39,856	40,771	39,386	29,157	39,386	40,101	715
	TOTALS	45,327	45,458	46,328	44,886	33,282	44,886	45,701	815
	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	5,626	5,602	5,557	5,500	4,125	5,500	5,600	100
	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	39,701	39,856	40,771	39,386	29,157	39,386	40,101	715
990	Interfund Transfer								
	TOTAL EXPENDITURES	45,327	45,458	46,328	44,886	33,282	44,886	45,701	815

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FY2018 Regional Superintendent of Schools - Budget Detail											
	General Fund Line item 910	General Fund Line item 724	IMRF Fund Line item 910	SS Fund Line item 910	Insurance Fund Line item 910	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Support Staff	36,305										
Supplies	0										
Postage	375										
Mileage & Dues	2,086										
Telephone	1,335										
Equipment	0										
General Fund - Operational						41,337	39,650	39,899	39,826	39,386	40101
IMRF			2,633			3,511	3,228	2,982	2,650	2,587	2633
Social Security				2,318		2,125	2,112	2,187	2,238	2,277	2318
Insurance					4,814	4,915	4,837	4,817	4,778	4,729	4814
Rent		5,600				5,717	5,627	5,602	5,558	5,500	5600
Total Budget	40,101	5,600	2,633	2,318	4,814	57,605	55,453	55,487	55,050	54,477	55,466
\$ Difference from prior yr.						65	-2,153	34	-437	-573	989
% Change						0.1%	-3.7%	0.1%	-0.8%	-1.0%	1.8%
Total General Fund						47,054	45,276	45,501	45,384	44,886	45,701
\$ Difference from prior yr.						-494	-1,777	225	-117	-498	815
% Change						-1.0%	-3.8%	0.5%	-0.3%	-1.1%	1.8%

Jo Daviess County, IL
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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	13,708	14,928	11,641	14,928	15,410	482
	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	0	13,708	14,928	11,641	14,928	15,410	482
	PERSONNEL								
401	Salaries - Full-time	0	0	11,755	12,051	10,002	12,051	12,373	322
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	0	750	750	750	750	750	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	403	747	311	747	767	20
422	Medicare Contribution	0	0	94	175	73	175	179	4
431	Retirement Contribution (IMRF)	0	0	706	1,205	505	1,205	1,341	136
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	0	13,708	14,928	11,641	14,928	15,410	482

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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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	178,715	190,903	203,680	215,496	156,840	215,940	215,771	275
	TRAINING & PROFESSIONAL DEV.	395	380	839	2,120	1,074	1,427	2,020	(100)
	COMMODITIES	5,255	7,570	3,308	8,302	3,553	6,618	7,732	(570)
	CONTRACTUAL SERVICES	13,723	12,183	11,249	15,289	10,392	11,704	15,093	(196)
	CAPITAL OUTLAY	1,530	1,758	1,972	240	396	240	500	260
	OTHER	7,045	7,045	7,045	10,445	7,045	10,445	10,445	0
	TOTALS	206,663	219,839	228,094	251,892	179,299	246,374	251,561	(331)
	PERSONNEL								
401	Salaries - Full-time	124,383	137,836	146,436	139,099	113,840	142,791	142,791	3,692
402	Salaries - Per diem	2,400	2,500	1,950	3,500	2,013	3,000	3,000	(500)
403	Salaries - Part-time & Temporary	8,113	0	0	3,702	0	3,802	3,802	100
405	Salaries - Overtime	0	0	0	515	0	515	515	0
411	Health Insurance	15,585	22,471	23,869	39,562	16,135	33,550	33,550	(6,012)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	8,016	8,280	9,346	8,886	7,024	9,122	9,122	236
422	Medicare Contribution	1,875	1,936	2,186	2,071	1,643	2,126	2,126	55
431	Retirement Contribution (IMRF)	14,095	14,577	16,400	13,961	11,395	15,534	15,534	1,573
441	Uniform Allowance								
451	Automobile Mileage	4,250	3,302	3,493	4,200	4,790	5,500	5,332	1,132
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	165	90	644	950	475	500	750	(200)
502	Travel Expense	0	0	0	750	334	667	850	100
503	Dues	230	290	195	420	265	260	420	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	2,095	0	760	906	1,000	1,000	240
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	1,984	687	272	618	0	618	700	82
605	Office Supplies	417	1,494	1,097	2,100	908	1,400	2,082	(18)
606	Minor Equipment & Small Tools	0	250	0	700	0	700	700	0
611	Automotive Fuel/Oil	2,854	2,556	1,939	2,624	1,219	1,400	1,750	(874)
621	Print Materials	0	488	0	1,500	521	1,500	1,500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	4,751	4,471	3,692	4,925	3,969	3,400	4,925	0
702	Professional Service	1,021	61	0					
703	Postage	2,076	2,025	2,345	3,192	1,898	2,300	3,200	8
704	Telephone & Electronic Communications	3,046	3,367	3,315	3,274	2,502	3,400	3,300	26
705	Publishing	2,045	1,441	1,310	2,230	1,342	1,665	2,000	(230)
706	Printing	404	321	0	500	294	589	500	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	379	497	587	1,168	386	350	1,168	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,530	1,758	1,590	0	0	0	0	0
815	Furniture	0	0	382	240	396	240	500	260
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	7,045	7,045	7,045	10,445	7,045	10,445	10,445	0
	TOTAL EXPENDITURES	206,663	219,839	228,094	251,892	179,299	246,374	251,561	(331)

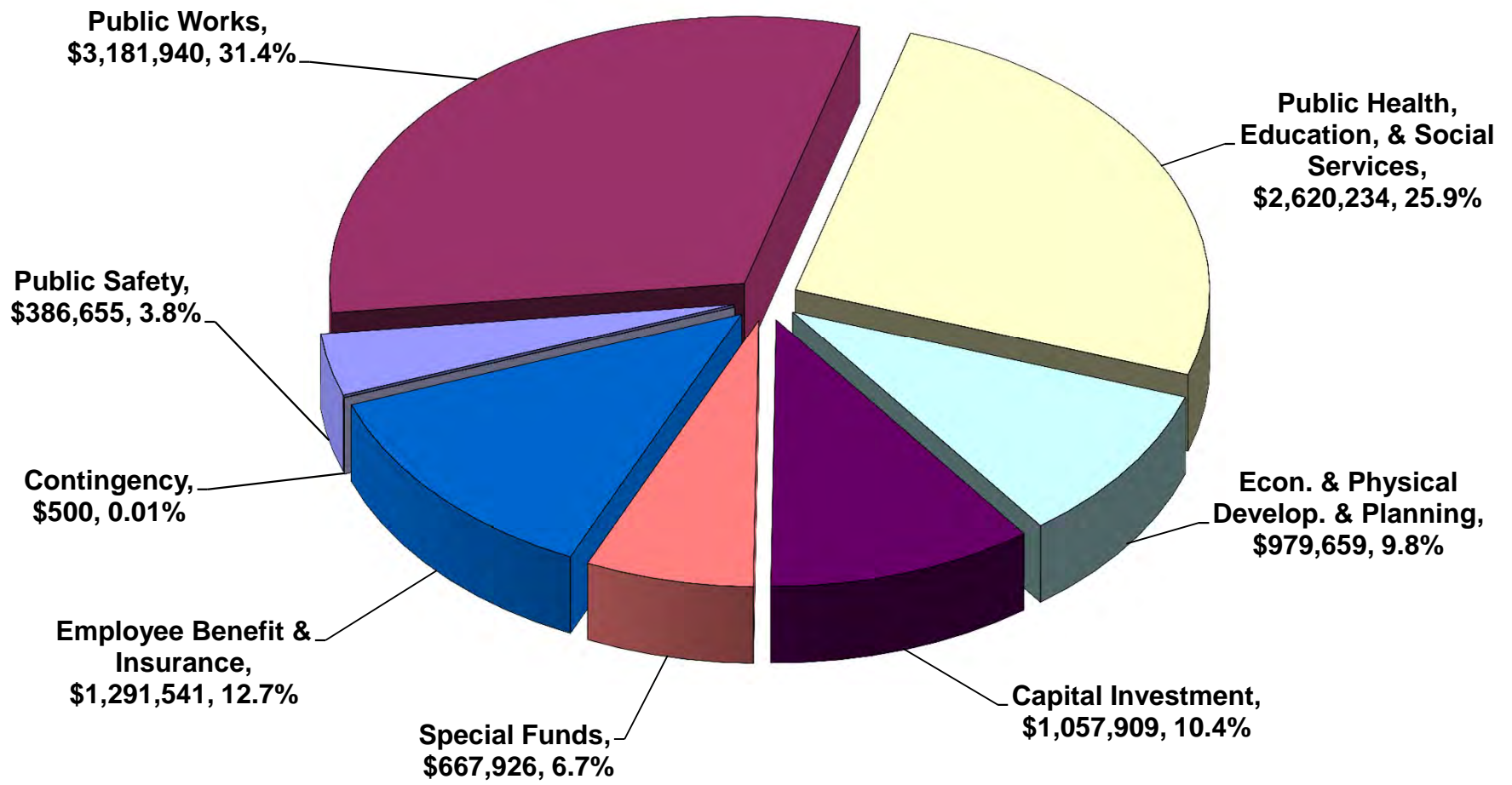
SUMMARY OF SPECIAL FUNDS											
REVENUES											
PROPOSED ANNUAL BUDGET											
FY2018											
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			FY2018	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30		Nov. 30	Difference		Est. Fund Balance	
		2014	2015	2016	2017		2018	from		12/1/2017	11/30/2018
Acct. No.	Account Title	ACTUAL	ACTUAL	ACTUAL	Budget	10- mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
	Public Safety	339,680	348,972	409,235	354,898	228,343	360,667	386,655	31,757	447,044	404,853
	Public Works	3,316,087	3,096,334	2,992,815	3,340,818	2,148,970	3,566,496	3,181,940	(158,878)	3,370,380	2,942,927
	Hlth, Educ, & SS	3,168,304	3,050,628	2,299,093	2,447,667	1,765,134	2,264,312	2,620,234	172,567	1,720,838	1,306,150
	Econ. & Physical Develop. & Plan.	1,142,072	1,114,162	1,177,102	1,344,484	947,475	1,250,178	979,659	(364,825)	442,002	443,002
	Capital Investment	713,355	566,570	1,267,947	2,058,273	2,042,297	2,067,011	1,058,409	(999,864)	3,677,690	2,167,915
	Special Funds	485,679	471,410	661,541	651,770	540,790	659,339	667,926	16,156	821,876	709,104
	Employee Benefit & Insurance	1,331,714	1,295,105	1,296,789	1,292,460	1,062,459	1,304,394	1,291,541	(919)	1,461,663	1,334,409
	Contingency	17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)	338,847	14,347
	Total	10,514,249	10,167,364	10,119,665	11,608,070	8,853,284	11,590,098	10,186,864	(1,421,206)	12,280,340	9,322,706
<i>Detail of above totals</i>											
<u>41000 Public Safety</u>											
007-41128	ETSB/911 Fund	304,607	325,494	378,604	325,616	203,570	325,616	342,972	17,356	352,619	363,747
009-41129	Sheriff's Forfeiture Fund	12,738	5,706	13,405	14,270	2,834	5,824	18,270	4,000	4,535	3,105
019-41121	JDC Sheriff DUI Fund	12,392	10,556	8,407	6,000	8,379	7,000	7,500	1,500	42,200	8,700
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	1,128	0	1429	0	0	0	500	500	3,675	675
074-42134	State's Attorney Records Automation Fund	1,567	1,220	1,369	1,300	1,266	1,400	1,400	100	7,812	1,212
069-47201	County Jail Medical Costs Fund	3,355	2,708	2,524	4,002	2,466	4,005	4,002	0	3,418	2,420
068-41133	JDC Sobriety Court Fund	3,893	3,288	3,496	3,710	2,600	3,910	3,910	200	19,869	13,909
077-42133	E-Citation Fund	0	0	0	0	2,114	2,000	2,000	2,000	2,000	4,000
078-42133	Law Library Fund	0	0	0	0	5,114	5,980	5,600	5,600	5,980	6,580
081-42135	Unclaimed Bail Fund	0	0	0	0	1	4,932	0	0	4,932	0
082-42136	Drug Addiction Fund	0	0	0	0	0	0	501	501	0	501
Total Public Safety											
		339,680	348,972	409,235	354,898	228,343	360,667	386,655	31,757	447,044	404,853
<u>43000 Public Works</u>											
002-43141	County Highway Fund	1,547,205	1,655,049	1,489,635	1,515,092	1,097,193	1,497,604	1,552,456	37,364	1,078,029	985,872
006-43142	County Motor Fuel Tax Fund	714,858	558,831	519,486	537,500	329,030	528,500	525,000	(12,500)	505,742	505,962
008-43143	Federal Aid Matching Fund	428,973	340,566	345,029	344,838	277,050	344,838	365,227	20,389	1,619,207	1,324,434
011-43145	County Aid to Bridges Fund	625,051	541,888	638,665	943,388	445,697	1,195,554	739,257	(204,131)	167,402	126,659
Total Public Works											
		3,316,087	3,096,334	2,992,815	3,340,818	2,148,970	3,566,496	3,181,940	(158,878)	3,370,380	2,942,927
<u>44000 Health, Education & Social Services</u>											
003-44151	Public Health Fund	779,846	484,764	610,606	700,031	436,656	572,567	999,021	298,990	584,969	499,290
026-44152	Home Health Care Fund (closed 12.31.16)	523,983	404,527	82,324	0	125	125	0	0	0	0
020-44154	Animal Control Fund	94,358	84,144	134,481	257,473	213,157	312,902	162,902	(94,571)	225,862	230,541
025-44155	Dog Fund (closed 12.31.15)	33	1	0	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	343,592	349,553	349,104	348,829	279,331	348,829	348,897	68	36,950	37,050

023-44158	Extension Education Fund	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0	1	1
022-44160	HHC Memorial Fund (closed 12.31.16)	7	7	0	0	2	2	0	0	0	0
005-44151	Public Health Emergency Preparedness Fund	9,978	43,455	37,777	45,602	30,101	39,026	37,682	(7,920)	17,017	17,077
046-44162	Public Health Catastrophic Emergency	25,698	25,763	855	50,800	51,216	50,800	825	(49,975)	1,774	-332,401
071-47203	Jo Daviess County Transit Fund	1,309,677	1,577,100	1,002,798	963,775	689,628	858,905	974,750	10,975	854,265	854,592
080-44165	County Pet Population Fund	0	0	0	0	0	0	15,000	15,000	0	0
Total Hlth, Educ, & SS		3,168,304	3,050,628	2,299,093	2,447,667	1,765,134	2,264,312	2,620,234	172,567	1,720,838	1,306,150
45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	1,009,260	1,034,591	1,040,157	1,174,483	795,677	1,098,380	979,659	(194,824)	442,000	443,000
056-45161	State LTCB Matching Grant Fund	132,811	79,570	136,944	170,000	151,797	151,797	0	(170,000)	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	1	1	1	1	1	1	0	(1)	0	0
Total Econ. & Physical Develop. & Plan.		1,142,072	1,114,162	1,177,102	1,344,484	947,475	1,250,178	979,659	(364,825)	442,002	443,002
46000 Capital Investment											
042-46171	General Capital Investment Fund	30	189,134	192,055	108,515	108,526	108,530	50	(108,465)	265,635	80,905
048-46172	General Capital Equip. Rplc. Fund	229,497	78,463	170,030	39,601	31,965	47,741	72,612	33,011	351,498	195,187
055-46173	Public Health Capital Investment Fund	25,944	33,470	41,454	1,036,100	1,020,377	1,021,498	404,000	(632,100)	1,157,335	400,000
059-46174	Highway Capital Investment Fund	0	0	551,410	601,000	602,472	602,500	302,500	(298,500)	441,689	294,689
032-46161	Tourism Capital Development Fund	423	292	290	250	170	250	250	0	292,279	200,401
018-46177	Economic Development Invest. Fund	96,537	3,623	3,596	13,255	3,321	3,255	3,255	(10,000)	719,219	640,256
054-46178	HHC Capital Equipment Fund (closed 12.31.16)	9,087	2,101	100	0	22	22	0	0	0	0
038-46179	Sheriff Vehicle Fund	99,987	92,913	106,160	85,650	98,409	98,388	102,650	17,000	71,488	2,638
064-46180	GIS Capital Equipment & Investment Fund	16,668	6,667	40,650	15,714	15,615	15,679	14,232	(1,482)	78,189	82,421
066-41130	Emergency Services Communications	235,182	134,305	136,582	132,574	135,792	143,534	133,234	660	223,523	168,957
075-46181	ETSB Capital Equipment & Investment Fund	0	25,602	25,621	25,614	25,628	25,614	25,626	12	76,837	102,463
Total Capital Investment		713,355	566,570	1,267,947	2,058,273	2,042,297	2,067,011	1,058,409	(999,864)	3,677,690	2,167,915
47000 Special Funds											
049-47107	Election Equipment Fund	12,795	2,133	1	21,000	1	11,000	11,000	(10,000)	628	628
028-47181	Recorder Automation Fund	43,037	46,009	45,582	43,328	38,690	43,328	43,328	0	106,141	64,469
030-47182	County Clerk Automation Fund	5,343	5,469	5,472	5,234	4,720	5,234	5,234	0	42,616	42,850
029-47183	Circuit Clerk Automation Fund	28,111	25,246	40,438	34,000	37,892	34,000	38,000	4,000	90,508	53,776
039-47184	Court Document Storage Fund	23,690	21,330	34,077	32,000	33,080	32,000	36,000	4,000	181,394	187,394
052-47185	Maintenance/Child Support Fund	4,402	3,446	4,683	0	2,070	1,238	3,428	3,428	58,652	52,080
031-47197	Circuit Clerk Operations & Admin. Fund	3,962	3,378	3,554	3,600	3,145	3,600	3,700	100	26,621	26,321
047-47186	County Treasurer Automation Fund	1,662	1,634	2,204	1,772	22	1,772	1,772	0	10,723	7,995
033-47187	Probation Services Fund	32,782	23,780	22,889	27,440	17,715	26,436	26,436	(1,004)	69,984	53,020
053-47188	Probation EMHD Fund	0	0	0	0	0	0	0	0	3,879	0
058-47189	GIS Automation Fund	152,223	162,944	173,456	171,880	151,362	176,184	168,330	(3,550)	45,634	42,846
043-47191	Special Services Area #1 Fund	72,924	71,256	73,047	79,000	63,921	77,969	79,000	0	0	0
044-47192	Special Services Area #2 & 4 Fund	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600	0	0
061-47198	Special Services Area #5 Fund	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)	0	0
076-47203	Special Services Area #6 Fund	0	0	130,731	131,500	104,776	131,529	133,050	1,550	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	9,960	9,752	13,122	10,600	67	10,600	10,600	0	125,809	126,409
070-47202	Coroner's Equipment & Operations Fund	9,356	8,749	3,970	4,608	12,257	13,399	13,399	8,791	41,189	46,588
079-47204	Juvenile Justice Fund	0	0	22,039	0	3,480	6,630	6,630	6,630	18,098	4,728

Total Special Funds		485,679	471,410	661,541	651,770	540,790	659,339	667,926	16,156	821,876	709,104
<u>48000 Employee Benefit & Insurance</u>											
012-48116 Social Security Fund		292,445	283,266	283,712	320,150	260,738	320,201	337,201	17,051	190,264	188,955
013-48117 IL Municipal Retirement Sys. Fund		758,143	589,008	587,564	589,071	480,783	589,589	614,889	25,818	433,470	372,638
017-48118 Insurance Fund		281,126	422,831	425,513	383,239	320,939	394,604	339,451	(43,788)	837,929	772,816
Total Employee Benefit & Insurance		1,331,714	1,295,105	1,296,789	1,292,460	1,062,459	1,304,394	1,291,541	(919)	1,461,663	1,334,409
<u>49000 Contingency</u>											
016-49197 Contingency Fund		17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)	338,847	14,347
Total Contingency		17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)	338,847	14,347
Grand Total Special Fund Revenues		10,514,249	10,167,364	10,119,665	11,608,070	8,853,284	11,590,098	10,186,864	(1,421,206)	12,280,340	9,322,706

Jo Daviess County
Special Fund Revenues as projected
FY2018 - \$10,186,364

11/14/2017



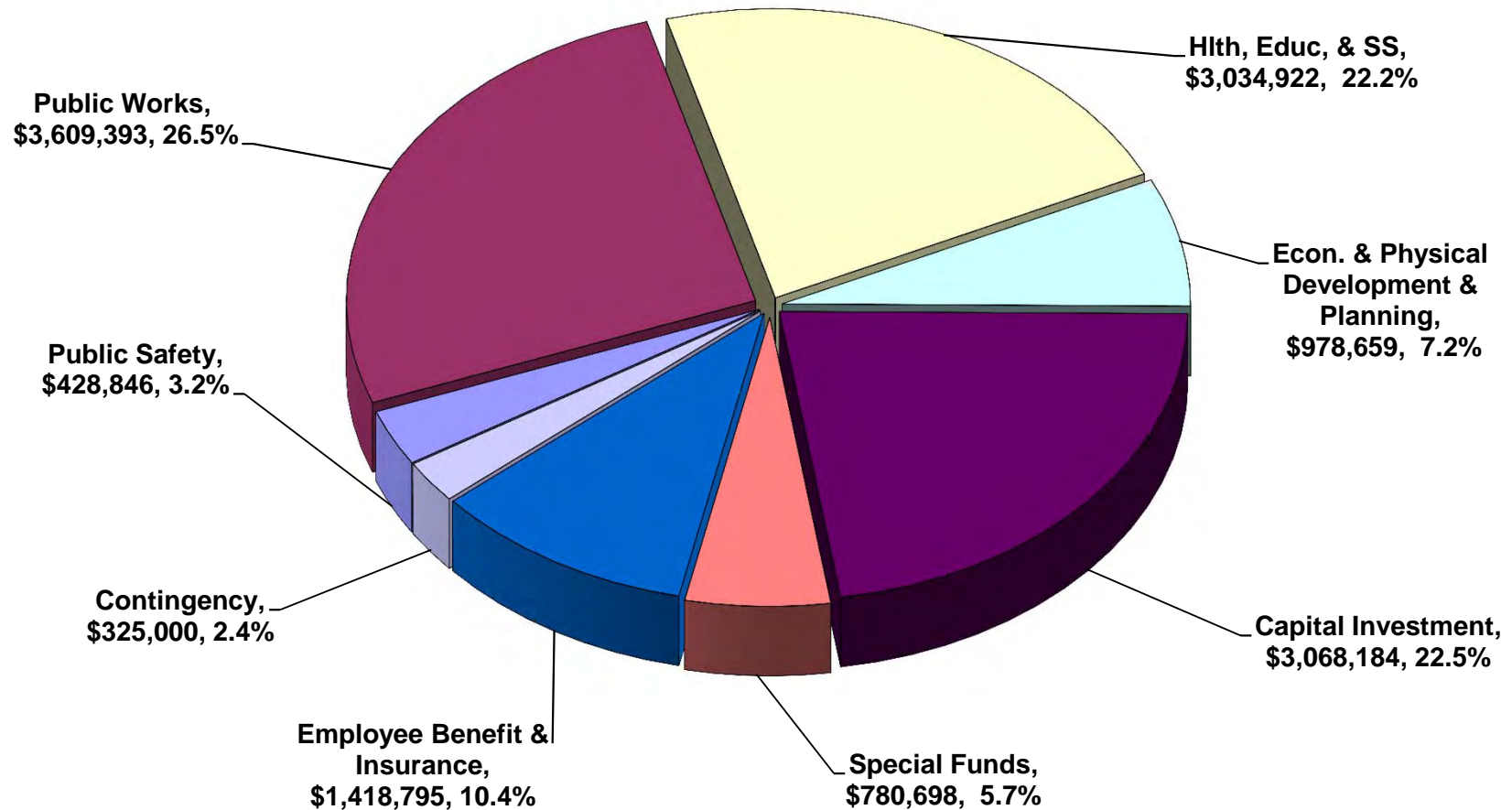
SUMMARY OF SPECIAL FUNDS											
EXPENDITURES											
PROPOSED ANNUAL BUDGET											
FY2018											
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2018	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2014	2015	2016	2017			2018	from	12/1/2017	11/30/2018
		ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
	Public Safety	386,167	323,585	328,898	317,849	185,359	306,779	428,846	110,997	447,044	404,853
	Public Works	2,945,170	2,973,936	3,098,797	4,873,026	2,520,512	3,671,972	3,609,393	(1,263,633)	3,370,380	2,942,927
	Hlth, Educ, & SS	2,413,179	3,286,442	2,258,618	3,918,364	2,447,120	3,528,434	3,034,922	(883,442)	1,720,838	1,306,150
	Econ. & Physical Develop. & Plan.	1,101,240	987,146	994,843	1,527,311	1,355,543	1,873,621	978,659	(548,652)	442,002	443,002
	Capital Investment	319,656	493,909	952,758	2,643,672	967,633	1,535,239	3,068,184	424,512	3,677,690	2,167,915
	Special Funds	516,078	420,464	597,911	759,716	538,175	721,131	780,698	20,982	821,876	709,104
	Employee Benefit & Insurance	1,345,132	1,179,138	1,212,968	1,367,678	1,055,986	1,297,798	1,418,795	51,117	1,461,663	1,334,409
	Contingencies	113,956	0	202,800	250,000	19,196	19,126	325,000	75,000	338,847	14,347
	Total	9,140,578	9,664,620	9,647,593	15,657,616	9,089,522	12,954,100	13,644,497	(2,013,119)	12,280,340	9,322,706
41000 Public Safety											
007-41128	ETSB/911 Fund	363,209	308,183	306,491	277,779	174,611	277,779	331,844	54,065	352,619	363,747
009-41129	Sheriff's Forfeiture Fund	11,911	3,405	6,732	14,700	5,563	14,700	19,700	5,000	4,535	3,105
019-41121	JDC Sheriff DUI Fund	2,343	8,299	7,222	9,500	1,705	9,500	41,000	31,500	42,200	8,700
072-41132	JDC Natural Hazard Mitigation Fund	0	0	0	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	0	0	0	3,500	3,500	3,675	675
074-42134	State's Attorney Records Automation Fund	0	0	0	0	0	0	8,000	8,000	7,812	1,212
069-41131	County Jail Medical Costs Fund	8,704	3,698	4,762	6,000	2,000	2,000	5,000	(1,000)	3,418	2,420
068-41133	JDC Sobriety Court Fund	0	0	3,691	9,870	1,479	2,800	9,870	0	19,869	13,909
077-42133	E-Citation Fund	0	0	0	0	0	0	0	0	2,000	4,000
078-42133	Law Library Fund	0	0	0	0	0	0	5,000	5,000	5,980	6,580
081-42135	Unclaimed Bail Fund	0	0	0	0	0	0	4,932	4,932	4,932	0
082-42136	Drug Addiction Fund	0	0	0	0	0	0	0	0	0	501
	Total Public Safety	386,167	323,585	328,898	317,849	185,359	306,779	428,846	110,997	447,044	404,853
43000 Public Works											
002-43141	County Highway Fund	1,535,964	1,364,583	1,623,110	1,956,891	1,504,145	1,780,837	1,644,613	(312,278)	1,078,029	985,872
006-43142	County Motor Fuel Tax Fund	631,346	607,866	547,263	536,135	359,712	536,135	524,780	(11,355)	505,742	505,962
008-43143	Federal Aid Matching Fund	287,076	115,766	194,150	800,000	39,747	100,000	660,000	(140,000)	1,619,207	1,324,434
011-43145	County Aid to Bridges Fund	490,784	885,721	734,274	1,580,000	616,907	1,255,000	780,000	(800,000)	167,402	126,659
	Total Public Works	2,945,170	2,973,936	3,098,797	4,873,026	2,520,512	3,671,972	3,609,393	(1,263,633)	3,370,380	2,942,927
44000 Health, Education & Social Services											
003-44151	Public Health Fund	690,348	706,755	749,978	1,019,650	604,237	766,760	1,084,700	65,050	584,969	499,290
026-44152	Home Health Care Fund (closed 12.31.16)	425,248	459,282	153,013	975,000	959,548	959,548	0	(975,000)	(0)	(0)
020-44154	Animal Control Fund	98,900	84,957	85,242	152,996	102,122	136,279	158,223	5,227	225,862	230,541
025-44155	Dog Fund (closed 12.31.15)	7,510	0	0	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	341,222	346,038	347,084	348,794	176,051	348,140	348,797	3	36,950	37,050

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2018	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2014	2015	2016	2017			2018	from	12/1/2017	11/30/2018
		ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
023-44158	Extension Education Fund	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0	1	1
022-44160	HHC Memorial Fund (closed 12.31.16)	0	0	0	3,800	3,679	3,679	0	(3,800)	(0)	(0)
005-44151	Public Health Emergency Preparedness Fund	18,783	36,890	38,192	38,192	38,966	38,966	37,622	(570)	17,017	17,077
046-44162	Public Health Catastrophic Emergency	0	0	0	335,000	0	335,000	335,000	0	1,774	(332,401)
071-44163	Jo Daviess County Transit Fund	750,036	1,571,206	803,959	963,775	497,599	858,905	974,423	10,648	854,265	854,592
080-44165	County Pet Population Fund	0	0	0	0	0	0	15,000	15,000	0	0
Total Hlth, Educ, & SS		2,413,179	3,286,442	2,258,618	3,918,364	2,447,120	3,528,434	3,034,922	(883,442)	1,720,838	1,306,150
<u>45000 Econ. & Physical Development & Planning</u>											
027-45161	Tourism Promotion Fund	970,996	905,010	888,447	1,326,213	1,173,198	1,690,728	978,659	(347,554)	442,000	443,000
056-34721	State LTCB Matching Grant Fund	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	0	0	0	550	0	549	0	(550)	(0)	(0)
Total Econ. & Physical Develop. & Plan.		1,101,240	987,146	994,843	1,527,311	1,355,543	1,873,621	978,659	(548,652)	442,002	443,002
<u>46000 Capital Investment</u>											
042-46171	General Capital Investment Fund	19,601	171,522	192,608	272,798	25,130	72,200	184,780	(88,018)	265,635	80,905
048-46172	General Capital Equip. Rplc. Fund	63,086	74,720	196,909	397,138	185,715	219,060	228,923	(168,215)	351,498	195,187
055-46173	Public Health Capital Investment Fund	4,000	4,000	20,993	296,000	180,143	263,143	1,161,335	865,335	1,157,335	400,000
059-46174	Highway Capital Investment Fund	0	0	262,840	500,000	203,934	458,579	449,500	(50,500)	441,689	294,689
032-46161	Tourism Capital Development Fund	0	0	0	102,000	0	0	92,128	(9,872)	292,279	200,401
018-46177	Economic Development Invest. Fund	8,770	17,620	37,649	584,236	39,936	40,736	582,218	(2,018)	719,219	640,256
054-46178	HHC Capital Equipment Fund (closed 12.31.17)	0	0	0	53,000	51,271	51,271	0	(53,000)	(0)	(0)
038-46179	Sheriff Vehicle Fund	98,206	102,356	76,255	121,500	85,716	116,000	171,500	50,000	71,488	2,638
064-46180	GIS Capital Equipment & Investment Fund	1,000	4,424	46,905	22,000	19,388	19,250	10,000	(12,000)	78,189	82,421
066-46181	Emergency Services Communications	124,993	119,267	118,599	295,000	176,400	295,000	187,800	(107,200)	223,523	168,957
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	0	0	0	0	76,837	102,463
Total Capital Investment		319,656	493,909	952,758	2,643,672	967,633	1,535,239	3,068,184	424,512	3,677,690	2,167,915
<u>47000 Special Funds</u>											
049-47107	Election Equipment Fund	14,922	0	0	21,000	0	11,000	11,000	(10,000)	628	628
028-47181	Recorder Automation Fund	71,599	26,676	35,737	85,000	37,671	85,000	85,000	0	106,141	64,469
030-47182	County Clerk Automation Fund	4,000	2,569	756	5,000	4,000	4,000	5,000	0	42,616	42,850
029-47183	Circuit Clerk Automation Fund	28,299	31,831	27,818	74,732	57,879	74,732	74,732	0	90,508	53,776
039-47184	Court Document Storage Fund	13,670	11,208	10,596	30,000	14,256	30,000	30,000	0	181,394	187,394
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	58,652	52,080
031-47197	Circuit Clerk Operations & Admin. Fund	1,705	1,901	3,098	4,000	2,415	4,000	4,000	0	26,621	26,321
047-47186	County Treasurer Automation Fund	2,744	616	1,774	4,500	1,132	3,132	4,500		10,723	7,995
033-47187	Probation Services Fund	27,718	29,666	27,151	44,900	20,413	27,282	43,400	(1,500)	69,984	53,020
053-47188	Probation EMHD Fund	0	0	0	3,879	0	0	3,879		3,879	0
058-47189	GIS Automation Fund	182,325	143,477	186,096	167,397	141,998	166,567	171,118	3,721	45,634	42,846
043-47191	Special Services Area #1 Fund	72,924	71,256	73,047	79,000	63,921	77,969	79,000	0	0	0
044-47192	Special Services Area #2 & 4 Fund	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600	0	0
061-47198	Special Services Area #5 Fund	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)	0	0
076-47203	Special Services Area #6 Fund	0	0	130,731	131,500	104,776	131,529	133,050	1,550	0	0

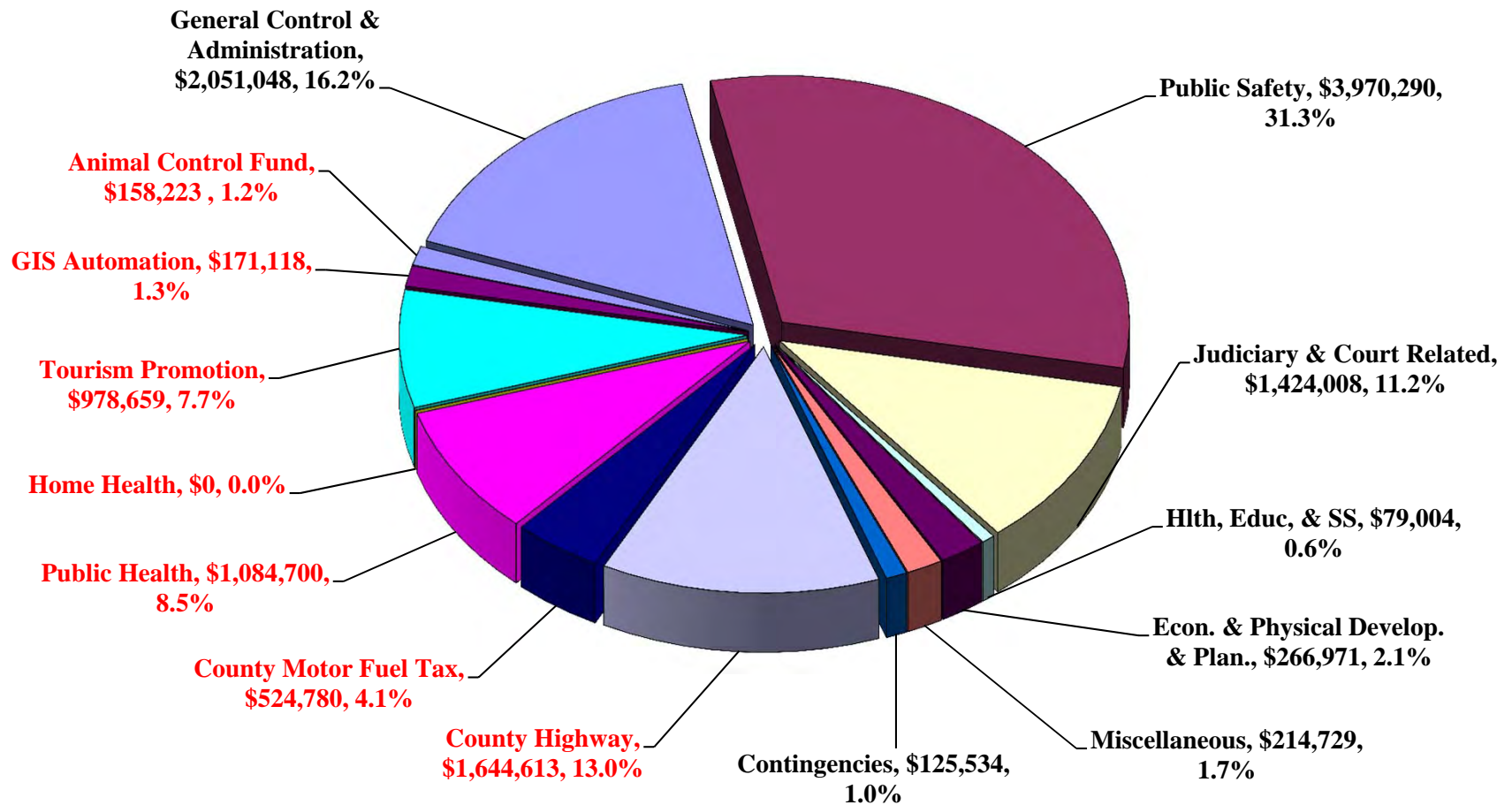
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		FY2018	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2014	2015	2016	2017			2018	from	12/1/2017	11/30/2018
		ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual	Proposed	previous year	BEGINNING	ENDING
065-47199	Sale in Error Fund	0	0	0	5,000	0	0	10,000	5,000	125,809	126,409
070-47202	Coroner's Equipment & Operations Fund	740	4,980	2,260	8,000	377	3,500	8,000	0	41,189	46,588
079-47204	Juvenile Justice Fund	0	0	2,571	0	11,746	8,000	20,000	20,000	18,098	4,728
Total Special Funds		516,078	420,464	597,911	759,716	538,175	721,131	780,698	20,982	821,876	709,104
<u>48000 Employee Benefit & Insurance</u>											
012-48116	Social Security Fund	286,946	298,507	307,109	328,677	258,225	325,677	338,510	9,833	190,264	188,955
013-48117	IL Municipal Retirement Sys. Fund	720,857	553,847	578,039	654,523	479,409	614,393	675,721	21,198	433,470	372,638
017-48118	Insurance Fund	337,329	326,784	327,820	384,478	318,352	357,728	404,564	20,086	837,929	772,816
Total Employee Benefit & Insurance		1,345,132	1,179,138	1,212,968	1,367,678	1,055,986	1,297,798	1,418,795	51,117	1,461,663	1,334,409
<u>49000 Contingency</u>											
016-49197	Contingency Fund	113,956	0	202,800	250,000	19,196	19,126	325,000	75,000	338,847	14,347
Total Contingency		113,956	0	202,800	250,000	19,196	19,126	325,000	75,000	338,847	14,347
Grand Total Special Fund Expenditures		9,140,578	9,664,620	9,647,593	15,657,616	9,089,522	12,954,100	13,644,497	(2,013,119)	12,280,340	9,322,706

Jo Daviess County
Special Fund Expenditures as projected
FY2018 - \$13,644,497

11/14/2017



Jo Daviess County
FY2018 BUDGET - All Operating Fund Expenditures - \$12,693,677
(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 FY2018 an estimated 4 months of operating expense is required to be retained in this fund. Therefore \$549,000 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
FY2018

002 County Highway Fund		Est. Fund Balance ending FY2017:			\$1,078,029				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	896,118	1,041,261	1,039,172	1,071,023	856,590	1,071,023	1,129,330	58,307
	LICENSES & PERMITS	0	1,710	1,950	2,000	1,590	1,700	2,000	0
	INTERGOVERNMENTAL REVENUES	277,072	205,603	187,882	183,868	146,268	174,081	174,081	(9,787)
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER	47,989	104,775	51,606	50,156	38,739	44,000	40,000	(10,156)
	OTHER FINANCING	19,452	5,465	7,780	6,000	7,205	10,000	10,000	4,000
	INTERFUND TRANSFER	306,574	296,234	201,245	202,045	46,801	196,800	197,045	(5,000)
	TOTAL REVENUES	1,547,205	1,655,049	1,489,635	1,515,092	1,097,193	1,497,604	1,552,456	37,364
	Taxes								
31110	Property taxes	896,118	1,041,261	1,039,172	1,071,023	856,590	1,071,023	1,129,330	58,307
	LICENSES & PERMITS								0
32315	Permits	0	1,710	1,950	2,000	1,590	1,700	2,000	0
	INTERGOVERNMENTAL REVENUES								0
34410	County Sales Tax (1%)	277,072	205,603	187,882	183,868	146,268	174,081	174,081	(9,787)
34733	IEMA Reimbursement	0	0	0	0	0	0	0	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	SERVICE CHARGES								0
36703	County Map Sales	0	0	0	0	0	0	0	0
	OTHER								0
38110	Interest	2,419	3,008	2,847	2,000	1,784	2,000	2,000	0
38123	Fuel Reimbursement	0	28,978	21,908	25,000	14,486	15,000	18,000	(7,000)
38136	Purchasing Card Rebate	0	35	86	0	0	0	0	0
38157	Workers Comp Proceeds	0	0	4,404	3,156	7,548	7,000	0	(3,156)
38158	Reimb from Railroads	0	50,715	0	0	0	0	0	0
38217	Insurance Settlement Payment	2,654	9,195	4,087	5,000	130	2,000	2,000	(3,000)
38910	Miscellaneous Income	42,915	12,844	18,275	15,000	14,792	18,000	18,000	3,000
	OTHER FINANCING								0
39120	Reimb. from Townships	19,452	5,465	7,780	6,000	7,205	10,000	10,000	4,000
	INTERFUND TRANSFER								0
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	100,000	0	0	0	0	0	0
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0
39930	From Township MFT	49,529	39,189	44,200	45,000	39,756	39,755	40,000	(5,000)
39944	From County Bridge Fund	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL REVENUES	1,547,205	1,655,049	1,489,635	1,515,092	1,097,193	1,497,604	1,552,456	37,364
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	660,220	614,889	649,636	807,493	604,595	732,274	836,147	28,654
	TRAINING & PROFESSIONAL DEV.	5,266	3,898	3,870	4,575	2,941	2,368	4,600	25
	COMMODITIES	416,367	429,322	263,100	318,700	182,844	262,400	278,700	(40,000)
	CONTRACTUAL SERVICES	109,943	121,771	120,655	133,000	92,765	115,672	133,200	200
	CAPITAL OUTLAY	306,466	158,715	0	0	0	0	0	0
	OTHER	37,701	35,988	585,849	693,123	621,000	668,123	391,966	(301,157)
	TOTAL EXPENDITURES	1,535,964	1,364,583	1,623,110	1,956,891	1,504,145	1,780,837	1,644,613	(312,278)
	PERSONNEL								0
401	Salaries - Full-time	386,593	397,698	412,399	482,721	360,632	436,000	504,443	21,722
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	31,909	22,226	34,068	43,328	40,318	38,900	22,000	(21,328)
405	Salaries - Overtime	68,737	28,931	21,551	50,000	38,249	45,000	50,000	0
411	Health Insurance	85,435	88,005	102,020	129,504	92,570	119,500	150,105	20,601
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	27,970	25,417	26,308	35,715	25,174	32,234	35,739	24
422	Medicare Contribution	6,541	5,944	6,153	8,353	5,887	7,540	8,358	5
431	Retirement Contribution (IMRF)	48,672	42,154	42,256	53,272	36,562	48,100	60,102	6,830
441	Uniform Allowance	4,362	4,513	4,857	4,500	5,201	5,000	5,300	800
451	Automobile Mileage	0	0	24	100	0	0	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,302	2,314	1,834	2,500	1,747	800	2,500	0
502	Travel Expense	1,175	817	1,218	1,200	326	700	1,200	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
503	Dues	789	767	817	875	868	868	900	25
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	179,430	247,604	118,032	110,000	64,121	110,000	120,000	10,000
602	Janitorial Supplies	2,013	1,498	1,940	2,000	1,813	1,950	2,000	0
603	Operating Supplies	31,106	32,748	38,859	40,000	33,561	38,000	40,000	0
604	Computer Supplies	3,880	3,019	2,585	3,200	2,929	2,800	3,200	0
605	Office Supplies	3,225	2,726	2,545	3,000	2,234	2,800	3,000	0
606	Minor Equipment & Small Tools	12,432	5,657	5,834	10,000	3,612	6,500	10,000	0
611	Automotive Fuel/Oil	183,830	135,584	92,844	150,000	74,152	100,000	100,000	(50,000)
621	Print Materials	452	486	461	500	423	350	500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	37,759	55,010	53,944	50,000	35,019	45,000	50,000	0
702	Professional Service	4,581	7,312	11,905	12,000	16,618	12,000	13,000	1,000
703	Postage	8,051	8,309	8,120	9,000	127	8,800	8,000	(1,000)
704	Telephone & Electronic Communications	7,413	7,379	7,788	8,000	5,254	7,000	8,000	0
705	Publishing	648	2,029	1,793	2,000	1,229	1,700	2,200	200
706	Printing								0
711	Utilities	36,094	28,673	26,684	40,000	23,623	31,000	40,000	0
712	Garbage Disposal	1,779	1,284	1,317	2,000	1,130	1,500	2,000	0
719	Other Service Charges								0
721	Liability Insurance	6,090	10,818	6,172	7,000	6,572	6,172	7,000	0
722	General Insurance								0
724	Rentals	7,528	957	2,932	3,000	3,193	2,500	3,000	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	162,817	23,205	0	0	0	0	0	0
810	Equipment	46,728	100,537	0	0	0	0	0	0
815	Furniture	0	0	0	0	0	0	0	0
820	Vehicle	96,921	34,972	0	0	0	0	0	0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	50,000	0	25,000	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	37,701	35,988	585,849	643,123	621,000	643,123	341,966	(301,157)
	TOTAL	1,535,964	1,364,583	1,623,110	1,956,891	1,504,145	1,780,837	1,644,613	(312,278)
	Revenues Over (Under) Expenditures	11,241	290,466	(133,475)	(441,799)	(406,952)	(283,233)	(92,157)	349,642
	Fund Balance, beginning of year	1,193,030	1,204,271	1,494,737	1,078,029	1,361,262	1,361,262	1,078,029	0
	Estimated Fund Balance, end of year	1,204,271	1,494,737	1,361,262	636,230	954,310	1,078,029	985,872	349,642

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 FY2018, an estimated four (4) months of operating expense is required to be retained in this fund. Therefore \$362,000 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.

003 Public Health Fund			\$584,969						
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	521,720	217,220	323,065	323,258	258,573	323,258	340,902	17,644
	INTERGOVERNMENTAL REVENUES	128,816	117,061	127,247	223,615	80,802	100,780	106,951	(116,664)
	SERVICE CHARGES	92,267	91,266	98,906	98,750	83,322	93,750	398,750	300,000
	OTHER REVENUES	5,061	9,128	9,997	16,216	13,960	15,813	14,796	(1,420)
	OTHER FINANCING SOURCES	31,983	50,090	51,392	38,192	0	38,966	137,622	99,430
	TOTAL REVENUES	779,846	484,764	610,606	700,031	436,656	572,567	999,021	298,990
	TAXES								
31110	Property taxes	521,720	217,220	323,065	323,258	258,573	323,258	340,902	17,644
	INTERGOVERNMENTAL REVENUES								
34711	Health Protection Grant	63,201	36,867	63,201	63,201	63,201	63,201	63,201	0
34713	Potable Water Grant	888	875	850	1,000	838	1,000	1,150	150
34714	Tanning Facility Grant	0	0	450	600	400	600	600	0
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0
34722	Well Woman Program	500	250	0	0	0	0	0	0
34725	Teen Parent Services	0	0	0	0	0	0	0	0
34728	Vector Control Grant	5,460	6,480	4,517	12,000	12,385	12,000	12,000	0
34729	Family Case Management Grant	0	0	0	32,564	0	0	0	(32,564)
34730	Death Certificate Surcharge	319	0	0	0	0	0	0	0
34811	Immunization Medicaid Match	23,099	0	19,635	20,000	3,979	3,979	10,000	(10,000)
34812	WIC Grant	0	0	0	22,750	0	0	0	(22,750)
34817	WIC Food Instrument Allocation	0	0	0	50,000	0	0	0	(50,000)
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	3,500	0	1,500	0	0	0	(1,500)
34838	Vaccine for Children	0	900	0	0	0	0	0	0
34918	IDPH/Cardiovascular	0	0	0	0	0	0	0	0
34919	Immunization Federal Grant	31,849	68,188	38,595	20,000	0	20,000	20,000	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	SERVICE CHARGES								
36510	Fees from Individuals	7,437	8,171	10,111	15,000	5,402	10,000	15,000	0
36800	Environmental Health Fees	84,380	82,345	88,195	83,000	77,470	83,000	83,000	0
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	450	750	600	750	450	750	750	0
36807	Dental Progam Fees	0	0	0	0	0	0	300,000	300,000
	OTHER REVENUES								
38110	Interest Income	2,649	2,711	2,143	2,400	1,313	1,700	1,700	(700)
38124	Space Rental/BEST & SCHD	2,400	6,400	6,600	13,716	8,312	9,683	12,996	(720)
38136	Purchasing Card Rebate	0	17	91	0	0			

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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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	480,463	469,481	519,869	673,300	422,158	543,710	883,312	210,012
	TRAINING & PROFESSIONAL DEV.	5,371	7,116	5,559	9,900	6,185	8,900	9,055	(845)
	COMMODITIES	45,462	77,616	62,748	79,250	21,779	28,750	30,850	(48,400)
	CONTRACTUAL SERVICES	58,430	45,247	49,403	93,200	43,137	71,400	87,000	(6,200)
	CAPITAL OUTLAY	4,332	2,314	10,091	8,000	8,096	8,000	3,000	(5,000)
	OTHER	96,290	104,981	102,308	156,000	102,882	106,000	71,483	(84,517)
	TOTAL EXPENDITURES	690,348	706,755	749,978	1,019,650	604,237	766,760	1,084,700	65,050
	PERSONNEL								
401	Salaries - Full-time	333,830	332,659	370,128	476,400	302,596	395,000	627,898	151,498
403	Salaries - Part-time & Temporary	2,349	1,527	1,181	5,300	4,300	5,300	2,689	(2,611)
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	65,047	64,421	71,740	94,700	54,593	65,210	123,129	28,429
412	Unemployment Insurance	11,488	5,769	5,210	6,000	4,364	6,000	6,000	0
421	Social Security	20,283	20,144	22,406	29,900	17,915	23,000	39,096	9,196
422	Medicare Contribution	4,743	4,711	5,240	7,000	4,190	5,200	9,144	2,144
431	Retirement Contribution (IMRF)	37,713	35,238	39,188	47,000	28,995	37,000	68,356	21,356
441	Uniform Allowance	642	0	441	2,000	519	2,000	2,000	0
451	Automobile Mileage	4,370	5,012	4,336	5,000	4,687	5,000	5,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	358	659	1,015	1,500	1,631	1,500	1,500	0
502	Travel Expense	2,978	4,807	2,594	6,000	2,840	5,000	5,000	(1,000)
503	Dues	2,035	1,650	1,950	2,400	1,715	2,400	2,555	155
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	2	9	233	250	44	250	150	(100)
602	Janitorial Supplies	903	693	647	800	403	800	800	0
603	Operating Supplies	37,343	71,480	56,348	70,000	16,787	20,000	20,000	(50,000)
604	Computer Supplies	3,673	2,500	730	1,200	1,198	1,200	2,000	800
605	Office Supplies	1,315	915	2,291	2,000	1,630	2,000	2,400	400
606	Minor Equipment & Small Tools	152	66	372	500	206	500	1,000	500
611	Automotive Fuel/Oil	1,723	1,782	1,130	2,500	925	2,000	2,500	0
621	Print Materials	350	171	997	2,000	587	2,000	2,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	23,277	19,229	16,565	28,500	15,187	28,500	28,500	0
702	Professional Service	8,416	2,329	8,280	29,800	7,766	10,000	25,000	(4,800)
703	Postage	2,199	1,278	1,067	2,500	1,522	2,500	2,500	0
704	Telephone & Electronic Communication	8,257	6,540	7,743	10,500	5,408	10,500	10,500	0
705	Publishing	329	3,061	2,753	3,000	2,535	3,000	3,500	500
706	Printing	401	646	509	1,500	445	1,500	1,500	0
711	Utilities	11,699	8,630	7,980	12,000	6,359	10,000	10,000	(2,000)
712	Garbage Disposal	2,949	2,734	3,751	3,500	2,573	3,500	3,500	0
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	902	802	754	1,900	1,341	1,900	2,000	100
	CAPITAL OUTLAY								
801	Land		0	0	0	0	0	0	0
805	Buildings		0	0	0	0	0	0	0
810	Equipment	3,470	937	10,091	6,000	7,452	6,000	1,000	(5,000)
815	Furniture	862	1,378	0	2,000	644	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	50,000	0	0	0	(50,000)
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	306	687	3,440	500	399	500	500	0
907	B&B Fire Dept Inspections	0	150	150	500	0	500	500	0
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	95,984	104,144	98,718	105,000	102,484	105,000	70,483	(34,517)
	TOTAL EXPENDITURES	690,348	706,755	749,978	1,019,650	604,237	766,760	1,084,700	65,050
	Revenues over (under) expend.	89,498	(221,991)	(139,372)	(319,619)	(167,581)	(194,193)	(85,679)	233,940
	Fund balance, beginning of year	1,051,027	1,140,525	918,534	779,162	779,162	779,162	584,969	(194,193)
	Fund balance, end of year	1,140,525	918,534	779,162	459,543	611,582	584,969	499,290	39,747

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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.

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005 Public Health Emergency Preparedness Fund			Est. Fund Balance ending FY2017:			\$ 17,017				
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	OTHER REVENUES	9,978	43,455	37,777	45,602	30,101	39,026	37,682	(7,920)	
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	9,978	43,455	37,777	45,602	30,101	39,026	37,682	(7,920)	
	OTHER REVENUES									
34815	Bio-Terrorism Grant	9,939	41,879	31,927	38,192	30,040	38,966	37,622	(570)	
34839	Ebola Grant	0	1,521	5,772	7,350	0	0	0	(7,350)	
38110	Interest income	39	55	78	60	61	60	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	9,978	43,455	37,777	45,602	30,101	39,026	37,682	(7,920)	
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	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	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	18,783	36,890	38,192	38,192	38,966	38,966	37,622	(570)	
	TOTAL EXPENDITURES	18,783	36,890	38,192	38,192	38,966	38,966	37,622	(570)	
	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	18,783	36,890	38,192	38,192	38,966	38,966	37,622	(570)	
	TOTAL EXPENDITURES	18,783	36,890	38,192	38,192	38,966	38,966	37,622	(570)	
	Revenues over (under) expend.	(8,805)	6,565	(415)	7,410	(8,865)	60	60	(7,350)	
	Fund balance, beginning of year	19,612	10,807	17,372	16,957	16,957	16,957	17,017	60	
	Fund balance, end of year	10,807	17,372	16,957	24,367	8,092	17,017	17,077	(7,290)	

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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 FY2017:			\$505,742				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	INTERGOVERNMENTAL	664,875	516,809	506,226	515,000	307,983	500,000	500,000	(15,000)
	OTHER	17,341	17,037	5,009	7,500	2,150	3,500	5,000	(2,500)
	OTHER FINANCING	32,642	24,984	8,250	15,000	18,897	25,000	20,000	5,000
	TOTAL REVENUES	714,858	558,831	519,486	537,500	329,030	528,500	525,000	(12,500)
	INTERGOVERNMENTAL								
34310	Motor Fuel Tax Allotments	664,875	516,809	506,226	515,000	307,983	500,000	500,000	(15,000)
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	2,905	2,882	2,686	2,500	2,150	2,500	2,500	0
38910	Miscellaneous	14,436	14,155	2,324	5,000	0	1,000	2,500	(2,500)
	OTHER FINANCING								
39120	Reimb. from Townships	32,642	24,984	8,250	15,000	18,897	25,000	20,000	5,000
39210	State Allotment								
39917	Reimb. From CMF								
39930	Transfer in from Township Motorfuel								
39923	Transfer in from County Hwy Fund								
39944	Transfer in from County Bridge								
	TOTAL REVENUES	714,858	558,831	519,486	537,500	329,030	528,500	525,000	(12,500)
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	107,454	110,253	109,800	106,135	89,252	106,135	109,780	3,645
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	423,892	397,613	437,463	430,000	270,461	430,000	415,000	(15,000)
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	100,000	100,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	631,346	607,866	547,263	536,135	359,712	536,135	524,780	(11,355)
	PERSONNEL								
401	Salaries - Full-time	81,442	83,970	86,620	88,937	74,510	88,937	91,383	2,446
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	12,263	12,607	7,991	1,500	1,500	1,500	1,500	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,424	4,569	5,082	5,514	4,638	5,514	5,666	152
422	Medicare Contribution	1,035	1,068	1,189	1,290	1,085	1,290	1,325	35
431	Retirement Contribution (IMRF)	8,291	8,039	8,918	8,894	7,519	8,894	9,906	1,012
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	423,892	397,613	437,463	430,000	270,461	430,000	415,000	(15,000)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	100,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	631,346	607,866	547,263	536,135	359,712	536,135	524,780	(11,355)
	Revenues Over (Under) Expenditures	83,512	(49,036)	(27,777)	1,365	(30,682)	(7,635)	220	(1,145)
	Fund Balance, beginning of year	506,678	590,190	541,154	513,377	513,377	513,377	505,742	(7,635)
	Estimated Fund Balance, end of year	590,190	541,154	513,377	514,742	482,695	505,742	505,962	(8,780)

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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 FY2017:			\$352,619			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	304,607	325,494	378,604	325,616	203,570	325,616	342,972	17,356
	TOTAL REVENUES	304,607	325,494	378,604	325,616	203,570	325,616	342,972	17,356
	OTHER REVENUES								
38110	Interest Income	1,107	1,234	795	812	969	812	972	160
38112	CD Interest	0	0	0	0	0	0	0	0
38159	911 VOIP Fees	43,005	44,944	3,833	0	0	0	0	0
38510	911 Service Fees	128,729	114,526	9,457	0	0	0	0	0
38585	Statewide 911	0	0	300,073	324,804	202,601	324,804	342,000	17,196
38590	911 Central Management	131,766	164,790	64,428	0	0	0	0	0
38910	Misc. Revenue	0	0	18	0	0	0	0	0
38930	Addressing Fees	0	0	0	0	0	0	0	0
	TOTAL REVENUES	304,607	325,494	378,604	325,616	203,570	325,616	342,972	17,356
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,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	486	2,953	3,061	22,875	6,716	22,875	24,340	(1,465)
	COMMODITIES	998	1,133	486	1,800	587	1,800	1,800	0
	CONTRACTUAL SERVICES	72,174	85,606	43,033	32,238	3,704	32,238	77,200	(44,962)
	CAPITAL OUTLAY	98,358	54,836	96,428	5,000	0	5,000	20,738	(15,738)
	OTHER	191,194	163,655	163,482	215,866	163,605	215,866	207,766	8,100
	TOTAL EXPENDITURES	363,209	308,183	306,491	277,779	174,611	277,779	331,844	(54,065)
	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	461	2,377	2,698	11,745	3,783	11,745	12,220	(475)
502	Travel Expense	25	576	363	11,130	2,933	11,130	11,880	(750)
503	Dues	0	0	0	0	0	0	240	(240)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	998	1,133	486	1,800	587	1,800	1,800	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	24,375	24,295	20,443	5,000	2,140	5,000	4,000	1,000
702	Professional Service	40,351	54,055	21,068	25,698	735	25,698	71,900	(46,202)
703	Postage	46	38	21	100	0	100	100	0
704	Telephone & Electronic Communications	7,403	7,157	1,501	1,440	829	1,440	1,200	240
705	Publishing	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	98,358	54,836	96,428	5,000	0	5,000	20,738	(15,738)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	1,095	0	0	47,200	0	47,200	40,000	7,200
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	190,099	163,655	163,482	168,666	163,605	168,666	167,766	900
	TOTAL EXPENDITURES	363,209	308,183	306,491	277,779	174,611	277,779	331,844	(54,065)
	Revenues over (under) expend.	(58,602)	17,311	72,113	47,837	28,958	47,837	11,128	71,421
	Fund balance, beginning of year	273,961	215,359	232,669	304,782	304,782	304,782	352,619	47,837
	Estimated Fund balance, end of year	215,359	232,669	304,782	352,619	333,740	352,619	363,747	11,128

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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.

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008 County Federal Aid Matching Fund			Est. Fund Balance ending FY2017:			\$1,619,207			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	328,364	337,088	336,410	341,638	273,251	341,638	362,027	20,389
	OTHER	100,609	3,478	8,619	3,200	3,798	3,200	3,200	0
	TOTAL REVENUES	428,973	340,566	345,029	344,838	277,050	344,838	365,227	20,389
	TAXES								
31110	Property taxes	328,364	337,088	336,410	341,638	273,251	341,638	362,027	20,389
008-39934	Reimbursement from State	0	0	0	0	0	0	0	0
	OTHER								0
38110	Interest	3,784	3,478	3,523	3,200	3,798	3,200	3,200	0
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								0
39120	Reimbursement from Townships	0	0	0	0	0	0	0	0
39934	Reimbursement from State	96,825	0	5,096	0	0	0	0	0
									0
	TOTAL REVENUES	428,973	340,566	345,029	344,838	277,050	344,838	365,227	20,389
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	9-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	287,076	115,766	194,150	800,000	39,747	100,000	660,000	(140,000)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	287,076	115,766	194,150	800,000	39,747	100,000	660,000	(140,000)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								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

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways	287,076	115,766	194,150	800,000	39,747	100,000	660,000	(140,000)
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	287,076	115,766	194,150	800,000	39,747	100,000	660,000	(140,000)
	Revenues Over (Under) Expenditures	141,897	224,800	150,879	(455,162)	237,303	244,838	(294,773)	160,389
	Fund Balance, beginning of year	856,793	998,689	1,223,489	1,374,369	1,374,369	1,374,369	1,619,207	244,838
	Estimated Fund Balance, end of year	998,689	1,223,489	1,374,369	919,207	1,611,672	1,619,207	1,324,434	405,227

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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 FY2017:				\$4,535		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	12,738	5,706	13,405	14,270	2,834	5,824	18,270	4,000
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	12,738	5,706	13,405	14,270	2,834	5,824	18,270	4,000
	OTHER REVENUES								
34955	Dubuque Racing Association Grant	0	0	0	0	0	0	5,000	5,000
35610	Drug Prevention Fines	440	1,094	316	750	251	250	750	0
35615	Drug Forfeitures	539	1,133	7,432	6,000	0	3,000	5,000	(1,000)
38110	Interest	10	15	25	20	29	20	20	0
38112	CD Interest								0
38136	Purchase Card Rebate			23					0
38140	Donations	1,000	3,400	5,608	5,000	2,554	2,554	5,000	0
38217	Insurance Settlement Payment	3,340	25			0	0	0	0
38710	Sheriff's Auction Proceeds								0
38910	Miscellaneous	7,409	40	0	2,500	0	0	2,500	0
	OTHER FINANCING SOURCES								
39212	Blackhawk Area Task Force								0
39931	Anti Drug Educ./Exp. Reimb.								0
	TOTAL REVENUES	12,738	5,706	13,405	14,270	2,834	5,824	18,270	4,000
009 - 41129 Sheriff's 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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	1,305	955	820	1,500	599	1,500	1,500	0
	COMMODITIES	7,606	2,450	5,912	13,200	4,964	13,200	18,200	5,000
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	3,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	11,911	3,405	6,732	14,700	5,563	14,700	19,700	5,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,284	955	295	500	599	500	500	0
502	Travel Expense	21	0	525	1,000	0	1,000	1,000	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	7,606	2,450	5,912	13,200	4,964	13,200	18,200	5,000
604	Computer Supplies								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

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	3,000	0	0	0	0	0	0	0
910	Intergovernmental Agreement								0
912	Sheriff's Auction Proceeds								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	11,911	3,405	6,732	14,700	5,563	14,700	19,700	5,000
	Revenues Over (Under) Expenditures	827	2,301	6,673	(430)	(2,729)	(8,876)	(1,430)	(1,000)
	Fund Balance, beginning of year	3,610	4,437	6,738	13,411	13,411	13,411	4,535	(8,876)
	Estimated Fund Balance, end of year	4,437	6,738	13,411	12,981	10,682	4,535	3,105	(9,876)

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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.

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011 County Aid to Bridges Fund		Est. Fund Balance ending FY2017:					\$167,402		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	338,518	337,088	336,410	341,638	273,251	341,638	362,027	20,389
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER	296	319	486	150	287	327	330	180
	OTHER FINANCING SOURCES	286,236	204,482	301,769	601,600	172,159	853,589	376,900	(224,700)
	TOTAL REVENUES	625,051	541,888	638,665	943,388	445,697	1,195,554	739,257	(204,131)
	TAXES								
31110	Property taxes	338,518	337,088	336,410	341,638	273,251	341,638	362,027	20,389
	INTERGOVERNMENTAL REVENUE								0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	FHWA Reimbursement								0
	OTHER								
38110	Interest	241	265	205	50	18	25	25	(25)
38111	Interest earned-savings	56	54	21	50	3	2	5	(45)
38112	CD interest	0	0	212	50	266	300	300	250
38136	Purchasing Card Rebate	0	0	48	0	0	0	0	0
38158	Reimburse from Railroads	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	1	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	116,172	2,562	301,769	450,000	20,170	450,000	225,000	(225,000)
39122	Reimbursement from State for Bridge	18,259	49,925	0	0	0	0	0	0
39934	Reimbursement from State	0	0	0	0	0	100,000	0	0
39997	Transfer in from Township Bridge	151,806	151,995	0	151,600	151,989	303,589	151,900	300
	TOTAL REVENUES	625,051	541,888	638,665	943,388	445,697	1,195,554	739,257	(204,131)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	15,700	1,612	33,377	50,000	18,261	40,000	50,000	0
	CONTRACTUAL SERVICES	29,831	17,132	109,320	150,000	109,843	150,000	140,000	(10,000)
	CAPITAL OUTLAY	295,253	716,977	441,577	1,230,000	488,803	915,000	440,000	(790,000)
	OTHER	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL EXPENDITURES	490,784	885,721	734,274	1,580,000	616,907	1,255,000	780,000	(800,000)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	15,700	1,612	33,377	50,000	18,261	40,000	50,000	0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								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
702	Professional Service	29,831	17,132	109,320	150,000	109,843	150,000	140,000	(10,000)

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land	73,707	4,194	5,800	80,000	3,610	15,000	40,000	(40,000)
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	221,546	712,783	435,777	1,150,000	485,193	900,000	400,000	(750,000)
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL EXPENDITURES	490,784	885,721	734,274	1,580,000	616,907	1,255,000	780,000	(800,000)
	Revenues Over (Under) Expenditures	134,267	(343,832)	(95,609)	(636,612)	(171,210)	(59,446)	(40,743)	595,869
	Fund Balance, beginning of year	532,022	666,289	322,457	226,848	226,848	226,848	167,402	(59,446)
	Estimated Fund Balance, end of year	666,289	322,457	226,848	(409,764)	55,638	167,402	126,659	536,423

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 FY2018, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$186,200 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 FY2017:					\$190,264		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	258,628	259,152	258,632	295,000	235,973	295,051	312,051	17,051
	INTERGOVERNMENTAL	22,600	22,600	23,700	23,900	23,900	23,900	23,900	0
	OTHER	1,535	1,514	1,379	1,250	865	1,250	1,250	0
	INTERFUND TRANSFERS	9,682	0	0	0	0	0	0	0
	TOTAL REVENUEUS	292,445	283,266	283,712	320,150	260,738	320,201	337,201	17,051
	TAXES								
31110	Property taxes	258,628	259,152	258,632	295,000	235,973	295,051	312,051	17,051
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	22,600	22,600	23,700	23,900	23,900	23,900	23,900	0
	OTHER								
38110	Interest	1,535	1,514	1,379	1,250	865	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	9,682	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 REVENUEUS	292,445	283,266	283,712	320,150	260,738	320,201	337,201	17,051
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	286,946	298,507	307,109	328,677	258,225	325,677	338,510	9,833
	TOTAL EXPENDITURES	286,946	298,507	307,109	328,677	258,225	325,677	338,510	9,833
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	2,112	2,187	2,237	2,277	1,707	2,277	2,318	41
990	Interfund Transfer	284,835	296,321	304,872	326,400	256,517	323,400	336,192	9,792
	TOTAL EXPENDITURES	286,946	298,507	307,109	328,677	258,225	325,677	338,510	9,833
	Revenues Over (Under) Expenditures	5,499	(15,241)	(23,397)	(8,527)	2,513	(5,476)	(1,309)	7,218
	Fund Balance, beginning of year	228,880	234,379	219,137	195,740	195,740	195,740	190,264	(5,476)
	Estimated Fund Balance, end of year	234,379	219,137	195,740	187,213	198,253	190,264	188,955	1,742

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 FY2018, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$372,000 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 FY2017:					\$433,470	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	691,252	542,442	541,352	541,671	433,225	541,689	566,689	25,018
	INTERGOVERNMENTAL	43,800	43,800	43,300	45,400	45,400	45,400	45,700	300
	OTHER	2,587	2,766	2,912	2,000	2,158	2,500	2,500	500
	INTERFUND TRANSFERS	20,504	0	0	0	0	0	0	0
	TOTAL REVENUES	758,143	589,008	587,564	589,071	480,783	589,589	614,889	25,818
	TAXES								
31110	Property taxes	691,252	542,442	541,352	541,671	433,225	541,689	566,689	25,018
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	43,800	43,800	43,300	45,400	45,400	45,400	45,700	300
	OTHER								
38110	Interest	2,587	2,766	2,912	2,000	2,158	2,500	2,500	500
	INTERFUND TRANSFERS								
39951	From County Highway Fund								
39952	From Public Health Fund								
39953	From MFT Fund								
39954	From ETSB (911) Fund	20,504	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	758,143	589,008	587,564	589,071	480,783	589,589	614,889	25,818
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	164,219	0	0	45,000	8,869	8,870	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	556,638	553,847	578,039	609,523	470,540	605,523	630,721	21,198
	TOTAL EXPENDITURES	720,857	553,847	578,039	654,523	479,409	614,393	675,721	21,198
	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)	164,219	0	0	45,000	8,869	8,870	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	3,227	2,982	2,649	2,587	1,940	2,587	2,633	46
990	Interfund Transfer	553,411	550,865	575,389	606,936	468,600	602,936	628,088	21,152
	TOTAL EXPENDITURES	720,857	553,847	578,039	654,523	479,409	614,393	675,721	21,198
	Revenues Over (Under) Expenditures	37,286	35,162	9,525	(65,452)	1,374	(24,804)	(60,832)	4,620
	Fund Balance, beginning of year	376,301	413,588	448,749	458,274	458,274	458,274	433,470	(24,804)
	Estimated Fund Balance, end of year	413,588	448,749	458,274	392,822	459,648	433,470	372,638	(20,184)

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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 FY2017:						\$37,050	
REVENUES									
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	343,389	349,291	348,591	348,794	278,956	348,794	348,797	3
	OTHER	203	262	513	35	375	35	100	65
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	343,592	349,553	349,104	348,829	279,331	348,829	348,897	68
	TAXES								
31110	Property taxes	343,389	349,291	348,591	348,794	278,956	348,794	348,797	3
	OTHER								
38110	Interest	203	262	513	35	375	35	100	65
	INTERFUND TRANSFER								
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	343,592	349,553	349,104	348,829	279,331	348,829	348,897	68
014-44156 Mental Health Fund									
EXPENDITURES									
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	531	368	283	750	721	750	750	0
	TRAINING & PROFESSIONAL DEV.	2,068	1,757	2,196	2,300	1,614	1,646	1,646	(654)
	COMMODITIES	46	0	0	0	0	0	150	150
	CONTRACTUAL SERVICES	467	937	74	3,000	2,094	3,000	2,000	(1,000)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	338,110	342,975	344,532	342,744	171,622	342,744	344,251	1,507
	TOTAL EXPENDITURES	341,222	346,038	347,084	348,794	176,051	348,140	348,797	3
	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	531	368	283	750	721	750	750	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	278	325	764	500	468	500	500	0
503	Dues	1,790	1,432	1,432	1,800	1,146	1,146	1,146	(654)
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	46	0	0	0	0	0	150	150
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	78	185	0	0	0	2,200	1,600	1,600
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	350	0	74	2,200	2,094	800	400	(1,800)
706	Printing	40	752	0	800	0	0	0	(800)
711	Utilities								
712	Garbage Disposal								

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		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	5,000	0	0	0	0	0	6,051	6,051
905	Miscellaneous	332,110	341,975	344,032	342,244	171,122	342,244	0	(342,244)
921	Grants to Providers	0	0	0	0	0	0	337,700	337,700
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	500	500	500	500	500	0
	TOTAL EXPENDITURES	341,222	346,038	347,084	348,794	176,051	348,140	348,797	3
	Revenues Over (Under) Expenditures	2,370	3,516	2,019	35	103,280	689	100	65
	Fund Balance, beginning of year	28,356	30,726	34,242	36,261	36,261	36,261	36,950	689
	Estimated Fund Balance, end of year	30,726	34,242	36,261	36,296	139,542	36,950	37,050	754

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014 - Mental Health Expense Budget Detail							
	FY2014	FY2015	FY2016	FY2017	FY2018	\$	%
905 Miscellaneous budget detail -	Budget	Budget	Budget	Budget	Budget	Change	Change
Kreider Services/Rainbow Ridge	38,000	38,000	0	24,924	25,000	76	0.3%
Riverview Center, Inc.	47,959	47,959	40,705	44,200	44,000	(200)	-0.5%
Sojourn House	36,000	36,000	0	0	0	0	0.0%
Jo Daviess Workshop, Inc.	91,000	91,000	91,000	84,450	88,000	3,550	4.2%
FHN	119,016	119,016	126,327	112,670	64,500	(48,170)	-42.8%
Galena Clinic	0	10,000	70,000	60,000	100,000	40,000	66.7%
Contact of Northern Illinois	0	0	8,000	8,000	8,000	0	0.0%
Tyler's Justice Center for Children	0	0	8,000	8,000	8,200	200	2.5%
Total	\$331,975	\$341,975	\$344,032	\$342,244	\$337,700	(4,544)	-1.3%
Contingency for Pilot Program at the Jail					\$6,051		

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 FY2017:				\$338,847			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER	17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)
	TOTAL REVENUES	17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)
									0
	OTHER								0
34955	Dubuque Racing Assoc Grant	5,000	0	0	0	0	0	0	0
38110	Interest	594	485	540	500	615	500	500	0
38112	CD Interest	0	0	0	0	0	0	0	0
38140	Donations	1,100	0	0	0	0	0	0	0
38158	Reimb from Rail Roads	0	85,599	0	0	0	0	0	0
38019	Reimbursement from City of Galena	10,664	0	0	0	0	0	0	0
38910	Transfer from Indemnity Fund								0
39922	Transfer from General Fund	0	138,099	14,604	0	0	0	0	0
39935	Transfer from GIS Capital Equip. Fund								0
39935	Transfer from Highway Fund	0	0	0	0	0	0	0	0
39971	Transfer from Emerg. Ser. Comm. Fund	0	0	0	117,200	117,200	117,200	0	(117,200)
39935	Transfer from Public Health Fund								0
39964	Transfer Working Cash	0	0	0	0	0	0	0	0
	TOTAL REVENUES	17,358	224,183	15,144	117,700	117,815	117,700	500	(117,200)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	3,776	4,225	0	0
	CONTRACTUAL SERVICES	21,615	0	2,602	0	8,740	8,220	0	0
	CAPITAL OUTLAY	87,341	0	0	0	6,680	6,681	0	0
	OTHER	5,000	0	202,800	250,000	0	0	325,000	75,000
	TOTAL EXPENDITURES	113,956	0	205,402	250,000	19,196	19,126	325,000	75,000
	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	0	0	3,776	4,225	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
		2014	2015	2016	2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
605	Office Supplies							
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service	0	0	0	0	5,420	5,420	0
702	Professional Service	21,615	0	0	0	0	0	0
703	Postage							
704	Telephone & Electronic Communications							
705	Publishing	0	0	2,602	0	0	0	0
706	Printing	0	0	0	0	2,800	2,800	0
711	Utilities							
712	Garbage Disposal	0	0	0	0	520	0	0
719	Other Service Charges							
721	Liability Insurance							
722	General Insurance							
723	Risk Management Contribution							
724	Rentals							
	CAPITAL OUTLAY							
801	Land							
805	Buildings	83,663	0	0	0	0	0	0
810	Equipment	3,678	0	0	0	6,680	6,681	0
815	Furniture							
820	Vehicle							
830	Highways							
890	Other Improvements							
	OTHER							
901	Contingency							
904	Loan Repayment	0	0	117,200	0	0	0	0
905	Miscellaneous	5,000	0	0	200,000	0	0	275,000
910	Intergovernmental Agreement							
990	Interfund Transfer	0	0	85,600	50,000	0	0	50,000
	TOTAL EXPENDITURES	113,956	0	205,402	250,000	19,196	19,126	325,000
	Revenues Over (Under) Expenditures	(96,597)	224,183	(190,258)	(132,300)	98,620	98,574	(324,500)
	Fund Balance, beginning of year	302,946	206,349	430,532	240,273	240,273	240,273	338,847
	Estimated Fund Balance, end of year	206,349	430,532	240,273	107,973	338,893	338,847	14,347
								(93,626)

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 FY2018, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$445,000 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 FY2017:					\$837,929		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	252,262	403,020	402,217	366,239	292,916	366,251	324,251	(41,988)
	OTHER	13,603	3,300	11,737	1,200	15,083	15,153	1,400	200
	INTERFUND TRANSFERS	15,260	16,511	11,559	15,800	12,939	13,200	13,800	(2,000)
	TOTAL REVENUES	281,126	422,831	425,513	383,239	320,939	394,604	339,451	(43,788)
	TAXES								
31110	Property taxes	252,262	403,020	402,217	366,239	292,916	366,251	324,251	(41,988)
	OTHER								
38110	Interest	1,333	1,354	1,595	1,200	1,330	1,400	1,400	200
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)	12,270	1,946	10,142	0	13,753	13,753	0	0
	INTERFUND TRANSFERS								
39915	Transfer In Home Health	5,017	4,942	2,088	0	0	0	0	0
39940	Transfer In Public Health	10,243	11,569	9,471	14,000	10,774	12,000	12,000	(2,000)
39963	Transfer In from General Fund (Contingency)	0	0	0	0	0	0	0	0
39916	Transfer In Animal Control	0	0	0	1,800	2,165	1,200	1,800	0
	TOTAL REVENUES	281,126	422,831	425,513	383,239	320,939	394,604	339,451	(43,788)
017-48118 Insurance Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	1,468	0	29,750	0	10,000	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	332,492	320,499	323,042	350,000	318,352	343,000	370,000	20,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	4,837	4,817	4,778	4,728	0	4,728	4,814	86
	TOTAL EXPENDITURES	337,329	326,784	327,820	384,478	318,352	357,728	404,564	20,086
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance (payments)	0	1,468	0	29,750	0	10,000	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								
702	Professional Service	16,751	22	0	10,000	0	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges (deductibles)	1,000	307	70	10,000	0	10,000	25,000	15,000
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution	314,741	320,170	322,972	330,000	318,352	323,000	335,000	5,000
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
902	Miscellaneous								
910	Intergovernmental Agreement	4,837	4,817	4,778	4,728	0	4,728	4,814	86
990	Interfund Transfer								
	TOTAL EXPENDITURES	337,329	326,784	327,820	384,478	318,352	357,728	404,564	20,086
	Revenues Over (Under) Expenditures	(56,204)	96,048	97,693	(1,239)	2,586	36,876	(65,113)	(63,874)
	Fund Balance beginning of year	663,516	607,312	703,359	801,053	801,053	801,053	837,929	36,876
	Estimated Fund Balance end of year	607,312	703,359	801,053	799,814	803,639	837,929	772,816	(26,998)

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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 FY2017:			\$719,219		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	96,328	3,453	3,596	13,255	3,321	3,255	3,255	(10,000)
	OTHER FINANCING SOUCES	209	170	0	0	0	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	96,537	3,623	3,596	13,255	3,321	3,255	3,255	(10,000)
									0
	Interest Income on Investments	4,103	0	3,596	3,255	3,321	3,255	3,255	0
	OTHER REVENUES								0
38110	Interest Income Checking	0	3	7	5	3	5	5	0
38111	Interest Income-savings	1,162	710	655	650	417	550	550	(100)
38112	CD Interest	2,731	2,739	2,934	2,600	2,900	2,700	2,700	100
38018	Freeport/Stephenson E-Zone	92,434	0	0	10,000	0	0	0	(10,000)
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								0
38115	Hoskins Lumber loan repayment- interest	0	0	0	0	0	0	0	0
38117	Elizabeth Nursing Home loan repay-interest	209	170	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								0
39927	Transfer from General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	96,537	3,623	3,596	13,255	3,321	3,255	3,255	(10,000)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	178	0	0	300	0	300	300	0
	TRAINING & PROFESSIONAL DEV.	585	0	0	1,000	0	0	1,000	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	8,008	17,620	23,008	28,008	23,008	25,508	25,508	(2,500)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	14,641	554,928	16,928	14,928	555,410	482
	TOTAL EXPENDITURES	8,770	17,620	37,649	584,236	39,936	40,736	582,218	(2,018)
	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	178	0	0	300	0	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	585	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	2,500	10,000	17,500	22,500	17,500	20,000	20,000	(2,500)
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
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	40,000	0
908	Scheduled (Revolving) Loan Expense	0	0	0	500,000	0	0	500,000	0
910	Intergovernmental Agreement								
913	Events	0	0	0	0	2,000	0	0	0
911	LN/Eric Wheelwright								
990	Interfund Transfer			14,641	14,928	14,928	14,928	15,410	482
	TOTAL EXPENDITURES	8,770	17,620	37,649	584,236	39,936	40,736	582,218	(2,018)
	Revenues Over (Under) Expenditures	87,766	(13,998)	(34,053)	(570,981)	(36,615)	(37,481)	(578,963)	(7,982)
	Fund Balance, beginning of year	716,985	804,751	790,753	756,700	756,700	756,700	719,219	(37,481)
	Estimated Fund Balance, end of year	804,751	790,753	756,700	685,719	720,085	719,219	640,256	(45,463)

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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 FY2017:						\$42,200		
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	
		2013	2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	8,918	10,058	7,862	5,999	5,000	6,473	5,000	5,000	0
	OTHER FINANCING SOURCES	1,500	2,334	2,694	2,408	1,000	1,906	2,000	2,500	1,500
	TOTAL REVENUES	10,418	12,392	10,556	8,407	6,000	8,379	7,000	7,500	1,500
	OTHER REVENUES									
35610	DUI Fines	8,918	10,058	7,862	5,999	5,000	6,473	5,000	5,000	0
35615	DUI Forfeitures	0	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES									
38110	Interest Earned									
38136	Purchasing Card Rebate	0	0	0	2	0	0	0	0	0
38140	Donations	0	2,334	2,694	2,406	1,000	1,906	2,000	2,500	1,500
38910	Misc.	1,500	0	0	0	0	0	0	0	0
	TOTAL REVENUES	10,418	12,392	10,556	8,407	6,000	8,379	7,000	7,500	1,500
019 - 41121 DUI 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	
		2013	2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	0
	COMMODITIES	3,808	2,343	8,299	7,222	9,500	1,705	9,500	11,000	1,500
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	30,000	30,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	3,808	2,343	8,299	7,222	9,500	1,705	9,500	41,000	31,500
	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	434	1,424	0	300	1,000	705	1,000	1,000	0
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools	3,374	919	8,299	6,922	8,500	1,000	8,500	10,000	1,500
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			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
724	Rentals									
	CAPITAL OUTLAY									
801	Land									
805	Buildings									
810	Equipment	0	0	0	0	0	0	0	30,000	30,000
815	Furniture									
820	Vehicle									
830	Highways									
890	Other Improvements									
	OTHER									
901	Contingency									
905	Miscellaneous									
910	Intergovernmental Agreement									
990	Interfund Transfer									
	TOTAL EXPENDITURES	3,808	2,343	8,299	7,222	9,500	1,705	9,500	41,000	31,500
	Revenues Over (Under) Expenditures	6,610	10,049	2,257	1,185	(3,500)	6,674	(2,500)	(33,500)	(30,000)
	Fund Balance beginning of year	24,599	31,209	41,258	43,515	44,700	44,700	44,700	42,200	(2,500)
	Estimated Fund Balance end of year	31,209	41,258	43,515	44,700	41,200	51,373	42,200	8,700	(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 FY2017:			\$225,862		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	LICENSES & PERMITS	93,054	83,700	105,247	105,000	58,870	150,000	150,000	45,000
	FINES & FORFEITS	1,050	50	6,840	1,500	3,067	6,500	6,500	5,000
	SERVICE CHARGES	225	25	725	940	885	6,000	6,000	5,060
	OTHER REVENUES/IFT's	30	369	21,669	150,033	150,335	150,402	402	(149,631)
	TOTAL REVENUES	94,358	84,144	134,481	257,473	213,157	312,902	162,902	(94,571)
	LICENSES & PERMITS								
32410	Rabies Tags	93,054	83,700	105,247	105,000	58,870	150,000	150,000	45,000
	FINES & FORFEITS								0
35310	Rabies Penalties	1,050	50	6,840	1,500	3,067	6,500	6,500	5,000
	SERVICE CHARGES								
36610	Private Dog Pickup	225	25	25	100	815	2,000	2,000	1,900
36615	City Contracts	0	0	700	840	70	4,000	4,000	3,160
	OTHER REVENUES								
38110	Interest Income	30	27	82	33	335	302	302	269
38136	Purchasing Card Rebate	0	0	1	0	0	0	0	0
38910	Miscellaneous	0	342	0	0	0	100	100	100
	INTERFUND TRANSFER								
39968	Transfer from Public Health Fund (Misc.)	0	0	21,585	0	150,000	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	150,000	0	150,000	0	(150,000)
	TOTAL REVENUES	94,358	84,144	134,481	257,473	213,157	312,902	162,902	(94,571)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	56,164	74,746	43,542	70,239	67,512	(7,234)
	TRAINING & PROFESSIONAL DEV.	0	0	50	1,350	700	1,425	1,425	75
	COMMODITIES	0	0	3,801	8,000	1,563	2,150	4,750	(3,250)
	CONTRACTUAL SERVICES	0	0	24,941	35,100	23,693	31,665	78,000	42,900
	CAPITAL OUTLAY	0	0	0	30,000	26,742	27,000	0	(30,000)
	OTHER	98,900	84,957	286	3,800	5,883	3,800	6,536	2,736
	TOTAL EXPENDITURES	98,900	84,957	85,242	152,996	102,122	136,279	158,223	5,227
	PERSONNEL								
401	Salaries - Full-time	0	0	37,816	37,440	23,933	37,440	34,841	(2,599)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	1,570	18,236	8,143	18,236	15,553	(2,683)
405	Salaries - Overtime	0	0	1,162	1,000	2,194	2,500	2,500	1,500
411	Health Insurance	0	0	8,897	7,243	1,250	1,250	1,500	(5,743)
412	Unemployment Insurance					550		3,000	
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	2,241	3,452	2,156	3,452	3,124	(328)
422	Medicare Contribution	0	0	524	807	504	807	731	(76)
431	Retirement Contribution (IMRF)	0	0	3,779	5,568	3,498	5,568	5,463	(105)
441	Uniform Allowance	0	0	0	600	586	586	400	(200)
451	Automobile Milage	0	0	176	400	730	400	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	700	575	700	700	0
502	Travel Expense				600	0	600	600	0
503	Dues	0	0	50	50	125	125	125	75
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	100	0	100	100	0
602	Janitorial Supplies								
603	Operating Supplies	0	0	14	150	215	150	150	0
604	Computer Supplies	0	0	2,787	100	252	100	100	0
605	Office Supplies	0	0	281	650	498	400	400	(250)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	0		718	3,500	598	900	2,500	(1,000)

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
621	Print Materials	0	0	0	3,500	0	500	1,500	(2,000)
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	783	300	208	300	300	0
702	Professional Service	0	0	3,835	7,900	7,916	7,900	55,000	47,100
703	Postage	0	0	5,016	7,500	3,229	4,000	1,500	(6,000)
704	Telephone & Electronic Communications	0	0	1,584	2,200	1,694	2,200	3,200	1,000
705	Publishing	0	0	255	1,000	1,574	1,207	1,000	0
706	Printing	0	0	1,257	1,200	1,086	1,058	2,000	800
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	12,210	15,000	7,987	15,000	15,000	0
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	0	30,000	26,742	27,000	0	(30,000)
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	286	2,000	2,048	2,000	2,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	98,900	84,957	0	1,800	3,835	1,800	4,536	2,736
	TOTAL EXPENDITURES	98,900	84,957	85,242	152,996	102,122	136,279	158,223	5,227
	Revenues Over (Under) Expenditures	(4,542)	(813)	49,239	104,477	111,035	176,623	4,679	(99,798)
	Fund Balance beginning of year	5,355	813	0	49,239	49,239	49,239	225,862	176,623
	Estimated Fund Balance end of year	813	0	49,239	153,716	160,274	225,862	230,541	76,825

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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 FY2017:						\$1	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	81,106	81,270	81,110	81,157	64,918	81,157	81,157	0
	OTHER	26	44	40	0	0	0	0	0
	TOTAL REVENUES	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0
	TAXES								
31110	Property taxes	81,106	81,270	81,110	81,157	64,918	81,157	81,157	0
	OTHER								
38110	Interest	26	44	40	0	0	0	0	0
	TOTAL REVENUES	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0
023-44158 Extension Education Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0
	TOTAL EXPENDITURES	81,132	81,314	81,150	81,157	64,918	81,157	81,157	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								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0
990	Interfund Transfer (Audit cost)								
	TOTAL EXPENDITURES	81,132	81,314	81,150	81,157	64,918	81,157	81,157	0
	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 FY2018 **\$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 FY2017:					\$442,000	
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	800,880	840,257	925,013	914,635	605,690	914,635	978,659	64,024
	INTERGOVERNMENTAL REVENUES	0	17,923	0	50,000	0	0	0	(50,000)
	SERVICE CHARGES	76,120	89,318	6,574	7,500	0	0	0	(7,500)
	OTHER REVENUES	132,259	87,092	108,570	202,348	189,987	183,745	1,000	(201,348)
	TOTAL REVENUES	1,009,260	1,034,591	1,040,157	1,174,483	795,677	1,098,380	979,659	(194,824)
	TAXES								
31410	County Hotel/Motel Tax	800,880	840,257	925,013	914,635	605,690	914,635	978,659	64,024
	INTERGOVERNMENTAL REVENUES								
34710	IL Marketing Partnership Grant	0	17,923	0	50,000	0	0	0	(50,000)
	SERVICE CHARGES								
36130	Promotional Sales	0	0	0	0	0	0	0	0
36707	Private Sector Revenue	0	1,395	1,374	2,500	0	0	0	(2,500)
36708	Event Revenue (Previously Triathlon)	73,112	77,574	0	0	0	0	0	0
36727	Basic Service Fees	3,008	10,350	5,200	5,000	0	0	0	(5,000)
	OTHER REVENUES								
38110	Interest Earned	1,487	1,384	1,625	1,400	1,079	1,400	1,000	(400)
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	0	340	549	400	0	0	0	(400)
38910	Misc. Reimbursements	527	3,231	0	0	6,563	0	0	0
39929	Transfer in from LTCB	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)
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	1,009,260	1,034,591	1,040,157	1,174,483	795,677	1,098,380	979,659	(194,824)
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	328,887	277,800	230,414	262,513	121,885	127,686	0	(262,513)
	TRAINING & PROFESSIONAL DEV.	4,225	9,362	10,481	20,000	13,018	13,018	0	(20,000)
	COMMODITIES	10,005	9,723	5,533	11,300	1,549	1,549	0	(11,300)
	CONTRACTUAL SERVICES	441,325	434,429	521,339	896,900	274,178	316,617	0	(896,900)
	CAPITAL OUTLAY	0	0	3,930	3,000	0	0	0	(3,000)
	OTHER	186,554	173,695	116,749	132,500	762,567	1,231,858	978,659	846,159
	TOTAL EXPENDITURES	970,996	905,010	888,447	1,326,213	1,173,198	1,690,728	978,659	(347,554)
	PERSONNEL								
401	Salaries - Full-time	201,584	203,253	154,977	172,182	84,153	84,153	0	(172,182)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	47,335	3,439	7,985	7,500	5,387	5,650	0	(7,500)
405	Salaries - Overtime	0	0	690	10,000	734	734	0	(10,000)
411	Health Insurance	33,926	25,174	24,829	32,676	12,815	12,815	0	(32,676)
412	Unemployment Insurance	0	0	0	0	0	5,538	0	0
413	Worker's Comp. Insurance								
421	Social Security Contribution	12,501	12,758	9,397	11,295	5,299	5,299	0	(11,295)
422	Medicare Contribution	2,924	2,984	2,198	2,642	1,239	1,239	0	(2,642)
431	Retirement Contribution - IMRF	23,431	22,475	21,909	18,218	8,587	8,587	0	(18,218)
441	Uniform Allowance	33	0	0	0	0	0	0	0
451	Automobile Mileage	7,154	7,717	8,430	8,000	3,671	3,671	0	(8,000)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,076	1,900	3,755	6,000	2,935	2,935	0	(6,000)
502	Travel Expense	1,907	2,582	2,176	8,000	4,753	4,753	0	(8,000)
503	Dues	1,242	4,880	4,550	6,000	5,330	5,330	0	(6,000)
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	441	0	0	0	0	0	0	0
603	Operating Supplies	1,306	80	0	1,000	0	0	0	(1,000)
604	Computer Supplies	3,602	5,651	2,155	6,000	60	60	0	(6,000)
605	Office Supplies	4,427	3,808	3,271	4,000	1,489	1,489	0	(4,000)
606	Minor Equipment & Small Tools	229	184	107	300	0	0	0	(300)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,824	4,890	4,864	35,000	3,815	39,000	0	(35,000)
702	Professional Service	60,263	80,053	225,656	400,000	78,128	80,000	0	(400,000)
703	Postage	20,555	20,983	1,963	15,000	824	824	0	(15,000)
704	Telephone & Electronic Communications	33,395	32,102	42,225	65,000	4,722	5,500	0	(65,000)
705	Publishing/Advertising	291,318	261,265	240,043	350,000	180,692	184,700	0	(350,000)
706	Printing	15,129	31,300	1,873	25,000	2,343	2,243	0	(25,000)
711	Utilities	4,416	3,335	3,507	4,400	2,335	3,000	0	(4,400)
712	Garbage Disposal	348	261	609	1,000	719	750	0	(1,000)
719	Other Service Charges								
721	Liability Insurance	0	0	0	500	0	0	0	(500)
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	12,077	240	600	1,000	600	600	0	(1,000)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture	0	0	3,930	3,000	0	0	0	(3,000)
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
902	Community Grant Program	0	0	0	0	0	0	0	0
901	Contingency	0	0	0	2,500	0	0	0	(2,500)
905	Miscellaneous Expense								
906	Local Promotional Grants	0	0	15,000	30,000	13,875	18,000	0	(30,000)
907	Trade Shows	16,430	17,682	23,941	25,000	2,597	2,597	0	(25,000)
918	GGMI (Hotel/Motel tax per contract)	0	0	0	0	206,967	495,880	978,659	978,659
919	GGMI (Fund balance transfer)	0	0	0	0	500,000	675,710	0	0
910	Intergovernmental Agreement								
913	Events	90,727	76,301	0	0	0	0	0	0
990	Interfund Transfer	79,398	79,712	77,808	75,000	39,128	39,671	0	(75,000)
	TOTAL EXPENDITURES	970,996	905,010	888,447	1,326,213	1,173,198	1,690,728	978,659	(347,554)
	Net Revenue over Expenditures	38,263	129,581	151,711	(151,730)	(377,521)	(592,348)	1,000	152,730
	Fund Balance, beginning of year	714,793	753,056	882,637	1,034,348	1,034,348	1,034,348	442,000	(592,348)
	Fund balance, end of year (projected)	753,056	882,637	1,034,348	882,618	656,827	442,000	443,000	(439,618)

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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 FY2017:					\$106,141		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	40,802	43,672	43,251	41,260	36,809	41,260	41,260	0
	OTHER REVENUES	2,236	2,336	2,331	2,068	1,881	2,068	2,068	0
	TOTAL REVENUES	43,037	46,009	45,582	43,328	38,690	43,328	43,328	0
	SERVICE CHARGES								
36410	Automation Fees	40,802	43,672	43,251	41,260	36,809	41,260	41,260	0
39210	State Allotment	0	0	0	0	0	0	0	0
38110	Interest Income	190	126	143	0	83	0	0	0
38160	Rental Housing Fees Recorder	2,046	2,211	2,189	2,068	1,798	2,068	2,068	0
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	43,037	46,009	45,582	43,328	38,690	43,328	43,328	0
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	70,081	26,421	35,663	70,000	23,597	70,000	70,000	0
	CAPITAL OUTLAY	1,518	256	74	15,000	14,074	15,000	15,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	71,599	26,676	35,737	85,000	37,671	85,000	85,000	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.								
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	70,081	26,421	35,663	70,000	23,597	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,518	256	74	15,000	14,074	15,000	15,000	0
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	0	
	TOTAL EXPENDITURES	71,599	26,676	35,737	85,000	37,671	85,000	85,000	0
	Revenues Over (Under) Expenditures	(28,562)	19,332	9,845	(41,672)	1,019	(41,672)	(41,672)	0
	Fund Balance, beginning of year	147,198	118,636	137,968	147,813	147,813	147,813	106,141	(41,672)
	Estimated Fund Balance, end of year	118,636	137,968	147,813	106,141	148,832	106,141	64,469	(41,672)

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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 FY2017:			\$90,508		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	27,936	25,133	40,295	34,000	37,825	34,000	38,000	4,000
	OTHER REVENUES	175	113	143	0	67	0	0	0
	TOTAL REVENUES	28,111	25,246	40,438	34,000	37,892	34,000	38,000	4,000
	SERVICE CHARGES								
36410	Automation Fees	27,936	25,133	40,295	34,000	37,825	34,000	38,000	4,000
	OTHER REVENUES								
38110	Interest Income	175	112	116	0	67	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	1	28	0	0	0	0	0
	TOTAL REVENUES	28,111	25,246	40,438	34,000	37,892	34,000	38,000	4,000
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	22,957	25,831	21,395	65,000	48,216	65,000	65,000	0
	OTHER	5,342	6,000	6,423	9,732	9,663	9,732	9,732	0
	TOTAL EXPENDITURES	28,299	31,831	27,818	74,732	57,879	74,732	74,732	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								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	22,957	25,831	21,395	65,000	48,216	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	5,342	6,000	6,423	9,732	9,663	9,732	9,732	0
	TOTAL EXPENDITURES	28,299	31,831	27,818	74,732	57,879	74,732	74,732	0

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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 FY2017:				\$42,616		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	5,234	5,394	5,396	5,234	4,670	5,234	5,234	0
	OTHER REVENUES	109	75	76	0	50	0	0	0
	TOTAL REVENUES	5,343	5,469	5,472	5,234	4,720	5,234	5,234	0
	SERVICE CHARGES								
36410	Automation Fees	5,234	5,394	5,396	5,234	4,670	5,234	5,234	0
	OTHER REVENUES								
38110	Interest Income	109	75	76	0	50	0	0	0
	TOTAL REVENUES	5,343	5,469	5,472	5,234	4,720	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	954	756	1,000	0	0	1,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	4,000	1,616	0	4,000	4,000	4,000	4,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	4,000	2,569	756	5,000	4,000	4,000	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	0	954	756	1,000	0	0	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
805	Buildings								
810	Equipment	4,000	1,616	0	4,000	4,000	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	4,000	2,569	756	5,000	4,000	4,000	5,000	0
	Revenues Over (Under) Expenditures	1,343	2,900	4,717	234	720	1,234	234	0
	Fund Balance, beginning of year	32,423	33,766	36,666	41,382	41,382	41,382	42,616	1,234
	Estimated Fund Balance, end of year	33,766	36,666	41,382	41,616	42,103	42,616	42,850	1,234

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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 FY2017:				\$26,621		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICES CHARGES	3,950	3,363	3,533	3,600	3,133	3,600	3,700	0
	OTHER REVENUES	12	16	21	0	11	0	0	0
	TOTAL REVENUES	3,962	3,378	3,554	3,600	3,145	3,600	3,700	0
	SERVICES CHARGES								
35910	Operations & Admin Fees	3,950	3,363	3,533	3,600	3,133	3,600	3,700	0
	OTHER REVENUES								
38110	Interest income	12	13	13	0	11	0	0	0
38136	Purchasing Card Rebate	0	3	8	0	0	0	0	0
	TOTAL REVENUES	3,962	3,378	3,554	3,600	3,145	3,600	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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	566	1,901	3,098	4,000	2,415	4,000	4,000	0
	COMMODITIES	1,139	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	1,705	1,901	3,098	4,000	2,415	4,000	4,000	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	566	1,901	3,098	4,000	2,415	4,000	4,000	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	1,139	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	1,705	1,901	3,098	4,000	2,415	4,000	4,000	0
	Revenues over (under) expend.	2,257	1,477	456	(400)	730	(400)	(300)	0
	Fund balance, beginning of year	22,831	25,088	26,565	27,021	27,021	27,021	26,621	456
	Fund balance, end of year	25,088	26,565	27,021	26,621	27,751	26,621	26,321	456

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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 FY2017:					\$292,279		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
								17 to '18	
	OTHER REVENUES	423	292	290	250	170	250	250	0
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	423	292	290	250	170	250	250	0
	OTHER REVENUES								
38110	Interest	423	292	290	250	170	250	250	0
38112	CD Interest	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39919	From Tourism Promotion Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	423	292	290	250	170	250	250	0
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
								17 to '18	
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	12,000	0	0	0	(12,000)
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	90,000	0	0	92,128	2,128
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	102,000	0	0	92,128	(9,872)
	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	12,000	0	0	0	(12,000)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	92,128	92,128
810	Equipment								
815	Furniture								
820	Vehicle	0	0	0	90,000	0	0	0	(90,000)
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	102,000	0	0	92,128	(9,872)
	Revenues Over (Under) Expenditures	423	292	290	(101,750)	170	250	(91,878)	9,872
	Fund Balance, beginning of year	291,024	291,447	291,739	292,029	292,029	292,029	292,279	250
	Estimated Fund Balance, end of year	291,447	291,739	292,029	190,279	292,199	292,279	200,401	10,122

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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 FY2017:					\$69,984		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICES CHARGES	28,479	21,025	20,184	25,000	16,437	24,000	24,000	(1,000)
	OTHER REVENUES	4,303	2,754	2,705	2,440	1,278	2,436	2,436	(4)
	TOTAL REVENUES	32,782	23,780	22,889	27,440	17,715	26,436	26,436	(1,004)
									0
	SERVICES CHARGES								0
36515	Probation services fee	22,329	19,825	19,384	22,500	15,737	22,500	22,500	0
36714	Professional service fees	6,150	1,200	800	2,500	700	1,500	1,500	(1,000)
	OTHER REVENUES								0
38110	Interest income	33	17	15	17	5	8	8	(9)
38112	CD Interest	169	141	428	423	378	428	428	5
38136	Purchasing Card Rebate		11	50		0	0	0	0
38197	Conference Revenue	4,100	2,585	2,206	2,000	895	2,000	2,000	0
38910	Misc. income	0	0	5	0	0	0	0	0
	TOTAL REVENUES	32,782	23,780	22,889	27,440	17,715	26,436	26,436	(1,004)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	3,626	3,458	1,998	4,000	1,306	4,000	4,000	0
	TRAINING & PROFESSIONAL DEV.	3,340	4,410	5,386	10,300	3,448	4,882	10,300	0
	COMMODITIES	0	1,104	1,397	2,000	1,599	1,200	2,000	0
	CONTRACTUAL SERVICES	8,998	5,691	4,440	9,100	1,814	4,000	9,100	0
	CAPITAL OUTLAY	5,773	9,101	5,892	9,500	7,201	8,000	8,000	(1,500)
	OTHER	5,982	5,902	8,037	10,000	5,045	5,200	10,000	0
	TOTAL EXPENDITURES	27,718	29,666	27,151	44,900	20,413	27,282	43,400	(1,500)
	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 Milage	3,626	3,458	1,998	4,000	1,306	4,000	4,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,340	1,969	3,051	6,000	1,719	3,000	6,000	0
502	Travel Expense								
503	Dues	0	0	225	300	250	250	300	0
504	Publications								
505	Tuition Reimbursement								
506	Conference Expense	0	2,441	2,110	4,000	1,478	1,632	4,000	0
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	1,104	1,397	2,000	1,599	1,200	2,000	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	8,998	4,260	2,205	6,600	723	2,000	6,600	0
703	Postage								
704	Telephone & Electronic Communications	0	1,431	2,235	2,500	1,091	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	5,773	9,101	5,892	9,500	7,201	8,000	8,000	(1,500)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	640	0	1,614	5,000	45	200	5,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	5,342	5,902	6,423	5,000	5,000	5,000	5,000	0
	TOTAL EXPENDITURES	27,718	29,666	27,151	44,900	20,413	27,282	43,400	(1,500)
	Revenues Over (Under) Expenditures	5,064	(5,886)	(4,262)	(17,460)	(2,697)	(846)	(16,964)	496
	Fund Balance, beginning of year	75,914	80,978	75,092	70,830	70,830	70,830	69,984	(846)
	Estimated Fund Balance, end of year	80,978	75,092	70,830	53,370	68,132	69,984	53,020	(350)

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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 FY2017:					\$71,488		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	15,987	8,913	22,160	5,650	18,409	18,388	18,650	13,000
	INTERFUND TRANSFER	84,000	84,000	84,000	80,000	80,000	80,000	84,000	4,000
	TOTAL REVENUES	99,987	92,913	106,160	85,650	98,409	98,388	102,650	17,000
	OTHER REVENUES								
38110	Interest income	127	127	137	150	175	150	150	0
38136	Purchasing Card Rebate	0	34	1	0	0	0	0	0
38217	Insurance Settlement Payment	0	0	870	0	0	0	0	0
38793	Sale of Vehicles	12,055	2,360	17,078	2,500	14,378	14,738	15,000	12,500
34822	I.D.O.T. Printer Grant	0							
35855	Squad Rental	775	2,990	490	0	0	0	0	0
34819	JAG Vehicle Grant	0							
35110	Court fines and fees	3,031	3,403	3,505	3,000	3,358	3,000	3,000	0
35112	E-Citation Fees	0	0	78	0	498	500	500	500
	INTERFUND TRANSFER								
39928	From Capital Equipment Fund	0	0	0	0	0	0	0	0
39922	From General Fund	84,000	84,000	84,000	80,000	80,000	80,000	84,000	4,000
	TOTAL REVENUES	99,987	92,913	106,160	85,650	98,409	98,388	102,650	17,000
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	550	403	671	10,000	0	6,000	10,000	0
	CONTRACTUAL SERVICES	10,725	149	6,462	7,500	1,344	9,000	7,500	0
	CAPITAL OUTLAY	86,931	101,804	69,123	104,000	84,372	101,000	154,000	50,000
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	98,206	102,356	76,255	121,500	85,716	116,000	171,500	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	550	403	671	10,000	0	6,000	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
701	Maintenance Service	5,115	0	0	7,000	0	7,000	7,000	0
702	Professional Service	5,610	149	6,462	500	1,344	2,000	500	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	2,594	22,152	19,356	20,000	2,751	20,000	50,000	30,000
815	Furniture								
820	Vehicle	84,336	79,652	49,766	84,000	81,621	81,000	104,000	20,000
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	98,206	102,356	76,255	121,500	85,716	116,000	171,500	50,000
	Revenues over (under) expend.	1,782	(9,443)	29,904	(35,850)	12,693	(17,612)	(68,850)	(33,000)
	Fund balance, beginning of year	66,857	68,638	59,195	89,100	89,100	89,100	71,488	(17,612)
	Fund balance, end of year	68,638	59,195	89,100	53,250	101,792	71,488	2,638	(50,612)

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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 FY2016:					\$181,394		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	SERVICE CHARGES	23,625	21,310	34,059	32,000	33,064	32,000	36,000		4,000
	OTHER REVENUES	65	20	18	0	16	0	0		0
	TOTAL REVENUES	23,690	21,330	34,077	32,000	33,080	32,000	36,000		4,000
	SERVICE CHARGES									
36415	Document Storage Fees	23,625	21,310	34,059	32,000	33,064	32,000	36,000		4,000
	OTHER REVENUES									
38110	Interest Income	65	17	17	0	16	0	0		0
38136	Purchasing Card Rebate	0	3	1	0	0	0	0		0
	TOTAL REVENUES	23,690	21,330	34,077	32,000	33,080	32,000	36,000		4,000
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	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	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	13,670	11,208	10,596	30,000	14,256	30,000	30,000		0
	OTHER	0	0	0	0	0	0	0		0
	TOTAL EXPENDITURES	13,670	11,208	10,596	30,000	14,256	30,000	30,000		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 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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	13,670	11,208	10,596	30,000	14,256	30,000	30,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	13,670	11,208	10,596	30,000	14,256	30,000	30,000	0
	Revenues over (under) expend.	10,019	10,122	23,481	2,000	18,823	2,000	6,000	4,000
	Fund balance, beginning of year	135,773	145,792	155,914	179,394	179,394	179,394	181,394	2,000
	Estimated Fund balance, end of year	145,792	155,914	179,394	181,394	198,218	181,394	187,394	6,000

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 FY2016:					\$0	
REVENUES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015	2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
	STATE GRANTS	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0
	STATE GRANTS							
34731	IDHA Housing Assistance Grant							0
	OTHER REVENUES							
38910	Miscellaneous							0
	TOTAL REVENUES	0	0	0	0	0	0	0
040-47177 Small Rental Properties Program (SRPP)								
EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015	2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
	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	0	0	0	0
	OTHER	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	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
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
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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042 - General Capital Investment Fund				Est. Fund Balance ending FY2017:			\$265,635		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	30	34	10,055	35	46	50	50	15
	INTERFUND TRANSFER	0	189,100	182,000	108,480	108,480	108,480	0	(108,480)
	TOTAL REVENUES	30	189,134	192,055	108,515	108,526	108,530	50	(108,465)
	OTHER REVENUES								
38110	Interest income	22	27	35	25	18	25	25	0
38111	Interest earned-savings	7	7	20	10	27	25	25	15
38112	CD interest	0	0	0	0	0	0	0	0
38156	Residual Estate Distribution	0	0	0	0	0	0	0	0
34834	Energy Efficiency Conservation Block Grant	0	0	0	0	0	0	0	0
38862	Grant Revenue	0	0	10,000	0	0	0	0	0
38910	Misc	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39922	From General Fund	0	189,100	182,000	0	0	0	0	0
39922	From General Fund-IDNR Grant	0	0	0	0	0	0	0	0
39925	From GIS Automation Fund-Ortho update	0	0	0	0	0	0	0	0
39926	From GIS Automation Fund-remonumentation proj.	0	0	0	0	0	0	0	0
39930	Transfer In	0	0	0	0	0	0	0	0
39932	From GIS Automation Fund-address atlas	0	0	0	0	0	0	0	0
39934	From GIS Automation Fund-DB & website reserve	0	0	0	0	0	0	0	0
39958	Transfer in from Gen. Capital Eq. Fund	0	0	0	108,480	108,480	108,480	0	(108,480)
39963	From Contingency Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	30	189,134	192,055	108,515	108,526	108,530	50	(108,465)
042 - 46171 General 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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	2,500	0	0	5,000	0	0	5,000	0
	CAPITAL OUTLAY	17,101	171,522	192,608	267,798	25,130	72,200	179,780	(88,018)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	19,601	171,522	192,608	272,798	25,130	72,200	184,780	(88,018)
	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	2,500		0	5,000	0	0	5,000	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	17,101	171,522	192,608	267,798	25,130	72,200	179,780	(88,018)
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	0
	TOTAL EXPENDITURES	19,601	171,522	192,608	272,798	25,130	72,200	184,780	(88,018)
	Revenues over (under) expend.	(19,572)	17,613	(553)	(164,283)	83,396	36,330	(184,730)	(20,447)
	Fund balance, beginning of year	231,816	212,245	229,857	229,305	229,305	229,305	265,635	36,330
									0
	Fund balance, end of year	212,245	229,857	229,305	65,022	312,701	265,635	80,905	15,883

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042 - 46171 General Capital Investment Project Expense Detail

Activity	Project Name	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending
		Nov. 30	Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30
		2013	2014	2015	2016		2017		2018
Code		Actual	Actual	Actual	Budget	Actual	Proposed	Est. Actual	Proposed
	<u>Summary of 702 Professional Services</u>								
439	911/Dispatch Feasibility Study	0	2,500	0	5,000	0	5,000	0	5000
		0	2,500	0	5,000	0	5,000	0	5,000
	<u>Summary of 805 Buildings:</u>								
412	Public Safety Building HVAC system project	0	0	0	0	0	0	0	0
413	Courthouse office improvements	0	0	0	0	0	0	0	0
414	Courthouse security improvements (cameras)	0	0	0	25,000	25,274	0	0	0
415	Underground fuel tank removal	0	0	0	0	0	0	0	0
416	Public Safety Bldg. Reroofing	0	0	0	0	0	0	0	0
425	Gutter heat tapes	0	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	0
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0	0
435	Courthouse HVAC Improvements	0	0	0	125,000	127,338	0	0	0
436	Courthouse Exterior Improvements	9,925	17,101	171,522	20,000	5,352	102,280	51,000	51,280
651	Countywide Security Projects	0	0	0	130,941	33,625	112,318	10,000	81,500
652	PSB/Jail-Flooring/Showers	0	0	0	57,000	1,019	47,000	5,000	47,000
653	Lighting improvements - Dispatch/PSB	0	0	0	0	0	6,200	6,200	0
	Total	9,925	17,101	171,522	357,941	192,608	267,798	72,200	179,780
	<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 cmptir. 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	0
	Total	0	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	0
	Other capital projects								
	Total	0	0	0	0	0	0	0	0
	<u>Summary of 905 Miscellaneous:</u>								
	Assessment Appraisal Reserve	0	0	0	0	0	0	0	0
	Total	0	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	0
	Transfer to GIS Capital Eq/Investment Fund	0	0	0	0	0	0	0	0
438	Transfer to Emergency Services Comm Fund	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	Grand Total	9,925	19,601	171,522	362,941	192,608	272,798	72,200	184,780

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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 FY2017:				\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	72,900	71,217	73,011	79,000	63,921	77,969	79,000	15,079
	OTHER REVENUES	24	39	36	0	0	0	0	0
	TOTAL REVENUES	72,924	71,256	73,047	79,000	63,921	77,969	79,000	15,079
	TAXES								
31110	Property Taxes	72,900	71,217	73,011	79,000	63,921	77,969	79,000	15,079
	OTHER REVENUES								
	Interest Income	24	39	36	0	0	0	0	0
	TOTAL REVENUES	72,924	71,256	73,047	79,000	63,921	77,969	79,000	15,079
043-47191 Special Service Area Number One									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	72,924	71,256	73,047	79,000	63,921	77,969	79,000	15,079
	TOTAL EXPENDITURES	72,924	71,256	73,047	79,000	63,921	77,969	79,000	15,079
	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	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	79,000	63,921	77,969	79,000	15,079
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	72,924	71,256	73,047	79,000	63,921	77,969	79,000	15,079
	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

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 FY2017:					\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	58,140	58,243	58,024	56,000	44,872	56,001	59,600	3,600
	OTHER REVENUES	19	32	28	0	0	0	0	0
	TOTAL REVENUES	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
	TAXES								
31110	Property Taxes	58,140	58,243	58,024	56,000	44,872	56,001	59,600	3,600
	OTHER REVENUES								
38110	Interest Income	19	32	28	0	0	0	0	0
	TOTAL REVENUES	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
	TOTAL EXPENDITURES	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	58,159	58,275	58,052	56,000	44,872	56,001	59,600	3,600
	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 FY2017:						\$1,774	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	698	763	855	800	1,216	800	825	25
	INTERFUND TRANSFER	25,000	25,000	0	50,000	50,000	50,000	0	(50,000)
	TOTAL REVENUES	25,698	25,763	855	50,800	51,216	50,800	825	(49,975)
	OTHER REVENUES								
38110	Interest	265	315	367	375	406	375	375	0
38112	CD Interest	433	448	488	425	810	425	450	25
	INTERFUND TRANSFER								
39921	Transfer from Public Health	25,000	25,000	0	50,000	50,000	50,000	0	(50,000)
	TOTAL REVENUES	25,698	25,763	855	50,800	51,216	50,800	825	(49,975)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	335,000	335,000	0
	TOTAL EXPENDITURES	0	0	0	335,000	0	335,000	335,000	0
	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	335,000	335,000	0
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	335,000	0	335,000	335,000	0
	Revenues over (under) expend.	25,698	25,763	855	(284,200)	51,216	(284,200)	(334,175)	(49,975)
	Fund balance, beginning of year	233,658	259,356	285,119	285,974	285,974	285,974	1,774	(284,200)
	Fund balance, end of year	259,356	285,119	285,974	1,774	337,190	1,774	(332,401)	(334,175)

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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 FY2016:				\$10,723		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	1,640	1,610	2,180	1,750	0	1,750	1,750	0
	OTHER REVENUES	22	24	24	22	22	22	22	0
	TOTAL REVENUES	1,662	1,634	2,204	1,772	22	1,772	1,772	0
	SERVICE CHARGES								
36410	Automation Fees	1,640	1,610	2,180	1,750	0	1,750	1,750	0
	OTHER REVENUES								
38110	Interest Income	22	21	22	22	22	22	22	0
38136	Purchasing Card Rebate		3	2	0	0	0	0	0
	TOTAL REVENUES	1,662	1,634	2,204	1,772	22	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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	516	160	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	100	192	500	132	132	500	0
	CAPITAL OUTLAY	2,744	0	422	3,000	0	2,000	2,000	(1,000)
	OTHER	0	0	1,000	1,000	1,000	1,000	2,000	1,000
	TOTAL EXPENDITURES	2,744	616	1,774	4,500	1,132	3,132	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	0	516	160	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	0	100	192	500	132	132	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	2,744	0	422	3,000	0	2,000	2,000	(1,000)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	1,000	1,000	1,000	1,000	2,000	1,000
	TOTAL EXPENDITURES	2,744	616	1,774	4,500	1,132	3,132	4,500	0
	Revenues Over (Under) Expenditures	(1,082)	1,018	430	(2,728)	(1,110)	(1,360)	(2,728)	0
	Fund Balance, beginning of year	11,715	10,634	11,652	12,083	12,083	12,083	10,723	(1,360)
	Estimated Fund Balance, end of year	10,634	11,652	12,083	9,355	10,973	10,723	7,995	(1,360)

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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 FY2017:				\$351,498		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	1,906	1,997	9,745	1,635	1,899	2,035	26,935	25,300
	INTERFUND TRANSFER	227,591	76,466	160,285	37,966	30,066	45,706	45,677	7,711
	TOTAL REVENUES	229,497	78,463	170,030	39,601	31,965	47,741	72,612	33,011
	OTHER REVENUES								
38110	Interest income	22	37	41	35	28	35	35	0
38136	Purchasing Card Rebate	0	44	114	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38112	CD Interest	1,884	1,916	2,090	1,600	1,871	2,000	2,000	400
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	0	7,500	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	0	0	0	24,900	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	219,091	75,466	69,326	20,726	30,066	28,466	23,226	2,500
39922	Transfers for SAN/Server Project-General Fund	0	0	0	13,240	0	13,240	5,385	(7,855)
39970	Transfers for SAN/Server Project- Special Funds	0	0	0	4,000	0	4,000	16,066	12,066
39927	From GIS/GIS Capital EquipmentFund	1,000	1,000	5,359	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	0	0	0	1,000	1,000
39958	From States Attorney Diversion Fund	0	0	0	0	0	0	0	0
39959	From Dog Fund	7,500	0	0	0	0	0	0	0
39963	From Contingency	0	0	85,600	0	0	0	0	0
	TOTAL REVENUES	229,497	78,463	170,030	39,601	31,965	47,741	72,612	33,011
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	63,086	74,720	187,409	245,058	35,635	66,980	228,923	(16,135)
	OTHER	0	0	9,500	152,080	150,080	152,080	0	(152,080)
	TOTAL EXPENDITURES	63,086	74,720	196,909	397,138	185,715	219,060	228,923	(168,215)
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	63,086	74,720	187,409	245,058	35,635	66,980	228,923	(16,135)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	9,500	152,080	150,080	152,080	0	(152,080)
	TOTAL EXPENDITURES	63,086	74,720	196,909	397,138	185,715	219,060	228,923	(168,215)
	Revenues over (under) expend.	166,412	3,744	(26,879)	(357,537)	(153,749)	(171,319)	(156,311)	201,226
	Fund balance, beginning of year	379,540	545,952	549,695	522,817	522,817	522,817	351,498	(171,319)
	Fund balance, end of year	545,952	549,695	522,817	165,280	369,067	351,498	195,187	29,907

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048 - General Capital Equipment Replacement Fund Revenue Detail								
		Year Ended	Year Ended	Year Ended	Year Ended			
		Nov. 30	Nov. 30	Nov. 30	Nov. 30	Cash	Cash	Cash
Activity		2015	2016	2017	2018	Balance	Balance	Balance
Code	Equipment Item	Budget	Budget	Budget	Proposed	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	16,978	16,978	16,978
391	Assessor copier replacement reserve	3,076	0	0	0	6,052	6,052	6,052
392	Sheriff's computer sys. resv.	0	0	0	0	799	799	799
393	Admin. Computer/Copier reserve	3,000	3,000	2,000	3,000	4,788	4,788	2,421
394	Treasurer's equipment resv.	2,000	2,750	1,750	3,000	7,769	4,019	2,701
395	Co. Clerk's election prog. resv.	0	0	0	0	54,998	54,998	54,998
396	Co. Clerk's Yearbook resv.	2,500	2,500	2,500	2,500	3,069	3,069	3,134
397	Co. Clerk's plat scanning resv.	0	0	0	0	10,600	10,600	10,600
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0	0	0
399	P&D/GA auto rplc. resv.	0	0	3,400	0	0	0	21,018
705	P&D Computer Replacement reserve	0	0	0	3,400	0	0	0
400	SOA's computer rplc. resv.	3,000	2,076	0	2,576	4,822	4,822	2,746
401	States Attorney Computer resv.	2,500	2,500	2,500	2,500	14,034	14,034	12,834
402	IT San server reserve	4,000	7,859	17,240	21,451	10,191	12,615	8,355
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	(11)	(11)	(11)
407	Info. & Comm. firewall relc. reserve	300	250	900	2,500	10	1,710	1,210
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	2,000	22,419	20,419	18,419
409	RMS/CAD/JMS Software Project	45,000	45,000	0	0	0	0	0
410	States Attorney Furniture	1,000	1,000	1,000	1,000	4,000	3,000	2,000
706	Emergency Operations Center	0	0	0	24,900	0	0	0
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	3,840	0	0	0	8,815	8,815	4,975
504	PSB copier reserve	0	0	0	0	2,307	2,307	2,307
505	Board of Review - computer reserve	0	0	3,076	0	936	0	0
506	Animal Control computer equip. reserve	0	0	0	0	491	491	1,280
507	Assessor Printer	0	1,000	0	0	4,259	4,259	3,259
508	Recorders/Rental Housing	0	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	0	0	0	904	904	904
510	Courthouse/PSB Telephone System Reserve	0	0	0	0	50,000	50,000	50,000
511	Courthouse/PSB Keyscan Reserve	0	0	0	0	0	0	0
512	Network Management Equipment Reserve	1,000	500	0	0	6,700	6,700	6,200
513	UPS Equipment Reserve	1,000	1,000	500	500	3,500	3,000	2,000
514	Net BKBNE Equipment Reserve	2,000	2,000	850	1,000	6,000	5,150	4,000
515	County Website	750	750	250	250	2,500	2,250	1,500
516	Net Analysis Equipment Reserve	0	0	0	0	500	500	500
517	Server Room AC Reserve	500	250	0	0	1,250	1,250	1,000
518	Animal Control Vehicle Reserve	2,000	0	0	0	2,000	2,000	9,500
519	NG 911	0	0	0	0	41,600	41,600	150,000
701	EMA Emergency Services Eq. Reserve	0	47,000	0	0	45,664	46,274	0
702	Sheriff Emergency Services Eq. Reserve	0	36,367	0	0	36,368	36,368	0
703	Admin. Emergency Services Eq. Reserve	0	2,232	0	0	2,232	2,232	0
	Total	79,466	160,034	37,966	70,577	376,546	371,994	401,681
	Riverboat Funds	Note: the following interfund transfers were made in				83,988	83,988	83,988
	Accumulated interest	September - \$108,480 to Gen. Cap. Invest. Fund (042) and				67,151	64,952	62,657
	Total cash funds	\$41,600 to General Fund (001)				\$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	
		Nov., 30	Nov., 30	Nov. 30	Nov. 30		Nov. 30	
Activity		2014	2015	2016	2017		2018	
Code	Equipment Item	Actual	Actual	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	
391	Assessor copier replacement reserve	0	6,257	0	0	0	0	
392	Sheriff's computer sys. resv.	0	2,000	0	799	0	799	
393	Admin. Computer system reserve	1,111	3,187	634	3,500	0	3,500	
394	Treasurer's equipment resv.	966	3,187	1,432	4,000	4,000	0	
395	Co. Clerk's election prog. resv.	0	0	0	10,000	0	10,000	
396	Co. Clerk's Yearbook resv.	0	2,565	0	3,000	3,000	0	
397	Co. Clerk's plat scanning resv.	0	0	0	4,000	0	4,000	
398	Circuit Clk's. copier rplc. resv.	0	2,801	0	0	0	0	
399	Bldg/Zoning vehicle rplc. resv.	0	0	21,018	0	0	0	
705	P&D Computer Replacement	0	0	0	0	0	3,400	
400	SOA's computer rplc. resv.	3,333	0	0	500	0	500	
401	State's Attorney computer reserve	0	2,104	1,300	2,500	2,500	15,000	
402	Info.& Comm. system server reserve	5,000	3,599	0	25,240	25,240	0	
405	County Board Room sound system	0	0	0	0	0	0	
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	
407	Info. & Comm. firewall relc. reserve	0	0	0	2,600	2,600	0	
408	Coroner's equipment reserve (vehicle)	0	0	0	0	0	0	
409	RMS/CAD/JMS Software Project	45,000	45,000	45,000	0	0	0	
410	States Attorney Furniture Reserve	0	0	0	1,000	1,000	5,000	
706	Emergency Operations Center	0	0	0	0	0	24,900	
502	Clerk/Rec Office improvements	0	0	0	0	0	0	
503	Twp Assessor's software incentive prog	677	2,576	0	0	0	2,000	
504	PSB copier reserve	0	0	0	2,307	0	2,307	
505	Board of Review - Laptops	0	0	0	3,076	2,140	0	
506	Animal Control computer equip. reserve	0	0	789	0	0	0	
507	Assessor Printer	0	0	0	0	0	0	
508	Recorder/Rental Housing	0	0	0	0	0	0	
509	Sheriff shooting range improvements	0	596	0	904	0	904	
510	Courthouse/PSB Telephone System Reserve	0	0	0	77,500	20,000	57,500	
511	Courthouse/PSB Keyscan Reserve	7,000	0	0	0	0	0	
512	Network Management Equipment Reserve	0	0	0	0	0	0	
513	UPS Equipment Reserve	0	0	0	0	0	2,100	
514	Net BKBNE Equipment Reserve	0	850	0	6,000	6,000	0	
515	CTY Web Reserve	0	0	0	0	0	0	
516	Net Analysis Equipment Reserve	0	0	0	500	500	0	
517	Server Rm AC Reserve	0	0	0	1,250	0	1,250	
518	Animal Control Vehicle Reserve	0	0	0	0	0	0	
519	NG 911	0	0	108,400	0	0	0	
701	EMA Emergency Services Eq. Reserve	0	0	8,836	46,283	0	45,664	
702	Sheriff Emergency Services Eq. Reserve	0	0	0	36,367	0	36,367	
703	Admin. Emergency Services Eq. Reserve	0	0	0	2,232	0	2,232	
704	Admin Fixed Asset Manag. Eq. Reserve	0	0	0	7,500	0	7,500	
	Total	63,086	74,720	187,409	245,058	66,980	228,923	
	Summary of 990							
	Transfer to GIS Capital Eq/Invest. Fund	0	0	0	0	0	0	
	Transfer to General Fund	0	0	0	41,600	41,600	0	
	Transfer to PH Capital Investment Fund	0	0	9,500	2,000	2,000	0	
	Transfer to General Cap. Investment Fund	0	0	0	108,480	108,480	0	
	Total	0	0	9,500	152,080	152,080	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 FY2016:						\$628	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	Federal Grant	12,793	2,129	0	21,000	0	11,000	11,000	(10,000)
	OTHER	3	4	1	0	1	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	12,795	2,133	1	21,000	1	11,000	11,000	(10,000)
	Federal Grant								
34865	Election Equipment Upgrade	0	2,129	0	11,000	0	11,000	11,000	0
34880	HHS HAVA Grant	12,793	0	0	10,000	0	0	0	(10,000)
34881	HAVA Disability Grant	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	3	4	1	0	1	0	0	0
	INTERFUND TRANSFERS								
38910	Transfer from the Indemnity Fund								
39922	Transfer from the General Fund								
	TOTAL REVENUES	12,795	2,133	1	21,000	1	11,000	11,000	(10,000)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	14,922	0	0	21,000	0	11,000	11,000	(10,000)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	14,922	0	0	21,000	0	11,000	11,000	(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								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	11,000	11,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	14,922	0	0	10,000	0	0	0	(10,000)
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	14,922	0	0	21,000	0	11,000	11,000	(10,000)
	Revenues Over (Under) Expenditures	(2,127)	2,133	1	0	1	0	0	0
	Fund Balance, beginning of year	620	(1,506)	626	628	628	628	628	0
	Estimated Fund Balance, end of year	(1,506)	626	628	628	629	628	628	0

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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 FY2017:			\$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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	1128	0	1429	0	0	0	500	500
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1128		1429	0	0	0	500	500
									0
	OTHER REVENUES								0
35610	Drug Fines	0	0	0	0	0	0	0	0
34935	County % of Drug Forfeiture								0
35615	Drug Forfeitures (12.5% of total DF)	1127	0	1429	0	0	0	500	500
38110	Interest	1	0	0	0	0	0	0	0
38112	CD Interest								0
38910	Miscellaneous								0
	OTHER FINANCING SOURCES								0
39212									0
39931									0
	TOTAL REVENUES	1128	0	1429	0	0	0	500	500
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	3,500	3500
	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	3,500	3500
	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	0	0	0	3,500	
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	0	0	0	3,500	3500
	Revenues Over (Under) Expenditures	1,128	0	1,429	0	0	0	(3,000)	(3000)
	Fund Balance, beginning of year	1,117	2,245	2,245	3,675	3,675	3,675	3,675	0
	Estimated Fund Balance, end of year	2,245	2,245	3,675	3,675	3,675	3,675	675	(3000)

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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 FY2017:				\$67,414		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICES CHARGES	4,242	3,298	4,545	0	1,944	1,238	3,428	3,428
	OTHER REVENUES	160	148	138	0	126	0	0	0
	TOTAL REVENUES	4,402	3,446	4,683	0	2,070	1,238	3,428	3,428
	SERVICES CHARGES								
36704	Child Support/Maintenance	4,242	3,298	4,545	0	1,944	1,238	3,428	3,428
	OTHER REVENUES								
38110	Interest income	160	148	138	0	126	0	0	0
	TOTAL REVENUES	4,402	3,446	4,683	0	2,070	1,238	3,428	3,428
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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.	(5,598)	(6,554)	(5,317)	(10,000)	(7,930)	(8,762)	(6,572)	3,428
	Fund balance, beginning of year	84,883	79,286	72,731	67,414	67,414	67,414	58,652	(8,762)
	Fund balance, end of year	79,286	72,731	67,414	57,414	59,484	58,652	52,080	(5,334)

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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 FY2017:			\$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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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								
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 FY2017:			\$ 1,157,335		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER REVENUES	944	970	1,954	4,300	5,879	7,000	404,000	399,700
	INTERFUND TRANSFER	25,000	32,500	39,500	1,031,800	1,014,498	1,014,498	0	(1,031,800)
	TOTAL REVENUES	25,944	33,470	41,454	1,036,100	1,020,377	1,021,498	404,000	(632,100)
									0
	INTERGOVERNMENTAL REVENUE								0
34846	SWCD Cost Share	0	0	0	0	0	0	0	0
	OTHER REVENUES								0
38110	Interest income	438	462	528	3,500	930	1,000	1,000	(2,500)
38112	CD Interest	507	508	1,426	800	4,949	6,000	3,000	2,200
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	0	0	0	400,000	400,000
34846	Soil Water Conservation Cost Share								0
	INTERFUND TRANSFER								0
39928	From Capital Investment Fund								0
39941	From Gen. Capital Eq. Replacement Fund	0	0	9,500	0	0	0	0	0
39942	From Building Improvement Fund	0	0	0	0	0	0	0	0
39929	Transfer from Public Health Fund	25,000	32,500	30,000	0	0	0	0	0
39968	Transfer from HHC Fund	0	0	0	975,000	959,548	959,548	0	(975,000)
39968	Transfer from HHC Capital Equipement Fund	0	0	0	53,000	51,271	51,271	0	(53,000)
39968	HHC Memorial Fund Transfer	0	0	0	3,800	3,679	3,679	0	(3,800)
	TOTAL REVENUES	25,944	33,470	41,454	1,036,100	1,020,377	1,021,498	404,000	(632,100)
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	0	35,000	35,000	0
	CAPITAL OUTLAY	0	0	20,993	86,000	2,000	50,000	1,026,335	940,335
	OTHER	4,000	4,000	0	175,000	178,143	178,143	100,000	(75,000)
	TOTAL EXPENDITURES	4,000	4,000	20,993	296,000	180,143	263,143	1,161,335	865,335
	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								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	35,000	0	35,000	35,000	0
702	Professional Service								
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
805	Buildings	0	0	0	0	2,000	0	580,335	580,335
810	Equipment	0	0	0	6,000	0	0	341,000	335,000
815	Furniture								
820	Vehicle	0	0	0	30,000	0	0	55,000	25,000
890	Other Improvements	0	0	20,993	50,000	0	50,000	50,000	0
	OTHER								
901	Contingency	0	0	0	25,000	28,143	28,143	0	(25,000)
905	Miscellaneous	0	0	0	0	0	0	0	0
990	Interfund Transfer	4,000	4,000	0	150,000	150,000	150,000	100,000	(50,000)
	TOTAL EXPENDITURES	4,000	4,000	20,993	296,000	180,143	263,143	1,161,335	865,335
	Revenues over (under) expend.	21,944	29,470	20,460	740,100	840,234	758,355	(757,335)	(1,497,435)
	Fund balance, beginning of year	327,105	349,049	378,520	398,980	398,980	398,980	1,157,335	758,355
	Fund balance, end of year	349,049	378,520	398,980	1,139,080	1,239,214	1,157,335	400,000	(739,080)

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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 FY2017:					\$1	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	132,811	79,570	136,944	170,000	151,797	151,797	0	(170,000)
	TOTAL REVENUES	132,811	79,570	136,944	170,000	151,797	151,797	0	(170,000)
	OTHER REVENUES								
34721	IL LTCB Grant	132,811	79,570	136,944	170,000	151,797	151,797	0	(170,000)
38110	Interest								
39968	Misc Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL REVENUES	132,811	79,570	136,944	170,000	151,797	151,797	0	(170,000)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)
	TOTAL EXPENDITURES	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	LTCB Grant								
990	Interfund Transfer	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)
	TOTAL EXPENDITURES	130,244	82,136	106,396	200,548	182,345	182,345	0	(200,548)
	Revenues Over (Under) Expenditures	2,567	(2,567)	30,548	(30,548)	(30,548)	(30,548)	0	30,548
	Fund Balance, beginning of year	1	2,568	1	30,549	30,549	30,549	1	(30,548)
	Estimated Fund Balance, end of year	2,568	1	30,549	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 FY2018, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$42,800 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 FY2016:					\$45,634		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	128,474	134,938	143,202	138,270	119,903	142,574	135,980	(2,290)
	OTHER REVENUES	23,749	28,006	30,254	33,610	31,459	33,610	32,350	(1,260)
	TOTAL REVENUES	152,223	162,944	173,456	171,880	151,362	176,184	168,330	(3,550)
	SERVICE CHARGES								
36410	GIS Automation Fees	103,156	109,435	108,167	110,400	88,599	109,000	110,400	0
36701	Plat Book Sales	0	0	0	0	0	0	0	0
36703	County Map Sales	344	273	176	180	126	120	60	(120)
36715	Service Contracts								
36720	Road & Address Atlas sales	75	90	0	0	20	0	0	0
36716	Address Maps	0	779	355	360	112	100	120	(240)
36810	GIS Mapping Fees	7,361	7,720	6,896	7,620	5,535	6,835	6,900	(720)
36815	GIS digital data license fees	2,584	1,008	10,284	4,500	9,642	9,519	1,500	(3,000)
36820	GIS Website Subscription fees	14,955	15,634	17,325	15,210	15,870	17,000	17,000	1,790
	OTHER REVENUES								
38110	Interest Income	119	110	119	100	99	100	100	0
38136	Purchasing Card Rebate	0	1	15	0	0	0	0	0
38158	Reimb fr Railroads	0	275	0	0	0	0	0	0
34725	IDOT GIS Grant Funding								
38910	Miscellaneous								
39920	Transfer in from Health Dept	0	0	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	1,260	1,260	735	1,260	0	(1,260)
39977	E911 Service Agreement	2,370	6,360	6,360	9,750	8,125	9,750	9,750	0
	TOTAL REVENUES	152,223	162,944	173,456	171,880	151,362	176,184	168,330	(3,550)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	158,553	129,388	134,051	134,317	112,084	134,217	139,223	4,906
	TRAINING & PROFESSIONAL DEV.	50	71	0	0	0	0	0	0
	COMMODITIES	1,208	1,265	1,295	1,700	861	1,700	1,700	0
	CONTRACTUAL SERVICES	10,686	10,380	12,542	17,880	16,553	17,150	18,195	315
	CAPITAL OUTLAY	47	372	707	500	0	500	500	0
	OTHER	11,781	2,000	37,500	13,000	12,500	13,000	11,500	(1,500)
	TOTAL EXPENDITURES	182,325	143,477	186,096	167,397	141,998	166,567	171,118	3,721
	PERSONNEL								
401	Salaries - Full-time	114,060	92,786	96,180	97,990	81,846	97,990	100,626	2,636
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	23,573	20,381	20,651	18,832	15,680	18,832	19,791	959
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	6,680	5,399	5,690	6,075	5,050	6,075	6,239	164
422	Medicare Contribution	1,562	1,263	1,331	1,421	1,181	1,421	1,459	38
431	Retirement Contribution (IMRF)	12,519	9,500	9,985	9,799	8,184	9,799	10,908	1,109
441	Uniform Allowance								
451	Automobile Mileage	160	60	214	200	144	100	200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	0	21	0	0	0	0	0	0
503	Dues	50	50	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	846	830	844	900	468	900	900	0
605	Office Supplies	362	435	452	800	393	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	417	188	212	480	167	300	360	(120)
702	Professional Service	9,420	9,241	11,081	11,250	10,899	10,000	10,985	(265)
703	Postage	104	215	110	150	0	150	150	0
704	Telephone & Electronic Communications	745	735	1,067	6,000	5,487	6,700	6,700	700
705	Publishing			72	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	47	372	707	500	0	500	500	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	500	0	500	500	0
905	Miscellaneous								
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	11,781	2,000	37,500	12,500	12,500	12,500	11,000	(1,500)
	TOTAL EXPENDITURES	182,325	143,477	186,096	167,397	141,998	166,567	171,118	3,721
	Revenues over (under) expend.	(30,102)	19,467	(12,640)	4,483	9,364	9,617	(2,788)	(7,271)
	Fund balance, beginning of year	59,293	29,190	48,657	36,017	36,017	36,017	45,634	9,617
	Fund balance, end of year	29,190	48,657	36,017	40,500	45,381	45,634	42,846	2,346

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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 FY2017:				\$441,689		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	0	0	1,410	1,000	2,472	2,500	2,500	1,500
	INTERFUND TRANSFER	0	0	550,000	600,000	600,000	600,000	300,000	(300,000)
	TOTAL REVENUES	0	0	551,410	601,000	602,472	602,500	302,500	(298,500)
	OTHER REVENUES								
38110	Interest income	0	0	1,410	1,000	2,472	2,500	2,500	1,500
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	0	57	0	0	0	0	0
38910	Misc	0	0	8,800	0	0	0	0	0
	INTERFUND TRANSFER								
39921	From Highway Fund	0	0	550,000	600,000	600,000	600,000	300,000	(300,000)
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	0	560,267	601,000	602,472	602,500	302,500	(298,500)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	262,840	500,000	203,934	458,579	449,500	(50,500)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	262,840	500,000	203,934	458,579	449,500	(50,500)
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	0	64,040	150,000	71,202	150,000	150,000	0
810	Equipment	0	0	50,000	150,000	109,579	108,579	19,500	(130,500)
815	Furniture								
820	Vehicle	0	0	148,800	150,000	0	150,000	160,000	10,000
830	Highways	0	0	0	50,000	23,153	50,000	120,000	70,000
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	262,840	500,000	203,934	458,579	449,500	(50,500)
	Revenues over (under) expend.	0	0	297,427	101,000	398,538	143,921	(147,000)	(248,000)
	Fund balance, beginning of year	341	341	341	297,768	297,768	297,768	441,689	143,921
	Fund balance, end of year	341	341	297,768	398,768	696,306	441,689	294,689	(104,079)

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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 FY2017:			\$0		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	27,264	27,994	28,210	29,808	22,719	28,419	28,419	(1,389)
	OTHER REVENUES	9	15	14	0	0	0	0	0
	TOTAL REVENUES	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
	TAXES								
31110	Property Taxes	27,264	27,994	28,210	29,808	22,719	28,419	28,419	(1,389)
	OTHER REVENUES								
38110	Interest Income	9	15	14	0	0	0	0	0
	TOTAL REVENUES	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
	TOTAL EXPENDITURES	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	27,273	28,009	28,224	29,808	22,719	28,419	28,419	(1,389)
	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 FY2016:				\$78,189		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	668	667	4,650	435	336	400	401	(34)
	INTERFUND TRANSFERS	16,000	6,000	36,000	15,279	15,279	15,279	13,831	(1,448)
	TOTAL REVENUES	16,668	6,667	40,650	15,714	15,615	15,679	14,232	(1,482)
	OTHER REVENUES								
38110	Interest	68	54	64	60	20	25	26	(34)
38111	Interest Earned-Savings								0
38112	CD Interest	600	600	432	375	315	375	375	0
38136	Purchasing Card Rebate	0	13	16	0	0	0	0	0
38711	ETSB 911 - Ortho Project Reserve								
38712	Community Prticipation - Ortho P R	0	0	4,138	0	0	0	0	0
	INTERFUND TRANSFERS								
39925	From GIS Automation Fund	10,000	0	30,000	9,279	9,279	9,279	7,831	(1,448)
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	16,668	6,667	40,650	15,714	15,615	15,679	14,232	(1,482)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	2,158	45,838	5,000	2,496	4,000	5,000	(104,000)
	CAPITAL OUTLAY	0	1,266	1,067	17,000	16,892	15,250	5,000	14,500
	OTHER	1,000	1,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,000	4,424	46,905	22,000	19,388	19,250	10,000	(89,500)
	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 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	0	2,158	45,838	5,000	2,496	4,000	5,000	(104,000)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	1,266	1,067	17,000	16,892	15,250	5,000	14,500
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	1,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,000	4,424	46,905	22,000	19,388	19,250	10,000	(89,500)
	Revenues over (under) expend.	15,668	2,243	(6,255)	(6,286)	(3,773)	(3,571)	4,232	63,806
	Fund balance, beginning of year	70,104	85,772	88,015	81,760	81,760	81,760	78,189	
	Fund balance, end of year	85,772	88,015	81,760	75,474	77,987	78,189	82,421	

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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 FY2017:					\$125,809	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	9,960	9,752	13,122	10,600	67	10,600	10,600	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	9,960	9,752	13,122	10,600	67	10,600	10,600	0
	OTHER REVENUES								
38915	Sale in Error Fee	9,840	9,660	13,020	10,500	0	10,500	10,500	0
38110	Interest	120	0	0	0	0	0	0	0
38111	Interest Earned-Savings	0	92	102	100	67	100	100	0
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	9,960	9,752	13,122	10,600	67	10,600	10,600	0
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	5,000	0	0	10,000	5,000
	TOTAL EXPENDITURES	0	0	0	5,000	0	0	10,000	5,000
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	5,000	0	0	10,000	5,000
915	County Staff Services								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	5,000	0	0	10,000	5,000
	Revenues over (under) expend.	9,960	9,752	13,122	5,600	67	10,600	600	(5,000)
	Fund balance, beginning of year	82,374	92,334	102,087	115,209	115,209	115,209	125,809	10,600
	Fund balance, end of year	92,334	102,087	115,209	120,809	115,276	125,809	126,409	5,600

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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 FY2017:			\$223,523		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	104,648	3,771	6,048	2,040	13,592	13,000	2,700	660
	INTERFUND TRANSFERS	130,534	130,534	130,534	130,534	122,200	130,534	130,534	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	235,182	134,305	136,582	132,574	135,792	143,534	133,234	660
	OTHER REVENUES								
34611	Local share video gaming tax	638	278	2,422	500	1,051	850	750	250
34833	Interoperable Emerg Comm Grant	0	0			0	0	0	
35111	FTA Warranty Fees	1,710	1,190	1,540	840	1,805	1,350	1,250	410
38140	Donations	1,500	1,500	1,250	0	10,000	10,000	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	798	801	835	700	737	800	700	0
38116	Interest Installment Contract Loan	2	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	1	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
38936	State of Illinois Capital Assistance Grant	100,000	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	117,200	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	5,000	5,000	5,000	0
	OTHER FINANCING SOURCES								
39613	Debt Certificates	0	0	0	0	0	0	0	0
	TOTAL REVENUES	235,182	134,305	136,582	132,574	135,792	143,534	133,234	660
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	3,234	1,151	645	10,000	0	10,000	12,000	2,000
	CAPITAL OUTLAY	3,959	316	154	50,000	0	50,000	58,000	8,000
	OTHER	117,800	117,800	117,800	235,000	176,400	235,000	117,800	(117,200)
	TOTAL EXPENDITURES	124,993	119,267	118,599	295,000	176,400	295,000	187,800	(107,200)
	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								
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	1,151	645	10,000	0	10,000	12,000	2,000
	Postage	3,234	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	3,959	316	154	50,000	0	50,000	58,000	8,000
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	0	117,200	117,200	117,200	0	(117,200)
	TOTAL EXPENDITURES	124,993	119,267	118,599	295,000	176,400	295,000	187,800	(107,200)
	Revenues Over (Under) Expenditures	110,189	15,038	17,983	(162,426)	(40,608)	(151,466)	(54,566)	107,860
	Fund Balance, beginning of year	231,780	341,968	357,006	374,989	374,989	374,989	223,523	(151,466)
	Estimated Fund Balance, end of year	341,968	357,006	374,989	212,563	334,381	223,523	168,957	(43,606)

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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.

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	140	3,000	0	0	3,000	0
915	County Staff Services	0	0	0	0	0	0	0	
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	3,691	9,870	1,479	2,800	9,870	0
	Revenues over (under) expend.	3,893	3,288	(195)	(6,160)	1,121	1,110	(5,960)	200
	Fund balance, beginning of year	11,774	15,667	18,955	18,759	18,759	18,759	19,869	1,110
	Fund balance, end of year	15,667	18,955	18,759	12,599	19,880	19,869	13,909	1,310

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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 FY2017:						\$3,418		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	OTHER REVENUES	3,355	2,708	2,524	4,002	2,466	4,005	4,002		0
	TOTAL REVENUES	3,355	2,708	2,524	4,002	2,466	4,005	4,002		0
	OTHER REVENUES									
38110	Interest income	5	2	2	2	0	5	2		0
35110	Court fines and fees	3,351	2,706	2,523	4,000	2,465	4,000	4,000		0
	TOTAL REVENUES	3,355	2,708	2,524	4,002	2,466	4,005	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	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	PERSONNEL	0	0	0	0	0	0	0		0
	COMMODITIES	0	0	0	1,000	0	0	1,000		(1,645)
	CONTRACTUAL SERVICES	8,704	3,698	4,762	5,000	2,000	2,000	4,000		0
	CAPITAL OUTLAY	0	0	0	0	0	0	0		0
	OTHER	0	0	0	0	0	0	0		0
	TOTAL EXPENDITURES	8,704	3,698	4,762	6,000	2,000	2,000	5,000		(1,645)
	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	0	1,000		(1,645)
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	8,704	3,698	4,762	5,000	2,000	2,000	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	8,704	3,698	4,762	6,000	2,000	2,000	5,000		(1,645)

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	Revenues over (under) expend.	(5,349)	(990)	(2,238)	(1,998)	466	2,005	(998)	1,645
	Fund balance, beginning of year	9,990	4,641	3,652	1,413	1,413	1,413	3,418	(990)
	Fund balance, end of year	4,641	3,652	1,413	(585)	1,879	3,418	2,420	225

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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 FY2017:				\$41,189	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	9,356	8,749	3,970	4,608	12,257	13,399	13,399	8,791
	TOTAL REVENUES	9,356	8,749	3,970	4,608	12,257	13,399	13,399	8,791
									0
	OTHER REVENUES								0
34730	Death Certificate Surcharge	4,320	4,334	0	0	9,191	9,191	9,191	9,191
38110	Interest income	11	15	15	8	16	8	8	0
36115	Coroners fees	5,025	4,400	3,950	4,600	3,050	4,200	4,200	(400)
38136	Purchasing Card Rebate	0	7	5	0	0	0	0	0
	TOTAL REVENUES	9,356	8,756	3,970	4,608	12,257	13,399	13,399	8,791
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	740	4,980	2,260	5,500	377	0	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	3,500	2,500	0
	TOTAL EXPENDITURES	740	4,980	2,260	8,000	377	3,500	8,000	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	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	740	4,980	2,260	5,500	377	0	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	2,500	0	3,500	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	740	4,980	2,260	8,000	377	3,500	8,000	0
	Revenues over (under) expend.	8,616	3,776	1,711	(3,392)	11,880	9,899	5,399	8,791
	Fund balance, beginning of year	17,187	25,803	29,579	31,290	31,290	31,290	41,189	9,899
	Fund balance, end of year	25,803	29,579	31,290	27,898	43,170	41,189	46,588	18,690

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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 FY2017:				\$854,265	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	INTERGOVERNMENTAL REVENUE	1,308,590	1,576,211	1,001,655	962,575	688,954	858,125	973,750	11,175
	OTHER REVENUES	1,088	889	1,143	1,200	675	780	1,000	(200)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,309,677	1,577,100	1,002,798	963,775	689,628	858,905	974,750	10,975
	INTERGOVERNMENTAL REVENUE								
34740	Illinois DOAP Grant	450,211	506,219	481,157	671,700	472,500	557,500	671,875	175
34831	Federal ARRA Capital Grant	0	294,997	0	0	0	0	0	0
34837	State "Jobs Now" Grant	0	43,839	0	0	0	0	0	0
34707	State DITF	0	435,696	120,465	0	0	0	0	0
34870	Section 5311 Operating Assistance Grant	187,382	173,801	266,237	181,875	124,706	181,875	181,875	0
34612	Transfer from Transit Reserve Op/Cap Account	670,996	121,659	133,795	109,000	91,748	118,750	120,000	11,000
	OTHER REVENUES								
38110	Interest income	1,088	889	1,143	1,200	675	780	1,000	(200)
38136	Purchasing Card Rebate	0	0	15	0	0	0	0	0
	OTHER FINANCING SOURCES								
39922	Transfer in from General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,309,677	1,577,100	1,002,813	963,775	689,628	858,905	974,750	10,975
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	18,844	18,718	17,519	18,718	37,728	19,010
	TRAINING & PROFESSIONAL DEV.	0	0	596	1,500	674	725	1,500	0
	COMMODITIES	0	0	58	250	134	200	250	0
	CONTRACTUAL SERVICES	49,654	11,148	3,422	13,050	2,036	3,650	12,800	(250)
	CAPITAL OUTLAY	0	860,635	58,081	30,000	6,450	10,000	35,000	5,000
	OTHER	700,382	699,424	722,957	900,257	470,786	825,612	887,145	(13,112)
	TOTAL EXPENDITURES	750,036	1,571,206	803,959	963,775	497,599	858,905	974,423	10,648
	PERSONNEL								
401	Salaries - Full-time	0	0	0	0	0	0	22,058	22,058
402	Salaries - Per diem								
403	Salaries - Part-time & temporary	0	0	17,505	17,388	16,274	17,388	4,370	(13,018)
405	Salaries - Overtime								
411	Health Insurance	0	0	0	0	0	0	6,886	
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	1,085	1,078	1,009	1,078	1,639	561
422	Medicare Contribution	0	0	254	252	236	252	384	132
431	Retirement Contribution (IMRF)							2,391	
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	0	0	596	1,500	674	725	1,500	0
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	58	250	134	200	250	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	49,127	10,998	3,100	12,500	1,929	3,500	12,500	0
704	Telephone & Electronic Communications			172	300	107	150	300	0
705	Publishing	527	150	150	250	0	0	0	(250)
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
719	Other Service Charges								
	<u>CAPITAL OUTLAY</u>								
810	Equipment	0	44	1,523	0	0	0	0	0
815	Furniture	0	0	8,207	0	0	0	0	0
820	Vehicle								
890	Other Improvements (Transit Facility)	0	860,591	48,351	30,000	6,450	10,000	35,000	5,000
	<u>OTHER</u>								
901	Contingency	0	0	0	30,000	0	0	16,888	(13,112)
905	Miscellaneous (Operating)	689,515	685,596	709,952	862,557	466,902	820,612	0	(862,557)
922	Reimbursement to Public Transit Provider	0	0	0	0	0		862,557	862,557
990	Interfund Transfer	10,867	13,828	13,005	7,700	3,885	5,000	7,700	0
	<u>TOTAL EXPENDITURES</u>	750,036	1,571,206	803,959	963,775	497,599	858,905	974,423	10,648
	Revenues over (under) expend.	559,641	5,894	198,854	0	192,029	0	327	327
	Fund balance, beginning of year	89,876	649,517	655,411	854,265	854,265	854,265	854,265	0
	Fund balance, end of year	649,517	655,411	854,265	854,265	1,046,294	854,265	854,592	327

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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 Balance ending FY2017:			\$4		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	0	0	0	60,000	60,000
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	60,000	60,000
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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	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	60,000	60,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	60,000	60,000
	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								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	60,000	60,000
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	60,000	60,000
	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 FY2017:				\$7,812		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	INTERGOVERNMENTAL REVENUE	1,566	1,218	1,367	1,300	1,263	1,400	1,400	100
	OTHER REVENUES	1	2	3	0	3	0	0	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	Total revenues	1,567	1,220	1,369	1,300	1,266	1,400	1,400	100
	INTERGOVERNMENTAL REVENUE								
36410	Automation Fees	1,566	1,218	1,367	1,300	1,263	1,400	1,400	100
	OTHER REVENUES								
38111	Interest income	1	2	3	0	3	0	0	0
	TOTAL REVENUES	1,567	1,220	1,369	1,300	1,266	1,400	1,400	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
		2014	2015	2016	2017		2018		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	8,000	8,000
	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	0	0	0	8,000	8,000
	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	0	0	0	8,000	8,000
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)								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	8,000	8,000
	Revenues over (under) expend.	1,567	1,220	1,369	1,300	1,266	1,400	(6,600)	(7,900)
	Fund balance, beginning of year	2,256	3,823	5,043	6,412	6,412	6,412	7,812	1,400
	Fund balance, end of year	3,823	5,043	6,412	7,712	7,678	7,812	1,212	(6,500)

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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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075 -46181 ETSB Capital Equipment Replacement & Investment Fund				Est. Fund Balance ending FY2017:		\$76,837			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	Est. Actual	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	OTHER REVENUES	0	2	21	0	28	0	26	26
	INTERFUND TRANSFER	0	25,600	25,600	25,614	25,600	25,614	25,600	(14)
	TOTAL REVENUES	0	25,602	25,621	25,614	25,628	25,614	25,626	12
	OTHER REVENUES								
38111	Interest income	0	2	21	0	28	0	26	26
38140	Donations								
38112	CD Interest								
	INTERFUND TRANSFER								
39922	From 911 Fund	0	25,600	25,600	25,614	25,600	25,614	25,600	(14)
	TOTAL REVENUES	0	25,602	25,621	25,614	25,628	25,614	25,626	12
075 - 46181 ETSB Capital Equipment Replacement & 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	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	Est. Actual	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	Est. Actual	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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.	0	25,602	25,621	25,614	25,628	25,614	25,626	12
	Fund balance, beginning of year	0	0	25,602	51,223	51,223	51,223	76,837	25,614
	Fund balance, end of year	0	25,602	51,223	76,837	76,851	76,837	102,463	25,626

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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 FY2017:						\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	TAXES	0	0	130,666	131,500	104,776	131,529	133,050	1,550
	OTHER REVENUES	0	0	64	0	0	0	0	0
	TOTAL REVENUES	0	0	130,731	131,500	104,776	131,529	133,050	1,550
	TAXES								
31110	Property Taxes	0	0	130,666	131,500	104,776	131,529	133,050	1,550
	OTHER REVENUES								
38110	Interest Income	0	0	64	0	0	0	0	0
	TOTAL REVENUES	0	0	130,731	131,500	104,776	131,529	133,050	1,550
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	130,731	131,500	104,776	131,529	133,050	1,550
	TOTAL EXPENDITURES	0	0	130,731	131,500	104,776	131,529	133,050	1,550
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	130,731	131,500	104,776	131,529	133,050	1,550
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	130,731	131,500	104,776	131,529	133,050	1,550
	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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Jo Daviess County, IL

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 FY2017:				\$2,000		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	0	0	0	0	2,112	2,000	2,000	2,000
	OTHER REVENUES	0	0	0	0	2	0	0	0
	TOTAL REVENUES	0	0	0	0	2,114	2,000	2,000	2,000
	Fines & Forfeitures								
35112	E-Citation Fees	0	0	0	0	2,112	2,000	2,000	2,000
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38110	Interest Income	0	0	0	0	2	0	0	0
	TOTAL REVENUES	0	0	0	0	2,114	2,000	2,000	2,000
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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								

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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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	0	0	0	0	2,114	2,000	2,000	2,000
	Fund Balance, beginning of year	0	0	0	0	0	0	2,000	2,000
	Estimated Fund Balance, end of year	0	0	0	0	2,114	2,000	4,000	4,000

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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 FY2017:				\$5,980		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	0	0	0	0	5,110	5,980	5,600	5,600
	OTHER REVENUES	0	0	0	0	4	0	0	0
	TOTAL REVENUES	0	0	0	0	5,114	5,980	5,600	5,600
	Fines & Forfeitures								
35510	Law Library Fees	0	0	0	0	5,110	5,980	5,600	5,600
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38110	Interest Income	0	0	0	0	3	0	0	0
	TOTAL REVENUES	0	0	0	0	5,114	5,980	5,600	5,600
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	2,000	2,000
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	3,000	3,000
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	5,000	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	0	0	0	2,000	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								
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
815	Furniture	0	0	0	0	0	0	1,000	1,000
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	2,000	2,000
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	5,000	5,000
	Revenues Over (Under) Expenditures	0	0	0	0	5,114	5,980	600	600
	Fund Balance, beginning of year	0	0	0	0	0	0	5,980	5,980
	Estimated Fund Balance, end of year	0	0	0	0	5,114	5,980	6,580	6,580

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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 FY2017:				\$18,098		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	0	0	22,038	3,700	3,479	6,630	6,630	2,930
	OTHER REVENUES	0	0	1	2,001	1	0	0	(2,001)
	TOTAL REVENUES	0	0	22,039	5,701	3,480	6,630	6,630	929
	Service Charges								
36719	Youth Diversion Fees	0	0	22,038	3,700	3,479	6,630	6,630	2,930
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	2,000	0	0	0	(2,000)
38110	Interest Income	0	0	1	1	1	0	0	(1)
	TOTAL REVENUES	0	0	22,039	5,701	3,480	6,630	6,630	929
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	2,571	15,000	11,746	8,000	20,000	5,000
	TOTAL EXPENDITURES	0	0	2,571	15,000	11,746	8,000	20,000	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								
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	0	2,571	15,000	11,746	8,000	20,000	5,000
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	2,571	15,000	11,746	8,000	20,000	5,000
	Revenues Over (Under) Expenditures	0	0	19,468	(9,299)	(8,266)	-1,370	-13,370	(4,071)
	Fund Balance, beginning of year	0	0	0	19,468	19,468	19,468	18,098	(1,370)
	Estimated Fund Balance, end of year	0	0	19,468	10,169	11,202	18,098	4,728	(5,441)

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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 FY2017:					\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	0	0	0	0	0	0	15,000	15,000
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	15,000	15,000
	LICENSES & PERMITS								
32415	Dog Registration Minimum Differential Fees	0	0	0	0	0	0	15,000	15,000
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38110	Interest Income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	15,000	15,000
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
		2014	2015	2016		2017		2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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	15,000	15,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	15,000	15,000
	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	15,000	
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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	15,000	15,000
	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

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 FY2017:					\$4,932		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	SERVICE CHARGES	0	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	1	4,932	0	0	0
	TOTAL REVENUES	0	0	0	0	1	4,932	0	0	0
	OTHER REVENUES									
38863	Unclaimed Funds	0	0	0	0	0	4,932	0	0	0
38111	Interest Income	0	0	0	0	1	0	0	0	0
	TOTAL REVENUES	0	0	0	0	1	4,932	0	0	0
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	
		2014	2015	2016	2017			2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18	
	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	0	0	0	0	0	0	4,932	4,932	4,932
	TOTAL EXPENDITURES	0	0	0	0	0	0	4,932	4,932	4,932
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	4,932	4,932
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	4,932	4,932
	Revenues Over (Under) Expenditures	0	0	0	0	1	4,932	(4,932)	(4,932)
	Fund Balance, beginning of year	0	0	0	0	0	0	4,932	4,932
	Estimated Fund Balance, end of year	0	0	0	0	1	4,932	(0)	(0)

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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 FY2017:					\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	501	501
	TOTAL REVENUES	0	0	0	0	0	0	501	501
	OTHER REVENUES								
35113	Drug Addiction Fees	0	0	0	0	0	0	500	500
38111	Interest Income	0	0	0	0	0	0	1	1
	TOTAL REVENUES	0	0	0	0	0	0	501	501
082-42136 Drug Addiction Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2014	2015	2016	2017		2018	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
	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
		2014	2015	2016	2017			2018	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	17 to '18
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	0	0	0	501	501
	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	501	501

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2018 Policy Schedule

FY2018						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
001-40103-990	048-39922.393	\$1,000	County Administrator	Admin computer equipment & Treas. copier reserve	6/1/2018	
001-41125-990	048-39922.402	\$500	Emergency Services	IT SAN/server reserve	6/1/2018	
001-40102-990	048-39922.393	\$2,000	County Board	Admin computer equipment & Treas. copier reserve	6/1/2018	
001-40106-990	048-39922.396	\$2,500	Clerk/Recorder	County Clerk yearbook reserve	6/1/2018	
001-40108-990	048-39922.400	\$2,576	Assessments	SOA's computer replacement reserve	1/1/2018	
001-40108-990	048-39922.402	\$500	Assessments	IT SAN/server reserve	1/1/2018	
001-40104-990	048-39922.394	\$2,000	Treasurer	Treasurer's computer equipment and copier reserve	6/1/2018	
001-40110-990	048-39922.402	\$2,885	Info. & Comm.	IT SAN/server reserve	6/1/2018	
001-40110-990	048-39922.407	\$2,500	Info. & Comm.	Firewall replacement reserve	6/1/2018	
001-40110-990	048-39922.513	\$500	Info. & Comm.	UPS replacement reserve	6/1/2018	
001-40110-990	048-39922.514	\$1,000	Info. & Comm.	Computer network backbone equipment replacement	6/1/2018	
001-40110-990	048-39922.515	\$250	Info. & Comm.	County website design & functionality improvements	6/1/2018	
001-41121-990	038-39922	\$84,000	Sheriff	vehicles	semi annual 2/1,8/1	
001-41127-990	048-39922.408	\$2,000	Coroner	future vehicle or equipment needs	6/1/2018	
001-42134-990	048-39922.401	\$2,500	States Attorney	computer equipment reserve	1/1/2018	
001-42134-990	048-39922.410	\$1,000	States Attorney	furniture reserve	1/1/2018	
001-42134-990	048-39922.402	\$1,500	States Attorney	IT SAN/server reserve	6/1/2018	
001-45163-990	048-39922.xxx	\$3,400	Planning & Development	Planning & Development computer replacement reserve	1/1/2018	
001-45163-990	002-39922	\$7,045	Planning & Development	Highway Dept. overhead charges	1/1/2018	
001-49197-990	066-39922	\$8,334	Sheriff	Radio communication system replacement reserve	6/1/2018	
001-49197-990	066-39922	\$117,200	County Administrator	Installment contract radio communication system	semi-annual 1/01, 6/01	
		\$245,190	subtotal of scheduled transfers out of General Fund			
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	\$9,750	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	1/1/2018	
002-43141-990	001-39966	\$9,964	Highway Fund	for IT support program	6/1/2018	
002-43141-990	059-39921	\$300,000	Highway Fund	capital equipment/projects reserve	semi-annual 1/01, 6/01	
011-43145-990	002-39944	\$150,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2018	
003-44151-990	001-39950	\$11,983	Public Health Fund	Public Health claims services	monthly	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2018 Policy Schedule

FY2018						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
003-44151-990	001-39966	\$15,964	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	6/1/2018	
055-46173-990	003-399972	\$100,000	Public Health Capital Investment	one-time transfer to Public Health Fund	1/1/2018	
003-44151-990	066-39929	\$5,000	Public Health Fund	contribution radio communication project	6/1/2018	
003-44151-990	048-39922.402	\$15,000	Public Health Fund	IT SAN/server reserve	6/1/2018	
003-44151-990	064-39949	\$6,000	Public Health Fund	for orthophotography reserve	semi annual 1/1,7/1	
003-44151-990	058-39920	\$2,500	Public Health Fund	GIS support	semi annual 1/1,7/1	
014-44156-990	001-39967	\$500	708 Mental Health Fund	administrative assistance	semi annual 5/1,11/1	
018-46177-990	001-39962	\$15,410	Econ. Dev. Investment Fund	administrative assistance for TCEDA	semi annual 1/01, 6/01	
020-44154-990	001-39966	\$3,229	Animal Control Fund	for IT support program	semi annual 1/1,7/1	
020-44154-990	017-39916	\$1,800	Animal Control Fund	workers comp, liability, auto insurance	6/1/2018	
020-44154-990	048-39922.402	\$1,066	Animal Control Fund	IT SAN/server reserve	6/1/2018	
005-44151-990	003-39943	\$37,622	Public Health Emerg Preparedness F	public health emergency preparedness grant	10/1/2018	
047-47186-990	048-39922.394	\$1,000	Treasurer Automation Fund	Treasurer computer equipment and copier reserve	6/1/2018	
047-47186-990	048-39922.402	\$1,000	Treasurer Automation Fund	IT SAN/server reserve	1/1/2018	
029-47183-990	001-39966	\$9,506	Circuit Clerk Automation Fund	for IT support program	2/1/2018	
052-47185-990	001-39936	\$10,000	Maintenance & Child Support	for General Fund	2/1/2018	
033-47187-990	001-39966	\$5,000	Probation Services	for IT support program	2/1/2018	
058-47189-990	001-39966	\$3,169	GIS Automation Fund	for IT support program	2/1/2018	
058-47189-990	064-39925.403	\$7,831	GIS Automation Fund	for orthophotography reserve	6/1/2018	
071-44163-990	001-39957	\$6,072	JDC Transit Fund	for administrative expenses	quarterly	
071-44163-990	001-39966	\$1,628	JDC Transit Fund	for IT support program	quarterly	
012-48116-990	001-39938	\$336,192	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	001-39939	\$628,088	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
016-49197-990	tbd	\$50,000	Contingency Fund	unanticipated expenses	as needed	
		\$1,189,121	subtotal of scheduled transfers into General Fund			
		\$2,182,480	Total of all scheduled interfund transfers			
Policy Statement:						

The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2018 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 2017 AND ENDING ON THE 30th DAY OF NOVEMBER 2018**

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, 2018, 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 2017-2018 fiscal year begins December 1, 2017 and ends on November 30, 2018; 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, 2017 and ending November 30, 2018; 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, 2017 through November 30, 2018, 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 14, 2017.

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 14th day of November 2017.

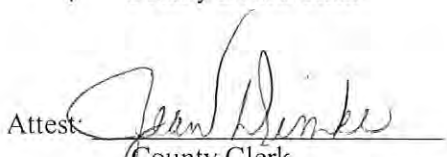
Ayes: 17

Nays: 0

Absent: 0

Abstained: 0


County Board Chair

Attest: 
County Clerk

Recap of Revenue/Expenditures for ALL County Funds Fiscal Year 2017-2018

Fund Number	Fund Name	FY2017 Budgeted Expenditures	FY2017 Est. 10 mo. Actual Exp. thru 09/30/2017	Projected Fund Balance 12/1/2017	Projected Revenues FY2018	Projected Expenditures FY2018	Projected Fund Balance 11/30/2018
001	General Fund	7,820,336	6,065,031	3,306,113	7,578,587	8,131,584	2,753,116
002	Highway Fund	1,956,891	1,504,145	1,078,029	1,552,456	1,644,613	985,872
003	Public Health Fund	1,019,650	604,237	584,969	999,021	1,084,700	499,290
005	Public Health Emergency Preparedness Fund	38,192	38,966	17,017	37,682	37,622	17,077
006	Motor Fuel Tax Fund	536,135	359,712	505,742	525,000	524,780	505,962
007	911 Fund	277,779	174,611	352,619	342,972	331,844	363,747
008	Federal Aid Matching Fund	800,000	39,747	1,619,207	365,227	660,000	1,324,434
009	Sheriff's Forfeiture Fund	14,700	5,563	4,535	18,270	19,700	3,105
011	County Aid to Bridges Fund	1,580,000	616,907	167,402	739,257	780,000	126,659
012	Social Security Fund	328,677	258,225	190,264	337,201	338,510	188,955
013	Illinois Municipal Retirement Fund	654,523	479,409	433,470	614,889	675,721	372,638
014	Mental Health Fund	348,794	176,051	36,950	348,897	348,797	37,050
016	Contingency Fund	250,000	19,196	338,847	500	325,000	14,347
017	Insurance Fund	384,478	318,352	837,929	339,451	404,564	772,816
018	Economic Dev. Investment Fund **	584,236	39,936	719,219	3,255	582,218	640,256
019	JDC Sheriff DUI Fund	9,500	1,705	42,200	7,500	41,000	8,700
020	Animal Control Fund	152,996	102,122	225,862	162,902	158,223	230,541
022	Home Health Care Memorial Fund (closed 12.31.16)	3,800	6,679	0	0	0	0
023	Extension Education Fund	81,157	64,918	1	81,157	81,157	1
025	Dog Fund (closed 12.31.15)	0	0	0	0	0	0
026	Home Health Care Fund (closed 12.31.16)	0	0	0	0	0	0
027	Tourism Promotion Fund	975,000	959,548	442,000	979,659	978,659	443,000
028	Recorder Automation Fund	1,326,213	1,173,198	106,141	43,328	85,000	64,469
029	Circuit Clerk Automation Fund	85,000	37,671	90,508	38,000	74,732	53,776
030	County Clerk Automation Fund	74,732	57,879	42,616	5,234	5,000	42,850
031	County Clerk Operations & Admin.	5,000	4,000	26,621	3,700	4,000	26,321
032	Circuit Clerk Development Fund	4,000	2,415	292,279	250	92,128	200,401
033	Probation Services Fund	102,000	0	69,984	26,436	43,400	53,020
034	Rentech Energy Escrow Fund (closed 11.15.17)	44,900	20,413	0	0	0	0
038	Sheriff Vehicle Fund	550	0	0	0	0	0
039	Court Document Storage Fund	121,500	85,716	71,488	102,650	171,500	2,638
040	Small Rental Properties Program Fund	30,000	14,256	181,394	36,000	30,000	187,394
042	General Capital Investment Fund	0	0	0	0	0	0
043	Special Service Area #1 Fund	272,798	25,130	265,635	50	184,780	80,905
044	Special Service Area #2 & 4 Fund	79,000	63,921	0	79,000	79,000	0
046	Public Health Catastrophic Emg. Fund	56,000	44,872	0	59,600	59,600	0
047	Treasurer Automation Fund	335,000	0	1,774	825	335,000	-332,401
048	General Capital Equip. Rplc. Fund	4,500	1,132	10,723	1,772	4,500	7,995
049	Election Equipment Fund	397,138	185,715	351,498	72,612	228,923	195,187
051	State's Attorney Drug Forfeiture Fund	21,000	0	628	11,000	11,000	628
052	Maintenance & Child Support Fund	0	0	3,675	500	3,500	675
053	Probation EMHD Fund	10,000	10,000	58,652	3,428	10,000	52,080
054	HHC Capital Equipment Fund (closed 12.31.16)	3,879	0	3,879	0	3,879	0
055	Public Health Capital Investment Fund	53,000	51,271	0	0	0	0
056	State LTCB Matching Grant Fund	296,000	180,143	1,157,335	404,000	1,161,335	400,000
		200,548	182,345	1	0	0	1

Fund Number	Fund Name	FY2017 Budgeted Expenditures	FY2017 Est. 10 mo. Actual Exp. thru 09/30/2017	Projected Fund Balance 12/1/2017	Projected Revenues FY2018	Projected Expenditures FY2018	Projected Fund Balance 11/30/2018
058	GIS Automation Fund	167,397	141,998	45,634	168,330	171,118	42,846
059	Highway Capital Investment Fund	500,000	203,934	441,689	302,500	449,500	294,689
061	Special Service Area #5 Fund	29,808	22,719	0	28,419	28,419	0
064	GIS Capital Equipment & Investment Fund	22,000	19,388	78,189	14,232	10,000	82,421
065	Sale In Error Fund	5,000	0	125,809	10,600	10,000	126,409
066	EMS Communications Fund	295,000	176,400	223,523	133,234	187,800	168,957
068	JDC Sobriety Court Fund	9,870	1,479	19,869	3,910	9,870	13,909
069	County Jail Medical Costs Fund	6,000	2,000	3,418	4,002	5,000	2,420
070	Coroner's Equipment Fund	8,000	377	41,189	13,399	8,000	46,588
071	Jo Daviess County Transit Fund	963,775	497,599	854,265	974,750	974,423	854,592
072	JDC Natural Hazard Mitigation Fund	0	0	4	0	0	4
074	State's Attorney Records Automation Fund	0	0	7,812	1,400	8,000	1,212
075	ETSB Capital Equipment	0	0	76,837	25,626	0	102,463
076	Special Service Area #6 Fund	131,500	404,776	0	133,050	133,050	0
077	E-Citation Fund	0	0	2,000	2,000	0	4,000
078	Law Library Fund	0	0	5,980	5,600	5,000	6,580
079	Juvenile Justice Fund	15,000	11,746	18,098	6,630	20,000	4,728
080	County Pet Population Fund	0	0	0	15,000	15,000	0
081	Unclaimed Bail Fund	0	0	4,932	0	4,932	0
082	Drug Addiction Fund	0	0	0	501	0	501
Totals		23,492,952	15,454,553	15,586,454	17,765,451	21,776,081	12,075,824

**Economic Development Investment Fund (018)- projected FY2018 expenditures include \$500,000 appropriated for revolving loans, fund balance includes loans receivable.

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, 2017, and ending on the 30th day of November, 2018.
(2017 Tax Levy/Payable 2018)

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, 2017 and ending on the 30th day on November, 2018.

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

FUND	RATE	AMOUNT
General County	0.32600	\$2,360,391
County Highway	0.15597	\$1,129,330
Federal Aid Matching	0.05000	\$362,027
County Aid to Bridges	0.05000	\$362,027
Public Health	0.04708	\$340,902
Mental Health	0.04817	\$348,797
Illinois Municipal Retirement	0.07827	\$566,689
Social Security Tax	0.04310	\$312,051
Extension Education	0.01121	\$81,174
Insurance	0.04478	\$324,251
Total County levy		\$6,187,639

SPECIAL SERVICE AREAS

Special Service Area No. One	\$79,000
Special Service Area No. Two and Four	\$59,600
Special Service Area No. Five	\$28,419
Special Service Area No. Six	\$133,050
Total Special Service Areas	\$300,069

Total \$6,487,708


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 14th day of November, 2017.

Ayes: 17
Nays: 0
Absent: 0
Abstain: 0


Chairperson, Jo Daviess County Board


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 2017 levy.

Date: 14 Nov 2017

Signed: 